

# Northern Ireland Estimates 2015-2016



# Northern Ireland Estimates 2015-2016

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## SECTION 1

# Introduction to Northern Ireland Estimates

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|---|-----|---|
| <b>Role of Estimates</b>  | 1.1 | Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.   |
| <b>Resource-based format of the Estimates</b>                             | 1.2 | Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in <b>Section 2</b> .   |
|   | 1.3 | The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.  |
| <b>Main Estimates</b>   | 1.4 | The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2015-16.  |
| <b>Northern Ireland Estimates</b>   | 1.5 | The provision sought in these Estimates is based on the final years' public expenditure plans for Northern Ireland Departments, set out in the Northern Ireland Executive's Budget 2015-16, as approved by the Northern Ireland Assembly on 27 January 2015.  |
| <b>NI Departmental Expenditure Limit and Annually Managed Expenditure</b> | 1.6 | Public expenditure for Northern Ireland is subject to two separate controls Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL and AME together make up Total Managed Expenditure (TME). During the Budget process the main focus was on the DEL, in that the greater part of the DEL (known as the 'Assigned DEL') is subject to allocation at the discretion of the Executive, in accordance with local needs and priorities.  |
|   | 1.7 | DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc), which cannot be reasonably subject to multi-year limits.   |
| <b>Consolidated Fund for Northern Ireland</b>                             | 1.8 | Northern Ireland has a separate Consolidated Fund, which is funded by a Block grant voted by Parliament as part of the Supply Estimates of the Northern Ireland Office, and by local revenues. The cash requirements of departments, as approved by the Northern Ireland Assembly, will be met from issues from the Consolidated Fund. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented to the Assembly each year by the Department of Finance and Personnel in the Public Income and Expenditure Account. |
| <b>Accruing Resources</b>   | 1.9 | Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.  |

**Northern Ireland  
Estimates Structure**

- 1.10 Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs)<sup>1</sup>. The Estimates consist of a total of 26 RfRs for 2015-16 which are grouped by department - see Table 1.1.
- 1.11 Table 1.2 compares the proposed provision for 2015-16, the provision for 2014-15 and the outturn for 2013-14. The table shows the net resources for each RfR and the net cash requirement for each Estimate.
- 1.12 Table 1.3 shows the amounts for each Estimate that were previously approved by the Assembly on account in the Budget Act (NI) 2015 (column 2) and the balances (column 3) needed to make up the total provision required as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Budget (No. 2) Act (NI) 2015, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

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<sup>1</sup> With the exception of DE, DFP and DHSSPS that also produce separate Estimates for the Superannuation Schemes.



**Table 1.1: Main Estimates Request for Resources (RfRs) Structure**

RfR	DEPARTMENT / RfR DESCRIPTOR
	<b>Department of Agriculture and Rural Development</b>
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.
	<b>Department of Culture, Arts and Leisure</b>
A	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
	<b>Department of Education</b>
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.
B	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.
	<b>Department of Education – Teachers’ Superannuation</b>
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	<b>Department for Employment and Learning</b>
A	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.
	<b>Department of Enterprise, Trade and Investment</b>
A	To promote the growth of a competitive and export-led economy.
	<b>Department of Finance and Personnel</b>
A	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.
	<b>Department of Finance and Personnel – Superannuation and other allowances (Principal Civil Service Pension Scheme (Northern Ireland))</b>
A	Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).
	<b>Department of Health, Social Services and Public Safety</b>
A	Providing high quality health and social care services and promoting good health and wellbeing.
B	Providing effective fire fighting, rescue and fire safety services.
	<b>Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme</b>
A	Providing a pension scheme for persons employed in health and social care.
	<b>Department of the Environment</b>
A	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.

**Table 1.1: Main Estimates Request for Resources (RfRs) Structure**

RfR	DEPARTMENT / RfR DESCRIPTOR
	<b>Department of Justice</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
	<b>Department for Regional Development</b>
<b>A</b>	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.
	<b>Department for Social Development</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.
<b>B</b>	Providing access to decent, affordable, sustainable homes and housing support services in Northern Ireland.
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
	<b>Office of the First Minister and deputy First Minister</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.
	<b>Northern Ireland Assembly Commission</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.
	<b>Food Standards Agency</b>
<b>A</b>	Improving food safety and promoting healthy eating.
	<b>Northern Ireland Audit Office</b>
<b>A</b>	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	<b>Northern Ireland Authority for Utility Regulation</b>
<b>A</b>	Regulating the electricity, gas, water and sewerage industries.
	<b>Public Prosecution Service for Northern Ireland</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

**Table 1.2: Summary of provision by Department and RfR - 2013-14 to 2015-16**

**£'000**

RfR	Department/RfR Descriptor	2015 - 2016 Provision		2014 - 2015 Provision		2013 - 2014 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department of Agriculture and Rural Development</b>	<b>257,743</b>	<b>270,293</b>	<b>273,335</b>	<b>281,544</b>	<b>275,966</b>	<b>249,502</b>
<b>A</b>	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	257,743	270,293	273,335	281,544	275,966	249,502
	<b>Department of Culture, Arts and Leisure</b>	<b>109,753</b>	<b>107,909</b>	<b>140,236</b>	<b>138,966</b>	<b>147,118</b>	<b>140,161</b>
<b>A</b>	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.	109,753	107,909	140,236	138,966	147,118	140,161
	<b>Department of Education</b>	<b>2,251,425</b>	<b>2,294,844</b>	<b>2,251,276</b>	<b>2,287,638</b>	<b>2,071,217</b>	<b>2,063,276</b>
<b>A</b>	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,196,394		2,204,975		2,029,807	
<b>B</b>	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	55,031		46,301		41,410	
	<b>Department of Education – Teachers’ Superannuation</b>	<b>506,307</b>	<b>156,011</b>	<b>583,614</b>	<b>186,083</b>	<b>452,052</b>	<b>157,690</b>
<b>A</b>	Providing a pension scheme for persons covered by the Teachers’ Superannuation Scheme.	506,307	156,011	583,614	186,083	452,052	157,690

(1) Total resources net of operating accruing resources

**Table 1.2: Summary of provision by Department and RfR - 2013-14 to 2015-16**
**£'000**

RfR	Department/RfR Descriptor	2015 - 2016 Provision		2014 - 2015 Provision		2013 - 2014 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department for Employment and Learning</b>	<b>852,648</b>	<b>1,043,559</b>	<b>921,422</b>	<b>1,090,449</b>	<b>852,829</b>	<b>978,026</b>
<b>A</b>	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	852,648	1,043,559	921,422	1,090,449	852,829	978,026
	<b>Department of Enterprise, Trade and Investment</b>	<b>257,446</b>	<b>284,782</b>	<b>236,602</b>	<b>231,352</b>	<b>218,839</b>	<b>228,002</b>
<b>A</b>	To promote the growth of a competitive and export-led economy.	257,446	284,782	236,602	231,352	218,839	228,002
	<b>Department of Finance and Personnel</b>	<b>197,226</b>	<b>222,921</b>	<b>210,954</b>	<b>239,418</b>	<b>196,616</b>	<b>187,131</b>
<b>A</b>	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.	197,226	222,921	210,954	239,418	196,616	187,131
	<b>Department of Finance and Personnel – Superannuation and other allowances (Principal Civil Service Pension Scheme Northern Ireland)</b>	<b>406,299</b>	<b>107,361</b>	<b>421,249</b>	<b>96,974</b>	<b>443,570</b>	<b>66,507</b>
<b>A</b>	Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	406,299	107,361	421,249	96,974	443,570	66,507
	<b>Department of Health, Social Services and Public Safety</b>	<b>4,524,643</b>	<b>4,556,274</b>	<b>4,665,526</b>	<b>4,664,695</b>	<b>4,282,314</b>	<b>4,328,836</b>
<b>A</b>	Providing high quality health and social care services and promoting good health and wellbeing.	4,434,158	-	4,574,411	-	4,194,094	-
<b>B</b>	Providing effective fire fighting, rescue and fire safety services.	90,485	-	91,115	-	88,220	-

(1) Total resources net of operating accruing resources

**Table 1.2: Summary of provision by Department and RfR - 2013-14 to 2015-16**

**£'000**

RfR	Department/RfR Descriptor	2015 - 2016 Provision		2014 - 2015 Provision		2013 - 2014 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme</b>	<b>1,032,809</b>		<b>905,987</b>		<b>657,621</b>	
<b>A</b>	Providing a pension scheme for persons employed in health and social care.	1,032,809		905,987		657,621	
	<b>Department of the Environment</b>	<b>129,635</b>	<b>166,246</b>	<b>154,211</b>	<b>144,381</b>	<b>145,827</b>	<b>132,420</b>
<b>A</b>	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	129,635	166,246	154,211	144,381	145,827	132,420
	<b>Department of Justice</b>	<b>1,336,002</b>	<b>1,309,952</b>	<b>1,356,055</b>	<b>1,321,858</b>	<b>1,351,911</b>	<b>1,370,626</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,336,002	1,309,952	1,356,055	1,321,858	1,351,911	1,370,626
	<b>Department for Regional Development</b>	<b>687,140</b>	<b>808,358</b>	<b>700,577</b>	<b>805,999</b>	<b>670,883</b>	<b>764,661</b>
<b>A</b>	Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the regions.	479,697		487,446		464,899	
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.	207,443		213,131		205,984	

(1) Total resources net of operating accruing resources

**Table 1.2: Summary of provision by Department and RfR - 2013-14 to 2015-16**
**£'000**

RfR	Department/RfR Descriptor	2015 - 2016 Provision		2014 - 2015 Provision		2013 - 2014 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department for Social Development</b>	<b>4,030,042</b>	<b>3,916,390</b>	<b>3,982,372</b>	<b>3,913,521</b>	<b>3,877,108</b>	<b>3,687,455</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.	3,602,825		3,571,698		3,507,341	
<b>B</b>	Providing access decent, affordable, sustainable homes and housing support services in Northern Ireland.	342,883		299,928		278,975	
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	84,334		110,746		90,792	
	<b>Office of the First Minister and deputy First Minister</b>	<b>70,423</b>	<b>69,224</b>	<b>139,718</b>	<b>137,132</b>	<b>121,354</b>	<b>118,671</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	70,423	69,224	139,718	137,132	121,354	118,671
	<b>OTHER PUBLIC BODIES</b>						
	<b>Northern Ireland Assembly Commission</b>	<b>44,291</b>	<b>40,476</b>	<b>47,920</b>	<b>44,212</b>	<b>42,927</b>	<b>40,854</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.	44,291	40,476	47,920	44,212	42,927	40,854
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>	<b>2,199</b>	<b>2,160</b>	<b>2,371</b>	<b>1,968</b>	<b>1,919</b>	<b>1,903</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.	2,199	2,160	2,371	1,968	1,919	1,903
	<b>Food Standards Agency</b>	<b>8,500</b>	<b>8,533</b>	<b>8,188</b>	<b>8,392</b>	<b>8,173</b>	<b>8,323</b>
<b>A</b>	Improving food safety and promoting healthy eating.	8,500	8,533	8,188	8,392	8,173	8,323

(1) Total resources net of operating accruing resources

**Table 1.2: Summary of provision by Department and RfR - 2013-14 to 2015-16**

**£'000**

RfR	Department/RfR Descriptor	2015 - 2016 Provision		2014 - 2015 Provision		2013 - 2014 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Northern Ireland Audit Office</b>	<b>7,686</b>	<b>8,060</b>	<b>8,100</b>	<b>8,490</b>	<b>8,173</b>	<b>7,359</b>
<b>A</b>	Providing audit and other assurance services, and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,686	8,060	8,100	8,490	8,173	7,359
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>345</b>	<b>1,906</b>	<b>260</b>	<b>1,593</b>	<b>239</b>	<b>-</b>
<b>A</b>	Regulating the electricity, gas, water and sewerage industries.	345	1,906	260	1,593	239	-
	<b>Public Prosecution Service for Northern Ireland</b>	<b>34,020</b>	<b>36,448</b>	<b>37,272</b>	<b>42,172</b>	<b>42,383</b>	<b>37,455</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	34,020	36,448	37,272	42,172	42,383	37,455
	<b>TOTAL</b>	<b>16,746,582</b>	<b>15,411,707</b>	<b>17,047,245</b>	<b>15,646,837</b>	<b>15,869,039</b>	<b>14,568,858</b>

(1) Total resources net of operating accruing resources

**Table 1.3: Summary of total amounts Voted on Account in Budget Act (NI) 2015 and balance provision in Budget (No 2) Act (NI) 2015**

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture and Rural Development	123,001,000	126,695,000	134,742,000	143,598,000	257,743,000	270,293,000
Culture, Arts and Leisure	63,246,000	62,675,000	46,507,000	45,234,000	109,753,000	107,909,000
Education	1,013,074,000	1,029,437,000	1,238,351,000	1,265,407,000	2,251,425,000	2,294,844,000
Education - Teachers' Superannuation	262,626,000	83,737,000	243,681,000	72,274,000	506,307,000	156,011,000
Employment and Learning	414,640,000	490,702,000	438,008,000	552,857,000	852,648,000	1,043,559,000
Enterprise, Trade and Investment	107,821,000	105,458,000	149,625,000	179,324,000	257,446,000	284,782,000
Finance and Personnel	94,929,000	107,738,000	102,297,000	115,183,000	197,226,000	222,921,000
Finance and Personnel - Superannuation and other allowances	189,562,000	43,638,000	216,737,000	63,723,000	406,299,000	107,361,000
Health, Social Services and Public Safety	2,099,487,000	2,099,113,000	2,425,156,000	2,457,161,000	4,524,643,000	4,556,274,000
Health, Social Services and Public Safety - Health and Social Care Pension Scheme	407,694,000	-	625,115,000	-	1,032,809,000	-
Environment	70,370,000	65,947,000	59,265,000	100,299,000	129,635,000	166,246,000
Justice	612,653,000	594,836,000	723,349,000	715,116,000	1,336,002,000	1,309,952,000
Regional Development	381,311,000	394,321,000	305,829,000	414,037,000	687,140,000	808,358,000
Social Development	1,792,068,000	1,761,084,000	2,237,974,000	2,155,306,000	4,030,042,000	3,916,390,000
Office of the First Minister and Deputy First Minister	62,873,000	61,709,000	7,550,000	7,515,000	70,423,000	69,224,000
Northern Ireland Assembly Commission	21,564,000	19,895,000	22,727,000	20,581,000	44,291,000	40,476,000
Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	1,067,000	886,000	1,132,000	1,274,000	2,199,000	2,160,000
Food Standards Agency	3,685,000	3,776,000	4,815,000	4,757,000	8,500,000	8,533,000
Northern Ireland Audit Office	3,645,000	3,821,000	4,041,000	4,239,000	7,686,000	8,060,000
Northern Ireland Authority for Utility Regulation	195,000	1,195,000	150,000	711,000	345,000	1,906,000
Public Prosecution Service for Northern Ireland	16,772,000	18,977,000	17,248,000	17,471,000	34,020,000	36,448,000
<b>TOTAL</b>	<b>7,742,283,000</b>	<b>7,075,640,000</b>	<b>9,004,299,000</b>	<b>8,336,067,000</b>	<b>16,746,582,000</b>	<b>15,411,707,000</b>



## SECTION 2

# Resource-based Supply Arrangements

- 2.1 Under the resource-based Estimates process, each Northern Ireland department produces a single Estimate, with the exception of departments administering public service pension schemes. These pension schemes are presented as separate Estimates.
- Structure**
- 2.2 Each Estimate is produced in a standard format, and is structured on an objective and function basis. Under this presentation the Estimate is subdivided into "Requests for Resources" (RfRs), each of which equates to a departmental objective. Each RfR is further divided by expenditure category i.e. Departmental Expenditure Limits, Annually Managed Expenditure and Non-Budget, each containing lines equating to individual functions. Each RfR within an Estimate is identified by an alpha indicator, with each line denoting an individual function being identified by a numerical indicator.
- 2.3 Estimates consist of the following parts:
- Introduction;
  - Part I (including the Ambit(s));
  - Part II - Subhead detail and Resource to Cash reconciliation table; and
  - Part III - Extra receipts payable to the Consolidated Fund (income and cash).
- 2.4 In order to enhance the information available, Estimates may also be accompanied by:
- Statement of Comprehensive Net Expenditure (SoCNE);
  - Reconciliation of resource expenditure between Estimates, Accounts and Budgets;
  - Reconciliation of Capital Expenditure Between Estimates and Budgets;
  - Accruing Resources (ARs) Analysis;
  - Notional Charges Analysis;
  - Consolidated Fund Extra Receipts (CFERs) Analysis; and
  - Explanation of Accounting Officer Responsibilities.
- Introduction**
- 2.5 The introduction consists of a single page, comprising:
- the department's main aim;
  - cross-references to any related Estimates;
  - details of any actual or contingent liabilities; and,
  - reference indicating where the symbols are explained (if applicable).
- Part I**
- 2.6 **Part I** of each Estimate will contain the following key facts:
- (i) the net provision sought (i.e. the amount of resources by RfR and the net cash requirement for the financial year);
  - (ii) a formal description of all the services covered by the Estimate, known as its Ambit. The Ambit clearly indicates the scope of the expenditure cover (including capital expenditure), and associated resources sought in each RfR contained within the Estimate;
  - (iii) the department which will account for the Estimate; and
  - (iv) details of any amounts, resources and cash, which have already been allocated to it in the Vote on Account and the Balance to Complete the provision sought.

- 2.7 No expenditure may be incurred or financed from the Estimate which is in excess of the net totals shown, or which is not covered by the Ambit. Ambits are kept under review to ensure that they properly describe the purposes for which expenditure may be incurred.
- 2.8 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 attaching to individual lines within an RfR in Part II. However, the title of each RfR must be objective-based in order to provide a link with the Statement of Operating Costs by Departmental Operating Segment of the resource account, the purpose of which is to inform users of the accounts as to how resources have been divided between the department's segments.

## **Part II and III**

- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure in DEL,
  - Annually Managed Expenditure (AME), and
  - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.14 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. The total of the ARs amounts identified against each RfR line are subject to Assembly control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to Assembly control.
- 2.15 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital acquisitions and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to Assembly control.
- 2.16 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2013-14. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the coming year.
- 2.17 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement

is also subject to Assembly control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (e.g. depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.

- 2.18 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the Ambit.
- 2.19 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing.
- 2.20 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund. This seeks to notify the Northern Ireland Assembly of the department's forecast of amounts to be paid directly to the Consolidated Fund, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.

**Other statements, tables and notes**

- 2.21 The statements and tables are accompanied by notes providing additional information to the Assembly about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.
- 2.22 The Estimates and supporting statements and notes provide an explanation of the expenditure that the Executive propose to finance from funds made available by the Assembly.
- 2.23 The Estimates and supporting statements and notes provide an explanation of the expenditure that the Executive propose to finance from funds made available by the Assembly.
- 2.23 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.

**Contingent liabilities**

- 2.24 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

**Accruing Resources**

- 2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised by the Assembly, to be used for the service of the year ending 31 March 2016. The source of all types of income making up the ARs is explained in an analysis in the form of a Note to each Estimate which provides a breakdown of forecast ARs for 2015-16 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).
- 2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.

## Symbols

2.27 For convenience, the symbols used throughout Northern Ireland Estimates are reproduced below:

- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
- ♦ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly.
- ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the DRD Minister. The accounts are laid before the Assembly in accordance with Article 276 of the Water and Sewerage Services Order (NI) 2006.
- Extra receipts which are classified as “Non-Budget” and are surrendered to the Consolidated Fund as extra receipts.
- Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.

## SECTION 3

# Accountability and Audit of Estimates

- Accountability** 3.1 The permanent head of a department, or appropriate senior officer, will be separately appointed, by the Department of Finance and Personnel, as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the Northern Ireland Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance and Personnel appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
- Resource accounts** 3.2 At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Assembly.
- Accounting symbols** 3.3 The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 14.

# Glossary

<b>Accounting officer</b>	A person appointed by DFP or designated by a department to be accountable for the operations of an organisation and the preparation of its accounts. The appointee is, by convention, usually the Head of a department or other organisation or the Chief Executive of a non-departmental public body (NDPB).
<b>Accruals basis</b>	The principle, which may be used as a basis for the preparation of financial statements, that revenues and costs should be dealt with in the accounts for the period in which they are earned or incurred, so far as this is consistent with the concept of prudence in accounting.
<b>Accruing Resources</b>	Income received by a department which it is authorised to retain (rather than surrender to the NI Consolidated Fund) to offset related expenditure. Such income is voted by the Assembly in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
<b>Administration costs</b>	Administration costs reflect the resources consumed directly by departments and agencies in providing central government services. Administration costs include pay, superannuation, travel and subsistence, current expenditure on accommodation etc.
<b>Ambit</b>	A formal description of the services for which Assembly authority for resource consumption and associated financing requirements is sought.
<b>Annually Managed Expenditure</b>	Expenditure not subject to firm multi-year limits and is usually demand-led.
<b>Budget Acts</b>	Annual Act of the Assembly, which gives formal approval to departmental Supply Estimates and confers formal legal authority to Departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
<b>Capital expenditure</b>	Spending on the purchase of assets, above a certain capitalisation threshold, which are expected to be used for a period of at least one year. It includes the construction or extension and alteration of buildings, purchase of buildings, land and equipment, including machinery and plant.
<b>Consolidated Fund of Northern Ireland</b>	<p>The Executive's current account operated by DFP, into which are paid Northern Ireland's Block Grant, local revenues and other non tax receipts and from which voted Supply/cash is paid to departments and statutory Standing Services are also paid.</p> <p>With effect from 1 April 1998 the Northern Ireland Civil Contingencies Fund ceased to exist. Where there is a need to finance urgent expenditure in anticipation of Assembly approval, application must now be made to the Northern Ireland Consolidated Fund.</p>
<b>Consolidated Fund Standing Services</b>	Payments for services which has been decided, by statute, should be met directly from the NI Consolidated Fund rather than being voted annually by the Assembly. (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc).
<b>Contingent Liability</b>	A potential liability where the amount and likelihood of payment are uncertain but recognised that future expenditure may arise if certain conditions are met or certain events happen.
<b>Depreciation</b>	A measure of the wearing out, consumption or other reduction in the useful life of a fixed asset whether arising from use, deterioration, the passage of time or obsolescence through technological or market changes.
<b>Departmental Expenditure Limit</b>	A budgetary control or limit on spending - both voted and non- voted provision and includes that expenditure which is generally within the department's control and can be managed within fixed multi-year limit.

<b>Estimates</b>	Estimates set out in detail the amounts of cash and net resources required (taking account of planned receipts) for public services for one financial year for each department.
<b>Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)</b>	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the Northern Ireland Consolidated Fund.
<b>Financial year</b>	The year from 1 April in one year to 31 March of the following year.
<b>Statement of Comprehensive Net Expenditure (SoCNE)</b>	A financial statement showing resources that are expected to be consumed during the year in support of the Department's administration and programme expenditure net of departmental income. The SoCNE takes account of both Supply and non-Supply expenditure and income within the departmental accounting boundary as defined in the Financial Reporting Manual (FReM). The SoCNE, thus, shows a broader picture of the department's planned activities for the year than that provided in Part II of the Estimate. Also known as Combined Statement of Comprehensive Net Expenditure.
<b>Grant</b>	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
<b>Grant-in-aid</b>	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the Northern Ireland Consolidated Fund.
<b>Line</b>	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
<b>Northern Ireland Audit Office</b>	Office of the Northern Ireland Comptroller and Auditor General (C&AG) which audits the resource accounts of government bodies and carries out value for money inspections within the bodies it audits.
<b>Objective</b>	A specifically planned achievement which contributes towards a department's aim. An Objective should be expressed in a way which allows achievement of the aim to be assessed.
<b>Outturn</b>	Actual expenditure.
<b>Request for Resources (RfRs)</b>	The functional level into which departmental Estimates may be split. RfRs contain a number of functions being carried out by the department in pursuit of one or more of that department's objectives.
<b>Resource account</b>	An end of year account of a government department's resource consumption and spending of monies voted by the Assembly which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate in line with the Financial Reporting Manual (FReM).
<b>Resource accounting</b>	The accruals basis on which annual departmental accounts are prepared.
<b>Resource budgeting</b>	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
<b>Subhead</b>	A single item/cell within a line in the Part II: Subhead Detail of an Estimate, which is separately identified in the resource account. Subheads within the Estimate are identified by line and column (in that order), for example within an RfR the "other current" subhead within the first line would be identified as subhead X -1/2 of RfR X.
<b>Subsidy</b>	A grant (i.e. an unrequited payment) to a producer or trader which is deemed to benefit the consumer by reducing the selling price of the products. See also 'grant'.

<b>Supply procedure</b>	This is a collective term for processes in the Assembly that deal with the scrutiny and approval of Estimates.
<b>Supply Resolution</b>	Under the Assembly Supply process there is a stage in supply procedure when the Assembly has to vote on whether to approve the Estimates. The Minister of Finance and Personnel puts down a motion which seeks the approval of the amounts of both cash and resources in the relevant Estimates for the Assembly to consider. Once approved, this motion becomes the "supply resolution". The Assembly vote to accept, reject or reduce the amounts sought, or pass an amendment to narrow the scope of the services covered. It cannot vote to increase these amounts. Supply resolutions are not legislation, but by convention are regarded as a precursor to the introduction of the Budget Bill.
<b>Vote on Account</b>	As Main Estimates are not approved until after the financial year has begun, it is necessary for some provision to be approved in advance to allow existing public services to continue for the early months of a new financial year. This is the purpose of the Vote on Account, which is taken alongside the Spring Supplementary Estimates in February. Each department generally seeks 45 per cent of the resources and cash voted in February for the current year.



