
Northern Ireland Main Estimates 2020-2021

Northern Ireland Main Estimates

2020-2021

Department of Finance

October 2020



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

Department of Justice – Northern Ireland Judicial Pensions Scheme

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction to Northern Ireland Estimates

Role of Estimates	1.1. Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding legislation.
Resource-based format of the Estimates	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 Section 2 . 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.
Main Estimates	1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2020-21.
Northern Ireland Estimates	1.5. The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments.
NI Departmental Expenditure Limit and Annually Managed Expenditure	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 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.
Consolidated Fund for Northern Ireland	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 will be met from issues from the Consolidated Fund for Northern Ireland. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented each year by the Department of Finance in the Public Income and Expenditure Account.
Accruing Resources	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 DoF Minute. 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 for Northern Ireland. 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) ¹ . The Estimates consist of a total of 19 RfRs for 2020-21 which are grouped by department – see Table 1.1. 1.11. Table 1.2 compares the proposed provision for 2020-21, the provision for 2019-20 and the outturn for 2018-19. The table shows the net resources for each RfR and the net cash requirement for each Estimate.

1 With the exception of DE, DoF, DoH and DoJ that also produce separate Estimates for the Superannuation Schemes.

1.12 Table 1.3 shows the amounts for each Estimate that were previously approved by the Assembly on account in the Northern Ireland Budget Act 2020 and in the Northern Ireland Budget (No. 2 Act) 2020 (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 Northern Ireland Budget (No. 3) Bill 2020, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

Table 1.1 – Main Estimates Request for Resources (RfRs) Structure

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Agriculture, Environment and Rural Affairs
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.
	Department for Communities
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; tackling social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
	Department for the Economy
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.
	Department of Education
A	Ensuring that all young people, through participation at school, reach the highest possible standard 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. Promoting, through the youth service and children's services, 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. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.
	Department of Education – Teachers' Superannuation
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	Department of Finance
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.
	Department of Finance – Superannuation and other allowances
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].
	Department of Health
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.
	Department of Health – Health and Social Care Pension Scheme
A	Providing a pension scheme for persons employed in health and social care.
	Department for Infrastructure
A	Connecting people safely, supporting opportunities and creating sustainable living places.
	Department of Justice
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Justice – Northern Ireland Judicial Pension Scheme
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.
	The Executive Office
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.
	Food Standards Agency
A	Improving food safety and promoting healthy eating.
	Northern Ireland Assembly Commission
A	Supporting the work of the Northern Ireland Assembly.
	Northern Ireland Audit Office
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	Northern Ireland Authority for Utility Regulation
A	Regulating the electricity, gas, water and sewerage industries.
	Northern Ireland Public Services Ombudsman
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.
	Public Prosecution Service for Northern Ireland
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

Table 1.2 – Summary of provision by Department and RfR – 2018-19 to 2020-21

£'000

RfR	Department/RfR Descriptor	2020 – 21 Provision		2019 – 2020 Provision		2018 – 2019 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Agriculture, Environment and Rural Affairs	685,176	664,271	330,153	300,551	260,405	251,539
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	685,176	664,271	330,153	300,551	260,405	251,539
	Department for Communities	5,371,065	5,321,743	4,876,996	4,727,206	4,354,827	4,230,812
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	5,371,065	5,321,743	4,876,996	4,727,206	4,354,827	4,230,812
	Department for the Economy	1,417,160	1,666,073	1,096,687	1,204,003	877,402	1,114,086
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,417,160	1,666,073	1,096,687	1,204,003	877,402	1,114,086

RfR	Department/RfR Descriptor	2020 – 21 Provision		2019 – 2020 Provision		2018 – 2019 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Education	2,647,610	2,667,891	2,443,730	2,467,181	2,174,495	2,161,857
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. Promoting, through the youth service and children’s services, 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. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	2,647,610	2,667,891	2,443,730	2,467,181	2,174,495	2,161,857
	Department of Education – Teachers’ Superannuation	678,161	143,557	694,574	137,978	696,197	180,786
A	Providing a pension scheme for persons covered by the Teachers’ Superannuation Scheme:	678,161	143,557	694,574	137,978	696,197	180,786
	Department of Finance	234,930	221,063	230,401	231,996	189,807	191,580
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.	234,930	221,063	230,401	231,996	189,807	191,580
	Department of Finance – Superannuation and Other allowances	406,865	77,157	645,000	90,000	706,114	116,462
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	406,865	77,157	645,000	90,000	706,114	116,462