# **Main Estimate 2015-16**

Department of  
Agriculture and  
Rural Development



## **DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT**

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### **Introduction**

1. The vision of the Department of Agriculture and Rural Development is for a thriving and sustainable rural economy, community and environment to promote social and economic equality.
2. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

### Part I

	£
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	
<b>Net Resource Requirement</b>	<b>257,743,000</b>
<b>Net Cash Requirement</b>	<b>270,293,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Agriculture and Rural Development on:

**RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way:**

the provision of agricultural and educational services, and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, contingency planning and exercising, veterinary public health, international veterinary certification of live animals and animal products, payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support and legislation for the agri-food and equine industries, veterinary medicines and dog control; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries and aquaculture; support for arms length bodies, the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland and the Agricultural Wages Board for Northern Ireland, and scientific services by other bodies; providing hardship assistance; maintenance of designated watercourses and sea defences, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, enhancing community resilience to flooding, development of reservoir safety legislation and support for the Drainage Council for Northern Ireland; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; payments under European Union Programmes and Funds including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; administration costs; severance payments and associated non-cash items.

The **Department of Agriculture and Rural Development** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	257,743,000	123,001,000	134,742,000
Net Cash Requirement	270,293,000	126,695,000	143,598,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>										
	<b>61,112</b>	<b>416,484</b>	<b>77,702</b>	<b>555,298</b>	<b>297,555</b>	<b>257,743</b>	<b>25,129</b>	<b>30</b>	<b>273,335</b>	<b>275,966</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Service Delivery Group including Rural Development										
	23,849	54,644	21,513	100,006	3,609	<b>96,397</b>	5,810	-	100,754	114,111	
A-2:	Veterinary Service										
	5,508	49,907	-	55,415	15,099	<b>40,316</b>	3,481	-	45,797	41,556	
A-3:	Central Policy Group including Fisheries										
	10,774	6,898	4,040	21,712	8,373	<b>13,339</b>	1,279	-	12,048	11,365	
A-4:	Rivers Agency										
	2,563	16,082	100	18,745	254	<b>18,491</b>	11,928	30	18,048	19,043	
A-5:	Forest Service Agency ♥										
	1,592	14,081	907	16,580	9,448	<b>7,132</b>	2,631	-	7,585	5,570	
A-6:	Common Agricultural Policy (CAP)										
	-	245,284	15,467	260,751	260,751	-	-	-	-	-	
A-7:	EU Community Initiatives										
	-	-	28	28	21	<b>7</b>	-	-	617	506	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Annually Managed Expenditure (AME):</b>										
A-8:	Flood Protection									
-	9,800	-	9,800	-	<b>9,800</b>	-	-	10,000	8,999	
A-9:	Forest Service Timber									
-	5,000	-	5,000	-	<b>5,000</b>	-	-	5,000	13,346	
A-10:	Provisions									
-	12,900	-	12,900	-	<b>12,900</b>	-	-	11,948	275	
A-11:	Revaluations due to Changes in Market Values									
-	1,800	-	1,800	-	<b>1,800</b>	-	-	1,900	-1,674	
A-12:	Central Policy Group Fisheries									
-	88	-	88	-	<b>88</b>	-	-	88	86	
<b>Non-Budget:</b>										
A-13:	The Agri-Food and Biosciences Institute ♥									
-	-	33,613	33,613	-	<b>33,613</b>	-	-	40,501	45,755	
A-14:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥									
-	-	2,034	2,034	-	<b>2,034</b>	-	-	2,223	2,133	
A-15:	Notional Charges									
16,826	-	-	16,826	-	<b>16,826</b>	-	-	16,826	14,895	
<b>Total:</b>	<b>61,112</b>	<b>416,484</b>	<b>77,702</b>	<b>555,298</b>	<b>297,555</b>	<b>257,743</b>	<b>25,129</b>	<b>30</b>	<b>273,335</b>	<b>275,966</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>257,743</b>	<b>273,335</b>	<b>275,966</b>
<b>Capital Items</b>			
Capital	25,129	25,389	13,888
Non-operating accruing resources	-30	-443	-58
<b>Total net capital</b>	<b>25,099</b>	<b>24,946</b>	<b>13,830</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-27,991	-25,127	-16,741
New provisions and adjustments to previous provisions	-12,900	-11,948	79
Notional charges	-16,826	-16,826	-14,895
Other non-cash items	-	-	-12,091
Movement in working capital	45,000	36,500	2,592
Use of provisions	168	664	762
<b>Total accruals to cash adjustments</b>	<b>-12,549</b>	<b>-16,737</b>	<b>-40,294</b>
<b>Net Cash Required</b>	<b>270,293</b>	<b>281,544</b>	<b>249,502</b>

## Part III Extra Receipts Payable to the Consolidated Fund

£'000

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	-	236
Non-operating income and receipts - excess accruing resources	-	-	-	-	39	39
<b>Total:</b>	-	-	-	-	<b>39</b>	<b>275</b>



# **Supporting Statements, Tables and Notes**



## Statement of Comprehensive Net Expenditure

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	60,616	57,984	54,256
<b>Total Net Administration Costs</b>	<b>60,616</b>	<b>57,984</b>	<b>54,256</b>
<b>Net Programme Costs</b>			
Request for Resources A	197,127	215,351	221,365
<b>Total Net Programme Costs</b>	<b>197,127</b>	<b>215,351</b>	<b>221,365</b>
<b>NET OPERATING COST</b>	<b>257,743</b>	<b>273,335</b>	<b>275,621</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>257,743</b>	<b>273,335</b>	<b>275,966</b>
<b>RESOURCE BUDGET</b>	<b>236,582</b>	<b>236,499</b>	<b>243,979</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>257,743</b>	<b>273,335</b>	<b>275,966</b>
<i>Adjustments to remove:</i>			
Other adjustments	-	-	-345
<b>Net Operating Costs (Accounts)</b>	<b>257,743</b>	<b>273,335</b>	<b>275,621</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-35,647	-42,724	-47,888
Notional charges	-16,826	-16,826	-14,895
Capital grants	-7,106	-20,853	-12,587
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	38,418	43,567	43,383
Other adjustments	-	-	345
<b>Resource Budget</b>	<b>236,582</b>	<b>236,499</b>	<b>243,979</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	205,880	207,493	224,315
Annually Managed Expenditure (AME)	30,702	29,006	19,664

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>25,099</b>	<b>24,946</b>	<b>13,830</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	2,187	3,277	1,792
Capital grants	7,106	20,853	12,587
<b>Capital Budget</b>	<b>34,392</b>	<b>49,076</b>	<b>28,209</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	34,392	49,076	28,209
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>						
Service Delivery Group including Rural Development	3,609	-	5,447	61	5,682	-
Veterinary Service	15,099	-	13,641	-	16,720	-
Central Policy Group including Fisheries	8,373	-	8,659	220	8,512	-
Rivers Agency	254	30	590	107	451	58
Forest Service Agency	9,448	-	9,416	55	9,597	-
Common Agricultural Policy	260,751	-	302,092	-	314,673	-
EU Community Initiatives	21	-	1,850	-	1,519	-
<b>Total for RfR A:</b>	<b>* 297,555</b>	<b>** 30</b>	<b>341,695</b>	<b>443</b>	<b>357,154</b>	<b>58</b>

\* Amount that may be applied as accruing resources arising from receipts from receipts from recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees; recoupment from other departments / agencies for various services provided by the Department; payments from Driver Vehicle Agency for staff severance; sale of timber; the forest estate; salvage of livestock slaughtered under the disease eradication programme and sundry income.

\*\* Amount that may be applied as non-operating accruing resources arising from sale of assets.

## Notional Charges in Non-Budget

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Notional Charges in Non-Budget</b>										
Service Delivery Group including Rural Development										
7,212	-	-	7,212	-	<b>7,212</b>	-	-	7,212	6,384	
Veterinary Service										
4,587	-	-	4,587	-	<b>4,587</b>	-	-	4,587	4,060	
Central Policy Group including Fisheries										
1,620	-	-	1,620	-	<b>1,620</b>	-	-	1,620	1,435	
Rivers Agency										
2,103	-	-	2,103	-	<b>2,103</b>	-	-	2,103	1,862	
Forest Service Agency										
1,304	-	-	1,304	-	<b>1,304</b>	-	-	1,304	1,154	
<b>Total RfR A:</b>	<b>16,826</b>	-	-	<b>16,826</b>	-	<b>16,826</b>	-	-	<b>16,826</b>	<b>14,895</b>
<b>Total Notional Charges:</b>	<b>16,826</b>	-	-	<b>16,826</b>	-	<b>16,826</b>	-	-	<b>16,826</b>	<b>14,895</b>

## Notional Charges Analysis

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>			
Accommodation	9,000	9,000	7,313
Shared services	7,000	7,000	5,897
Audit	150	150	126
Other	676	676	1,559
<b>Total RfR A:</b>	<b>16,826</b>	<b>16,826</b>	<b>14,895</b>
<b>Total Notional Charges:</b>	<b>16,826</b>	<b>16,826</b>	<b>14,895</b>



## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess						
Accruing Resources	-	-	-	-	-	236
Non-operating income and receipts - excess						
Accruing Resources	-	-	-	-	39	39
<b>Total:</b>	-	-	-	-	<b>39</b>	<b>275</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Agriculture and Rural Development, Mr Noel Lavery, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

- |    |   |        |
|----|---|--------|
| 1. | The provision sought for 2015-16 is 5.7% lower than the final net provision for 2014-15.  |        |
| 2. | The following function within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act: |        |
|    | A-4 Expenditure to assist owners to comply with proposed reservoir legislation ■  | 140    |
| 3. | This Estimate includes grant-in-aid provision above £1million to the following:-  |        |
|    | The Agri-Food and Biosciences Institute   | 33,613 |
|    | The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission   | 2,034  |

# **Main Estimate 2015-16**

Department of  
Culture, Arts and Leisure



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## DEPARTMENT OF CULTURE, ARTS AND LEISURE

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### Introduction

1. This Estimate provides for expenditure to facilitate the Department of Culture, Arts & Leisure in its aim to deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
2. Certain objects have been lent to the National Museums and Galleries of Northern Ireland for which indemnities have been given to certain owners against total loss or damage while in its custody. The estimated value of these indemnities at 31 March 2015 was £3,130,815.
3. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF CULTURE, ARTS AND LEISURE

### Part I

	£
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	
<b>Net Resource Requirement</b>	<b>109,753,000</b>
<b>Net Cash Requirement</b>	<b>107,909,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Culture, Arts and Leisure on:

**RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors:**

inland fisheries and certain inland waterways; miscellaneous libraries; arts and creativity; museums; W5; sports; linguistic and cultural diversity; Public Record Office of Northern Ireland; costs associated with the Oral History Archive of the Troubles; residual payments in relation to the wind up of the Northern Ireland Events Company and World Police and Fire Games Limited; grants-in-aid to the Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Screen, Northern Ireland Museums Council, Waterways Ireland, North / South Language Body; grants; severance payments; administration and other related services and provision for associated non-cash items.

The **Department of Culture, Arts and Leisure** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	109,753,000	63,246,000	46,507,000
Net Cash Requirement	107,909,000	62,675,000	45,234,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>											
<b>8,311</b>	<b>12,972</b>	<b>89,118</b>	<b>110,401</b>	<b>648</b>	<b>109,753</b>	<b>1,354</b>	<b>-</b>	<b>140,236</b>	<b>147,118</b>		
<b>Departmental Expenditure in DEL:</b>											
A-1:	Inland Fisheries and Waterways										
111	5,923	-	6,034	540	<b>5,494</b>	542	-	5,703	5,815		
A-2:	Miscellaneous Library and Other Services										
1,455	64	228	1,747	-	<b>1,747</b>	-	-	1,515	1,870		
A-3:	Arts										
1,086	296	3,185	4,567	-	<b>4,567</b>	-	-	4,404	12,100		
A-4:	Museums										
919	64	107	1,090	-	<b>1,090</b>	-	-	808	1,102		
A-5:	W5										
-	-	409	409	-	<b>409</b>	-	-	409	586		
A-6:	Sports										
1,718	2,081	727	4,526	90	<b>4,436</b>	-	-	27,669	16,566		
A-7:	Cultural Policy & Languages										
146	189	863	1,198	-	<b>1,198</b>	-	-	2,562	1,848		
A-8:	Public Record Office of Northern Ireland										
228	4,298	-	4,526	18	<b>4,508</b>	812	-	4,678	4,633		
A-9:	Language Body Departmental Overheads										
496	-	-	496	-	<b>496</b>	-	-	143	750		
A-10:	Waterways Ireland Departmental Overheads										
138	57	-	195	-	<b>195</b>	-	-	157	192		
<b>Annually Managed Expenditure (AME):</b>											
<i>Provisions</i>											
-	-	-	-	-	-	-	-	36	15		
<i>Revaluations</i>											
-	-	-	-	-	-	-	-	-	-125		

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Non-Budget:</b>											
A-11:	Arts Council of Northern Ireland ♥										
-	-	13,400	13,400	-	<b>13,400</b>	-	-	13,668	14,418		
A-12:	National Museums and Galleries Northern Ireland ♥										
-	-	13,214	13,214	-	<b>13,214</b>	-	-	14,968	14,453		
A-13:	Sports Council for Northern Ireland ♥										
-	-	10,057	10,057	-	<b>10,057</b>	-	-	14,307	13,344		
A-14:	Northern Ireland Library Authority ♥										
-	-	34,504	34,504	-	<b>34,504</b>	-	-	34,502	39,963		
A-15:	Armagh Observatory and Planetarium ♥										
-	-	1,547	1,547	-	<b>1,547</b>	-	-	1,672	1,764		
	<i>World Police &amp; Fire Games Ltd ♥</i>										
-	-	-	-	-	-	-	-	-	4,334		
A-16:	Northern Ireland Screen ♥										
-	-	1,380	1,380	-	<b>1,380</b>	-	-	2,032	2,725		
A-17:	Northern Ireland Museums Council ♥										
-	-	270	270	-	<b>270</b>	-	-	254	288		
A-18:	Language Body ♥										
-	-	5,677	5,677	-	<b>5,677</b>	-	-	5,293	5,258		
A-19:	Waterways Ireland ♥										
-	-	3,550	3,550	-	<b>3,550</b>	-	-	3,406	3,213		
A-20:	Notional Charges										
2,014	-	-	2,014	-	<b>2,014</b>	-	-	2,050	2,006		
<b>Total:</b>	<b>8,311</b>	<b>12,972</b>	<b>89,118</b>	<b>110,401</b>	<b>648</b>	<b>109,753</b>	<b>1,354</b>	<b>-</b>	<b>140,236</b>	<b>147,118</b>	



**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>109,753</b>	<b>140,236</b>	<b>147,118</b>
<b>Capital Items</b>			
Capital	1,354	950	1,043
Non-operating accruing resources	-	-185	-1,298
<b>Total net capital</b>	<b>1,354</b>	<b>765</b>	<b>-255</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,184	-1,295	-1,008
New provisions and adjustments to previous provisions	-	-36	-15
Notional charges	-2,014	-2,050	-2,006
Other non-cash items	-	-	-8
Movement in working capital	-	1,331	-3,665
Use of provisions	-	15	-
<b>Total accruals to cash adjustments</b>	<b>-3,198</b>	<b>-2,035</b>	<b>-6,702</b>
<b>Net Cash Required</b>	<b>107,909</b>	<b>138,966</b>	<b>140,161</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	4	4	8	8
Operating income not classified as accruing resources	-	-	-	-	327	327
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	22	22
<b>Total:</b>	-	-	<b>4</b>	<b>4</b>	<b>357</b>	<b>357</b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	8,311	9,103	8,675
<b>Total Net Administration Costs</b>	<b>8,311</b>	<b>9,103</b>	<b>8,675</b>
<b>Net Programme Costs</b>			
Request for Resources A	101,442	131,129	138,108
<b>Total Net Programme Costs</b>	<b>101,442</b>	<b>131,129</b>	<b>138,108</b>
<b>NET OPERATING COST</b>	<b>109,753</b>	<b>140,232</b>	<b>146,783</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>109,753</b>	<b>140,236</b>	<b>147,118</b>
<b>RESOURCE BUDGET</b>	<b>105,360</b>	<b>113,576</b>	<b>128,097</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>109,753</b>	<b>140,236</b>	<b>147,118</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-4	-335
<b>Net Operating Cost (Accounts)</b>	<b>109,753</b>	<b>140,232</b>	<b>146,783</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-85,613	-92,152	-101,766
Capital grants	-3,102	-24,653	-13,320
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	84,322	90,145	96,065
Other adjustments	-	4	335
<b>Resource Budget</b>	<b>105,360</b>	<b>113,576</b>	<b>128,097</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	97,055	105,971	121,211
Annually Managed Expenditure (AME)	8,305	7,605	6,886

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>1,354</b>	<b>765</b>	<b>-255</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	3,633	11,311	17,200
Capital grants	3,102	24,653	13,320
<b>Capital Budget</b>	<b>8,089</b>	<b>36,729</b>	<b>30,265</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,089	36,729	30,265
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>						
Inland Fisheries and Waterways	540	-	552	-	528	2
Sports	90	-	90	-	129	-
Public Record Office of Northern Ireland	18	-	45	-	29	1,296
Arts	-	-	1	-	-	-
Languages	-	-	-	185	-	-
<b>Total for RfR A:</b>	<b>* 648</b>	<b>-</b>	<b>688</b>	<b>185</b>	<b>686</b>	<b>1,298</b>

\* Amount that may be applied as accruing resources arising from receipts from publications; users of the Public Record Office of Northern Ireland; rent paid to the Department by the Sports Council for Northern Ireland in respect of the House of Sport; recoupment of salaries and associated costs for seconded staff; sales of fish, Fishing Permits and Fishing Licences; lease of sporting rights; sundry receipts; charges in respect of the use of waterways; leases and copyright fees.



## Notional Charges in Non-Budget

£'000

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A Notional Charges in Non-Budget</b>									
Inland Fisheries and Waterways									
458	-	-	458	-	<b>458</b>	-	-	230	260
Miscellaneous Library and Other Services									
146	-	-	146	-	<b>146</b>	-	-	57	82
Arts									
381	-	-	381	-	<b>381</b>	-	-	156	533
Museums									
91	-	-	91	-	<b>91</b>	-	-	30	49
W5									
34	-	-	34	-	<b>34</b>	-	-	15	26
Sports									
370	-	-	370	-	<b>370</b>	-	-	1,267	730
Cultural Policy & Languages									
100	-	-	100	-	<b>100</b>	-	-	105	81
Public Record Office of Northern Ireland									
377	-	-	377	-	<b>377</b>	-	-	178	204
Language Body Departmental Overheads									
41	-	-	41	-	<b>41</b>	-	-	6	33
Waterways Ireland Departmental Overheads									
16	-	-	16	-	<b>16</b>	-	-	6	8
<b>Total RfR A:</b>	<b>2,014</b>	-	<b>2,014</b>	-	<b>2,014</b>	-	-	<b>2,050</b>	<b>2,006</b>
<b>Total Notional Charges:</b>	<b>2,014</b>	-	<b>2,014</b>	-	<b>2,014</b>	-	-	<b>2,050</b>	<b>2,006</b>

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>			
Audit	65	65	65
Accommodation	633	644	624
Network Management	658	672	622
Departmental Solicitors Office	29	30	21
CAL Training Provision	10	10	10
Land and Property Services	20	20	38
Shared Services	549	559	575
Miscellaneous	50	50	51
<b>Total RfR A:</b>	<b>2,014</b>	<b>2,050</b>	<b>2,006</b>
<b>Total Notional Charges:</b>	<b>2,014</b>	<b>2,050</b>	<b>2,006</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	4	4	8	8
Operating income not classified as accruing resources	-	-	-	-	327	327
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	22	22
<b>Total:</b>	-	-	<b>4</b>	<b>4</b>	<b>357</b>	<b>357</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the interim Permanent Head of the Department of Culture, Arts and Leisure, Mr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 21.7% lower than the final net provision for 2014-15.
2. This Estimate includes grant-in-aid provision above £1million to the following:-
 

Arts Council of Northern Ireland	13,400
National Museums and Galleries Northern Ireland	13,214
Sports Council for Northern Ireland	10,057
Northern Ireland Library Authority	34,504
Armagh Observatory and Planetarium	1,547
Northern Ireland Screen	1,380
Language Body	5,677
Waterways Ireland	3,550
3. 2014 - 15 Provision and 2013 - 14 Outturn have been adjusted to reflect transfer of functions to Local Government. This is in order to ensure that prior years' data is comparable with 2015-16 Net Resource Requirement and Net Cash Requirement.

# **Main Estimate 2015-16**

Department of  
Education



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## DEPARTMENT OF EDUCATION

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### Introduction

1. The vision of the Department of Education is to see every young person achieving to his or her full potential at each stage of his or her development.
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland, the Northern Ireland Council for Integrated Education, Comhairle na Gaelscolaíochta, Middletown Centre for Autism Ltd and residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015.
3. Request for Resources B of the Estimate provides for expenditure on youth, community relations measures for young people, and administration; and grants-in-aid to the Education Authority, the Youth Council for Northern Ireland and residual payments following the dissolution of the Education and Library Boards on 31 March 2015.
4. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF EDUCATION

### Part I

	£
<b>RfR A:</b> Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,196,394,000
<b>RfR B:</b> Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	55,031,000
<b>Net Resource Requirement</b>	<b>2,251,425,000</b>
<b>Net Cash Requirement</b>	<b>2,294,844,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Education on:

**RfR A:** Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society:

pre-school education, schools (including library and support services for schools and pupils), other related services; certain services for children, young people and families, and associated 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 certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

**RfR B:** Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity:

the youth service, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	2,196,394,000	992,239,000	1,204,155,000
RfR B:	55,031,000	20,835,000	34,196,000
Total Net Resource Requirement:	2,251,425,000	1,013,074,000	1,238,351,000
Net Cash Requirement:	2,294,844,000	1,029,437,000	1,265,407,000



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		2014-15 Provision	2013-14 Outturn		
1	2	3	4	5	6	7	8				
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>										
	21,157	22,455	2,168,912	2,212,524	16,130	2,196,394	9,705	-	2,204,975	2,029,807	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Education Authority - Departmental Overheads										
	9,041	13,888	-	22,929	346	22,583	5	-	-	-	
	Education and Library Boards - Departmental Overheads										
	-	-	-	-	-	-	-	-	26,870	24,008	
A-2:	Non-Departmental Public Bodies - Departmental Overheads										
	785	20	-	805	-	805	-	-	799	815	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads										
	5,675	160	-	5,835	-	5,835	-	-	5,807	5,910	
A-4:	Centrally Financed Services										
	950	6,737	4,173	11,860	-	11,860	9,700	-	12,968	11,554	
A-5:	Early Years Services										
	151	50	26,777	26,978	-	26,978	-	-	29,888	28,152	
A-6:	Further Education and Student Support (from Department for Employment and Learning)										
	-	-	-	-	14,861	-14,861	-	-	-15,489	-15,279	
A-7:	European Union Programme for Peace and Reconciliation										
	-	-	1,086	1,086	923	163	-	-	-	-	
<b>Annually Managed Expenditure (AME):</b>											
A-8:	Provisions										
	279	-	-	279	-	279	-	-	1,180	257	
A-9:	Impairments										
	-	1,600	-	1,600	-	1,600	-	-	1,800	-1,845	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Non-Budget:</b>											
A-10:	Education Authority ♥										
	-	-	1,704,248	1,704,248	-	<b>1,704,248</b>	-	-	-	-	
	<i>Education and Library Boards ♥</i>										
	-	-	-	-	-	-	-	-	1,703,898	1,596,821	
A-11:	Voluntary and Grant Maintained Integrated Schools										
	-	-	402,756	402,756	-	<b>402,756</b>	-	-	402,756	349,125	
A-12:	Council for the Curriculum, Examinations and Assessment (CCEA) ♥										
	-	-	23,000	23,000	-	<b>23,000</b>	-	-	23,000	21,108	
A-13:	Council for Catholic Maintained Schools (CCMS)										
	-	-	3,770	3,770	-	<b>3,770</b>	-	-	3,770	3,320	
	<i>Staff Commission for Education and Library Boards ♥</i>										
	-	-	-	-	-	-	-	-	350	243	
A-14:	General Teaching Council for Northern Ireland ♥										
	-	-	60	60	-	<b>60</b>	-	-	60	52	
A-15:	Comhairle na Gaelscolaíochta ♣										
	-	-	776	776	-	<b>776</b>	-	-	776	617	
A-16:	Northern Ireland Council for Integrated Education ♣										
	-	-	700	700	-	<b>700</b>	-	-	700	646	
A-17:	Middletown Centre for Autism Limited ♣										
	-	-	1,566	1,566	-	<b>1,566</b>	-	-	1,566	852	
A-18:	Notional Charges										
	4,276	-	-	4,276	-	<b>4,276</b>	-	-	4,276	3,451	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR B:</b>	<b>Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>										
	1,218	-	54,735	55,953	922	55,031	-	-	46,301	41,410	
<b>Departmental Expenditure in DEL:</b>											
B-1:	Education Authority - Departmental Overheads										
	400	-	-	400	-	400	-	-	-	-	
	<i>Education and Library Boards - Departmental Overheads</i>										
	-	-	-	-	-	-	-	-	566	521	
B-2:	Youth Council for Northern Ireland - Departmental Overheads										
	91	-	-	91	-	91	-	-	128	118	
B-3:	Youth Services										
	224	-	5,250	5,474	-	5,474	-	-	2,183	391	
B-4:	Voluntary Bodies and Other Services supporting Community Relations										
	279	-	-	279	-	279	-	-	-	-	
B-5:	European Union Programme for Peace and Reconciliation										
	-	-	1,085	1,085	922	163	-	-	-	-	
<b>Non-Budget:</b>											
B-6:	Education Authority ♥										
	-	-	43,200	43,200	-	43,200	-	-	-	-	
	<i>Education and Library Boards ♥</i>										
	-	-	-	-	-	-	-	-	38,000	35,223	
B-7:	Youth Council for Northern Ireland ♥										
	-	-	5,200	5,200	-	5,200	-	-	5,200	4,976	
B-8:	Notional Charges										
	224	-	-	224	-	224	-	-	224	181	
<b>Total:</b>	<b>22,375</b>	<b>22,455</b>	<b>2,223,647</b>	<b>2,268,477</b>	<b>17,052</b>	<b>2,251,425</b>	<b>9,705</b>	<b>-</b>	<b>2,251,276</b>	<b>2,071,217</b>	