		2020 – 21 Provision		2019 – 2020 Provision		2018 – 2019 Outturn	
RfR	Department/RfR Descriptor	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Health	7,301,674	7,305,121	5,847,108	5,833,819	5,256,760	5,258,465
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	7,301,674	7,305,121				
	Department of Health – Health and Social Care Pension Scheme	1,371,305	-	1,285,963	-	1,489,200	-
A	Providing a pension scheme for persons employed in health and social care.	1,371,305	-	1,285,963	-	1,489,200	-
	Department for Infrastructure	1,027,530	1,138,878	830,579	953,903	717,548	947,879
A	Connecting people safely, supporting opportunities and creating sustainable living places.	1,027,530	1,138,878	830,579	953,903	717,548	947,879
	Department of Justice	1,431,432	1,393,322	1,973,156	1,343,461	1,270,637	1,276,482
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,431,432	1,393,322	1,973,156	1,343,461	1,270,637	1,276,482
	Department of Justice – Northern Ireland Judicial Pension Scheme	700	500	1,000	500	1,623	-
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	700	500	1,000	500	1,623	-
	The Executive Office	214,208	241,074	666,581	135,011	97,680	101,479
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.	214,208	241,074	666,581	135,011	97,680	101,479
	OTHER PUBLIC BODIES						
	Food Standards Agency	11,591	11,556	10,467	10,323	8,153	8,101
A	Improving food safety and promoting healthy eating.	11,591	11,556	10,467	10,323	8,153	8,101
	Northern Ireland Assembly Commission	47,047	42,240	41,968	32,917	35,795	31,635
A	Supporting the work of the Northern Ireland Assembly.	47,047	42,240	41,968	32,917	35,795	31,635

RfR	Department/RfR Descriptor	2020 – 21 Provision		2019 – 2020 Provision		2018 – 2019 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Northern Ireland Audit Office	8,165	8,320	6,824	7,184	6,931	6,568
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,165	8,320	6,824	7,184	6,931	6,568
	Northern Ireland Authority for Utility Regulation	442	1,299	263	1,366	305	-
A	Regulating the electricity, gas, water and sewerage industries.	442	1,299	263	1,366	305	-
	Northern Ireland Public Services Ombudsman	3,279	3,254	2,643	3,565	2,591	2,621
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,279	3,254	2,643	3,565	2,591	2,621
	Public Prosecution Service for Northern Ireland	38,090	38,396	38,228	38,202	33,471	33,397
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,090	38,396	38,228	38,202	33,471	33,387
	TOTAL	22,896,430	20,945,715	21,022,341	16,315,183	18,179,941	14,799,663

(1) Total resources net of operating accruing resources

Table 1.3 – Summary of total amounts Voted on Account in the Budget Act (Northern Ireland) 2020 and Budget (No. 2) Act (Northern Ireland) 2020; and the balance of provision in the Budget (No. 3) Act (Northern Ireland) 2020

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture, Environment and Rural Affairs	544,753,000	495,909,000	140,423,000	168,362,000	685,176,000	664,271,000
Communities	3,901,597,000	3,781,765,000	1,469,468,000	1,539,978,000	5,371,065,000	5,321,743,000
Economy	1,206,356,000	1,324,403,000	210,804,000	341,670,000	1,417,160,000	1,666,073,000
Education	2,077,171,000	2,097,104,000	570,439,000	570,787,000	2,647,610,000	2,667,891,000
Education – Teachers' Superannuation	555,659,000	110,382,000	122,502,000	33,175,000	678,161,000	143,557,000
Finance	184,321,000	185,597,000	50,609,000	35,466,000	234,930,000	221,063,000
Finance – Superannuation and other allowances	516,000,000	72,000,000	-109,135,000	5,157,000	406,865,000	77,157,000
Health	5,847,108,000	5,833,819,000	1,454,566,000	1,471,302,000	7,301,674,000	7,305,121,000
Health – Health and Social Care Pension Scheme	1,028,770,000	-	342,535,000	-	1,371,305,000	-
Infrastructure	830,579,000	953,903,000	196,951,000	184,975,000	1,027,530,000	1,138,878,000
Justice	1,218,965,000	1,141,942,000	212,467,000	251,380,000	1,431,432,000	1,393,322,000
Justice – Northern Ireland Judicial Pension Scheme	800,000	400,000	-100,000	100,000	700,000	500,000
The Executive Office	102,036,000	108,009,000	112,172,000	133,065,000	214,208,000	241,074,000
Food Standards Agency	9,944,000	9,807,000	1,647,000	1,749,000	11,591,000	11,556,000
Northern Ireland Assembly Commission	44,066,000	34,563,000	2,981,000	7,677,000	47,047,000	42,240,000
Northern Ireland Audit Office	6,483,000	6,825,000	1,682,000	1,495,000	8,165,000	8,320,000
Northern Ireland Authority for Utility Regulation	119,000	330,000	323,000	969,000	442,000	1,299,000
Northern Ireland Public Services Ombudsman	1,982,000	2,674,000	1,297,000	580,000	3,279,000	3,254,000
Public Prosecution Service for Northern Ireland	28,671,000	28,652,000	9,419,000	9,744,000	38,090,000	38,396,000
TOTAL	18,105,380,000	16,188,084,000	4,791,050,000	4,757,631,000	22,896,430,000	20,945,715,000

SECTION 2

Resource-based Supply Arrangements

- Structure**
- 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.
- 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 alphabetic 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.

Part II and III

- 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.
- 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 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 the legislature's 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 the legislature's 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 investment 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 the legislature's 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 2018-19. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the current 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 the legislature's 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 for Northern Ireland 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 for Northern Ireland. This seeks to notify the legislature of the department's forecast of amounts to be paid directly to the Consolidated Fund for Northern Ireland, 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 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 to be financed from funds made available through the Budget Act.
- 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 to be used for the service of the year ending 31 March 2021. 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 2020-21 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 Northern Ireland 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 DfI 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 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 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 Northern Ireland 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

Accounting officer	A person appointed by DoF 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).
Accruals basis	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.
Accruing resources	Income received by a department which it is authorised to retain (rather than surrender to the Consolidated Fund of Northern Ireland) to offset related expenditure. Such income is voted in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
Administration costs	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.
Ambit	A formal description of the services for which authority for resource consumption and associated financing requirements is sought.
Annually Managed Expenditure	Expenditure not subject to firm multi-year limits and is usually demand-led.
Budget Acts	Annual Acts, which give formal approval to departmental Supply Estimates and confers formal legal authority to departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
Capital expenditure	Spending on the creation 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, plant and other assets.
Consolidated Fund of Northern Ireland	<p>The NI Executive's current account operated by DoF, 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 Consolidated Fund of Northern Ireland.</p>
Consolidated Fund Standing Services	Payments for services which has been decided, by statute, should be met directly from the Consolidated Fund of Northern Ireland rather than being voted annually (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc.)
Contingent Liability	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.
Depreciation	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.
Departmental Expenditure Limit	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 limits.
Estimates	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.
Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the Consolidated Fund of Northern Ireland.
Financial year	The year from 1 April in one year to 31 March of the following year.

Statement of Comprehensive Net Expenditure (SoCNE)	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.
Grant	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See ‘Subsidy’.
Grant-in-aid	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 Consolidated Fund of Northern Ireland.
Line	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
Northern Ireland Audit Office	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.
Objective	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.
Outturn	Actual expenditure.
Request for Resources (RfRs)	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.
Resource account	An end of year account of a government department’s resource consumption and spending of monies voted in the Budget Act 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).
Resource accounting	The accruals basis on which annual departmental accounts are prepared.
Resource budgeting	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
Subhead	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.
Subsidy	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’.
Supply procedure	This is a collective term for processes that deal with the scrutiny and approval of Estimates.
Vote on Account	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/March. Each department generally seeks 45 per cent of the resources and cash voted in the Spring Supplementary Estimates for the current year.

Main Estimate 2020-21

Department of
Agriculture, Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

1. The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.
2. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.

Net Resource Requirement	685,176,000
Net Cash Requirement	664,271,000

Amounts required in the year ending 31 March 2021 for use by the Department of Agriculture, Environment and Rural Affairs on:

RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; 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, educational and knowledge transfer services, research and development and payments and grants to societies, associations, institutions and clubs for agri-food purposes, horticulture and rural development; provision of veterinary services including animal health and welfare, veterinary public health and official controls, international veterinary certification of live animals and animal products and payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support, future policy development and legislation for the agri-food and equine industries; veterinary medicines, antimicrobial resistance, dog control and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission; and the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland, the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; environmental legislation and protection; operation of the carrier bag levy; payments for Coastal Communities Fund projects; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; contingency planning and exercising; payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; expenditure on activities and economic interventions; sector support payments and other expenditure associated with implementation of the Withdrawal Agreement, including the Ireland/Northern Ireland Protocol that are required as a result of the United Kingdom's exit from the European Union; expenditure on enforcement activities; administration costs; compensation payments; Governmental response to the coronavirus Covid-19 pandemic; and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	685,176,000	544,753,000	140,423,000
Net Cash Requirement	664,271,000	495,909,000	168,362,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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
RfR A:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	82,830	496,109	197,991	776,934	91,758	685,176	33,480	-	330,153	260,405
Departmental Expenditure in DEL:											
A-1:	Food and Farming	31,884	343,849	49,495	425,228	9,709	415,519	13,483	-	94,847	84,950
A-2:	Veterinary Service and Animal Health	6,324	67,488	60	73,872	15,216	58,656	7,293	-	56,526	55,356
A-3:	Rural Affairs	5,275	7,875	6,926	20,076	249	19,827	1,954	-	17,169	15,121
A-4:	Environment, Marine and Fisheries	12,342	52,587	30,099	95,028	17,801	77,227	9,233	-	51,404	46,363
A-5:	Forestry ♥	1,861	2,451	1,498	5,810	14	5,796	1,517	-	5,143	6,930
A-6:	Common Agricultural Policy	-	539	33,837	34,376	34,376	-	-	-	-	-
A-7:	EU Community Initiatives	-	-	16,933	16,933	14,393	2,540	-	-	1,184	631
Annually Managed Expenditure (AME):											
A-8:	Forest Service Timber	-	5,000	-	5,000	-	5,000	-	-	5,000	-16,437
A-9:	Provisions	-	13,170	-	13,170	-	13,170	-	-	13,270	338
A-10:	Revaluations due to Change in Market Value	-	3,050	-	3,050	-	3,050	-	-	3,050	-478
A-11:	Fisheries	-	100	-	100	-	100	-	-	100	92
Non-Budget:											
A-12:	The Agri-Food and Biosciences Institute ♥	-	-	55,518	55,518	-	55,518	-	-	54,437	47,249
A-13:	Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,629	2,629	-	2,629	-	-	2,922	2,258
A-14:	Northern Ireland Fishery Harbour Authority ♣	-	-	1,000	1,000	-	1,000	-	-	-	-
A-15:	Notional Charges	25,144	-	-	25,144	-	25,144	-	-	25,101	18,032
Total:		82,830	496,109	197,995	776,934	91,758	685,176	33,480	-	330,153	260,405