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>2,251,425</b>	<b>2,251,276</b>	<b>2,071,217</b>
<b>Capital Items</b>			
Capital	9,705	2,730	836
Non-operating accruing resources	-	-	-
<b>Total net capital</b>	<b>9,705</b>	<b>2,730</b>	<b>836</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,772	-2,046	1,636
New provisions and adjustments to previous provisions	-279	-1,180	-257
Notional charges	-4,500	-4,500	-3,632
Movement in working capital	40,000	40,000	-6,651
Use of provisions	265	1,358	127
<b>Total accruals to cash adjustments</b>	<b>33,714</b>	<b>33,632</b>	<b>-8,777</b>
<b>Net Cash Required</b>	<b>2,294,844</b>	<b>2,287,638</b>	<b>2,063,276</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

DE

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	500	<i>500</i>	2,935	<i>2,935</i>	3,988	<i>6,505</i>
<b>Total:</b>	<b>500</b>	<b><i>500</i></b>	<b>2,935</b>	<b><i>2,935</i></b>	<b>3,988</b>	<b><i>6,505</i></b>



# **Supporting Statements, Tables and Notes**





**Statement of Comprehensive Net Expenditure****£'000**

DE

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	20,843	21,703	21,253
Request for Resources B	1,218	1,232	1,112
<b>Total Net Administration Costs</b>	<b>22,061</b>	<b>22,935</b>	<b>22,365</b>
<b>Net Programme Costs</b>			
Request for Resources A	2,175,051	2,180,337	2,004,746
Request for Resources B	53,813	45,069	40,118
<b>Total Net Programme Costs</b>	<b>2,228,864</b>	<b>2,225,406</b>	<b>2,044,864</b>
<b>NET OPERATING COST</b>	<b>2,250,925</b>	<b>2,248,341</b>	<b>2,067,229</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,251,425</b>	<b>2,251,276</b>	<b>2,071,217</b>
<b>RESOURCE BUDGET</b>	<b>2,040,543</b>	<b>2,099,954</b>	<b>1,985,345</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,251,425</b>	<b>2,251,276</b>	<b>2,071,217</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-500	-2,935	-3,988
<b>Net Operating Cost (Accounts)</b>	<b>2,250,925</b>	<b>2,248,341</b>	<b>2,067,229</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,189,776	-2,184,576	-2,016,615
Capital grants	-5,525	-3,231	-1,456
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	500	2,787	3,887
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies <sup>(1)</sup>	1,984,419	2,036,633	1,932,300
<b>Resource Budget</b>	<b>2,040,543</b>	<b>2,099,954</b>	<b>1,985,345</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,914,866	1,958,292	1,912,894
Annually Managed Expenditure (AME)	125,677	141,662	72,451

<sup>(1)</sup> 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. Prior years includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

DE

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>9,705</b>	<b>2,730</b>	<b>836</b>
<i>Adjustments:</i>			
Capital expenditure of NDPBs and other bodies <sup>(1)</sup>	132,045	179,655	109,701
Consolidated Fund Extra Receipts (CFERs)	-500	-2,787	-3,784
Capital grants	5,525	3,231	1,456
<b>Capital Budget</b>	<b>146,775</b>	<b>182,829</b>	<b>108,209</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	146,775	182,829	108,209
Annually Managed Expenditure (AME)	-	-	-

<sup>(1)</sup> 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. Prior years includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>						
Education Authority - Departmental Overheads	346	-	-	-	-	-
Education and Library Boards - Departmental Overheads	-	-	372	-	384	-
Centrally Financed Services	-	-	38	-	87	-
Further Education and Student Loan Support (from Department for Employment and Learning)	14,861	-	15,489	-	15,279	-
European Union Programme for Peace and Reconciliation	923	-	-	-	-	-
<b>Total for RfR A:</b>	<b>* 16,130</b>	<b>-</b>	<b>15,899</b>	<b>-</b>	<b>15,750</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs and sundry income and income from the Department for Employment and Learning for Further Education and Student Support and income under the European Union Programme for Peace and Reconciliation.

**RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.**

European Union Programme for Peace and Reconciliation	922	-	-	-	-	-
<b>Total for RfR B:</b>	<b>* 922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from income under the European Union Programme for Peace and Reconciliation.

## Notional Charges in Non-Budget

£'000

		2015-16								2014-15	2013-14
		Resources				Capital				Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>	<b>Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>										
A-1:	Education Authority - Departmental Overheads	2,328	-	-	2,328	-	<b>2,328</b>	-	-	-	-
	<i>Education and Library Boards</i>	-	-	-	-	-	-	-	-	2,445	1,968
A-2:	Non-Departmental Public Bodies - Departmental Overheads	202	-	-	202	-	<b>202</b>	-	-	190	154
A-3:	Voluntary and Grant Maintained Integrated Schools	1,462	-	-	1,462	-	<b>1,462</b>	-	-	1,374	1,113
A-4:	Centrally Financed Services	245	-	-	245	-	<b>245</b>	-	-	230	186
A-5:	Early Years Services	39	-	-	39	-	<b>39</b>	-	-	37	30
<b>Total</b>											
<b>RfR A:</b>		<b>4,276</b>	-	-	<b>4,276</b>	-	<b>4,276</b>	-	-	<b>4,276</b>	<b>3,451</b>

## Notional Charges in Non-Budget

£'000

		2015-16								2014-15 Provision	2013-14 Outturn
		Resources				Capital					
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR B:</b>	<b>Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>										
B-1:	Education Authority - Departmental Overheads	90	-	-	90	-	90	-	-	-	-
	<i>Education and Library Boards</i>	-	-	-	-	-	-	-	-	126	102
B-2:	Youth Council for Northern Ireland - Departmental Overheads	21	-	-	21	-	21	-	-	28	23
B-3:	Youth Services	50	-	-	50	-	50	-	-	70	56
B-4:	Voluntary Bodies and Other Services supporting Community Relations	63	-	-	63	-	63	-	-	-	-
<b>Total RfR B:</b>		<b>224</b>	<b>-</b>	<b>-</b>	<b>224</b>	<b>-</b>	<b>224</b>	<b>-</b>	<b>-</b>	<b>224</b>	<b>181</b>
<b>Total Notional Charges:</b>		<b>4,500</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>4,500</b>	<b>3,632</b>

## Notional Charges Analysis

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>			
Audit	86	86	78
Accommodation	1,625	1,625	1,273
ICT Services	1,386	1,386	1,100
Personnel Services	23	23	21
Professional Services	1,104	1,104	931
Miscellaneous	52	52	48
<b>Total RfR A:</b>	<b>4,276</b>	<b>4,276</b>	<b>3,451</b>
<b>RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>			
Audit	4	4	4
Accommodation	85	85	67
ICT Services	73	73	57
Personnel Services	1	1	1
Professional Services	58	58	49
Miscellaneous	3	3	3
<b>Total RfR B:</b>	<b>224</b>	<b>224</b>	<b>181</b>
<b>Total Notional Charges:</b>	<b>4,500</b>	<b>4,500</b>	<b>3,632</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education Authority	500	<i>500</i>	-	-	-	-
Education and Library Boards	-	-	1,829	<i>1,829</i>	1,930	<i>1,792</i>
Voluntary and Grant Maintained Integrated Schools	-	-	958	<i>958</i>	1,839	<i>1,839</i>
Departmental	-	-	148	<i>148</i>	-	-
EU Building Sustainable Prosperity Programme and Peace II	-	-	-	-	102	<i>2,754</i>
Other	-	-	-	-	117	<i>121</i>
<b>Total:</b>	<b>500</b>	<b><i>500</i></b>	<b>2,935</b>	<b><i>2,935</i></b>	<b>3,988</b>	<b><i>6,506</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1.	The provision sought for 2015-16 is less than 0.01% lower than the final net provision for 2014-15.	
2.	The following functions within RfR A contain provisions sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-5 Expenditure relating to Early Years Services ■	26,827
	A-10 Expenditure relating to certain pupils with Special Educational Needs ■	324
3.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	<b>RfR A</b>	
	Education Authority	1,704,248
	Voluntary Schools	311,217
	Grant Maintained Integrated Schools	91,539
	Council for the Curriculum, Examinations and Assessment (CCEA)	23,000
	Council for Catholic Maintained Schools (CCMS)	3,770
	Middletown Centre for Autism Limited	1,566
	<b>RfR B</b>	
	Education Authority	43,200
	Youth Council for Northern Ireland	5,200



# **Main Estimate 2015-16**

Department of  
Education -  
Teachers'  
Superannuation



## **DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION**

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### **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.
2. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

### Part I

	£
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>	
<b>Net Resource Requirement</b>	<b>506,307,000</b>
<b>Net Cash Requirement</b>	<b>156,011,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Education on:

##### RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments on behalf of the Education Authority and the Department for Employment and Learning, in respect of premature retirement compensation; residual transactions following the dissolution of the Education and Library Boards on 31 March 2015; and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	506,307,000	262,626,000	243,681,000
Net Cash Requirement	156,011,000	83,737,000	72,274,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital		2014-15 Provision	2013-14 Outturn	
1	2	3	4	5	6	7	8			
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>										
-	755,000	-	755,000	248,693	506,307	-	-	583,614	452,052	
<b>Annually Managed Expenditure (AME):</b>										
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation										
-	755,000	-	755,000	246,896	508,104	-	-	585,623	454,016	
<b>Non-Budget:</b>										
A-2: Premature Retirement Compensation - receipts from DEL										
-	-	-	-	1,797	-1,797	-	-	-2,009	-1,964	
<b>Total:</b>	<b>-</b>	<b>755,000</b>	<b>-</b>	<b>755,000</b>	<b>248,693</b>	<b>506,307</b>	<b>-</b>	<b>-</b>	<b>583,614</b>	<b>452,052</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Total Net Resources</b>	<b>506,307</b>	<b>583,614</b>	<b>452,052</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-755,000	-795,000	-652,886
Movement in working capital	11,000	11,000	1,376
Use of provisions	393,704	386,469	357,148
<b>Total accruals to cash adjustments</b>	<b>-350,296</b>	<b>-397,531</b>	<b>-294,362</b>
<b>Net Cash Required</b>	<b>156,011</b>	<b>186,083</b>	<b>157,690</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	2	2
<b>Total:</b>	-	-	-	-	2	2



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Income</b>			
Contributions receivable	241,896	204,377	198,231
Transfers in	5,000	5,000	2,565
Other income	1,797	2,009	38
<b>Total Income</b>	<b>248,693</b>	<b>211,386</b>	<b>200,834</b>
<b>Expenditure</b>			
Increase in Scheme liabilities	325,000	325,000	262,886
Interest on Scheme liabilities	430,000	470,000	390,000
<b>Total Expenditure</b>	<b>755,000</b>	<b>795,000</b>	<b>652,886</b>
<b>NET OPERATING COST</b>	<b>506,307</b>	<b>583,614</b>	<b>452,052</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>506,307</b>	<b>583,614</b>	<b>452,052</b>
<b>RESOURCE BUDGET</b>	<b>508,104</b>	<b>585,623</b>	<b>454,016</b>

**Reconciliation of Resource Expenditure Between Estimates,  
Accounts and Budgets****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Resource Requirement (Estimates)</b>	<b>506,307</b>	<b>583,614</b>	<b>452,052</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-
<b>Net Operating Costs (Accounts)</b>	<b>506,307</b>	<b>583,614</b>	<b>452,052</b>
<i>Adjustments:</i>			
Voted resource expenditure that is outside the Resource Budget	1,797	2,009	1,964
<b>Resource Budget</b>	<b>508,104</b>	<b>585,623</b>	<b>454,016</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	508,104	585,623	454,016

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>						
Pensions, lump sums, gratuities and premature retirement compensation	246,896	-	209,377	-	198,870	-
Premature Retirement Compensation - receipts from DEL	1,797	-	2,009	-	1,964	-
<b>Total for RfR A:</b>	<b>* 248,693</b>	<b>-</b>	<b>211,386</b>	<b>-</b>	<b>200,834</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from receipts of superannuation contributions, capitalised costs in respect of enhancements; transfer values from other superannuation schemes and recoveries from the state pension scheme; and receipts from the Department for Employment and Learning (DEL) in respect of certain premature retirement compensation payments.

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess operating Accruing Resources	-	-	-	-	-	-
Other amounts collectable on behalf of the NI Consolidated Fund	-	-	-	-	2	2
<b>Total:</b>	-	-	-	-	<b>2</b>	<b>2</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

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### **Note to the Estimate:**

1. The provision sought for 2015-16 is 13.25% lower than the final net provision for 2014-15.





# **Main Estimate**

## **2015-16**

Department for  
Employment and  
Learning



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## DEPARTMENT FOR EMPLOYMENT AND LEARNING

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### Introduction

1. The services provided under this Estimate are administered by the Department for Employment and Learning. This provides for expenditure by the Department in taking forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy. It provides for expenditure on 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, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Programmes; administration costs, including redundancy payments, severance payments, departmental research; and associated non-cash items.
2. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
3. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Part I

	£
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>	
<b>Net Resource Requirement</b>	<b>852,648,000</b>
<b>Net Cash Requirement</b>	<b>1,043,559,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department for Employment and Learning on:

**RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices:**

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, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Programmes; administration costs, including redundancy payments, severance payments, departmental research; and associated non-cash items.

The **Department for Employment and Learning** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement:	852,648,000	414,640,000	438,008,000
Net Cash Requirement:	1,043,559,000	490,702,000	552,857,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>										
	<b>37,171</b>	<b>190,022</b>	<b>670,191</b>	<b>897,384</b>	<b>44,736</b>	<b>852,648</b>	<b>357,493</b>	<b>60,000</b>	<b>921,422</b>	<b>852,829</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Employment and Skills										
	6,635	43,445	142,387	192,467	201	<b>192,266</b>	-	-	203,887	205,191	
A-2:	Higher Education										
	2,167	-	200,692	202,859	231	<b>202,628</b>	-	-	230,461	223,312	
A-3:	Student Support										
	-	140,969	125,060	266,029	-	<b>266,029</b>	-	-	284,086	250,014	
A-4:	Labour Market Services										
	17,380	4,394	420	22,194	298	<b>21,896</b>	-	-	34,142	32,168	
A-5:	EU Programmes										
	-	-	20,575	20,575	12,115	<b>8,460</b>	-	-	6,527	9,107	
<b>Annually Managed Expenditure (AME):</b>											
A-6:	Student Support										
	-	-593	-14,821	-15,414	31,891	<b>-47,305</b>	357,493	60,000	-62,513	-69,740	
	<i>Provisions</i>										
	-	-	-	-	-	-	-	-	1,000	2,020	
A-7:	Revaluations										
	-	10	-	10	-	<b>10</b>	-	-	10	-	

DEL

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Non-Budget:</b>										
A-8:	Teachers' Prem Retirement-on-going liabilities									
-	1,797	-	1,797	-	<b>1,797</b>	-	-	2,009	1,963	
A-9:	Construction Industry Training Board									
-	-	1	1	-	<b>1</b>	-	-	1	-	
A-10:	Ulster Supported Employment Limited									
-	-	898	898	-	<b>898</b>	-	-	796	766	
A-11:	Labour Relations Agency									
-	-	3,545	3,545	-	<b>3,545</b>	-	-	3,772	3,611	
A-12:	Further Education Colleges									
-	-	185,684	185,684	-	<b>185,684</b>	-	-	197,988	178,857	
A-13:	Higher Education Colleges									
-	-	5,750	5,750	-	<b>5,750</b>	-	-	8,267	5,309	
A-14:	Notional Charges									
10,989	-	-	10,989	-	<b>10,989</b>	-	-	10,989	10,251	
<b>Total:</b>	<b>37,171</b>	<b>190,022</b>	<b>670,191</b>	<b>897,384</b>	<b>44,736</b>	<b>852,648</b>	<b>357,493</b>	<b>60,000</b>	<b>921,422</b>	<b>852,829</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>852,648</b>	<b>921,422</b>	<b>852,829</b>
<b>Capital Items</b>			
Capital	357,493	334,583	301,284
Non-operating accruing resources	-60,000	-61,662	-68,974
<b>Total net capital</b>	<b>297,493</b>	<b>272,921</b>	<b>232,310</b>
<b>Accruals to cash adjustments</b>			
Depreciation and student loan impairment & unwinding of discount	-126,573	-122,693	-83,624
New provisions and adjustments to previous provisions	593	-387	-1,337
Notional charges	-10,989	-10,989	-10,251
Movement in working capital	30,000	30,000	-12,070
Use of provisions	387	175	169
<b>Total Accruals to cash adjustments</b>	<b>-106,582</b>	<b>-103,894</b>	<b>-107,113</b>
<b>Net Cash Required</b>	<b>1,043,559</b>	<b>1,090,449</b>	<b>978,026</b>

DEL

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	-	<i>1,363</i>
Operating income not classified as accruing resources	-	-	-	-	548	<i>548</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	263	<i>2,362</i>
<b>Total</b>	-	-	-	-	<b>811</b>	<b><i>4,273</i></b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	37,171	37,730	34,125
<b>Total Net Administration Costs</b>	<b>37,171</b>	<b>37,730</b>	<b>34,125</b>
<b>Net Programme Costs</b>			
Request for Resources A	815,477	883,692	818,704
Non-voted Expenditure in the SoCNE	7,635	8,200	7,204
CFERs in the SoCNE	-	-	-548
<b>Total Net Programme Costs</b>	<b>823,112</b>	<b>891,892</b>	<b>825,360</b>
<b>NET OPERATING COST</b>	<b>860,283</b>	<b>929,622</b>	<b>859,485</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>852,648</b>	<b>921,422</b>	<b>852,829</b>
<b>RESOURCE BUDGET</b>	<b>825,792</b>	<b>860,002</b>	<b>835,230</b>

DEL

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>852,648</b>	<b>921,422</b>	<b>852,829</b>
<i>Adjustments:</i>			
Non-voted expenditure in the SoCNE	7,635	8,200	7,204
Consolidated Fund Extra Receipts in the SoCNE	-	-	-548
<b>Net Operating Cost (Accounts)</b>	<b>860,283</b>	<b>929,622</b>	<b>859,485</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-208,664	-223,822	-200,757
Capital grants	-15,533	-36,287	-16,361
Non-voted expenditure outside the budget	-7,635	-8,200	-7,204
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	197,341	198,689	199,553
Consolidated Fund Extra Receipts in the SoCNE	-	-	514
<b>Resource Budget</b>	<b>825,792</b>	<b>860,002</b>	<b>835,230</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	866,015	920,157	901,729
Annually Managed Expenditure (AME)	-40,223	-60,155	-66,499

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>297,493</b>	<b>272,921</b>	<b>232,310</b>
<i>Adjustments:</i>			
Capital grants	15,533	36,287	16,361
Capital expenditure of NDPBs	17,700	19,393	9,090
Other Consolidated Fund Extra Receipts	-	-	-
<b>Capital Budget</b>	<b>330,726</b>	<b>328,601</b>	<b>257,761</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	33,233	55,651	24,811
Annually Managed Expenditure (AME)	297,493	272,950	232,950

DEL

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>						
Employment and Skills	201	-	15,037	-	14,982	674
Higher Education	231	-	4,935	-	3,689	-
Student Support	31,891	60,000	30,400	61,500	27,698	68,300
Labour Market Services	298	-	475	162	555	-
EU Programmes	12,115	-	10,231	-	-	-
<b>Total for RfR A:</b>	<b>* 44,736</b>	<b>** 60,000</b>	<b>61,078</b>	<b>61,662</b>	<b>46,924</b>	<b>68,974</b>

\* Amount that may be applied as accruing resources in addition to the net total arising from the Investors in People Standard, European Union Income, McManus Scholarship, the Redundancy Fund, BIS Higher Education Research Capital, NI Open University Funding, Interest Receivable on Student Loans and Recovery of Administration Costs.

\*\* Amount that may be applied as non-operating accruing resources arising from the repayment of principal on student loans.

## Notional Charges in Non-Budget

£'000

		2015-16								2014-15 Provision	2013-14 Outturn
		Resources				Capital					
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>	<b>Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>										
A-1:	Employment and Skills	6,966	-	-	6,966	-	<b>6,966</b>	-	-	6,966	6,497
A-2:	Higher Education	227	-	-	227	-	<b>227</b>	-	-	227	212
A-3:	Student Support	67	-	-	67	-	<b>67</b>	-	-	67	63
A-4:	Labour Market Services	3,280	-	-	3,280	-	<b>3,280</b>	-	-	3,280	3,060
A-5:	EU Programmes	449	-	-	449	-	<b>449</b>	-	-	449	419
<b>Total RfR A:</b>		<b>10,989</b>	-	-	<b>10,989</b>	-	<b>10,989</b>	-	-	<b>10,989</b>	<b>10,251</b>
<b>Total Notional Charges</b>		<b>10,989</b>	-	-	<b>10,989</b>	-	<b>10,989</b>	-	-	<b>10,989</b>	<b>10,251</b>

DEL

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>			
Land and Property Services	40	40	29
Accommodation	6,329	6,329	5,864
Account NI	1,000	1,000	951
NI Audit Office	120	120	105
Other	3,500	3,500	3,302
<b>Total RfR A:</b>	<b>10,989</b>	<b>10,989</b>	<b>10,251</b>
<b>Total Notional Charges:</b>	<b>10,989</b>	<b>10,989</b>	<b>10,251</b>



**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Interest Receivable	-	-	-	-	-	<i>1,363</i>
Student Loan repayments	-	-	-	-	263	<i>2,362</i>
Overpayments and Foreign Exchange gains	-	-	-	-	548	<i>548</i>
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>811</b>	<b><i>4,273</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Employment and Learning, Mr Derek Baker, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 7.5% lower than the final net provision for 2014-15.

2. The Estimate includes Grant-in-Aid provision above £1million for the following:

Labour Relations Agency	3,545
Further Education	185,684
Higher Education	5,750

# **Main Estimate 2015-16**

Department of  
Enterprise, Trade and  
Investment



## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

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### Introduction

1. This Estimate provides for expenditure by the Department of Enterprise, Trade and Investment to promote the growth of a competitive and export-led economy.
2. The Department also has a potential discounted liability of £66m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

### Part I

	£
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>	
<b>Net Resource Requirement</b>	<b>257,446,000</b>
<b>Net Cash Requirement</b>	<b>284,782,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Enterprise, Trade and Investment on:

##### RfR A: To promote the growth of a competitive and export-led economy:

economic development; Innovation, Research and Development policy; policy evaluation and research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); economic infrastructure in support of economic development including mineral and petroleum licensing, geological research and safeguarding abandoned mines; sustainable energy; Renewable Heat Incentive Scheme; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; development of tourism including grant-in-aid to the Northern Ireland Tourist Board and Tourism Ireland Limited; grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; payments under European Union Structural Funds Programmes; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; Registry of Credit Unions and Industrial and Provident Societies and repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; the provision of a debt advice service; social economy; assistance to the gas and electricity industries; severance payments; administration costs; associated non-cash costs and other related services.

The **Department of Enterprise, Trade and Investment** will account for this Estimate.