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	685,176	330,153	260,405
Capital Items			
Capital	33,480	24,864	21,803
Non-operating accruing resources	-	-334	-820
Net Capital	33,480	24,530	20,983
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-28,704	-28,376	-1,826
New provisions and adjustments to previous provisions	-13,170	-13,270	-338
Notional charges	-25,144	-25,101	-18,032
Movement in working capital	12,500	12,500	-10,240
Use of provisions	133	115	587
Total Accruals to Cash Adjustments	-54,385	-54,132	-29,849
Net Cash Requirement	664,271	300,551	251,539

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	82,339	80,162	63,939
Total Net Administration Costs	82,339	80,162	63,939
Net Programme Costs			
Request for Resources A	602,837	249,991	196,466
Total Net Programme Costs	602,837	249,991	196,466
Net Operating Cost	685,176	330,153	260,405
Net Resource Requirement	685,176	330,153	260,405
Resource Budget	608,121	252,564	197,630

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	685,176	330,153	260,405
Net Operating Cost (Accounts)	685,176	330,153	260,405
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-84,291	-82,460	-67,539
Capital grants and community asset transfers	-31,637	-34,560	-32,264
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	38,873	39,431	37,028
Resource Budget	608,121	252,564	197,630
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	586,604	230,709	213,238
Annually Managed Expenditure (AME)	21,517	21,855	-15,608

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	33,480	24,530	20,983
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	31,637	34,560	32,264
Capital expenditure of NDPBs or other bodies	22,300	22,583	10,627
Capital Budget	87,417	81,673	63,874
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	87,417	81,673	63,874
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Food and Farming	9,709	-	10,652	211	12,238	62
Veterinary Service and Animal Health	15,216	-	14,892	-	16,430	-
Rural Affairs	249	-	257	-	258	64
Environment, Marine and Fisheries	17,801	-	16,472	58	16,911	674
Forestry	14	-	12,423	65	10,378	20
Common Agricultural Policy	34,376	-	340,730	-	311,575	-
EU Community Initiatives	14,393	-	6,711	-	3,575	-
Total for RfR A:	*91,758	-	402,137	334	371,365	820

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21									2019-20	2018-19
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	
RfR A:										
Food and Farming										
7,795	-	-	7,795	-	7,795	-	-	9,790	5,590	
Veterinary Service and Animal Health										
5,783	-	-	5,783	-	5,783	-	-	5,020	4,508	
Rural Affairs										
2,263	-	-	2,263	-	2,263	-	-	1,757	1,983	
Environment, Marine and Fisheries										
7,543	-	-	7,543	-	7,543	-	-	6,526	5,049	
Forestry										
1,760	-	-	1,760	-	1,760	-	-	2,008	902	
Total RfR A:										
25,144	-	-	25,144	-	25,144	-	-	25,101	18,032	
Total Notional Charges:										
25,144	-	-	25,144	-	25,144	-	-	25,101	18,032	

Detail

	2020-21	2019-20	2018-19
	Provision	Provision	Outturn
RfR A:			
Minister	50	-	-
Accommodation	6,797	6,789	6,790
Shared Services	10,193	10,848	10,849
Audit	131	127	127
Other	7,973	7,337	266
Total RfR A:	25,144	25,101	18,032
Total Notional Charges:	25,144	25,101	18,032

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Dr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 107.5% higher than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million for the following:

The Agri-Food and Biosciences Institute	55,518
Foyle, Carlingford and Irish Lights Commission	2,629
Northern Ireland Fishery Harbour Authority	1,000