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:			
Net Resource Requirement:	257,446,000	107,821,000	149,625,000
Net Cash Requirement:	284,782,000	105,458,000	179,324,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

		2015-16								2014-15 Provision	2013-14 Outturn
		Resources						Capital			
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>To promote the growth of a competitive and export-led economy.</b>										
	<b>16,832</b>	<b>17,431</b>	<b>238,207</b>	<b>272,470</b>	<b>15,024</b>	<b>257,446</b>	<b>10,400</b>	<b>9,000</b>	<b>236,602</b>	<b>218,839</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Economic Development, Policy and Research										
	9,121	2,010	-	11,131	106	<b>11,025</b>	1,000	-	11,154	11,172	
A-2:	Economic Infrastructure/Minerals										
	1,475	1,204	6,360	9,039	7	<b>9,032</b>	9,400	-	14,664	6,612	
A-3:	Invest Northern Ireland										
	104	-	-	104	-	<b>104</b>	-	-	106	105	
A-4:	Development of Tourism										
	872	-	-	872	2	<b>870</b>	-	-	740	744	
A-5:	Tourism Ireland Ltd										
	184	-	124	308	-	<b>308</b>	-	-	365	373	
A-6:	InterTrade Ireland										
	104	-	15	119	-	<b>119</b>	-	-	106	105	
A-7:	EU Structural Funds - ERDF Support for Economic Development										
	-	-	2,560	2,560	1,347	<b>1,213</b>	-	-	210	240	
A-8:	EU Community Initiatives										
	-	-	11,330	11,330	8,981	<b>2,349</b>	-	-	2,226	1,101	
A-9:	Business Regulatory Services										
	812	7,315	-	8,127	1,881	<b>6,246</b>	-	-	5,344	5,417	
A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society										
	-	-	-	-	2,700	<b>-2,700</b>	-	9,000	-2,887	-3,011	
A-11:	Health and Safety Executive NI										
	-	5,418	-	5,418	-	<b>5,418</b>	-	-	5,676	5,446	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

										2014-15	2013-14
2015-16										Provision	Outturn
Resources						Capital					
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-12:	Provisions - Economic Development, Policy and Research										
-	1,484	-	1,484	-	<b>1,484</b>	-	-	1,846	-14,350		
A-13:	NI Renewable Heat Incentive Scheme										
-	-	11,640	11,640	-	<b>11,640</b>	-	-	5,768	1,650		
	<i>Revaluation of Assets</i>										
-	-	-	-	-	-	-	-	-89	-160		
<b>Non-Budget:</b>											
A-14:	Invest Northern Ireland										
-	-	166,293	166,293	-	<b>166,293</b>	-	-	139,285	157,387		
A-15:	Northern Ireland Tourist Board										
-	-	23,889	23,889	-	<b>23,889</b>	-	-	28,613	21,982		
A-16:	General Consumer Council for Northern Ireland										
-	-	1,196	1,196	-	<b>1,196</b>	-	-	1,339	1,454		
A-17:	Health and Safety Executive NI										
-	-	527	527	-	<b>527</b>	-	-	898	977		
A-18:	Tourism Ireland Ltd										
-	-	11,690	11,690	-	<b>11,690</b>	-	-	14,031	14,664		
A-19:	InterTradeIreland										
-	-	2,583	2,583	-	<b>2,583</b>	-	-	3,107	3,234		
A-20:	Notional Charges										
4,160	-	-	4,160	-	<b>4,160</b>	-	-	4,100	3,697		
<b>Total:</b>	<b>16,832</b>	<b>17,431</b>	<b>238,207</b>	<b>272,470</b>	<b>15,024</b>	<b>257,446</b>	<b>10,400</b>	<b>9,000</b>	<b>236,602</b>	<b>218,839</b>	



**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>257,446</b>	<b>236,602</b>	<b>218,839</b>
<b>Capital Items</b>			
Capital	10,400	175	54
Non-operating accruing resources	-9,000	-7,000	-6,512
<b>Total net capital</b>	<b>1,400</b>	<b>-6,825</b>	<b>-6,458</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-594	-358	-287
New provisions and adjustments to previous provisions	-1,484	-1,846	10,788
Notional charges	-4,160	-4,100	-3,697
Movement in working capital	25,000	3,505	703
Use of provisions	7,174	4,374	8,114
<b>Total accruals to cash adjustments</b>	<b>25,936</b>	<b>1,575</b>	<b>15,621</b>
<b>Net Cash Required</b>	<b>284,782</b>	<b>231,352</b>	<b>228,002</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	165	<i>200</i>	789	<i>953</i>
<b>Total:</b>	-	-	<b>165</b>	<b><i>200</i></b>	<b>789</b>	<b><i>953</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	16,830	18,591	17,870
<b>Total Net Administration Costs</b>	<b>16,830</b>	<b>18,591</b>	<b>17,870</b>
<b>Net Programme Costs</b>			
Request for Resources A	240,616	217,846	199,767
<b>Total Net Programme Costs</b>	<b>240,616</b>	<b>217,846</b>	<b>199,767</b>
<b>NET OPERATING COST</b>	<b>257,446</b>	<b>236,437</b>	<b>217,637</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>257,446</b>	<b>236,602</b>	<b>218,839</b>
<b>RESOURCE BUDGET</b>	<b>243,361</b>	<b>229,957</b>	<b>188,979</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>257,446</b>	<b>236,602</b>	<b>218,839</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-165	-790
Other adjustments	-	-	-412
<b>Net Operating Costs (Accounts)</b>	<b>257,446</b>	<b>236,437</b>	<b>217,637</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-210,338	-191,373	-203,395
Capital grants	-8,131	-12,590	-3,815
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-	165	790
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	204,384	197,318	177,350
Other adjustments	-	-	412
<b>Resource Budget</b>	<b>243,361</b>	<b>229,957</b>	<b>188,979</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	206,522	201,917	182,585
Annually Managed Expenditure (AME)	36,839	28,040	6,394

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>1,400</b>	<b>-6,825</b>	<b>-6,458</b>
<i>Adjustments to remove:</i>			
Other adjustments	-	-	-19
<i>Adjustments to include:</i>			
Capital grants	8,131	12,590	3,815
Capital expenditure of NDPBs (or other bodies)	36,919	28,499	40,759
<b>Capital Budget</b>	<b>46,450</b>	<b>34,264</b>	<b>38,097</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	45,310	33,124	37,097
Annually Managed Expenditure (AME)	1,140	1,140	1,000

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>						
Economic Development, Policy & Research	106	-	91	-	91	-
Economic Infrastructure/Minerals	7	-	5,107	-	1,333	-
Development of Tourism	2	-	2	-	2	-
EU Structural Funds - ERDF Support for Economic Development	1,347	-	822	-	2,904	-
EU Community Initiatives	8,981	-	6,678	-	3,305	-
Business Regulatory Services	1,881	-	2,924	-	2,932	-
Presbyterian Mutual Society, Loan Interest	2,700	-	2,887	-	3,011	-
Presbyterian Mutual Society, Loan Repayments	-	9,000	-	7,000	-	6,512
<b>Total for RfR A:</b>	<b>*15,024</b>	<b>** 9,000</b>	<b>18,511</b>	<b>7,000</b>	<b>13,578</b>	<b>6,512</b>

\* Amount that may be applied as accruing resources arising from recoveries of salaries; superannuation costs etc, of seconded staff; recoupment from other Government Departments/Agencies for various services provided by the Department; receipts in respect of reprographic services and public telephones; recoupment of costs in respect of processing mineral and petroleum licences; dead rent and royalties; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; rental income; European Union income in respect of European Investment for Growth & Jobs Programme and Interreg; fees received by Corporate Regulation, Insolvency Service, Consumer Affairs and loan interest in respect of Presbyterian Mutual Society.

\*\* Amount that may be applied as non-operating accruing resources, arising from repayments of loan in respect of Presbyterian Mutual Society.



**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A Notional Charges in Non-Budget</b>									
Economic Development, Policy and Research									
3,091	-	-	3,091	-	<b>3,091</b>	-	-	3,090	2,856
Economic Infrastructure/Minerals									
498	-	-	498	-	<b>498</b>	-	-	830	702
Development of Tourism									
275	-	-	275	-	<b>275</b>	-	-	-	-
Business Regulatory Services									
296	-	-	296	-	<b>296</b>	-	-	180	139
<b>Total RfR A:</b>	<b>4,160</b>	-	<b>4,160</b>	-	<b>4,160</b>	-	-	<b>4,100</b>	<b>3,697</b>
<b>Total Notional Charges:</b>	<b>4,160</b>	-	<b>4,160</b>	-	<b>4,160</b>	-	-	<b>4,100</b>	<b>3,697</b>

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>			
Accommodation	1,950	1,900	1,802
Shared services	1,645	1,505	-
Audit	60	60	52
Other	505	635	1,843
<b>Total RfR A:</b>	<b>4,160</b>	<b>4,100</b>	<b>3,697</b>
<b>Total Notional Charges:</b>	<b>4,160</b>	<b>4,100</b>	<b>3,697</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Insolvency unclaimed dividends and economic rent	-	-	165	<i>200</i>	789	<i>953</i>
<b>Total:</b>	-	-	<b>165</b>	<b><i>200</i></b>	<b>789</b>	<b><i>953</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Enterprise, Trade and Investment, Dr Andrew McCormick, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

1. The provision sought for 2015-16 is 8.8% higher than the final net provision for 2014-15.
2. This Estimate includes grant-in-aid provision above £1million to the following:-
 

	<b>£'000</b>
Invest Northern Ireland	166,293
Northern Ireland Tourist Board	23,889
General Consumer Council for Northern Ireland	1,196
Tourism Ireland Ltd	11,690
InterTradeIreland	2,583
3. 2014 - 15 Provision and 2013-14 Outturn have been adjusted to reflect transfer of functions to Local Government. This is in order to ensure that prior years' data is comparable with 2015-16 Net Resource Requirement and Net Cash Requirement.

# **Main Estimate 2015-16**

Department of  
Finance and Personnel



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## DEPARTMENT OF FINANCE AND PERSONNEL

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### Introduction

1. The aim of the Department of Finance and Personnel 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.
2. The Northern Ireland Civil Service launched a Voluntary Exit Scheme (VES) across all departments on 2 March 2015. At the time of writing this estimate it was not possible to quantify the liability the department faces. It is however anticipated that this will crystallise during the 2015-16 financial year.
3. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF FINANCE AND PERSONNEL

### Part I

	£
<b>RfR A: 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.</b>	
<b>Net Resource Requirement</b>	<b>197,226,000</b>
<b>Net Cash Requirement</b>	<b>222,921,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Finance and Personnel on:

**RfR A: 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:**

Finance and Personnel policy including Public Sector Reform; Business Consultancy Services; the Central Procurement Directorate; and the Departmental Solicitor's Office; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; 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; operational and programme costs of the Special European Union Programmes Body; payment and income under European Union structural fund programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; severance payments; and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	197,226,000	94,929,000	102,297,000
Net Cash Requirement	222,921,000	107,738,000	115,183,000



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>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.</b>										
	<b>188,210</b>	<b>91,907</b>	<b>9,616</b>	<b>289,733</b>	<b>92,507</b>	<b>197,226</b>	<b>22,820</b>	<b>550</b>	<b>210,954</b>	<b>196,616</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Finance and Personnel Policy										
	40,529	2,348	173	43,050	22,781	<b>20,269</b>	1,253	-	21,177	18,175	
A-2:	NICS Shared Services										
	74,951	60	-	75,011	17,545	<b>57,466</b>	6,588	-	60,738	62,165	
A-3:	Northern Ireland Statistics and Research Agency										
	1,559	24,879	-	26,438	16,340	<b>10,098</b>	2,000	-	9,617	10,211	
A-4:	Land and Property Services										
	1,422	52,539	-	53,961	24,524	<b>29,437</b>	1,495	-	32,253	29,664	
A-5:	EU Peace Programmes										
	-	-	818	818	662	<b>156</b>	-	-	232	299	
A-6:	EU Community Initiatives										
	-	-	7,371	7,371	5,643	<b>1,728</b>	-	-	3,120	2,523	
A-7:	European Regional Development Fund										
	-	-	100	100	-	<b>100</b>	-	-	350	29	
A-8:	NICS Accommodation Services										
	69,449	20	-	69,469	5,012	<b>64,457</b>	11,484	550	68,051	67,162	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-9:	NICS Shared Services										
-	345	-	345	-	<b>345</b>	-	-	583	539		
A-10:	NICS Accommodation Services										
-	10,700	-	10,700	-	<b>10,700</b>	-	-	10,200	2,951		
A-11:	Provisions										
-	1,016	-	1,016	-	<b>1,016</b>	-	-	2,855	1,395		
	<i>Settlement of NICS equal pay claim</i>										
-	-	-	-	-	-	-	-	-	259		
<b>Non-Budget:</b>											
A-12:	Special EU Programmes Body ♥										
-	-	1,154	1,154	-	<b>1,154</b>	-	-	1,428	1,062		
A-13:	Notional Charges										
300	-	-	300	-	<b>300</b>	-	-	350	182		
<b>Total:</b>	<b>188,210</b>	<b>91,907</b>	<b>9,616</b>	<b>289,733</b>	<b>92,507</b>	<b>197,226</b>	<b>22,820</b>	<b>550</b>	<b>210,954</b>	<b>196,616</b>	

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Total Resources</b>	<b>197,226</b>	<b>210,954</b>	<b>196,616</b>
<b>Capital Items</b>			
Capital	22,820	54,062	24,683
Non-operating accruing resources	-550	-586	-424
<b>Total net capital</b>	<b>22,270</b>	<b>53,476</b>	<b>24,259</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-43,765	-42,712	-37,423
New provisions and adjustments to previous provisions	-2,510	-4,093	-1,579
Notional charges	-300	-350	-182
Movement in working capital	50,000	20,000	3,122
Use of provisions	-	2,143	2,318
<b>Total accruals to cash adjustments</b>	<b>3,425</b>	<b>-25,012</b>	<b>-33,744</b>
<b>Net Cash Required</b>	<b>222,921</b>	<b>239,418</b>	<b>187,131</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as Accruing Resources	-	-	81	<i>81</i>	2,411	<i>2,411</i>
<b>Total:</b>	-	-	<b>81</b>	<b><i>81</i></b>	<b>2,411</b>	<b><i>2,411</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	141,729	150,287	147,525
<b>Total Net Administration Costs</b>	<b>141,729</b>	<b>150,287</b>	<b>147,525</b>
<b>Net Programme Costs</b>			
Request for Resources A	55,497	60,586	46,609
<b>Total Net Programme Costs</b>	<b>55,497</b>	<b>60,586</b>	<b>46,609</b>
<b>NET OPERATING COST</b>	<b>197,226</b>	<b>210,873</b>	<b>194,134</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>197,226</b>	<b>210,954</b>	<b>196,616</b>
<b>RESOURCE BUDGET</b>	<b>187,743</b>	<b>200,368</b>	<b>187,047</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>197,226</b>	<b>210,954</b>	<b>196,616</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-81	-2,411
EU Exchange Movement	-	-	-71
<b>Net Operating Cost (Accounts)</b>	<b>197,226</b>	<b>210,873</b>	<b>194,134</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,454	-1,778	-1,244
Consolidated Fund Extra Receipts (CFERs) in the SoCNE but not in Budget	-	81	2,179
EU Exchange Movement	-	-	71
Capital Grants	-709	-1,668	-843
<i>Adjustments to include:</i>			
Income in respect of the Cost of rate collection	-8,800	-8,748	-8,695
Full resource consumption of NDPBs or other bodies	1,480	1,608	1,445
<b>Resource Budget</b>	<b>187,743</b>	<b>200,368</b>	<b>187,047</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	175,482	188,673	184,081
Annually Managed Expenditure (AME)	12,261	11,695	2,966



## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>22,270</b>	<b>53,476</b>	<b>24,259</b>
<i>Adjustments to include:</i>			
Capital Grants	709	1,668	843
Capital expenditure of NDPBs and other bodies	-	20	21
<b>Capital Budget</b>	<b>22,979</b>	<b>55,164</b>	<b>25,123</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	22,979	55,164	25,123
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: 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.</b>						
Finance and Personnel Policy	22,781	-	25,287	10	21,868	3
NICS Shared Services	17,545	-	16,563	84	15,014	23
Northern Ireland Statistics and Research Agency	16,340	-	16,952	-	14,626	-
Land and Property Services	24,524	-	28,876	112	26,040	145
EU Peace Programmes	662	-	696	-	895	-
EU Community Initiatives	5,643	-	9,361	-	7,565	-
NICS Accommodation Services	5,012	550	5,656	380	6,385	253
<b>Total for RfR A</b>	<b>* 92,507</b>	<b>** 550</b>	<b>103,391</b>	<b>586</b>	<b>92,393</b>	<b>424</b>

\* Amount that may be applied as accruing resources arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; income from Central Procurement Directorate 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.

\*\* Amount that may be applied as accruing resources in relation to the disposal of assets.

**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Notional charges in Non-Budget</b>										
Administration										
300	-	-	300	-	300	-	-	350	182	
<b>Total RfR A:</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>182</b>
<b>Total Notional Charges:</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>350</b>	<b>182</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A:</b>	<b>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.</b>		
Audit	170	220	88
Miscellaneous	130	130	94
<b>Total RfR A:</b>	<b>300</b>	<b>350</b>	<b>182</b>
<b>Total Notional Charges:</b>	<b>300</b>	<b>350</b>	<b>182</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Funding	-	-	-	-	2,149	2,149
Miscellaneous	-	-	81	<i>81</i>	262	<i>262</i>
<b>Total:</b>	-	-	<b>81</b>	<b><i>81</i></b>	<b>2,411</b>	<b><i>2,411</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Finance and Personnel, Mr David Sterling, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 6.5% lower than the final net provision for 2014-15.

2. This Estimate includes grant-in-aid provision above £1 million for the following:

Special European Union Programmes Body

1,154



# **Main Estimate**

## **2015-16**

Department of  
Finance and Personnel -  
Superannuation and Other  
Allowances (Principal Civil  
Service Pension Scheme  
(Northern Ireland))





## **DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES (*Principal Civil Service Pension Scheme (Northern Ireland)*)**

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### **Introduction**

1. This Estimate provides for expenditure by the Department of Finance and Personnel to cover changes in the value of liabilities and interest on liabilities of the Principal Civil Service Pension Scheme (Northern Ireland), and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).
2. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES *(Principal Civil Service Pension Scheme (Northern Ireland))*

### Part I

	£
RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	
<b>Net Resource Requirement</b>	<b>406,299,000</b>
<b>Net Cash Requirement</b>	<b>107,361,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Finance and Personnel on:

RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)]:

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the PCSPS (NI), the CSCS(NI) and the CSIB(NI) schemes and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	406,299,000	189,562,000	216,737,000
Net Cash Requirement:	107,361,000	43,638,000	63,723,000

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

2015-16								2014-15	2013-14	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>									
-	662,479	-	662,479	256,180	406,299	-	-	421,249	443,570	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Redundancy and Early Retirement Costs									
-	5,229	-	5,229	5,229	-	-	-	-	-	
<b>Annually Managed Expenditure (AME):</b>										
A-2:	Pensions, Lump Sum and Gratuities									
-	657,250	-	657,250	250,951	406,299	-	-	421,249	443,570	
<b>Total:</b>	-	662,479	-	662,479	256,180	406,299	-	-	421,249	443,570

DFP-S

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-657,250	-646,259	-666,073
Movement in working capital	54,950	13,794	-9,201
Use of provisions	303,362	301,216	298,211
Additional cash requirement for 2004-05 excess vote	-	6,974	-
<b>Total accruals to cash adjustments</b>	<b>-298,938</b>	<b>-324,275</b>	<b>-377,063</b>
<b>Net Cash Required</b>	<b>107,361</b>	<b>96,974</b>	<b>66,507</b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Income</b>			
Contributions receivable	248,951	220,050	213,283
Transfers in	2,000	4,060	4,873
Other income	-	900	4,347
<b>Total Income</b>	<b>250,951</b>	<b>225,010</b>	<b>222,503</b>
<b>Expenditure</b>			
Increase in Scheme liabilities	304,709	305,259	296,073
Interest on Scheme liabilities	352,541	341,000	370,000
<b>Total Expenditure</b>	<b>657,250</b>	<b>646,259</b>	<b>666,073</b>
<b>NET OPERATING COST</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<b>RESOURCE BUDGET</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<b>Net Operating Cost (Accounts)</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<b>Resource Budget</b>	<b>406,299</b>	<b>421,249</b>	<b>443,570</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	406,299	421,249	443,570



**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>						
Redundancy, early retirement and taxation costs to or in respect of PCSPS (NI) Scheme Members	5,229	-	15,000	-	11,057	-
Pensions, lump sums and gratuities	250,951	-	225,010	-	222,503	-
<b>Total for RfR A</b>	<b>* 256,180</b>	<b>-</b>	<b>240,010</b>	<b>-</b>	<b>233,560</b>	<b>-</b>

\* Amount that may be applied as accruing resources 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 PCSPS (NI) scheme members; and recovery of payments made in respect of those covered by the CSCS(NI) and the CSIB(NI) schemes.

## Explanation of Accounting Officer Responsibilities

---

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Finance and Personnel, Mr David Sterling, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate in respect of the Principal Civil Service Pension Scheme NI.

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

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### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 3.5% lower than the final net provision for 2014-15.
2. There were no Consolidated Fund Extra Receipts in the provisions for 2015-16 and 2014-15 or in the outturn for 2013-14.

# **Main Estimate**

## **2015-16**

Department of  
Health, Social Services  
and Public Safety



## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY**

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### **Introduction**

1. The aim of the Department of Health, Social Services and Public Safety is to improve the health, wellbeing and public safety of the people of Northern Ireland.
2. Request for Resources A provides for expenditure on the provision of health and social care services.
3. Request for Resources B provides for expenditure on the provision of fire fighting, rescue and fire safety services.
4. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

### Part I

	£
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>	<b>4,434,158,000</b>
<b>RfR B: Providing effective fire fighting, rescue and fire safety services.</b>	<b>90,485,000</b>
<b>Total Net Resource Requirement</b>	<b>4,524,643,000</b>
<b>Net Cash Requirement</b>	<b>4,556,274,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Health, Social Services and Public Safety on:

**RfR A: Providing high quality health and social care services and promoting good health and wellbeing:**

hospital services; community health services; family health services; social care services; public health and wellbeing programmes; training; European Union Community Initiative programmes; severance payments; administration; related services and associated non-cash items.

**RfR B: Providing effective fire fighting, rescue and fire safety services:**

fire fighting, rescue and fire safety services; severance payments; administration; related services and associated non-cash items.

The **Department of Health, Social Services and Public Safety** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	4,434,158,000	2,058,485,000	2,375,673,000
RfR B:	90,485,000	41,002,000	49,483,000
Total Net Resource Requirement	4,524,643,000	2,099,487,000	2,425,156,000
Net Cash Requirement	4,556,274,000	2,099,113,000	2,457,161,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>											
36,631	1,036,563	3,881,473	4,954,667	520,509	4,434,158	13,000	-	4,574,411	4,194,094		
<b>Departmental Expenditure in DEL:</b>											
A-1:	Hospital and Paramedic Services										
1,862	37,564	4,041	43,467	1,437	42,030	-	-	40,047	36,277		
A-2:	Social Care Services										
5,887	23,042	9,473	38,402	1,358	37,044	-	-	53,409	52,796		
A-3:	Family Health Service - General Medical Services										
402	238,182	-	238,584	-	238,584	12,000	-	238,134	236,559		
A-4:	Family Health Service - Pharmaceutical Services										
188	464,645	-	464,833	-	464,833	-	-	464,833	425,091		
A-5:	Family Health Service - Dental Services										
96	123,764	-	123,860	20,350	103,510	-	-	103,510	104,039		
A-6:	Family Health Service - Ophthalmic Services										
96	22,186	-	22,282	-	22,282	-	-	22,282	22,190		
A-7:	Health Support Services										
22,160	91,068	-	113,228	30,424	82,804	1,000	-	145,634	95,826		
A-8:	Public Health Services										
33	24,517	1,293	25,843	2,157	23,686	-	-	66,523	63,049		
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Provisions										
-	8,612	-	8,612	-	8,612	-	-	8,443	3,986		
A-10:	Social Care Depreciation and Impairments										
-	2,983	-	2,983	-	2,983	-	-	20,267	1,071		

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15	2013-14
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>Non-Budget:</b>									
A-11:	Health Service Contributions								
-	-	-	-	464,783	<b>-464,783</b>	-	-	-464,783	-467,111
A-12:	Health and Social Care Trusts ♥								
-	-	3,795,017	3,795,017	-	<b>3,795,017</b>	-	-	3,795,017	3,534,841
A-13:	Business Services Organisation ♥								
-	-	38,276	38,276	-	<b>38,276</b>	-	-	38,276	45,000
A-14:	Northern Ireland Blood Transfusion Service ♥								
-	-	145	145	-	<b>145</b>	-	-	145	310
A-15:	Northern Ireland Guardian Ad Litem Agency ♥								
-	-	4,178	4,178	-	<b>4,178</b>	-	-	4,727	4,020
A-16:	Northern Ireland Medical and Dental Training Agency ♥								
-	-	14,746	14,746	-	<b>14,746</b>	-	-	14,746	14,600
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥								
-	-	1,255	1,255	-	<b>1,255</b>	-	-	1,472	1,147
A-18:	Northern Ireland Social Care Council ♥								
-	-	2,285	2,285	-	<b>2,285</b>	-	-	3,403	3,150
A-19:	Patient and Client Council ♥								
-	-	1,629	1,629	-	<b>1,629</b>	-	-	1,944	1,781
A-20:	Regulation and Quality Improvement Authority ♥								
-	-	6,903	6,903	-	<b>6,903</b>	-	-	8,038	7,675
A-21:	Food Safety Promotion Board ♥								
-	-	1,900	1,900	-	<b>1,900</b>	-	-	2,105	2,091
A-22:	Institute of Public Health in Ireland ♣								
-	-	332	332	-	<b>332</b>	-	-	332	332
A-23:	Notional Charges								
5,907	-	-	5,907	-	<b>5,907</b>	-	-	5,907	5,374



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR B:</b>	<b>Providing effective fire fighting, rescue and fire safety services.</b>									
182	50	90,253	90,485	-	90,485	-	-	91,115	88,220	
<b>Departmental Expenditure in DEL:</b>										
B-1:	Fire, Rescue and Public Safety Services									
182	50	-	232	-	232	-	-	592	600	
<b>Non-Budget:</b>										
B-2:	Northern Ireland Fire and Rescue Service ♥									
-	-	90,253	90,253	-	90,253	-	-	90,523	87,620	
<b>Total:</b>	<b>36,813</b>	<b>1,036,613</b>	<b>3,971,726</b>	<b>5,045,152</b>	<b>520,509</b>	<b>4,524,643</b>	<b>13,000</b>	<b>-</b>	<b>4,665,526</b>	<b>4,282,314</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>4,524,643</b>	<b>4,665,526</b>	<b>4,282,314</b>
<b>Capital Items</b>			
Capital	13,000	3,341	4,564
Non-operating accruing resources	-	-438	-
<b>Total net capital</b>	<b>13,000</b>	<b>2,903</b>	<b>4,564</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-6,741	-25,737	-4,993
New provisions and adjustments to previous provisions	-8,612	-8,443	-3,986
Notional charges	-5,907	-5,907	-5,374
Movement in working capital	30,000	30,000	41,872
Use of provisions	9,891	6,353	14,439
<b>Total accruals to cash adjustments</b>	<b>18,631</b>	<b>-3,734</b>	<b>41,958</b>
<b>Net Cash Required</b>	<b>4,556,274</b>	<b>4,664,695</b>	<b>4,328,836</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	30	<i>30</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	80	<i>80</i>
<b>Total:</b>	-	-	-	-	<b>110</b>	<b><i>110</i></b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	36,265	36,299	34,916
Request for Resources B	182	182	174
<b>Total Net Administration Costs</b>	<b>36,447</b>	<b>36,481</b>	<b>35,090</b>
<b>Net Programme Costs</b>			
Request for Resources A	4,397,893	4,538,112	4,159,148
Request for Resources B	90,303	90,933	88,046
<b>Total Net Programme Costs</b>	<b>4,488,196</b>	<b>4,629,045</b>	<b>4,247,194</b>
<b>NET OPERATING COST</b>	<b>4,524,643</b>	<b>4,665,526</b>	<b>4,282,284</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,524,643</b>	<b>4,665,526</b>	<b>4,282,314</b>
<b>RESOURCE BUDGET</b>	<b>4,923,255</b>	<b>4,977,851</b>	<b>4,674,032</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,524,643</b>	<b>4,665,526</b>	<b>4,282,314</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-30
<b>Net Operating Cost (Accounts)</b>	<b>4,524,643</b>	<b>4,665,526</b>	<b>4,282,284</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3,492,136	-3,495,945	-3,235,456
Notional charges	-5,907	-5,907	-5,374
Capital grants	-	-150	-5,200
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	3,896,655	3,814,327	3,637,778
<b>Resource Budget</b>	<b>4,923,255</b>	<b>4,977,851</b>	<b>4,674,032</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	4,815,314	4,754,544	4,646,783
Annually Managed Expenditure (AME)	107,941	223,307	27,249



## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>13,000</b>	<b>2,903</b>	<b>4,564</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	200,400	217,283	241,423
Capital grants	-	150	5,200
Non-operating Consolidated Fund Extra Receipts (CFERs) within the Budget	-	-	-80
<b>Capital Budget</b>	<b>213,400</b>	<b>220,336</b>	<b>251,107</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	213,400	220,336	251,107
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>						
Hospital and Paramedic Services	1,437	-	429	-	864	-
Social Care Services	1,358	-	1,291	-	832	-
Family Health Service - Dental Services	20,350	-	20,550	-	20,107	-
Health Support Services	30,424	-	32,573	-	31,050	-
Public Health Services	2,157	-	1,434	-	1,629	-
Health Service Contributions	464,783	-	464,783	-	467,111	-
<b>Total for RfR A:</b>	<b>* 520,509</b>	<b>-</b>	<b>521,060</b>	<b>-</b>	<b>521,593</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from National Insurance Fund contributions for healthcare costs; family health services; Department of Education contributions for Surestart projects; grants and other receipts for joint and co-funded projects; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; European Union receipts; interest on financial transaction capital loans; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income and sundry receipts.

## Notional Charges in Non-Budget

£'000

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>									
5,907	-	-	5,907	-	5,907	-	-	5,907	5,374
Hospital and Paramedic Services									
358	-	-	358	-	358	-	-	358	326
Social Care Services									
1,133	-	-	1,133	-	1,133	-	-	1,133	1,030
Family Health Service - General Medical Services									
77	-	-	77	-	77	-	-	77	70
Family Health Service - Pharmaceutical Services									
36	-	-	36	-	36	-	-	36	33
Family Health Service - Dental Services									
18	-	-	18	-	18	-	-	18	17
Family Health Service - Ophthalmic Services									
18	-	-	18	-	18	-	-	18	17
Health Support Services									
4,261	-	-	4,261	-	4,261	-	-	4,261	3,875
Public Health Services									
6	-	-	6	-	6	-	-	6	6
<b>Total RfR A:</b>	<b>5,907</b>	<b>-</b>	<b>5,907</b>	<b>-</b>	<b>5,907</b>	<b>-</b>	<b>-</b>	<b>5,907</b>	<b>5,374</b>
<b>Total Notional Charges:</b>	<b>5,907</b>	<b>-</b>	<b>5,907</b>	<b>-</b>	<b>5,907</b>	<b>-</b>	<b>-</b>	<b>5,907</b>	<b>5,374</b>

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>			
Accommodation	3,000	3,000	2,773
Shared services	2,747	2,747	2,444
Audit	110	110	106
Other	50	50	51
<b>Total RfR A:</b>	<b>5,907</b>	<b>5,907</b>	<b>5,374</b>
<b>Total Notional Charges:</b>	<b>5,907</b>	<b>5,907</b>	<b>5,374</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	30	<i>30</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	80	<i>80</i>
<b>Total:</b>	-	-	-	-	<b>110</b>	<b><i>110</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Health, Social Services and Public Safety, Mr Richard Pengelly, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 3.0% lower than the final net provision for 2014-15.
2. This Estimate includes grant-in-aid provision above £1million to the following:

#### RfR A

Health and Social Care Trusts	3,795,017
Business Services Organisation	38,276
Northern Ireland Guardian Ad Litem Agency	4,178
Northern Ireland Medical and Dental Training Agency	14,746
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,255
Northern Ireland Social Care Council	2,285
Patient and Client Council	1,629
Regulation and Quality Improvement Authority	6,903
Food Safety Promotion Board	1,900

#### RfR B

Northern Ireland Fire and Rescue Service	90,253
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# **Main Estimate 2015-16**

Department of  
Health, Social Services  
and Public Safety -  
Health and Social Care  
Pension Scheme





## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND SOCIAL CARE PENSION SCHEME**

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### **Introduction**

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

## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND SOCIAL CARE PENSION SCHEME

### Part I

	£
RfR A: Providing a pension scheme for persons employed in health and social care.	
Net Resource Requirement	1,032,809,000
Net Cash Requirement	-

Amounts required in the year ending 31 March 2016 for use by the Department of Health, Social Services and Public Safety on:

RfR A: Providing a pension scheme for persons employed in health and social care:

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment and associated non-cash items.

The Department of Health, Social Services and Public Safety will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	1,032,809,000	407,694,000	625,115,000
Net Cash Requirement:	-	-	-

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15	2013-14
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>									
	- 1,483,000	-	1,483,000	450,191	1,032,809	-	-	905,987	657,621
<b>Annually Managed Expenditure (AME):</b>									
A-1: Health and Social Care Pension Scheme									
	- 1,483,000	-	1,483,000	450,191	<b>1,032,809</b>	-	-	905,987	657,621
<b>Total:</b>	<b>- 1,483,000</b>	<b>-</b>	<b>1,483,000</b>	<b>450,191</b>	<b>1,032,809</b>	<b>-</b>	<b>-</b>	<b>905,987</b>	<b>657,621</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2015-16	2014-15	2013-14
	Provision	Provision	Outturn
<b>Total Net Resources</b>	<b>1,032,809</b>	<b>905,987</b>	<b>657,621</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-1,483,000	-1,292,943	-1,002,802
Movement in working capital	-	10,000	-28,136
Use of provisions	348,694	344,699	336,136
Excess cash surrenderable to the Consolidated Fund	101,497	32,257	37,181
<b>Total accruals to cash adjustments</b>	<b>-1,032,809</b>	<b>-905,987</b>	<b>-657,621</b>
<b>Net Cash Required</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Health and Social Care Pension Scheme and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	31,297	6,490
Operating income and receipts not classified as accruing resources	-	-	-	-	61	61
Excess cash surrenderable to the Consolidated Fund	-	<i>101,497</i>	-	<i>32,257</i>	-	<i>37,181</i>
<b>Total:</b>	<b>-</b>	<b><i>101,497</i></b>	<b>-</b>	<b><i>32,257</i></b>	<b>31,358</b>	<b><i>43,732</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Income</b>			
Contributions receivable	444,981	381,846	372,008
Transfers in	5,200	5,100	5,037
Other income	10	10	61
<b>Total Income</b>	<b>450,191</b>	<b>386,956</b>	<b>377,106</b>
<b>Expenditure</b>			
Increase in scheme liabilities	657,800	629,143	512,802
Interest on scheme liabilities	825,200	663,800	490,000
Other expenditure	-	-	567
<b>Total Expenditure</b>	<b>1,483,000</b>	<b>1,292,943</b>	<b>1,003,369</b>
<b>NET OPERATING COST</b>	<b>1,032,809</b>	<b>905,987</b>	<b>626,263</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>1,032,809</b>	<b>905,987</b>	<b>657,621</b>
<b>RESOURCE BUDGET</b>	<b>1,032,809</b>	<b>905,987</b>	<b>626,263</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,032,809</b>	<b>905,987</b>	<b>657,621</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-31,358
<b>Net Operating Cost (Accounts)</b>	<b>1,032,809</b>	<b>905,987</b>	<b>626,263</b>
<b>Resource Budget</b>	<b>1,032,809</b>	<b>905,987</b>	<b>626,263</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,032,809	905,987	626,263



**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>						
Pension contributions receivable	444,981	-	381,846	-	340,650	-
Transfer values	5,200	-	5,100	-	5,037	-
Other income	10	-	10	-	61	-
<b>Total for RfR A:</b>	<b>* 450,191</b>	<b>-</b>	<b>386,956</b>	<b>-</b>	<b>345,748</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from employee and employer pension contributions; transfer values received; recovery of contribution equivalent premiums; refunds of pension scheme payments; related income and sundry receipts.

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Health and Social Care Pension Scheme and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess accruing resources	-	-	-	-	31,297	6,490
Excess cash receipts	-	<i>101,497</i>	-	<i>32,257</i>	-	<i>37,181</i>
Other receipts	-	-	-	-	61	<i>61</i>
<b>Total:</b>	<b>-</b>	<b><i>101,497</i></b>	<b>-</b>	<b><i>32,257</i></b>	<b>31,358</b>	<b><i>43,732</i></b>

**Explanation of Accounting Officer Responsibilities**

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Health, Social Services and Public Safety, Mr Richard Pengelly, as Accounting Officer for the Department with responsibility for preparing the Estimate for the Health and Social Care Pension Scheme.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding the Health and Social Care Pension Scheme's assets, are set out in Managing Public Money Northern Ireland.

**Note to the Estimate:**

1. The provision sought for 2015-16 is 14.0% higher than the final net provision for 2014-15.

# **Main Estimate 2015-16**

Department of  
the Environment



## DEPARTMENT OF THE ENVIRONMENT

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### Introduction

1. The overall aim of the Department of the Environment is to protect and improve the environment, promote and protect community well being and support a sustainable economy and strong, effective local government.
2. As at 1 April 2015, the Department had the following liabilities:
  - (1) The Northern Ireland Environment Agency has public and employer liabilities of £347,000.
3. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF THE ENVIRONMENT

### Part I

£

**RfR A:** To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.

<b>Net Resource Requirement</b>	<b>129,635,000</b>
<b>Net Cash Requirement</b>	<b>166,246,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of the Environment on:

**RfR A:** To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers:

conservation; natural heritage; built heritage; environmental legislation and protection; planning services; the Review of Public Administration; operation of the Carrier Bag Levy; grants to district councils in support of local services and transferred functions, emergency financial assistance, waste management and construction product enforcement regulations; payments to Local Government Staff Commission for Northern Ireland; payments for Coastal Communities Fund projects; road safety services; driver licensing, driver and vehicle testing, transport licensing and enforcement; consultants' fees; computer hardware and software; purchase of equipment, plant and vehicles; payments under European Union Structural Funds Programmes; departmental administration costs; severance payments; repayment of loans and associated non-cash items.

The **Department of the Environment** will account for this Estimate.

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	129,635,000	70,370,000	59,265,000
Net Cash Requirement:	166,246,000	65,947,000	100,299,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

		2015-16								2014-15 Provision	2013-14 Outturn
		Resources						Capital			
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>	<b>To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>	<b>37,505</b>	<b>58,580</b>	<b>56,481</b>	<b>152,566</b>	<b>22,931</b>	<b>129,635</b>	<b>52,400</b>	<b>-</b>	<b>154,211</b>	<b>145,827</b>
<b>Departmental Expenditure in DEL:</b>											
A-1:	Northern Ireland Environment Agency	1,885	38,757	-	40,642	12,610	<b>28,032</b>	1,300	-	37,594	42,604
A-2:	Marine Division	-	3,290	1,240	4,530	100	<b>4,430</b>	-	-	4,362	3,385
A-3:	Environmental, Regulatory & Natural Resources Policy Divisions	5,021	1,056	30	6,107	540	<b>5,567</b>	-	-	10,217	9,839
A-4:	Planning Services	2,968	3,538	-	6,506	200	<b>6,306</b>	-	-	3,545	3,961
A-5:	Local Government Services	2,939	-	44,278	47,217	-	<b>47,217</b>	-	-	64,092	57,718
A-6:	Road Safety Services	7,724	7,326	100	15,150	3,345	<b>11,805</b>	600	-	8,546	7,683
A-7:	Driver and Vehicle Agency	795	3,685	3,500	7,980	735	<b>7,245</b>	-	-	3,243	1,933
A-8:	ERDF - Grants to District Councils and the Private Sector	-	-	320	320	320	-	-	-	-	-
A-9:	EU Community Initiatives	-	-	6,013	6,013	5,081	<b>932</b>	-	-	482	872
A-10:	Capital Grants to District Councils	-	-	1,000	1,000	-	<b>1,000</b>	50,500	-	4,364	1,405

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Annually Managed Expenditure (AME):</b>										
A-11:	Provisions									
	-	478	-	478	-	<b>478</b>	-	-	578	435
A-12:	Revaluations									
	-	450	-	450	-	<b>450</b>	-	-	650	-28
<b>Non-Budget:</b>										
A-13:	Notional Charges									
	16,173	-	-	16,173	-	<b>16,173</b>	-	-	16,538	16,020
<b>Total:</b>	<b>37,505</b>	<b>58,580</b>	<b>56,481</b>	<b>152,566</b>	<b>22,931</b>	<b>129,635</b>	<b>52,400</b>	<b>-</b>	<b>154,211</b>	<b>145,827</b>



**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>129,635</b>	<b>154,211</b>	<b>145,827</b>
<b>Capital Items</b>			
Capital	52,400	4,686	3,183
<b>Total net capital</b>	<b>52,400</b>	<b>4,686</b>	<b>3,183</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-3,460	-4,447	-4,339
New provisions and adjustments to previous provisions	-478	-578	-462
Notional charges	-16,173	-16,538	-16,020
Revaluation	-450	-650	28
Movement in working capital	4,070	6,725	2,873
Use of provisions	702	972	1,330
<b>Total accruals to cash adjustments</b>	<b>-15,789</b>	<b>-14,516</b>	<b>-16,590</b>
<b>Net Cash Required</b>	<b>166,246</b>	<b>144,381</b>	<b>132,420</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	131	<i>131</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	7	<i>7</i>
<b>Total:</b>	-	-	-	-	<b>138</b>	<b><i>138</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	35,060	34,848	60,500
<b>Total Net Administration Costs</b>	<b>35,060</b>	<b>34,848</b>	<b>60,500</b>
<b>Net Programme Costs</b>			
Request for Resources A	91,075	118,696	84,942
<b>Total Net Programme Costs</b>	<b>91,075</b>	<b>118,696</b>	<b>84,942</b>
<b>NET OPERATING COST</b>	<b>126,135</b>	<b>153,544</b>	<b>145,442</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>129,635</b>	<b>154,211</b>	<b>145,827</b>
<b>RESOURCE BUDGET</b>	<b>107,881</b>	<b>130,077</b>	<b>127,777</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>129,635</b>	<b>154,211</b>	<b>145,827</b>
<i>Adjustments:</i>			
DVA Licensing Capital	-3,500	-667	-254
Consolidated Fund Extra Receipts (CFERS) in the SoCNE	-	-	-131
<b>Net Operating Cost (Accounts)</b>	<b>126,135</b>	<b>153,544</b>	<b>145,442</b>
<i>Adjustments to remove:</i>			
Capital Grants	-	-1,658	-2,797
Grants paid to district councils to finance capital expenditure	-2,081	-5,271	-94
Notional Charges	-16,173	-16,538	-16,020
Capital Grant Income	-	-	328
<b>Resource Budget</b>	<b>107,881</b>	<b>130,077</b>	<b>126,859</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	107,655	129,821	127,777
Annually Managed Expenditure (AME)	226	256	-918

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>52,400</b>	<b>4,686</b>	<b>3,437</b>
<i>Adjustments to include:</i>			
Capital Grants	-	1,658	2,797
Grants paid to district councils to finance capital expenditure	2,081	5,271	94
DVA Licensing Capital	3,500	667	-254
Capital Grant Income	-	-	-328
<b>Capital Budget</b>	<b>57,981</b>	<b>12,282</b>	<b>5,746</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	57,981	12,282	5,746
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>						
Northern Ireland Environment Agency	12,610	-	8,400	-	11,358	7
Marine Division	100	-	300	-	77	-
Environmental, Regulatory & Natural Resources Policy Divisions	540	-	4,459	-	561	-
Planning Services	200	-	13,345	-	12,794	-
Road Safety Services	3,345	-	3,893	-	3,419	-
Driver and Vehicle Agency	735	-	758	-	661	-
ERDF - Grants to District Councils and the Private Sector	320	-	-	-	-	-
EU Community Initiatives	5,081	-	1,444	-	2,618	-
<b>EU Community Initiatives</b>	<b>* 22,931</b>	<b>-</b>	<b>32,599</b>	<b>-</b>	<b>31,488</b>	<b>7</b>

\* Amount that may be applied as accruing resources arising from charges for recreation and other facilities at country parks; Carrier Bag Levy Receipts; admission to historic monuments; the provision of environmental information; donation of assets; fees in respect of keeping, use and disposal of radioactive substances; planning applications; property certificates; pollution licences; receipts from waste management, industrial pollution, water quality activity; European Union (EU) Income; recovery of planning compensation; the repayment of grants and loans; sponsorship for road safety publicity and the sale of rights to use publicity campaigns; on the investment in the trading fund function of DVA; and other services provided.



## Notional Charges in Non-Budget

£'000

										2014-15	2013-14
2015-16										Provision	Outturn
Resources						Capital					
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>										
Northern Ireland Environment Agency											
	4,437	-	-	4,437	<b>4,437</b>	-	-	4,320	4,238		
Marine Division											
	441	-	-	441	<b>441</b>	-	-	420	456		
Environmental, Regulatory & Natural Resources Policy Divisions											
	1,812	-	-	1,812	<b>1,812</b>	-	-	1,405	1,175		
Planning Services											
	7,301	-	-	7,301	<b>7,301</b>	-	-	7,670	7,842		
Local Government Services											
	743	-	-	743	<b>743</b>	-	-	578	533		
Road Safety Services											
	824	-	-	824	<b>824</b>	-	-	702	558		
Driver and Vehicle Agency											
	615	-	-	615	<b>615</b>	-	-	1,443	1,218		
<b>Total RfR A:</b>	<b>16,173</b>	-	-	<b>16,173</b>	<b>16,173</b>	-	-	<b>16,538</b>	<b>16,020</b>		
<b>Total Notional Charges:</b>	<b>16,173</b>	-	-	<b>16,173</b>	<b>16,173</b>	-	-	<b>16,538</b>	<b>16,020</b>		

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>			
Accounting and Financial Services	1,976	2,004	2,048
Accommodation	5,685	4,919	5,077
Audit	97	260	417
Consultation with Government Agencies	3,176	3,240	3,176
IT Charges	3,783	4,486	3,899
Other	1,456	1,629	1,403
<b>Total RfR A:</b>	<b>16,173</b>	<b>16,538</b>	<b>16,020</b>
<b>Total Notional Charges:</b>	<b>16,173</b>	<b>16,538</b>	<b>16,020</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	131	<i>131</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	7	<i>7</i>
<b>Total:</b>	-	-	-	-	<b>138</b>	<b><i>138</i></b>

## Explanation of Accounting Officer Responsibilities

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The Department of Finance and Personnel has appointed the Permanent Head of the Department of the Environment, Mr Leo O'Reilly, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

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### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 17.1% lower than the final net provision for 2014-15.
2. RfR A contains provision sought under the sole authority of Part I of the Estimate and the confirming Budget Act as follows:-
  - A-2 Expenditure in connection with certain Coastal Communities Fund Projects. ■ 540
3. 2014-15 Provision and 2013-14 Outturn has been adjusted to reflect transfer of functions to Local Government. This is in order to ensure that prior years' data is comparable with 2015-16 Net Resource Requirement and Net Cash Requirement.

# **Main Estimate 2015-16**

Department  
of Justice



## **DEPARTMENT OF JUSTICE**

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### **Introduction**

1. This Estimate provides for expenditure by the Department of Justice in supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
2. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT OF JUSTICE

### Part I

	£
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	
<b>Net Resource Requirement</b>	<b>1,336,002,000</b>
<b>Net Cash Requirement</b>	<b>1,309,952,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Justice on:

**RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending:**

Policy development and service improvement; Access to Justice services; forensic science services; services related to crime and public protection; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing, and police pensions; historical investigations and other legacy costs; search and rescue costs; payments in relation to proceeds of crime; payment of police reservist gratuities; security costs; certain other grants; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; Police Rehabilitation and Retraining Trust; RUC George Cross Foundation; prisons including the Prison Service Trust, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Judicial Appointments Ombudsman; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; administration costs; severance payments; settlement of equal pay claims and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	1,336,002,000	612,653,000	723,349,000
Net Cash Requirement	1,309,952,000	594,836,000	715,116,000



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>									
<b>58,139</b>	<b>346,270</b>	<b>973,082</b>	<b>1,377,491</b>	<b>41,489</b>	<b>1,336,002</b>	<b>17,266</b>	<b>-</b>	<b>1,356,055</b>	<b>1,351,911</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Forensic Science Northern Ireland ♥								
-	11,345	-	11,345	9,840	<b>1,505</b>	4,448	-	1,057	918
A-2:	Access to Justice Directorate								
13,655	10,174	2,176	26,005	256	<b>25,749</b>	17	-	25,309	21,805
A-3:	Compensation Services								
-	3,047	-	3,047	100	<b>2,947</b>	1,800	-	2,741	2,772
A-4:	Safer Communities Directorate								
13,837	12,330	5,437	31,604	2,787	<b>28,817</b>	301	-	36,975	25,301
A-5:	Northern Ireland Prison Service ♥								
14,297	92,620	300	107,217	2,825	<b>104,392</b>	9,400	-	110,261	118,436
A-6:	Youth Justice Agency ♥								
-	16,048	100	16,148	41	<b>16,107</b>	100	-	16,783	16,937
A-7:	Northern Ireland Courts & Tribunals Service ♥								
7,807	55,236	-	63,043	25,640	<b>37,403</b>	1,200	-	38,408	36,736
A-8:	* Legal Services Agency Northern Ireland ♥								
-	7,360	232	7,592	-	<b>7,592</b>	-	-	6,442	10,109
<b>Annually Managed Expenditure (AME):</b>									
<i>Safer Communities Directorate</i>									
-	-	-	-	-	-	-	-	-	518
A-9:	Northern Ireland Prison Service								
-	14,079	-	14,079	-	<b>14,079</b>	-	-	13,716	1,959
A-10:	Youth Justice Agency								
-	2,278	-	2,278	-	<b>2,278</b>	-	-	32,148	854
A-11:	Access to Justice Directorate								
-	5,037	-	5,037	-	<b>5,037</b>	-	-	19,072	1,107
A-12:	Compensation Services								
-	15,062	-	15,062	-	<b>15,062</b>	-	-	15,663	8,922

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
A-13:	Northern Ireland Courts & Tribunals Service										
-	654	-	654	-	<b>654</b>	-	-	839	1,107		
A-14:	* Legal Services Agency Northern Ireland										
-	101,000	-	101,000	-	<b>101,000</b>	-	-	101,000	88,086		
	<i>Forensic Science Northern Ireland</i>										
-	-	-	-	-	-	-	-	-	39		
<b>Non-Budget:</b>											
A-15:	Police Service of Northern Ireland ♥										
-	-	806,765	806,765	-	<b>806,765</b>	-	-	772,951	865,019		
A-16:	Police Pensions ♥										
-	-	121,208	121,208	-	<b>121,208</b>	-	-	114,782	99,981		
A-17:	Police Ombudsman for Northern Ireland ♥										
-	-	8,655	8,655	-	<b>8,655</b>	-	-	8,791	9,556		
A-18:	Northern Ireland Policing Board ♥										
-	-	6,304	6,304	-	<b>6,304</b>	-	-	6,941	6,587		
A-19:	Probation Board for Northern Ireland ♥										
-	-	17,465	17,465	-	<b>17,465</b>	-	-	18,305	21,643		
A-20:	Criminal Justice Inspection Northern Ireland ♥										
-	-	1,120	1,120	-	<b>1,120</b>	-	-	1,417	1,307		
A-21:	RUC George Cross Foundation ♥										
-	-	134	134	-	<b>134</b>	-	-	247	146		
A-22:	Northern Ireland Police Fund ♥										
-	-	1,512	1,512	-	<b>1,512</b>	-	-	1,527	1,580		
A-23:	Police Rehabilitation and Retraining Trust ♥										
-	-	1,674	1,674	-	<b>1,674</b>	-	-	2,267	2,070		
	<i>Causeway PFI Charges</i>										
-	-	-	-	-	-	-	-	-	-299		
A-24:	Notional Charges										
8,543	-	-	8,543	-	<b>8,543</b>	-	-	8,413	7,175		
	<i>Prior Period Adjustments</i>										
-	-	-	-	-	-	-	-	-	1,540		
<b>Total:</b>	<b>58,139</b>	<b>346,270</b>	<b>973,082</b>	<b>1,377,491</b>	<b>41,489</b>	<b>1,336,002</b>	<b>17,266</b>	<b>-</b>	<b>1,356,055</b>	<b>1,351,911</b>	

\* Legal Services Agency Northern Ireland replaced the NI Legal Services Commission (NDPB) wef 01 April 2015.