Main Estimate 2020-21

Department for
Communities

DEPARTMENT FOR COMMUNITIES

Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups..
3. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups:

Net Resource Requirement	5,371,065,000
Net Cash Requirement	5,321,743,000

Amounts required in the year ending 31 March 2021 for use by the Department for Communities on:

RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups:

Social security administration; payment of social security benefits, other benefits and National Insurance credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, provision of grants, compensation, discretionary grants and loans and repayment of loans; loans for support for mortgage interest and certain home improvement loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials' transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing-led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Syrian Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; Governmental response to the coronavirus Covid-19 pandemic; the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations; administration costs, including developmental work on systems; grants and grants-in-aid; severance payments; grant funding for delivery of the All-Island Local Authority Programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and associated non-cash items.

Part I

£

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	5,371,065,000	3,901,597,000	1,469,468,000
Net Cash Requirement	5,321,743,000	3,781,765,000	1,539,978,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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	
RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups:										
	95,658	406,554	5,036,375	5,538,587	167,522	5,371,065	69,285	26,761	4,877,016	4,354,827	
Departmental Expenditure in DEL:											
A-1:	Social Security Administration										
	30,273	256,620	36,485	323,378	15,013	308,365	12,668	0	302,614	321,605	
A-2:	Belfast Benefit Delivery Centre										
	-	36,000	-	36,000	36,000	-	-	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	32,000	-	32,000	32,000	-	-	-	-	-	
A-4:	Child Maintenance Service										
	-	12,203	-	12,203	958	11,245	-	-	8,199	8,767	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Discretionary Support Scheme										
	-	-	23,720	23,720	-	23,720	8,770	6,000	10,020	9,642	
A-7:	Housing Benefit										
	-	-	118,959	118,959	-	118,959	-	-	108,300	113,956	
A-8:	Housing										
	5,079	1,822	19,919	26,820	17,055	9,765	-	20,761	20,028	2,828	
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function										
	-	349	18,162	18,511	-	18,511	-	-	21,703	34,399	

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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-10:	Interest Payments on Housing Loans										
	-	16,574	-	16,574	16,574	-	-	-	-	-	
A-11:	Urban Regeneration										
	7,353	4,760	26,464	38,577	758	37,819	390	-	25,292	23,855	
A-12:	Community and Voluntary Sector Funding										
	6,926	214	81,067	88,207	-	88,207	-	-	45,912	43,132	
A-13:	EU Programme for Peace and Reconciliation										
	-	-	7,277	7,277	6,185	1,092	-	-	47	8	
A-14:	Library and Other Services										
	574	-	305	879	-	879	-	-	798	333	
A-15:	Arts and Museums										
	1,116	260	31,201	32,577	-	34,577	-	-	3,722	3,291	
A-16:	Sports										
	2,663	1,664	3,005	7,332	90	7,242	-	-	4,418	5,078	
A-17:	Cultural Policy and Languages										
	822	50	750	1,622	-	1,622	-	-	1,568	1,549	
A-18:	Public Record Office of Northern Ireland										
	-	5,494	-	5,494	53	5,441	245	-	5,688	5,068	
A-19:	Historic Environment Division										
	-	8,107	750	8,857	550	8,307	3,116	-	8,730	7,142	
A-20:	Local Government Services										
	2,192	-	115,579	117,771	-	117,771	-	-	54,889	71,814	
A-21:	Employment and Skills										
	-	-	19,031	19,031	-	19,031	-	-	16,927	16,276	
Annually Managed Expenditure (AME):											
A-22:	Non-contributory and means tested benefits										
	-	-	2,045,194	2,045,194	-	2,045,194	-	-	1,979,269	1,818,175	
	<i>of which:</i>										
	<i>Pensions benefits</i>										
	-	-	6,786	6,786	-	6,786	-	-	6,551	6,241	

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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
<i>Disability benefits</i>									
-	-	1,758,165	1,758,165	-	1,758,165	-	-	1,699,192	1,544,484
<i>Industrial injuries benefits</i>									
-	-	29,576	29,576	-	29,576	-	-	30,736	29,807
<i>Pension Credit</i>									
-	-	250,667	250,667	-	250,667	-	-	242,790	237,643
A-23:	Income support - JSA & ESA & UC								
-	17,395	1,599,126	1,616,521	42,096	1,574,425	44,096	-	1,043,241	870,236
<i>of which:</i>									
<i>Income support</i>									
-	16,738	83,045	99,783	-	99,783	-	-	117,133	136,547
<i>Jobseeker's allowance (income based)</i>									
-	-	43,639	43,639	-	43,639	-	-	39,053	65,856
<i>Employment and Support Allowance (income related)</i>									
-	-	493,195	493,195	-	493,195	-	-	533,039	564,594
<i>Universal Credit</i>									
-	-	979,247	979,247	-	979,247	-	-	396,212	105,932
<i>Tax Credit Debt</i>									
-	10	-	10	42,096	42,086	42,096	-	-42,086	-3,297
<i>Support for Mortgage Interest</i>									
-	627	-	627	-	627	2,000	-	-130	604
<i>Discretionary Support</i>									
-	20	-	20	-	20	-	-	20	53
A-24:	Housing benefit (rent)								
-	-	357,011	357,011	-	357,011	-	-	482,500	525,140
A-25:	Discretionary housing payments								
-	-	6,100	6,100	-	6,100	-	-	5,389	3,960
A-26:	Provisions, Depreciation and Impairments								
-	13,042	-	13,042	-	13,042	-	-	123,674	-69,668
Non-Budget:									
A-27:	Cash Paid Into the Social Fund								
-	-	65,310	65,310	-	65,310	-	-	63,942	52,200
A-28:	Northern Ireland National Insurance Fund								
-	-	86,600	86,600	-	86,600	-	-	114,000	78,900

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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-29:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	291,095	291,095	-	291,095	-	-	298,403	282,000
A-30:	Charities Commission (NI) ♥	-	-	2,581	2,581	-	2,581	-	-	2,498	1,744
A-31:	Ulster Supported Employment Limited ♥	-	-	874	874	-	874	-	-	1,023	878
A-32:	Arts Council of Northern Ireland ♥	-	-	11,771	11,771	-	11,771	-	-	13,002	12,167
A-33:	National Museums and Galleries Northern Ireland ♥	-	-	16,006	16,006	-	16,006	-	-	18,162	18,029
A-34:	Sports Council for Northern Ireland ♥	-	-	9,914	9,914	-	9,914	-	-	11,200	10,231
A-35:	Northern Ireland Library Authority ♥	-	-	30,977	30,977	-	30,977	-	-	33,739	32,278
A-36:	Armagh Observatory and Planetarium ♥	-	-	2,604	2,604	-	2,604	-	-	3,138	2,046
A-37:	Northern Ireland Museums Council ♥	-	-	216	216	-	216	-	-	256	200
A-38:	Language Body ♥	-	-	5,502	5,502	-	5,502	-	-	5,589	5,289
A-39:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,628	1,628	-	1,628	-	-	1,489	1,334
A-40:	Commissioner for Older People for Northern Ireland ♥	-	-	1,002	1,002	-	1,002	-	-	920	1,358
A-41:	Local Government Staff Commission	-	-	-	-	-	-	-	-	114	614
A-42:	Notional Charges	38,660	-	-	38,660	-	38,660	-	-	36,612	36,454
Total:		95,658	406,554	5,036,375	5,538,587	167,522	5,371,065	69,285	26,761	4,877,016	4,354,827

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	5,371,065	4,877,016	4,354,827
Capital Items			
Capital	69,285	67,318	14,092
Non-operating accruing resources	-26,761	-41,343	-36,430
Net Capital	42,524	25,975	-22,338
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-21,079	-8,653	-6,622
New provisions and adjustments to previous provisions	-4,004	-122,030	70,895
Notional charges	-38,660	-36,612	-36,454
Housing Benefit Rates Owner-Occupiers	-33,750	-36,000	-37,483
Movement in working capital	0	15,024	-99,628
Use of provisions	5,647	12,506	7,615
Total Accruals to Cash Adjustments	-91,846	-175,765	-101,677
Net Cash Requirement	5,321,743	4,727,226	4,230,812

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):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	723	<i>723</i>	1,076	<i>1,076</i>	2,104	<i>2,104</i>
Total:	723	<i>723</i>	1,076	<i>1,076</i>	2,104	<i>2,104</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	95,657	84,963	86,257
Total Net Administration Costs	95,657	84,963	86,257
Net Programme Costs			
Request for Resources A	5,288,736	4,805,365	4,278,350
Non-voted expenditure in the SoCNE	2,895,821	2,804,984	2,717,595
Total Net Programme Costs	8,184,557	7,610,349	6,995,945
Net Operating Cost	8,280,214	7,695,312	7,082,202
Net Resource Requirement	5,371,065	4,877,016	4,354,827
Resource Budget	8,104,367	7,486,949	6,853,195

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	5,371,065	4,877,016	4,354,827
<i>Adjustments to include:</i>			
National Insurance Fund Benefit expenditure	2,895,821	2,804,984	2,717,595
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-723	-1,076	-2,104
National Insurance Fund Administration receipts	14,051	14,408	11,884
Net Operating Cost (Accounts)	8,280,214	7,695,312	7,082,202
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-412,830	-426,145	-404,141
Funding which is paid into the Social Fund	-65,310	-63,942	-52,200
Capital grants and community asset transfers	-17,966	-13,918	-50,897
Funding which is paid into the National Insurance Fund	-86,600	-114,000	-78,900
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	255,538	232,952	222,456
Social Fund spend	64,128	62,082	55,175
National Insurance Fund administration costs (DoF)	593	608	600
Payments into the National Insurance Fund	86,600	114,000	78,900
Resource Budget	8,104,367	7,486,949	6,853,195
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	998,593	807,213	834,537
Annually Managed Expenditure (AME)	7,105,774	6,679,736	6,018,658