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>1,336,002</b>	<b>1,356,055</b>	<b>1,351,911</b>
<b>Capital Items</b>			
Capital	17,266	27,322	13,521
Non-operating accruing resources	-	-87	-3,484
<b>Total net capital</b>	<b>17,266</b>	<b>27,235</b>	<b>10,037</b>
<b>Accruals to cash adjustments</b>			
DEL NIAO notional charges	-264	-250	-248
Depreciation, impairments and revaluations	-41,681	-42,483	-24,638
New provisions and adjustments to previous provisions	-136,560	-180,888	-105,100
Prior period adjustments	-	-	-1,540
Notional charges	-8,543	-8,413	-7,175
Other non-cash items	-	-	-522
Movement in working capital	41,152	33,272	24,163
Use of provisions	102,580	137,330	123,738
<b>Total accruals to cash adjustments</b>	<b>-43,316</b>	<b>-61,432</b>	<b>8,678</b>
<b>Net Cash Required</b>	<b>1,309,952</b>	<b>1,321,858</b>	<b>1,370,626</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	29	29
Non-operating income not classified as accruing resources	-	-	-	-	65	227
Amounts collected on behalf of the Consolidated Fund	8,000	8,000	8,000	<i>8,000</i>	4,571	<i>4,571</i>
Asset Recovery Incentivisation Scheme	-	-	3,500	<i>3,500</i>	1,413	<i>1,413</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,500</b>	<b><i>11,500</i></b>	<b>6,078</b>	<b><i>6,240</i></b>

# **Supporting Statements, Tables and Notes**



## Statement of Comprehensive Net Expenditure

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	57,558	47,190	46,298
<b>Total Net Administration Costs</b>	<b>57,558</b>	<b>47,190</b>	<b>46,298</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,286,298	1,317,222	1,312,136
<b>Total Net Programme Costs</b>	<b>1,286,298</b>	<b>1,317,222</b>	<b>1,312,136</b>
<b>NET OPERATING COST</b>	<b>1,343,856</b>	<b>1,364,412</b>	<b>1,358,434</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>1,336,002</b>	<b>1,356,055</b>	<b>1,351,911</b>
<b>RESOURCE BUDGET</b>	<b>1,528,364</b>	<b>1,646,405</b>	<b>1,498,291</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,336,002</b>	<b>1,356,055</b>	<b>1,351,911</b>
<i>Adjustments to remove:</i>			
Prior period adjustments	-	-	-1,540
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	7,854	8,357	8,063
<b>Net Operating Cost (Accounts)</b>	<b>1,343,856</b>	<b>1,364,412</b>	<b>1,358,434</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-964,837	-927,228	-1,007,590
Notional charges	-8,543	-8,413	-7,175
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-	-3,500	-1,413
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,157,888	1,221,134	1,156,035
<b>Resource Budget</b>	<b>1,528,364</b>	<b>1,646,405</b>	<b>1,498,291</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,128,804	1,179,879	1,243,773
Annually Managed Expenditure (AME)	399,560	466,526	254,518



## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>17,266</b>	<b>27,235</b>	<b>10,037</b>
<i>Adjustments to remove:</i>			
Other adjustments	-	-	-116
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	78,666	35,116	45,585
Non-operating Consolidated Fund Extra Receipts (CFERs) within the Budget	-	-	-29
<b>Capital Budget</b>	<b>95,932</b>	<b>62,351</b>	<b>55,477</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	95,932	62,351	55,477
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>						
Forensic Science Northern Ireland	9,840	-	10,537	-	10,615	-
Access to Justice Directorate	256	-	1,405	39	686	1,743
Compensation Services	100	-	100	-	83	-
Safer Communities Directorate	2,787	-	3,615	39	3,266	1,741
Northern Ireland Prison Service	2,825	-	2,849	-	2,999	-
Youth Justice Agency	41	-	58	9	59	-
Northern Ireland Courts & Tribunals Service	25,640	-	29,915	-	32,029	-
<b>Total for RfR A:</b>	<b>* 41,489</b>	<b>** -</b>	<b>48,479</b>	<b>87</b>	<b>49,737</b>	<b>3,484</b>

\* Amounts that may be applied as operating accruing resources in addition to the net total, arising from: receipts from the use of video link and conferencing facilities, certain pension contributions, receipts from accruing superannuation liability charges; fees and costs recovered or received for work done for other departments; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information receipts; data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with supplying forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives, student placement; Youth Justice and Prison Service tuck shop receipts/sales; providing criminal history checks, fees and costs recovered or received for the use of the Department of Justice estate; court fees paid by litigants in civil proceedings; fees paid by tribunal users; proceeds of crime; fine monies arising from the payment of certain conditional offer fixed penalty notices and other fine monies where agreements exist; recoveries of legal aid monies; administration fees paid 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 and other fees and receipts received.

\*\* Amounts that may be applied as non-operating accruing resources, arising from: proceeds from the sale of land property and fixed assets.

## Notional Charges in Non-Budget

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>											
Forensic Science Northern Ireland											
66	-	-	66	-	<b>66</b>	-	-	66	38		
Access to Justice Directorate											
2438	-	-	2,438	-	<b>2,438</b>	-	-	2,188	1,956		
Compensation Services											
45	-	-	45	-	<b>45</b>	-	-	45	-		
Safer Communities Directorate											
1938	-	-	1,938	-	<b>1,938</b>	-	-	2,188	1,955		
Northern Ireland Prison Service											
2602	-	-	2,602	-	<b>2,602</b>	-	-	2,472	2,342		
Youth Justice Agency											
707	-	-	707	-	<b>707</b>	-	-	707	496		
Northern Ireland Courts & Tribunals Service											
747	-	-	747	-	<b>747</b>	-	-	747	388		
Legal Services Agency NI											
-	-	-	-	-	-	-	-	-	-		
<b>Total RfR A:</b>	<b>8,543</b>	-	<b>8,543</b>	-	<b>8,543</b>	-	-	<b>8,413</b>	<b>7,175</b>		
<b>Total Notional Charges:</b>	<b>8,543</b>	-	<b>8,543</b>	-	<b>8,543</b>	-	-	<b>8,413</b>	<b>7,175</b>		

**Detail****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>			
Accommodation	1,380	1,380	1,426
Shared services	6,890	6,760	5,533
Telecomms	223	223	166
Minister's Salary Costs	50	50	50
<b>Total RfR A:</b>	<b>8,543</b>	<b>8,413</b>	<b>7,175</b>
<b>Total Notional Charges:</b>	<b>8,543</b>	<b>8,413</b>	<b>7,175</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Fines and miscellaneous	8,000	<i>8,000</i>	8,000	<i>8,000</i>	4,571	<i>4,571</i>
Asset recovery Incentivisation Scheme	-	-	3,500	<i>3,500</i>	1,413	<i>1,413</i>
Excess non-operating income	-	-	-	-	94	<i>256</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,500</b>	<b><i>11,500</i></b>	<b>6,078</b>	<b><i>6,240</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Justice, Mr Nick Perry, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

1.	The provision sought for 2015-16 is 1.87% lower than the final net provision for 2014-15.	
2.	RfR A-22 and A-23 contains provision sought under the sole authority of Part I of the Estimate and the confirming Budget Act as follows:-	<b>£'000</b>
	A-22 Expenditure relating to the Northern Ireland Police Fund	1,512
	A-23 Expenditure relating to the Police Rehabilitation and Retraining Trust	1,674
3.	This Estimate includes grant-in-aid provision above £1million to the following:-	
	Police Service of Northern Ireland	806,765
	Police Pensions	121,208
	Police Ombudsman for Northern Ireland	8,655
	Northern Ireland Policing Board	6,304
	Probation Board for Northern Ireland	17,465
	Criminal Justice Inspection Northern Ireland	1,120
	RUC George Cross Foundation	134
	Northern Ireland Police Fund	1,512
	Police Rehabilitation and Retraining Trust	1,674

# **Main Estimate 2015-16**

Department for  
Regional Development





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## DEPARTMENT FOR REGIONAL DEVELOPMENT

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### Introduction

1. In support of the Department for Regional Development's aim of improving the quality of life for everyone in Northern Ireland this Estimate provides for expenditure on the provision, maintenance and enhancement of a range of essential infrastructure services as well as shaping the region's long term strategic development.
2. Request for Resources A of the Estimate provides for expenditure on the planning, provision and maintenance of the public road network and support for public transport services. It also covers expenditure for the long-term development of Northern Ireland in respect of regional planning, transport planning and the development of policy in the area of ports and airports. Provision is also made for associated administration costs.
3. Request for Resources B of the Estimate provides for expenditure on maintaining the policy and regulatory environment for the provision and maintenance of water supply and sewerage service and associated administration costs.
4. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT FOR REGIONAL DEVELOPMENT

### Part I

	£
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	<b>479,697,000</b>
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>	<b>207,443,000</b>
<b>Total Net Resource Requirement</b>	<b>687,140,000</b>
<b>Net Cash Requirement</b>	<b>808,358,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department for Regional Development on:

**RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region:**

support for TransportNI including design, construction and maintenance of roads, bridges, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, equipment and stores; public liability claims; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; issue of Roads Transport Services Permits; operation and maintenance of the Strangford Ferry; support for air and sea ports; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for transport services including current and capital grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; support for regional planning, transport planning and visioning; support for sustainable transport including current and capital grants; energy matters; consultants' and other fees; research and development; salaries and wages, general administrative expenses and central administration costs; severance payments; certain early retirement and compensation payments; computer hardware and software; office machinery and equipment; related services including services to other departments; payments under European Union Programmes; repayment of loans and associated non-cash items.

**RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services:**

payment of income subsidies, current and capital grants and net lending to Northern Ireland Water Limited, equity injections, supporting the costs associated with the maintenance of the shareholder and water policy functions; consultants' and other fees; salaries and wages, general administrative expenses and central administration costs; severance payments; computer hardware and software; office machinery; payments under European Union Programmes and associated non-cash items.

The **Department for Regional Development** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	479,697,000	216,543,000	263,154,000
RfR B:	207,443,000	164,768,000	42,675,000
Total Net Resource Requirement	687,140,000	381,311,000	305,829,000
Net Cash Requirement	808,358,000	394,321,000	414,037,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital		9	10	
1	2	3	4	5	6	7	8			
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>									
	<b>93,376</b>	<b>378,436</b>	<b>35,957</b>	<b>507,769</b>	<b>28,072</b>	<b>479,697</b>	<b>229,036</b>	<b>-</b>	<b>487,446</b>	<b>464,899</b>
<b>Departmental Expenditure in DEL:</b>										
A-1:	Roads									
	68,203	138,467	-	206,670	16,354	<b>190,316</b>	146,536	-	182,302	184,957
A-2:	Ferry Services, Air and Sea Ports									
	25	745	1,093	1,863	518	<b>1,345</b>	7,100	-	-18,840	668
A-3:	Railway Services									
	-	23,851	20,600	44,451	-	<b>44,451</b>	-	-	59,409	50,725
A-4:	Road Passenger Services									
	5,815	46,846	3,000	55,661	-	<b>55,661</b>	16,400	-	62,808	64,100
A-5:	Services to Other Departments									
	4,254	354	-	4,608	55	<b>4,553</b>	-	-	5,733	3,881
A-6:	EU Interreg									
	-	3,173	11,264	14,437	11,145	<b>3,292</b>	-	-	748	43
<b>Annually Managed Expenditure (AME):</b>										
A-7:	Depreciation and Impairment Costs									
	1,200	160,000	-	161,200	-	<b>161,200</b>	-	-	176,200	140,416
A-8:	Provisions									
	300	5,000	-	5,300	-	<b>5,300</b>	59,000	-	6,950	7,992
<b>Non-Budget:</b>										
A-9:	Notional Charges									
	13,579	-	-	13,579	-	<b>13,579</b>	-	-	12,136	12,117

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>										
1,073	280,060	1,010	282,143	74,700	207,443	155,000	-	213,131	205,984	
<b>Departmental Expenditure in DEL:</b>										
B-1: Water Policy and Administration										
1,073	60	-	1,133	-	1,133	-	-	1,140	1,067	
<b>Non-Budget:</b>										
B-2: Northern Ireland Water Limited †										
-	280,000	1,010	281,010	74,700	206,310	155,000	-	211,991	204,917	
<b>Total:</b>	<b>94,449</b>	<b>658,496</b>	<b>36,967</b>	<b>789,912</b>	<b>102,772</b>	<b>687,140</b>	<b>384,036</b>	<b>-</b>	<b>700,577</b>	<b>670,883</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>687,140</b>	<b>700,577</b>	<b>670,883</b>
<b>Capital Items</b>			
Capital	384,036	273,326	245,350
Non-operating accruing resources	-	-1,500	-2,269
<b>Total net capital</b>	<b>384,036</b>	<b>271,826</b>	<b>243,081</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-201,062	-195,062	-150,997
New provisions and adjustments to previous provisions (Capital)	-59,000	-10,400	12
New provisions and adjustments to previous provisions (Revenue)	-5,300	-6,950	-7,992
Notional charges	-13,579	-12,136	-12,117
Movement in working capital	8,974	43,773	7,639
Use of provisions	7,149	14,371	14,152
<b>Total accruals to cash adjustments</b>	<b>-262,818</b>	<b>-166,404</b>	<b>-149,303</b>
<b>Net Cash Required</b>	<b>808,358</b>	<b>805,999</b>	<b>764,661</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	335	<i>335</i>	438	<i>438</i>
Non-operating income and receipts which is not classified as accruing resources	-	-	972	<i>972</i>	2,440	<i>2,440</i>
<b>Total:</b>	-	-	<b>1,307</b>	<b><i>1,307</i></b>	<b>2,878</b>	<b><i>2,878</i></b>

# **Supporting Statements, Tables and Notes**





**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	93,376	94,092	92,641
Request for Resources B	1,073	1,083	1,064
<b>Total Net Administration Costs</b>	<b>94,449</b>	<b>95,175</b>	<b>93,705</b>
<b>Net Programme Costs</b>			
Request for Resources A	386,321	391,598	370,792
Request for Resources B	206,370	212,048	204,920
<b>Total Net Programme Costs</b>	<b>592,691</b>	<b>603,646</b>	<b>575,712</b>
<b>NET OPERATING COST</b>	<b>687,140</b>	<b>698,821</b>	<b>669,417</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>687,140</b>	<b>700,577</b>	<b>670,883</b>
<b>RESOURCE BUDGET</b>	<b>639,370</b>	<b>634,872</b>	<b>587,400</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>687,140</b>	<b>700,577</b>	<b>670,883</b>
<i>Adjustments to include:</i>			
Non-voted expenditure in the SoCNE	-	-449	1,412
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-1,307	-2,878
<b>Net Operating Cost (Accounts)</b>	<b>687,140</b>	<b>698,821</b>	<b>669,417</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-219,889	-224,127	-217,034
Capital grants	-26,416	-27,267	-12,959
<i>Adjustments to include:</i>			
Full resource consumption of Northern Ireland Water Limited	198,535	186,024	146,948
Other adjustments	-	1,421	1,028
<b>Resource Budget</b>	<b>639,370</b>	<b>634,872</b>	<b>587,400</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	441,870	431,814	459,241
Annually Managed Expenditure (AME)	197,500	203,058	128,159

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>384,036</b>	<b>271,826</b>	<b>243,081</b>
<i>Adjustments to remove:</i>			
Voted - Non Budget Capital	-155,000	-47,000	-29,000
Non-voted Capital	-	-449	1,412
Other adjustments	-	-972	-2,440
<i>Adjustments to include:</i>			
Capital expenditure of Northern Ireland Water Limited	131,800	154,429	164,652
Capital grants	26,416	27,267	12,959
<b>Capital Budget</b>	<b>387,252</b>	<b>405,101</b>	<b>390,664</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	328,252	401,271	396,947
Annually Managed Expenditure (AME)	59,000	3,830	-6,283

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>						
Roads	16,354	-	33,289	1,500	35,445	2,269
Ferry Services, Air and Sea Ports	518	-	20,962	-	928	-
Railway Services	-	-	1,800	-	-	-
Road Passenger Services	-	-	2,970	-	6,316	-
Services to Other Departments	55	-	42	-	35	-
EU Interreg	11,145	-	2,243	-	131	-
<b>Total for RfR:A</b>	<b>* 28,072</b>	<b>-</b>	<b>61,306</b>	<b>1,500</b>	<b>42,855</b>	<b>2,269</b>

\* Amount that may be applied as accruing resources arising from the recoupment of salaries and associated costs for seconded staff; receipts from car parking charges, Decriminalised Parking Enforcement; the enforcement of moving traffic offences; issue of Roads Transport Services Permits; 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; receipts from private street inspections; developers' contributions; mooring fees, etc by harbours/sea ports; ferry charges for carriage of passengers and vehicles; contributions in respect of Plugged in Places project; European Union (EU) income and other miscellaneous receipts.

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>						
Northern Ireland Water Limited	74,700	-	68,859	-	72,744	-
<b>Total for RfR B:</b>	<b>* 74,700</b>	<b>-</b>	<b>68,859</b>	<b>-</b>	<b>72,744</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts of dividend and loan interest from Northern Ireland Water.

## Notional Charges in Non-Budget

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8				
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>										
Services to Other Departments											
	13,579	-	-	13,579	-	13,579	-	-	12,136	12,117	
<b>Total RfR A:</b>	<b>13,579</b>	<b>-</b>	<b>-</b>	<b>13,579</b>	<b>-</b>	<b>13,579</b>	<b>-</b>	<b>-</b>	<b>12,136</b>	<b>12,117</b>	
<b>Total Notional Charges</b>	<b>13,579</b>	<b>-</b>	<b>-</b>	<b>13,579</b>	<b>-</b>	<b>13,579</b>	<b>-</b>	<b>-</b>	<b>12,136</b>	<b>12,117</b>	

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>			
Accommodation	6,157	5,547	5,450
Land Valuation	591	532	620
Audit	121	109	106
Departmental Solicitors Office	208	187	205
Enterprise Shared Services Centre	3,746	3,279	3,124
Account NI	2,201	1,983	2,077
Centre for Applied Learning	55	49	48
Records NI	425	383	418
Miscellaneous	75	67	69
<b>Total RfR A:</b>	<b>13,579</b>	<b>12,136</b>	<b>12,117</b>
<b>Total Notional Charges:</b>	<b>13,579</b>	<b>12,136</b>	<b>12,117</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Roads	-	-	335	<i>335</i>	429	<i>429</i>
Trans European Network Systems Programmes	-	-	972	<i>972</i>	-	-
EU Building Sustainable Prosperity	-	-	-	-	2,440	<i>2,440</i>
Other	-	-	-	-	9	<i>9</i>
<b>Total:</b>	-	-	<b>1,307</b>	<b><i>1,307</i></b>	<b>2,878</b>	<b><i>2,878</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Regional Development, Mr Peter May, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 1.04% lower than the final net provision for 2014-15.
2. RfR A contains provision sought under the sole authority of Part I of the Estimate and the confirming Budget Act as follows:-
 

Northern Ireland Plugged in Places ■	55
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3. This Estimate includes grant-in-aid provision above £1million to the following:-
 

RfR B:	
Northern Ireland Water Limited	206,310
4. 2014-15 Provision and 2013-14 Outturn has been adjusted to reflect transfer of functions to Local Government. This is in order to ensure that prior years' data is comparable with 2015-16 Net Resource Requirement and Net Cash Requirement.



# **Main Estimate 2015-16**

Department for  
Social Development



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## DEPARTMENT FOR SOCIAL DEVELOPMENT

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### Introduction

1. This Estimate provides for expenditure by the Department for Social Development in taking forward its aim of “Together, tackling disadvantage, building sustainable communities”. The 3 requests for resources broadly correspond with the Department’s 3 main programmes of - Social Security and Child Maintenance, Housing and Urban Regeneration and Community Development.
2. Request for Resources A of the Supplementary Estimate provides for expenditure on providing a fair system of financial help to those in need and to provide services that encourage family based child maintenance arrangements; encouraging person responsibility and improving incentives to work and save. Included in the provision is funding to implement a range of reforms to simplify the welfare system, develop an integrated package of personalised support to get people into work and funding to continue to develop a welfare system that recognises work as the primary route out of poverty.
3. Request for Resources B of the Estimate provides for expenditure on promoting measurable improvements to housing in Northern Ireland.
4. Request for Resources C of the Estimate provides for expenditure on improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
5. Symbols are explained in the guide at the front of this volume.

## DEPARTMENT FOR SOCIAL DEVELOPMENT

### Part I

	£
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	<b>3,602,825,000</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	<b>342,883,000</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	<b>84,334,000</b>
<b>Total Net Resource Requirement</b>	<b>4,030,042,000</b>
<b>Net Cash Requirement</b>	<b>3,916,390,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department for Social Development on:

##### **RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility:**

departmental corporate services costs; the administration costs of the Social Security Agency and Child Maintenance Service including developmental work on systems, the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations, and on accommodation costs; payment of the cash value of European Commission officials transferable State Pension rights to the Pension Scheme of the European Union Institution; compensation for dust related diseases; payment of social security benefits and/or National Insurance Credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, in accordance with the prevailing legislation and regulations, provision of discretionary grants and loans and repayment of loans; payment of job grant; on grant-in-aid in respect of the Independent Living Fund, grants to Motability; a grant to the Northern Ireland Housing Executive for the payment of rent rebate, rent allowance, rates rebate for tenants and discretionary housing payments, cost of housing benefit rates rebates for owner occupiers; sums payable under the Stormont House Agreement; the cost of paying assistance from the Financial Assistance Scheme; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund as compensation payments in respect of statutory sick pay, statutory maternity pay, statutory paternity and statutory adoption pay and statutory shared parental pay; severance payments and associated non-cash items.

##### **RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland:**

central administration costs relating to the Housing Programme; on housing services, including grants and grant-in-aid, loans and subsidies; funding under the European Union Structural Funds Programmes and associated non-cash items.

## DEPARTMENT FOR SOCIAL DEVELOPMENT

### RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage:

central administration costs relating to the Urban Regeneration and Community Development Programme; on urban regeneration including grants-in-aid and on other services such as property maintenance and events; community development including grants to voluntary bodies and statutory bodies; payments under the European Union Programme for Peace and Reconciliation; payments under the European Union Structural Funds Programmes; and associated non-cash items.

The **Department for Social Development** will account for this Estimate.

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	3,602,825,000	1,607,264,000	1,995,561,000
RfR B:	342,883,000	134,968,000	207,915,000
RfR C:	84,334,000	49,836,000	34,498,000
Total Net Resource Requirement:	4,030,042,000	1,792,068,000	2,237,974,000
Net Cash Requirement:	3,916,390,000	1,761,084,000	2,155,306,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>	<b>Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>										
	<b>42,373</b>	<b>274,964</b>	<b>3,355,573</b>	<b>3,672,910</b>	<b>70,085</b>	<b>3,602,825</b>	<b>23,557</b>	<b>14,200</b>	<b>3,571,698</b>	<b>3,507,341</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Social Security Administration										
	16,185	193,916	-	210,101	25,888	<b>184,213</b>	7,587	-	184,169	203,338	
A-2:	Belfast Benefit Delivery Centre										
	-	18,500	-	18,500	18,500	-	-	-	352	156	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	25,500	-	25,500	25,500	-	-	-	-	-	
A-4:	Child Maintenance Service										
	-	19,824	-	19,824	7	<b>19,817</b>	-	-	19,328	18,105	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Independent Living Fund										
	-	-	8,500	8,500	-	<b>8,500</b>	-	-	8,600	8,800	
A-7:	Discretionary Support Scheme										
	-	-	13,720	13,720	-	<b>13,720</b>	15,970	14,200	13,720	13,747	
A-8:	Housing Benefit Rates (Tenants)										
	-	-	76,024	76,024	-	<b>76,024</b>	-	-	78,774	76,223	
A-9:	Housing Benefit Rates (Owner Occupiers)										
	-	-	49,773	49,773	-	<b>49,773</b>	-	-	42,273	41,064	
A-10:	Grants to Motability										
	-	-	1,100	1,100	-	<b>1,100</b>	-	-	1,100	992	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

		2015-16								2014-15	2013-14
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>Annually Managed Expenditure (AME):</b>											
A-11:	Non-Contributory & Means Tested Benefits	-	-	1,703,643	1,703,643	-	<b>1,703,643</b>	-	-	1,679,031	1,624,468
	<i>Of which:</i>										
	<i>Pensions benefits</i>	-	-	5,800	5,800	-	<b>5,800</b>	-	-	5,569	5,092
	<i>Disability benefits</i>	-	-	1,384,476	1,384,476	-	<b>1,384,476</b>	-	-	1,338,221	1,269,605
	<i>Industrial injuries benefits</i>	-	-	29,737	29,737	-	<b>29,737</b>	-	-	29,790	29,761
	<i>Pension credit</i>	-	-	283,630	283,630	-	<b>283,630</b>	-	-	305,451	320,010
A-12:	Income Support-Non Pensioners, JSA & ESA	-	14,300	777,549	791,849	-	<b>791,849</b>	-	-	790,865	717,770
	<i>Of which:</i>										
	<i>Income support - non-pensioners</i>	-	14,300	164,644	178,944	-	<b>178,944</b>	-	-	196,256	235,024
	<i>Jobseeker's allowance (income based)</i>	-	-	133,666	133,666	-	<b>133,666</b>	-	-	170,054	190,709
	<i>Jobseeker's allowance (contribution based)</i>	-	-	-	-	-	-	-	-	-	-
	<i>Employment and support allowance (non contributory)</i>	-	-	479,239	479,239	-	<b>479,239</b>	-	-	424,555	292,037
A-13:	Job Grant	-	-	2,000	2,000	-	<b>2,000</b>	-	-	1,916	1,896
A-14:	Housing Benefit (Rent)	-	-	571,142	571,142	-	<b>571,142</b>	-	-	579,292	560,328
A-15:	Discretionary Housing Payments	-	-	4,431	4,431	-	<b>4,431</b>	-	-	3,400	3,422