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	42,524	25,975	-22,338
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	17,966	13,918	50,897
Capital expenditure of NDPBs or other bodies	176,557	188,530	168,267
NIHE borrowing/loans	-27,060	-32,468	-37,720
Social Fund net capital	3,715	669	762
Capital Budget	213,702	196,624	159,868
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	211,702	195,673	159,211
Annually Managed Expenditure (AME)	2,000	951	657

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration of National Insurance Fund	14,051	-	14,408	-	11,884	-
Administration of DWP agency services	68,000	-	62,000	-	61,615	-
Other administration	1,735	-	1,770	-	2,762	-
Mesothelioma Compensation Scheme	190	-	200	-	196	-
Discretionary Support Loan repayments	-	6,000	-	14,200	-	7,274
Local Government Services	-	-	120	-	50	-
Repayment of housing association grant	9,183	-	20,650	-	22,356	-
Long term loan repayments by housing associations	-	4,361	-	1,867	-	3,964
Reimbursement of loan interest charges by Housing Executive	16,574	-	18,999	-	21,885	-
Equity Withdrawal from Public Corporation	-	16,400	-	23,329	-	19,957
Fees receivable for landlord registrations	400	-	200	-	251	-
Sale of land and property	-	-	-	1,887	-	5,220
Syrian Vulnerable Person Relocation Scheme Recoveries	5,700	-	5,500	-	4,739	-
Sports	90	-	90	-	90	-
Public Record Office of Northern Ireland	53	-	62	3	82	-
Voluntary and Community Division	-	-	-	-	7	-
Historic Monuments	550	-	550	57	657	15
ERDF Receipts	1,772	-	900	-	-	-
EURES	185	-	190	-	175	-
EU Programme Receipts	6,185	-	269	-	48	-
Tax Credit Debt - Capital Grant in Kind	42,096	-	42,096	-	3,062	-
Urban Regeneration rental income	758	-	750	-	-	-
SMI Loan Interest	-	-	150	-	13	-
Total for RfR A:	*167,522	**26,761	168,904	41,343	129,872	36,430

* Amount that may be applied as operating accruing resources arising from recoupment of salaries and associated costs for staff and 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; recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; recovery of proceeds from crime in respect of benefit fraud and organised fraud; receipts from public bodies for services provided. Income arising from the disposal of surplus equipment or other assets; the recovery of discretionary loans; landlord registration fees and reimbursement of loan interest charges by the Housing Executive; repayment of grants from housing associations; rents; admission fees to historic monuments and events; levies; from publications and the users of the Public Record Office of Northern Ireland; Syrian Vulnerable Person Relocation Scheme; from the recovery of grant payments; from charges collected from licences; recoupment from the International Fund for Ireland and European Union (EU) income; income from other government departments; and sundry receipts.

** Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary support loans; the recovery of support for mortgage interest loans; interest accrued and recovered; income from other government departments; repayment of long term loans by housing associations; house and land sales by the Housing Executive; funding from the European Union Structural Funds Programme; and sales receipts from disposals of surplus land, equipment or other assets..

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20	2018-19	
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	
RfR A:										
Social Security Administration										
24,197	-	-	24,197	-	24,197	-	-	22,915	22,816	
Child Maintenance Service										
320	-	-	320	-	320	-	-	303	302	
Housing										
618	-	-	618	-	618	-	-	585	583	
Urban Regeneration										
2,958	-	-	2,958	-	2,958	-	-	2,801	2,789	
Library and Other Services										
67	-	-	67	-	67	-	-	63	63	
Arts and Museums										
261	-	-	261	-	261	-	-	247	246	
Sports										
1,241	-	-	1,241	-	1,241	-	-	1,175	1,170	
Cultural Policy										
166	-	-	166	-	166	-	-	157	157	
Public Record Office of Northern Ireland										
238	-	-	238	-	238	-	-	225	224	
Employment and Skills										
7,454	-	-	7,454	-	7,454	-	-	7,059	7,029	
Local Government Services										
526	-	-	526	-	526	-	-	498	496	
Historic Environment Division										
614	-	-	614	-	614	-	-	581	579	
Total										
RfR A:	38,660	-	-	38,660	-	38,660	-	-	36,612	36,454
Total										
Notional	Charges:	38,660	-	-	38,660	-	-	36,612	36,454	