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
A-16:	Financial Assistance Scheme (Non-cash costs)										
-	2,987	-	2,987	-	<b>2,987</b>	-	-	11,000	89,687		
A-17:	Movement in Provisions (Non Benefit)										
-	-113	-	-113	-	<b>-113</b>	-	-	254	1,951		
A-18:	Market Fluctuations										
-	50	-	50	-	<b>50</b>	-	-	50	-		
<b>Non-Budget:</b>											
A-19:	Social Fund (Regulated)										
-	-	9,890	9,890	-	<b>9,890</b>	-	-	13,044	4,276		
A-20:	Social Fund in respect of Winter Fuel										
-	-	53,991	53,991	-	<b>53,991</b>	-	-	53,920	53,900		
A-21:	Social Fund (Discretionary)										
-	-	17,420	17,420	-	<b>17,420</b>	-	-	-	-		
A-22:	Northern Ireland National Insurance Fund										
-	-	66,200	66,200	-	<b>66,200</b>	-	-	66,100	65,500		
A-23:	Notional Charges										
26,188	-	-	26,188	-	<b>26,188</b>	-	-	24,510	21,718		



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

										2014-15 Provision	2013-14 Outturn
2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR B:</b>	<b>Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>										
	9,088	56,984	322,160	388,232	45,349	342,883	-	16,250	299,928	278,975	
<b>Departmental Expenditure in DEL:</b>											
B-1:	Housing										
	8,585	1,379	20,191	30,155	5,450	24,705	-	16,250	1,381	119,985	
B-2:	Housing Grants to the Northern Ireland Housing Executive										
	-	4,480	17,650	22,130	-	22,130	-	-	51,017	142,457	
B-3:	Interest Payments on Housing Loans										
	-	39,899	-	39,899	39,899	-	-	-	-	-	
	<i>Renovation grants and group repair of dwellings</i>										
	-	-	-	-	-	-	-	-	-	13,000	
	<i>Social Protection Fund (Fuel Allowance Payments)</i>										
	-	-	-	-	-	-	-	-	-	-213	
<b>Annually Managed Expenditure (AME):</b>											
B-4:	Movement in Provisions										
	-	1	-	1	-	1	-	-	1	-	
B-5:	Revaluations to Fair Value of Loans										
	-	-775	-	-775	-	-775	-	-	2,177	3,316	
B-6:	Corporation tax										
	-	12,000	-	12,000	-	12,000	-	-	-	-	
<b>Non-Budget:</b>											
B-7:	Grant-in-Aid Paid to Northern Ireland Housing Executive										
	-	-	284,319	284,319	-	284,319	-	-	244,802	-	
B-8:	Notional Charges										
	503	-	-	503	-	503	-	-	550	430	

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16										2014-15	2013-14
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>											
13,582	11,337	69,161	94,080	9,746	84,334	5,303	5,000	110,746	90,792		
<b>Departmental Expenditure in DEL:</b>											
C-1:	Urban Regeneration										
9,903	4,887	43,215	58,005	-	58,005	5,303	5,000	80,006	66,794		
C-2:	Community & Voluntary Sector Funding										
1,221	-	12,256	13,477	-	13,477	-	-	15,917	15,642		
C-3:	EU Programme for Peace and Reconciliation										
-	-	12,890	12,890	9,746	3,144	-	-	4,612	1,364		
<b>Annually Managed Expenditure (AME):</b>											
C-4:	Urban Regeneration / Community Development Non-cash items										
-	6,450	-	6,450	-	6,450	-	-	6,450	3,828		
<b>Non-Budget:</b>											
C-5:	Charities Commission (NI) ♥										
-	-	800	800	-	800	-	-	1,861	1,572		
C-6:	Notional Costs										
2,458	-	-	2,458	-	2,458	-	-	1,900	1,592		
<b>Total:</b>	<b>65,043</b>	<b>343,285</b>	<b>3,746,894</b>	<b>4,155,222</b>	<b>125,180</b>	<b>4,030,042</b>	<b>28,860</b>	<b>35,450</b>	<b>3,982,372</b>	<b>3,877,108</b>	

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>4,030,042</b>	<b>3,982,372</b>	<b>3,877,108</b>
<b>Capital Items</b>			
Capital	28,860	35,595	33,124
Less non-operating accruing resources	-35,450	-37,168	-17,319
<b>Total net capital</b>	<b>-6,590</b>	<b>-1,573</b>	<b>15,805</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-12,015	-12,705	-4,959
New provisions and adjustments to previous provisions	-3,125	-11,505	-92,275
Notional charges	-29,149	-26,960	-23,741
Housing Benefit Rates Owner-Occupiers	-49,773	-42,273	-41,064
Movement in working capital	-14,600	19,952	-36,980
Use of provisions	1,600	6,213	6,569
Other non-cash items	-	-	-13,008
<b>Total accruals to cash adjustments</b>	<b>-107,062</b>	<b>-67,278</b>	<b>-205,458</b>
<b>Net Cash Required</b>	<b>3,916,390</b>	<b>3,913,521</b>	<b>3,687,455</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources, the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	770	<i>770</i>	2,081	<i>2,081</i>	2,490	<i>2,558</i>
<b>Total:</b>	<b>770</b>	<b><i>770</i></b>	<b>2,081</b>	<b><i>2,081</i></b>	<b>2,490</b>	<b><i>2,558</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	18,421	21,757	20,695
Request for Resources B	9,088	10,875	5,057
Request for Resources C	13,582	12,439	11,488
<b>Total Net Administration Costs</b>	<b>41,091</b>	<b>45,071</b>	<b>37,240</b>
<b>Net Programme Costs</b>			
Request for Resources A	3,610,034	3,565,413	3,507,497
Request for Resources B	333,025	288,151	272,890
Request for Resources C	70,752	97,508	78,302
Non-voted Expenditure	2,542,046	2,480,835	2,346,777
<b>Total Net Programme Costs</b>	<b>6,555,857</b>	<b>6,431,907</b>	<b>6,205,466</b>
<b>NET OPERATING COST</b>	<b>6,596,948</b>	<b>6,476,978</b>	<b>6,242,706</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,030,042</b>	<b>3,982,372</b>	<b>3,877,108</b>
<b>RESOURCE BUDGET</b>	<b>6,375,819</b>	<b>6,302,710</b>	<b>6,043,805</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,030,042</b>	<b>3,982,372</b>	<b>3,877,108</b>
<i>Adjustments to remove:</i>			
National Insurance Fund Benefit expenditure	2,542,046	2,480,835	2,346,777
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-770	-2,081	-2,490
National Insurance Fund Administration receipts (DSD)	25,630	15,852	20,820
Social Fund grant Funding Adjustment	-	-	491
<b>Net Operating Cost (Accounts)</b>	<b>6,596,948</b>	<b>6,476,978</b>	<b>6,242,706</b>
<i>Adjustments to remove:</i>			
Charities Commission (NI)	-800	-1,861	-1,572
Notional charges	-29,149	-26,960	-23,741
NIHE Strategic Grant-in-Aid	-284,319	-244,802	-
Funding which is paid into the Social Fund	-81,301	-66,964	-60,542
Capital grants	-52,949	-71,450	-179,235
<i>Adjustments to include:</i>			
Social Fund spend	64,092	64,997	63,187
National Insurance Fund Administration costs (DFP)	1,908	1,169	1,626
Full resource consumption of NDPBs or other bodies	161,389	171,603	1,376
<b>Resource Budget</b>	<b>6,375,819</b>	<b>6,302,710</b>	<b>6,043,805</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	598,989	596,286	569,276
Annually Managed Expenditure (AME)	5,776,830	5,706,424	5,474,529



## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>-6,590</b>	<b>-1,573</b>	<b>15,805</b>
<i>Adjustments to include:</i>			
Capital grants	52,949	71,450	179,235
Capital expenditure of NDPBs or other bodies	132,180	185,325	251
Other adjustments	-54,135	-60,522	-66,706
<b>Capital Budget</b>	<b>124,404</b>	<b>194,680</b>	<b>128,585</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	124,404	194,680	127,319
Annually Managed Expenditure (AME)	-	-	1,266

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>						
Administration of National Insurance Fund	25,630	-	15,852	-	20,820	-
Administration of DWP agency services	44,000	-	50,500	-	42,867	-
Other administration	265	-	1,635	-	1,100	-
Mesothelioma Compensation Scheme	190	-	230	-	130	-
Disability benefits	-	-	-	-	2,229	-
Industrial injuries benefits	-	-	-	-	648	-
Income support non-pensioners	-	-	-	-	1,010	-
Jobseeker's allowance (income based)	-	-	-	-	39	-
Jobseeker's allowance (contribution based)	-	-	-	-	18,687	-
Employment and support allowance (non contributory)	-	-	-	-	780	-
Crisis Loan repayments	-	14,200	-	17,153	-	14,599
<b>Total for RfR A:</b>	<b>* 70,085</b>	<b>** 14,200</b>	<b>68,217</b>	<b>17,153</b>	<b>88,310</b>	<b>14,599</b>

\* Amount that may be applied as accruing resources arising from recoupment of salaries and associated costs for seconded staff; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from DWP and HMRC for services provided on an agency basis, recovery of costs from DWP for services provided in respect of Eastern Area and Work Packages, recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; proceeds from crime in respect of benefit fraud and organised fraud, income from the public bodies for services provided; income arising from the disposal of surplus equipment or other assets; and the recovery of discretionary loans.

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary loans.

## Accruing Resources Analysis

£'000

### Detail

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>						
Repayment of housing association grant	4,950	-	10,035	-	13,174	-
Long term loan repayments by housing associations	-	1,250	-	1,190	-	1,157
Reimbursement of loan interest charges by Housing Executive	39,899	-	40,899	-	46,879	-
Payment of receipts for house and land sales by Housing Executive	-	15,000	-	15,500	-	16,000
ERDF Receipts	-	-	-	-	3,000	-
Fees receivable for landlord registrations	500	-	900	-	-	-
<b>Total for RfR B:</b>	<b>* 45,349</b>	<b>** 16,250</b>	<b>51,834</b>	<b>16,690</b>	<b>63,053</b>	<b>17,157</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from landlord registration fees and reimbursement of loan interest charges by the Housing Executive.

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of long term loans to housing associations, repayment of grants from housing associations, payment of receipts from house and land sales by the Housing Executive and receipt of funding from the European Union Structural Funds Programme.

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>						
Sale of land and property	-	5,000		3,325		1,563
EU Programme Receipts	9,746	-	15,849	-	4,093	-
Fort George Recoveries	-	-	255	-	64	-
Nomadic refurbishment recoveries	-	-	155	-	41	
<b>Total for RfR C:</b>	<b>* 9,746</b>	<b>** 5,000</b>	<b>16,259</b>	<b>3,325</b>	<b>4,198</b>	<b>1,563</b>

\* Amount that may be applied as accruing resources in addition to the net total, in respect of recoupment of salary and associated costs for seconded staff; recoupments from the International Fund for Ireland and European Union (EU) income.

\*\* Amount that may be applied as non-operating accruing resources arising from income from sales receipts from disposals of surplus land, equipment or other assets.

## Notional Charges in Non-Budget

£'000

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Notional charges in Non-Budget</b>											
Social Security Administration											
25,915	-	-	25,915	-	<b>25,915</b>	-	-	24,220	21,523		
Child Maintenance Service											
273	-	-	273	-	<b>273</b>	-	-	290	196		
<b>Total RfR A:</b>	<b>26,188</b>	-	<b>26,188</b>	-	<b>26,188</b>	-	-	<b>24,510</b>	<b>21,719</b>		
<b>RfR B: Notional charges in Non-Budget</b>											
Housing											
503	-	-	503	-	<b>503</b>	-	-	550	430		
<b>Total RfR B:</b>	<b>503</b>	-	<b>503</b>	-	<b>503</b>	-	-	<b>550</b>	<b>430</b>		
<b>RfR C: Notional charges in Non-Budget</b>											
Urban Regeneration											
2,458	-	-	2,458	-	<b>2,458</b>	-	-	1,900	1,592		
<b>Total RfR C:</b>	<b>2,458</b>	-	<b>2,458</b>	-	<b>2,458</b>	-	-	<b>1,900</b>	<b>1,592</b>		
<b>Total Notional Charges:</b>	<b>29,149</b>	-	<b>29,149</b>	-	<b>29,149</b>	-	-	<b>26,960</b>	<b>23,741</b>		

**Notional Charges Analysis****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>			
Audit	19,519	18,290	16,735
Accommodation	332	255	229
Other	6,337	5,965	4,755
<b>Total RfR A:</b>	<b>26,188</b>	<b>24,510</b>	<b>21,719</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>			
Audit	242	130	114
Accommodation	19	20	16
Other	242	400	300
<b>Total RfR B:</b>	<b>503</b>	<b>550</b>	<b>430</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>			
Audit	968	700	628
Accommodation	38	25	22
Other	1,452	1,175	942
<b>Total RfR C:</b>	<b>2,458</b>	<b>1,900</b>	<b>1,592</b>
<b>Total Notional Charges:</b>	<b>29,149</b>	<b>26,960</b>	<b>23,741</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to the Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Core admin receipts	-	-	18	<i>18</i>	2	<i>1</i>
Housing Association loan interest	770	<i>770</i>	902	<i>902</i>	1,028	<i>1,090</i>
Urban Regeneration Receipts	-	-	799	<i>799</i>	1,002	<i>1,014</i>
Social Security receipts	-	-	322	<i>322</i>	452	<i>449</i>
Child Support receipts	-	-	40	<i>40</i>	6	<i>4</i>
<b>Total:</b>	<b>770</b>	<b><i>770</i></b>	<b>2,081</b>	<b><i>2,081</i></b>	<b>2,490</b>	<b><i>2,558</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Temporary Permanent Head of the Department for Social Development, Mr Andrew Hamilton, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

1.	The provision sought for 2015-16 is 1.2% higher than the final net provision for 2014-15.	<b>£'000</b>
2.	Job grant (RfR A13) is payable in accordance with provisions contained in the Employment and Training (Northern Ireland) Act 1950.	
3.	This Estimate includes grant-in-aid provision above £1million to the following:-	
	NIHE Strategic Grant-in-Aid	284,319
	Independent Living Fund	8,500
	Charities Commission NI	800
4.	The following function within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Act as follows:	
	A-1 Expenditure relating to the simplification of the Welfare System ■	30,000
	A-1 Expenditure relating to the future discretionary support ■	20,000



# **Main Estimate 2015-16**

Office of the  
First Minister and  
Deputy First Minister



## **OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER**

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### **Introduction**

1. This Estimate provides for expenditure for the Office of the First Minister and deputy First Minister 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.
2. Symbols are explained in the guide at the front of this volume.

## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

### Part I

	£
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>	
<b>Net Resource Requirement</b>	<b>70,423,000</b>
<b>Net Cash Requirement</b>	<b>69,224,000</b>

Amounts required in the year ending 31 March 2016 for use by the Office of the First Minister and deputy First Minister on:

**RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government:**

support for the government; the North-South Ministerial Council; the British-Irish Council; civil contingencies; expenses of the Planning Appeals Commission and the Water Appeals Commission for Northern Ireland, the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; the Reinvestment and Reform Initiative; promotion and administration of sustainable development policy; promotion of human rights, equality of opportunity and social inclusion including gender, sexual orientation, children and young people, older people and people with disabilities and the alleviation of disadvantage, deprivation, poverty and hardship, including in situations of severe stress, crisis or emergency; support for the Inquiry into Historical Institutional Abuse 1922 to 1995; race relations and racial equality; community relations, including the actions and commitments contained in Together: Building a United Community and the Executive's Good Relations Strategy; district council programmes; victims and survivors; developing and implementing the strategy for affordable, good quality, accessible and integrated childcare; grant-in-aid to the Strategic Investment Board Limited, Ilex Urban Regeneration Company Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Commissioner for Children and Young People for Northern Ireland, the Commissioner for Older People for Northern Ireland, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council and the Victims and Survivors Service Limited; the European Union Programme for Peace and Reconciliation; settlement of NICS equal pay claims; administration and other services including the European Taskforce Working Group, supporting the region's interests in Europe, including support for greater EU partnership working; delivering social change including support of the research programme; management, promotion and administration of the Delivering Social Change framework and associated Executive Funds; International Relations for devolved issues; severance payments and associated non-cash items.

The **Office of the First Minister and Deputy First Minister** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	70,423,000	62,873,000	7,550,000
Net Cash Requirement	69,224,000	61,709,000	7,515,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

		2015-16								2014-15 Provision	2013-14 Outturn
		Resources						Capital			
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>										
	<b>18,182</b>	<b>8,851</b>	<b>48,444</b>	<b>75,477</b>	<b>5,054</b>	<b>70,423</b>	<b>3,520</b>	<b>-</b>	<b>139,718</b>	<b>121,354</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Support for the government and other services										
	9,674	4,155	-	13,829	244	<b>13,585</b>	-	-	14,736	14,887	
A-2:	North-South Ministerial Council										
	-	845	-	845	-	<b>845</b>	-	-	735	751	
A-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland										
	-	2,398	-	2,398	75	<b>2,323</b>	-	-	2,137	2,151	
A-4:	Attorney General for Northern Ireland										
	1,450	-	-	1,450	-	<b>1,450</b>	-	-	1,488	1,484	
A-5:	Reinvestment and Reform Initiative										
	-	208	-	208	-	<b>208</b>	3,520	-	502	297	
A-6:	Support for Equality, Human Rights and Community Relations										
	3,480	1,245	1,920	6,645	-	<b>6,645</b>	-	-	13,464	13,212	
A-7:	Good Relations										
	-	-	5,561	5,561	-	<b>5,561</b>	-	-	6,038	6,452	
A-8:	EU Programme for Peace and Reconciliation										
	-	-	5,759	5,759	4,735	<b>1,024</b>	-	-	3,809	4,761	
A-9:	Victims and Survivors										
	-	-	570	570	-	<b>570</b>	-	-	-	-	
	<i>Social Investment Fund</i>										
	-	-	-	-	-	-	-	-	659	481	
	<i>Childcare Strategy</i>										
	-	-	-	-	-	-	-	-	500	653	
	<i>Delivering Social Change</i>										
	-	-	-	-	-	-	-	-	466	402	

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>Annually Managed Expenditure (AME):</b>									
<i>Provision</i>									
-	-	-	-	-	-	-	-	371	-
<i>Strategic Sites</i>									
-	-	-	-	-	-	-	-	3,713	6,568
<i>Settlement of NICS Equal Pay Claims</i>									
-	-	-	-	-	-	-	-	-	5
<b>Non-Budget:</b>									
A-10:	Strategic Investment Board Limited ♥								
-	-	5,381	5,381	-	<b>5,381</b>	-	-	56,274	31,426
A-11:	Ilex Urban Regeneration Company Limited ♥								
-	-	1,611	1,611	-	<b>1,611</b>	-	-	3,075	3,804
<i>Economic Research Institute of Northern Ireland Limited ♥</i>									
-	-	-	-	-	-	-	-	-	-135
A-12:	Commissioner for Children and Young People for Northern Ireland ♥								
-	-	1,469	1,469	-	<b>1,469</b>	-	-	1,351	1,447
A-13:	Equality Commission for Northern Ireland ♥								
-	-	5,762	5,762	-	<b>5,762</b>	-	-	6,196	6,246
A-14:	Commission for Victims and Survivors for Northern Ireland ♥								
-	-	881	881	-	<b>881</b>	-	-	857	1,067
A-15:	Northern Ireland Judicial Appointments Commission ♥								
-	-	1,317	1,317	-	<b>1,317</b>	-	-	967	1,241
A-16:	Commissioner for Older People for Northern Ireland ♥								
-	-	817	817	-	<b>817</b>	-	-	863	925
<i>Northern Ireland Memorial Fund</i>									
-	-	-	-	-	-	-	-	10	456
A-17:	Northern Ireland Community Relations Council ♥								
-	-	2,926	2,926	-	<b>2,926</b>	-	-	2,389	3,433
A-18:	Victims and Survivors Service Limited ♥								
-	-	13,220	13,220	-	<b>13,220</b>	-	-	13,165	12,019
A-19:	Maze/Long Kesh Development Corporation ♥								
-	-	1,250	1,250	-	<b>1,250</b>	-	-	1,981	3,710
A-20:	Notional Charges								
3,578	-	-	3,578	-	<b>3,578</b>	-	-	3,972	3,611
<b>Total:</b>	<b>18,182</b>	<b>8,851</b>	<b>48,444</b>	<b>75,477</b>	<b>5,054</b>	<b>70,423</b>	<b>3,520</b>	<b>139,718</b>	<b>121,354</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>70,423</b>	<b>139,718</b>	<b>121,354</b>
<b>Capital Items</b>			
Capital	3,520	4,504	8,083
Non-operating accruing resources	-	-11	-22
<b>Total net capital</b>	<b>3,520</b>	<b>4,493</b>	<b>8,061</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,141	-4,340	-7,055
New provisions and adjustments to previous provisions	-	-371	-4
Notional charges	-3,578	-3,972	-3,611
Other non-cash items	-	-	-40
Movement in working capital	-	1,604	-43
Use of provisions	-	-	9
<b>Total Accruals to cash adjustments</b>	<b>-4,719</b>	<b>-7,079</b>	<b>-10,744</b>
<b>Net Cash Required</b>	<b>69,224</b>	<b>137,132</b>	<b>118,671</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	70	<i>70</i>	27	-
Operating income not classified as accruing resources	-	-	-	-	68	<i>243</i>
<b>Total:</b>	-	-	<b>70</b>	<b><i>70</i></b>	<b>95</b>	<b><i>243</i></b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	17,938	19,143	18,528
<b>Total Net Administration Costs</b>	<b>17,938</b>	<b>19,143</b>	<b>18,528</b>
<b>Net Programme Costs</b>			
Request for Resources A	52,485	120,505	102,589
<b>Total Net Programme Costs</b>	<b>52,485</b>	<b>120,505</b>	<b>102,589</b>
<b>NET OPERATING COST</b>	<b>70,423</b>	<b>139,648</b>	<b>121,117</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>70,423</b>	<b>139,718</b>	<b>121,354</b>
<b>RESOURCE BUDGET</b>	<b>68,799</b>	<b>97,768</b>	<b>97,944</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>70,423</b>	<b>139,718</b>	<b>121,354</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-70	-95
Other adjustments	-	-	-142
<b>Net Operating Costs (Accounts)</b>	<b>70,423</b>	<b>139,648</b>	<b>121,117</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-34,634	-87,128	-65,639
Notional charges	-3,578	-3,972	-3,611
Capital grants	-	-300	-
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-	70	-
Other adjustments	-	-	142
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	36,588	49,450	45,935
<b>Resource Budget</b>	<b>68,799</b>	<b>97,768</b>	<b>97,944</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	69,414	82,172	84,740
Annually Managed Expenditure (AME)	-615	15,596	13,204

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>3,520</b>	<b>4,493</b>	<b>8,061</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	700	49,195	26,168
Capital grants	-	300	-
<b>Capital Budget</b>	<b>4,220</b>	<b>53,988</b>	<b>34,229</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	4,220	53,988	34,229
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>						
Planning Appeals Commission and the Water Appeals Commission	75	-	60	-	45	-
Recovery of Seconded costs	244	-	181	-	258	-
Support for the government and other services	-	-	36	11	55	22
Support for Equality, Human Rights and Community Relations	-	-	164	-	139	-
Good Relations	-	-	345	-	710	-
EU Income	4,735	-	11,427	-	14,280	-
<b>Total for RfR A:</b>	<b>* 5,054</b>	<b>-</b>	<b>12,213</b>	<b>11</b>	<b>15,487</b>	<b>22</b>

\* Amount that may be applied as accruing resources arising from fees for Planning Appeals, recovery of seconded costs and receipts from the European Union in relation to the EU Programme for Peace and Reconciliation.

**Notional Charges in Non-Budget****£'000**

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8				
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>											
Support for the government and other services											
3,578	-	-	3,578	-	<b>3,578</b>	-	-	3,972	3,611		
<b>Total RfR A:</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>3,972</b>	<b>3,611</b>		
<b>Total Notional Charges:</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>3,972</b>	<b>3,611</b>		

**Detail****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>			
Accommodation	1,800	2,011	1,828
Shared services	1,483	1,571	1,428
Audit	65	71	65
Other	230	319	290
<b>Total RfR A:</b>	<b>3,578</b>	<b>3,972</b>	<b>3,611</b>
<b>Total Notional Charges:</b>	<b>3,578</b>	<b>3,972</b>	<b>3,611</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources, the following income and receipts relate to this Department and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Rental Income	-	-	8	8	5	38
Miscellaneous	-	-	62	62	90	205
<b>Total:</b>	-	-	<b>70</b>	<b>70</b>	<b>95</b>	<b>243</b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed Dr Mark Browne as Accounting Officer for the Department with responsibility for preparing the Department's Estimate on the advice of the Permanent Head of the Office of the First Minister and Deputy First Minister.

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

<b>Notes to the Estimate:</b>	<b>£'000</b>
1. The provision sought for 2015-16 is 49.6% lower than the final net provision for 2014-15.	
2. This Estimate includes grant-in-aid provision above £1million to the following:-	
Victims and Survivors Service Limited	13,220
Equality Commission for Northern Ireland	5,762
Strategic Investment Board Limited	5,381
Northern Ireland Community Relations Council	2,926
Ilex Urban Regeneration Company Limited	1,611
Commissioner for Children and Young People for Northern Ireland	1,469
Northern Ireland Judicial Appointments Commission	1,317
Maze/Long Kesh Development Corporation	1,250



# **Main Estimate 2015-16**

Northern Ireland  
Assembly Commission



## **NORTHERN IRELAND ASSEMBLY COMMISSION**

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### **Introduction**

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

## NORTHERN IRELAND ASSEMBLY COMMISSION

### Part I

	£
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	
<b>Net Resource Requirement</b>	<b>44,291,000</b>
<b>Net Cash Requirement</b>	<b>40,476,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Northern Ireland Assembly Commission on:

##### RfR A: Supporting the work of the Northern Ireland Assembly:

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; severance payments; administration; related services and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	44,291,000	21,564,000	22,727,000
Net Cash Requirement	40,476,000	19,895,000	20,581,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital		Net Total Resources	Net Total Resources	
1	2	3	4	5	6	7	8			
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources			
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>										
-	44,337	-	44,337	46	44,291	1,825	-	47,920	42,927	
<b>Departmental Expenditure in DEL:</b>										
A-1: Administration and Support Services										
-	42,092	-	42,092	46	42,046	1,825	-	43,675	43,196	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Administration and Support Services										
-	2,200	-	2,200	-	2,200	-	-	4,200	-300	
<b>Non-Budget:</b>										
A-3: Notional Charges										
-	45	-	45	-	45	-	-	45	31	
<b>Total:</b>	<b>-</b>	<b>44,337</b>	<b>-</b>	<b>44,337</b>	<b>46</b>	<b>44,291</b>	<b>1,825</b>	<b>-</b>	<b>47,920</b>	<b>42,927</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>44,291</b>	<b>47,920</b>	<b>42,927</b>
<b>Capital Items</b>			
Capital	1,825	5,147	1,200
Non-operating accruing resources	-	-1,275	-
<b>Total net capital</b>	<b>1,825</b>	<b>3,872</b>	<b>1,200</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-3,395	-3,295	-3,261
New provisions and adjustments to previous provisions	-2,200	-4,200	300
Notional charges	-45	-45	-31
Movement in working capital	-	-50	-286
Use of provisions	-	10	5
<b>Total accruals to cash adjustments</b>	<b>-5,640</b>	<b>-7,580</b>	<b>-3,273</b>
<b>Net Cash Required</b>	<b>40,476</b>	<b>44,212</b>	<b>40,854</b>



**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Assembly Commission and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	10	<i>10</i>	29	<i>29</i>
<b>Total:</b>	-	-	<b>10</b>	<b><i>10</i></b>	<b>29</b>	<b><i>29</i></b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	44,291	47,910	42,898
<b>Total Net Programme Costs</b>	<b>44,291</b>	<b>47,910</b>	<b>42,898</b>
<b>NET OPERATING COST</b>	<b>44,291</b>	<b>47,910</b>	<b>42,898</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>44,291</b>	<b>47,920</b>	<b>42,927</b>
<b>RESOURCE BUDGET</b>	<b>44,246</b>	<b>47,865</b>	<b>42,867</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>44,291</b>	<b>47,920</b>	<b>42,927</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-10	-29
<b>Net Operating Cost (Accounts)</b>	<b>44,291</b>	<b>47,910</b>	<b>42,898</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-45	-45	-31
<b>Resource Budget</b>	<b>44,246</b>	<b>47,865</b>	<b>42,867</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	42,046	43,675	43,172
Annually Managed Expenditure (AME)	2,200	4,190	-305

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>1,825</b>	<b>3,872</b>	<b>1,200</b>
<b>Capital Budget</b>	<b>1,825</b>	<b>3,872</b>	<b>1,200</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,825	3,872	1,200
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>						
Administration and Support Services	46	-	80	1,275	81	-
<b>Total for RfR A:</b>	<b>* 46</b>	<b>-</b>	<b>80</b>	<b>1,275</b>	<b>81</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from the recoupment of costs for hosted events; certain retail outlet sales; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income and sundry receipts.



**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>									
Administration and Support Services									
-	45	-	45	-	45	-	-	45	31
<b>Total RfR A:</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>31</b>
<b>Total Notional Charges:</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>45</b>	<b>31</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>			
Audit	40	40	30
Other	5	5	1
<b>Total RfR A:</b>	<b>45</b>	<b>45</b>	<b>31</b>
<b>Total Notional Charges:</b>	<b>45</b>	<b>45</b>	<b>31</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Assembly Commission and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Recovery of prior year payments	-	-	8	8	29	29
Other	-	-	2	2	-	-
<b>Total:</b>	-	-	<b>10</b>	<b>10</b>	<b>29</b>	<b>29</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Clerk to the Assembly/Chief Executive, Mr Trevor Reaney, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing the Commission's Estimate.

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

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### **Note to the Estimate:**

1. The provision sought for 2015-16 is 7.6% lower than the final net provision for 2014-15.



# **Main Estimate**

## **2015-16**

Assembly Ombudsman for  
Northern Ireland and  
Northern Ireland  
Commissioner for  
Complaints



## **ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS**

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### **Introduction**

1. The Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints investigate complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, agencies, public and local government bodies or health and social care bodies and investigate and adjudicate on local government ethical standards complaints against councillors.
2. Symbols are explained in the guide at the front of this volume.

## ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

### Part I

	£
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>	
<b>Net Resource Requirement</b>	<b>2,199,000</b>
<b>Net Cash Requirement</b>	<b>2,160,000</b>

Amounts required in the year ending 31 March 2016 for use by the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints on:

**RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards:**

investigating complaints of injustice suffered through maladministration by government departments, agencies, public, local government and health and social care bodies; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; administration; related services and associated non-cash items.

The **Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints** will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	2,199,000	1,067,000	1,132,000
Net Cash Requirement	2,160,000	886,000	1,274,000



## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15	2013-14	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>										
-	2,199	-	2,199	-	2,199	24	-	2,371	1,919	
<b>Departmental Expenditure in DEL:</b>										
A-1: Investigation and Adjudication										
-	2,184	-	2,184	-	2,184	24	-	2,007	1,908	
<b>Annually Managed Expenditure (AME):</b>										
<i>Investigation and Adjudication</i>										
-	-	-	-	-	-	-	-	350	-	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	15	-	15	-	15	-	-	14	11	
<b>Total:</b>	-	2,199	-	2,199	-	2,199	24	-	2,371	1,919

<b>Resource to Cash Reconciliation</b>			£'000
	2015-16	2014-15	2013-14
	Provision	Provision	Outturn
<b>Total Net Resources</b>	<b>2,199</b>	<b>2,371</b>	<b>1,919</b>
<b>Capital Items</b>			
Capital	24	17	10
<b>Total net capital</b>	<b>24</b>	<b>17</b>	<b>10</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-49	-43	-40
New provisions and adjustments to previous provisions	-	-350	-
Notional charges	-15	-14	-11
Movement in working capital	1	-13	25
<b>Total accruals to cash adjustments</b>	<b>-63</b>	<b>-420</b>	<b>-26</b>
<b>Net Cash Required</b>	<b>2,160</b>	<b>1,968</b>	<b>1,903</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>1</b>	<b><i>1</i></b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	2,354	2,481	2,078
<b>Total Net Programme Costs</b>	<b>2,354</b>	<b>2,481</b>	<b>2,078</b>
<b>NET OPERATING COST</b>	<b>2,354</b>	<b>2,481</b>	<b>2,078</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,199</b>	<b>2,371</b>	<b>1,919</b>
<b>RESOURCE BUDGET</b>	<b>2,339</b>	<b>2,467</b>	<b>2,067</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,199</b>	<b>2,371</b>	<b>1,919</b>
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	155	110	160
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-1
<b>Net Operating Cost (Accounts)</b>	<b>2,354</b>	<b>2,481</b>	<b>2,078</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-15	-14	-11
<b>Resource Budget</b>	<b>2,339</b>	<b>2,467</b>	<b>2,067</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,339	2,117	2,067
Annually Managed Expenditure (AME)	-	350	-

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>24</b>	<b>17</b>	<b>10</b>
<b>Capital Budget</b>	<b>24</b>	<b>17</b>	<b>10</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	24	17	10
Annually Managed Expenditure (AME)	-	-	-

**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>									
Investigation and Adjudication									
-	15	-	15	-	15	-	-	14	11
<b>Total RfR A:</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>14</b>	<b>11</b>
<b>Total Notional Charges:</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>14</b>	<b>11</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>			
Audit	13	12	11
Other	2	2	-
<b>Total RfR A:</b>	<b>15</b>	<b>14</b>	<b>11</b>
<b>Total Notional Charges:</b>	<b>15</b>	<b>14</b>	<b>11</b>



## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

In addition to Accruing Resources the following income and receipts relate to the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-retainable income	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>1</b>	<b><i>1</i></b>

## Explanation of Accounting Officer Responsibilities

---

The Department of Finance and Personnel has appointed the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints, Dr Tom Frawley, as Accounting Officer with responsibility for preparing the Office's Estimate.

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

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### Notes to the Estimate:

£'000

1. The provision sought for 2015-16 is 7.3% lower than the final net provision for 2014-15.
2. RfR A contains provision sought under the sole authority of Part I of the Estimate and the confirming Budget Act as follows:
  - A-1: Supporting the work of other UK Public Sector Ombudsman Offices. ■ 10
  - A-1: Establishment of the new Northern Ireland Public Sector Ombudsman (NIPSO). ■ 100

**Main Estimate**  
**2015-16**

Food Standards  
Agency



## **FOOD STANDARDS AGENCY**

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### **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.

## FOOD STANDARDS AGENCY

### Part I

	£
<b>RfR A: Improving food safety and promoting healthy eating.</b>	
<b>Net Resource Requirement</b>	<b>8,500,000</b>
<b>Net Cash Requirement</b>	<b>8,533,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Food Standards Agency on:

##### RfR A: 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; administration; related services and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	8,500,000	3,685,000	4,815,000
Net Cash Requirement:	8,533,000	3,776,000	4,757,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>										
-	11,064	1,199	12,263	3,763	8,500	100	-	8,188	8,173	
<b>Departmental Expenditure in DEL:</b>										
A-1: Food Safety, Nutrition and Standards										
-	11,044	1,199	12,243	3,763	8,480	100	-	8,176	8,163	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	20	-	20	-	20	-	-	12	10	
<b>Total:</b>	-	11,064	1,199	12,263	3,763	8,500	100	-	8,188	8,173

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Total Net Resources</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<b>Capital Items</b>			
Capital	100	100	98
<b>Total net capital</b>	<b>100</b>	<b>100</b>	<b>98</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-47	-40	-26
Notional charges	-20	-12	-10
Movement in working capital	-	156	88
<b>Total accruals to cash adjustments</b>	<b>-67</b>	<b>104</b>	<b>52</b>
<b>Net Cash Required</b>	<b>8,533</b>	<b>8,392</b>	<b>8,323</b>



# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	8,500	8,188	8,173
<b>Total Net Programme Costs</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<b>NET OPERATING COST</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<b>RESOURCE BUDGET</b>	<b>8,480</b>	<b>8,176</b>	<b>8,163</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<b>Net Operating Cost (Accounts)</b>	<b>8,500</b>	<b>8,188</b>	<b>8,173</b>
<i>Adjustments to remove:</i>			
Notional charges	-20	-12	-10
<b>Resource Budget</b>	<b>8,480</b>	<b>8,176</b>	<b>8,163</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,480	8,176	8,163
Annually Managed Expenditure (AME)	-	-	-

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>100</b>	<b>100</b>	<b>98</b>
<b>Capital Budget</b>	<b>100</b>	<b>100</b>	<b>98</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	100	100	98
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Improving food safety and promoting healthy eating.</b>						
Meat Hygiene Inspections	3,638	-	3,613	-	3,686	-
Other	125	-	144	-	47	-
<b>Total for RfR A:</b>	<b>* 3,763</b>	<b>-</b>	<b>3,757</b>	<b>-</b>	<b>3,733</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from meat hygiene inspection fees; diet, nutrition and food safety projects and events; recovery of administration costs; related income and sundry receipts.

**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>										
Food Safety, Nutrition and Standards										
-	20	-	20	-	20	-	-	12	10	
<b>Total RfR A:</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>10</b>
<b>Total Notional Charges:</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>10</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Improving food safety and promoting healthy eating.</b>			
Audit	20	12	10
<b>Total RfR A:</b>	<b>20</b>	<b>12</b>	<b>10</b>
<b>Total Notional Charges:</b>	<b>20</b>	<b>12</b>	<b>10</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Chief Executive of the Food Standards Agency, Ms Catherine Brown, as Accounting Officer for the Food Standards Agency with responsibility for preparing the Agency's Estimate.

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

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### **Note to the Estimate:**

1. The provision sought for 2015-16 is 3.8% higher than the final net provision for 2014-15.



# **Main Estimate 2015-16**

Northern Ireland  
Audit Office



## **NORTHERN IRELAND AUDIT OFFICE**

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### **Introduction**

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

## NORTHERN IRELAND AUDIT OFFICE

### Part I

	£
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>	
<b>Net Resource Requirement</b>	<b>7,686,000</b>
<b>Net Cash Requirement</b>	<b>8,060,000</b>

Amounts required in the year ending 31 March 2016 for use by the Northern Ireland Audit Office on:

**RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources:**

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; severance payments; administration; related services and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	7,686,000	3,645,000	4,041,000
Net Cash Requirement:	8,060,000	3,821,000	4,239,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>										
-	10,084	-	10,084	2,398	7,686	40	-	8,100	8,173	
<b>Departmental Expenditure in DEL:</b>										
A-1: Audit and Assurance Services										
-	10,079	-	10,079	2,398	7,681	40	-	8,095	7,906	
<b>Annually Managed Expenditure (AME):</b>										
<i>Audit and Assurance Services</i>										
-	-	-	-	-	-	-	-	-	100	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	5	-	5	-	5	-	-	5	167	
<b>Total:</b>	-	10,084	-	10,084	2,398	7,686	40	-	8,100	8,173

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Net Total Resources</b>	<b>7,686</b>	<b>8,100</b>	<b>8,173</b>
<b>Capital Items</b>			
Capital	40	40	136
<b>Total net capital</b>	<b>40</b>	<b>40</b>	<b>136</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-225	-220	-275
New provisions and adjustments to previous provisions	-	-	-100
Notional charges	-5	-5	-167
Movement in working capital	500	500	-475
Use of provisions	64	75	67
<b>Total accruals to cash adjustments</b>	<b>334</b>	<b>350</b>	<b>-950</b>
<b>Net Cash Required</b>	<b>8,060</b>	<b>8,490</b>	<b>7,359</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Audit Office and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	57	<i>100</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	3	<i>3</i>
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	4	<i>32</i>
<b>Total:</b>	-	-	-	-	<b>64</b>	<b><i>135</i></b>





# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	7,880	8,294	8,305
<b>Total Net Administration Costs</b>	<b>7,880</b>	<b>8,294</b>	<b>8,305</b>
<b>NET OPERATING COST</b>	<b>7,880</b>	<b>8,294</b>	<b>8,305</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>7,686</b>	<b>8,100</b>	<b>8,173</b>
<b>RESOURCE BUDGET</b>	<b>7,875</b>	<b>8,289</b>	<b>8,141</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>7,686</b>	<b>8,100</b>	<b>8,173</b>
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	194	194	192
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-60
<b>Net Operating Cost (Accounts)</b>	<b>7,880</b>	<b>8,294</b>	<b>8,305</b>
<i>Adjustments to remove:</i>			
Notional charges	-5	-5	-167
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-	-	3
<b>Resource Budget</b>	<b>7,875</b>	<b>8,289</b>	<b>8,141</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	7,939	8,364	8,108
Annually Managed Expenditure (AME)	-64	-75	33

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>40</b>	<b>40</b>	<b>136</b>
<b>Capital Budget</b>	<b>40</b>	<b>40</b>	<b>136</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	40	40	136
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>						
Audit and Assurance Services	2,398	-	2,623	-	2,215	-
<b>Total for RfR A</b>	<b>* 2,398</b>	<b>-</b>	<b>2,623</b>	<b>-</b>	<b>2,215</b>	<b>-</b>

\* Amount that may be applied as accruing resources 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; related income and sundry receipts.

**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>									
Audit and Assurance Services									
-	5	-	5	-	5	-	-	5	167
<b>Total RfR A:</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>167</b>
<b>Total Notional Charges</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>167</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>			
Legal services	4	4	-
Property and valuation services	1	1	-
IT services	-	-	167
<b>Total RfR A:</b>	<b>5</b>	<b>5</b>	<b>167</b>
<b>Total Notional Charges:</b>	<b>5</b>	<b>5</b>	<b>167</b>

**Consolidated Fund Extra Receipts (CFERs) Analysis****£'000****Detail**

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Audit Office and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Excess accruing resources	-	-	-	-	57	<i>100</i>
Recoupment of legal costs	-	-	-	-	3	<i>3</i>
Other	-	-	-	-	4	<i>32</i>
<b>Total:</b>	-	-	-	-	<b>64</b>	<b><i>135</i></b>

**Explanation of Accounting Officer Responsibilities**

The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly, as Accounting Officer for the Northern Ireland Audit Office with responsibility for preparing the Office's Estimate.

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

**Note to the Estimate:**

1. The provision sought for 2015-16 is 5.1% lower than the final net provision for 2014-15.



# **Main Estimate**

## **2015-16**

The Northern Ireland  
Authority for  
Utility Regulation



## **THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION**

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### **Introduction**

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas and water industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £1,500,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.

## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

### Part I

	£
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>	
<b>Net Resource Requirement</b>	<b>345,000</b>
<b>Net Cash Requirement</b>	<b>1,906,000</b>

**Amount required in the year ending 31 March 2016 for use by the Northern Ireland Authority for Utility Regulation on:**

**RfR A: Regulating the electricity, gas, water and sewerage industries:**

developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; administration; related services and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	345,000	195,000	150,000
Net Cash Requirement	1,906,000	1,195,000	711,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>									
-	8,597	-	8,597	8,252	345	43	-	260	239
<b>Departmental Expenditure in DEL:</b>									
A-1: Utility Regulation									
-	8,465	-	8,465	8,252	213	43	-	128	108
<b>Non-Budget:</b>									
A-2: Notional Charges									
-	132	-	132	-	132	-	-	132	131
<b>Total:</b>	-	<b>8,597</b>	-	<b>8,597</b>	<b>8,252</b>	<b>345</b>	-	<b>260</b>	<b>239</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Total Net Resources</b>	<b>345</b>	<b>260</b>	<b>239</b>
<b>Capital Items</b>			
Capital	43	26	3
<b>Total net capital</b>	<b>43</b>	<b>26</b>	<b>3</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-50	-11	-8
New provisions and adjustments to previous provisions	-	-200	150
Notional charges	-132	-132	-131
Movement in working capital	1,500	1,500	-1,098
Use of provisions	200	150	600
Excess cash surrenderable to the Consolidated Fund	-	-	245
<b>Total accruals to cash adjustments</b>	<b>1,518</b>	<b>1,307</b>	<b>-242</b>
<b>Net Cash Required</b>	<b>1,906</b>	<b>1,593</b>	<b>-</b>

**Part III Extra Receipts Payable to the Consolidated Fund****£'000**

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Authority for Utility Regulation and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash surrenderable to the Consolidated Fund	-	-	-	-	-	<i>245</i>
<b>Total:</b>	-	-	-	-	-	<b><i>245</i></b>

# **Supporting Statements, Tables and Notes**





**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	345	260	239
<b>Total Net Programme Costs</b>	<b>345</b>	<b>260</b>	<b>239</b>
<b>NET OPERATING COST</b>	<b>345</b>	<b>260</b>	<b>239</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>345</b>	<b>260</b>	<b>239</b>
<b>RESOURCE BUDGET</b>	<b>213</b>	<b>128</b>	<b>108</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>345</b>	<b>260</b>	<b>239</b>
<b>Net Operating Cost (Accounts)</b>	<b>345</b>	<b>260</b>	<b>239</b>
<i>Adjustments to remove:</i>			
Notional charges	-132	-132	-131
<b>Resource Budget</b>	<b>213</b>	<b>128</b>	<b>108</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	213	128	108
Annually Managed Expenditure (AME)	-	-	-

## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>43</b>	<b>26</b>	<b>3</b>
<b>Capital Budget</b>	<b>43</b>	<b>26</b>	<b>3</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	43	26	3
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>						
Licence fees	7,652	-	7,645	-	6,614	-
Other	600	-	600	-	561	-
<b>Total for RfR A:</b>	<b>* 8,252</b>	<b>-</b>	<b>8,245</b>	<b>-</b>	<b>7,175</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from licence fees; dispute resolution; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income and sundry receipts.

**Notional Charges in Non-Budget****£'000**

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>										
Utility Regulation										
-	132	-	132	-	132	-	-	132	131	
<b>Total RfR A:</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>131</b>
<b>Total Notional Charges:</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>131</b>

**Notional Charges Analysis****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>			
Shared services	109	109	108
Audit	23	23	23
<b>Total RfR A:</b>	<b>132</b>	<b>132</b>	<b>131</b>
<b>Total Notional Charges:</b>	<b>132</b>	<b>132</b>	<b>131</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

In addition to Accruing Resources the following income and receipts relate to the Northern Ireland Authority for Utility Regulation and are payable to the Consolidated Fund (cash receipts being shown in *italics*):

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash surrenderable to the Consolidated Fund	-	-	-	-	-	<i>245</i>
<b>Total:</b>	-	-	-	-	-	<b><i>245</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Chief Executive of the Northern Ireland Authority for Utility Regulation, Mrs Jenny Pyper, as Accounting Officer for the Regulator with responsibility for preparing the Regulator's Estimate.

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

### Note to the Estimate:

1. The provision sought for 2015-16 is 32.7% higher than the final net provision for 2014-15.

# **Main Estimate**

## **2015-16**

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.

## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

### Part I

	£
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	
<b>Net Resource Requirement</b>	<b>34,020,000</b>
<b>Net Cash Requirement</b>	<b>36,448,000</b>

Amounts required in the year ending 31 March 2016 for use by the Public Prosecution Service for Northern Ireland on:

**RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:**

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; administration costs; settlement of other claims; other related services; severance payments and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	34,020,000	16,772,000	17,248,000
Net Cash Requirement	36,448,000	18,977,000	17,471,000

## Part II Subhead Detail and Resource to Cash Reconciliation

£'000

2015-16								2014-15 Provision	2013-14 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>										
2,328	31,773	-	34,101	81	34,020	750	-	37,272	42,383	
<b>Departmental Expenditure in DEL:</b>										
A-1: Public Prosecution Service - Admin										
2,328	31,549	-	33,877	81	33,796	750	-	37,033	35,917	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Public Prosecution Service - AME										
-	164	-	164	-	164	-	-	179	6,424	
<b>Non-Budget:</b>										
A-3: Notional charges										
-	60	-	60	-	60	-	-	60	42	
<b>Total:</b>	<b>2,328</b>	<b>31,773</b>	<b>-</b>	<b>34,101</b>	<b>81</b>	<b>34,020</b>	<b>750</b>	<b>-</b>	<b>37,272</b>	<b>42,383</b>

**Part II Subhead Detail and Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>£'000 2013-14 Outturn</b>
<b>Net Total Resources</b>	<b>34,020</b>	<b>37,272</b>	<b>42,383</b>
<b>Capital Items</b>			
Capital	750	353	459
<b>Total net capital</b>	<b>750</b>	<b>353</b>	<b>459</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,438	-1,668	-1,596
New provisions and adjustments to previous provisions	-164	-179	-6,424
Notional charges	-60	-60	-42
Movement in working capital	3,170	1,379	2,518
Use of provisions	170	5,075	157
<b>Total accruals to cash adjustments</b>	<b>1,678</b>	<b>4,547</b>	<b>-5,387</b>
<b>Net Cash Required</b>	<b>36,448</b>	<b>42,172</b>	<b>37,455</b>

# **Supporting Statements, Tables and Notes**



**Statement of Comprehensive Net Expenditure****£'000**

	<b>2015-16 Provision</b>	<b>2014-15 Provision</b>	<b>2013-14 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	2,328	2,322	1,671
<b>Total Net Administration Costs</b>	<b>2,328</b>	<b>2,322</b>	<b>1,671</b>
<b>Net Programme Costs</b>			
Request for Resources A	31,692	34,950	40,712
<b>Total Net Programme Costs</b>	<b>31,692</b>	<b>34,950</b>	<b>40,712</b>
<b>NET OPERATING COST</b>	<b>34,020</b>	<b>37,272</b>	<b>42,383</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>34,020</b>	<b>37,272</b>	<b>42,383</b>
<b>RESOURCE BUDGET</b>	<b>33,960</b>	<b>37,212</b>	<b>42,341</b>

## Reconciliation of Resource Expenditure Between Estimates, Accounts and Budgets

£'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>34,020</b>	<b>37,272</b>	<b>42,383</b>
<b>Net Operating Cost (Accounts)</b>	<b>34,020</b>	<b>37,272</b>	<b>42,383</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-42
<b>Resource Budget</b>	<b>33,960</b>	<b>37,212</b>	<b>42,341</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	33,796	41,933	35,917
Annually Managed Expenditure (AME)	164	-4,721	6,424



## Reconciliation of Capital Expenditure Between Estimates and Budgets £'000

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>Net Capital (Estimates)</b>	<b>750</b>	<b>353</b>	<b>459</b>
<b>Capital Budget</b>	<b>750</b>	<b>353</b>	<b>459</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	750	353	459
Annually Managed Expenditure (AME)	-	-	-

**Accruing Resources Analysis****£'000****Detail**

	2015-16 Provision		2014-15 Provision		2013-14 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>						
Court Costs Recovered	81	-	81	-	34	-
Incentivisation Receipts	-	-	800	-	346	-
Departmental Receipts	-	-	350	-	126	-
<b>Total for RfR A:</b>	<b>* 81</b>	<b>-</b>	<b>1,231</b>	<b>-</b>	<b>506</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from: fines and court costs recovered by the court service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

**Notional Charges in Non-Budget****£'000**

2015-16										2014-15 Provision	2013-14 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>											
Programme											
-	60	-	60	-	60	-	-	60	42		
<b>Total RfR A:</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>42</b>		
<b>Total Notional Charges:</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>60</b>	<b>42</b>		

**Detail****£'000**

	2015-16 Provision	2014-15 Provision	2013-14 Outturn
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>			
Audit	60	42	42
Centre for Applied learning	-	18	-
<b>Total RfR A:</b>	<b>60</b>	<b>60</b>	<b>42</b>
<b>Total Notional Charges:</b>	<b>60</b>	<b>60</b>	<b>42</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Director of the Public Prosecution Service, Mr Barra McGrory QC, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate..

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

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### **Note to the Estimate:**

1. The provision sought for 2015-16 is 8.7% lower than the final net provision for 2014-15.





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