Analysis of Notional Charges in Non-Budget**£'000****Detail**

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Accommodation	21,900	19,306	19,968
Shared Services	11,500	11,894	11,479
Audit	260	241	240
Other	5,000	5,171	4,767
Total RfR A:	38,660	36,612	36,454
Total Notional Charges:	38,660	36,612	36,454

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Core admin receipts	1	<i>1</i>	1	<i>1</i>	1	<i>1</i>
Housing Associated loan interest	207	<i>207</i>	300	<i>300</i>	486	<i>486</i>
Housing receipts	500	<i>500</i>	700	<i>700</i>	488	<i>488</i>
Urban Regeneration receipts	-	<i>-</i>	-	<i>-</i>	926	<i>926</i>
Work & Inclusion receipts	-	<i>-</i>	60	<i>60</i>	124	<i>124</i>
Child Support receipts	15	<i>15</i>	15	<i>15</i>	-	<i>-</i>
Engaged Communities receipts	-	<i>-</i>	-	<i>-</i>	79	<i>79</i>
Total:	723	<i>723</i>	1,076	<i>1,076</i>	2,104	<i>2,104</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mrs Tracy Meharg, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 10.13% higher than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Northern Ireland Housing Executive	291,095
Northern Ireland Library Authority	30,977
National Museums and Galleries Northern Ireland	16,006
Arts Council of Northern Ireland	11,771
Sports Council for Northern Ireland	9,914
Language Body	5,502
Armagh Observatory and Planetarium	2,604
Charities Commission Northern Ireland	2,581
Commissioner for Children and Young People for Northern Ireland	1,628
Commission for Older People For Northern Ireland	1,002
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-1 Welfare Reform and Mitigations ■	34,000
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Main Estimate 2020-21

Department for
the Economy

DEPARTMENT FOR THE ECONOMY

Introduction

1. This Main Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £34.3m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. In respect of the Renewable Heat Incentive (RHI) Scheme, there is currently a Judicial Review against the introduction of the Northern Ireland (Regional Rates and Energy) (No.2) Act 2019. In addition there is also an appeal against the introduction of the 2017 Regulations which will not be considered until the judgement of the Judicial Review into the 2019 Act is available. The outcome of these cases is uncertain, however if they were to be successful then there could be a significant impact. If the applicants were successful in their judicial review of the 2019 regulations, the ultimate outcome is difficult to foresee but it could lead to legislative change, increasing payments to participants. The prospect of complex and prolonged litigation is foreseeable and the ultimate outcome will not be known for some time.
4. On 1 August 2011, a 10 year fixed rate loan of £175m at a rate of 2.02% was issued to the Presbyterian Mutual Society Limited (in Administration). This loan may be recoverable, in full or in part, depending on property market valuations in future years. Based on its expiry date, the Joint Supervisors had formulated a plan to maximise realisations on the loan before 30 November 2020. As a result of EU exit and the challenges in the retail market, the most recent forecasts pre COVID-19 by the Joint Supervisors indicate an estimated shortfall of £9.83m however if certain timing contingencies are removed this would reduce the estimated shortfall to £8.12m. The Joint Supervisors have also alluded to potential upsides which may reduce this shortfall further however any potential shortfall is contingent upon the performance of the property market.

However, the additional impact of COVID-19 and the UK lockdown has resulted in high levels of uncertainty as to the impact on red book values and market values used to calculate the potential recovery of the Departmental loan in the accounts. At the time of preparing these accounts the property market has just reopened. Until the market reopens fully, sales of properties begin to occur and the market finds its level, it is not possible to make a reliable estimate of the COVID-19 impact on the potential recoverable value of the Departmental loan and the timing of the same.

Overall the planned exit sales strategy has been seriously affected. The Department has taken advice from the Joint Supervisors, the Department's advisors, as well as legal advice, all of which had advised that an extension to the repayment period beyond 30 November 2020 is reasonable given the current circumstances. This information was presented to both DoF and the DfE Minister and both Ministers have advised that they are content that the repayment period is extended. The exact timeframe of the extension cannot be determined at this time but initial thoughts from advisors are for a two to three year period. However, this will be reviewed further once an updated business plan can be produced when markets fully reopen and the market finds its level.

5. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.

Net Resource Requirement	1,417,160,000
Net Cash Requirement	1,666,073,000

Amounts required in the year ending 31 March 2021 for use by the Department for the Economy on:

RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development:

economic development; Governmental response to the coronavirus Covid-19 pandemic; Innovation, Research and Development policy including policy evaluation and departmental research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); support for the agri-food industry; support in relation to air access; economic infrastructure in support of economic development including regulatory reform, supporting delivery of City/Growth Deals, mineral and petroleum licensing and legislation, geological research and safeguarding abandoned mines; energy policy and legislation; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme and associated costs; 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 business and industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board (trading as Tourism Northern Ireland) and Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland); grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; mutuals policy, legislation and operations; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; social economy; 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 grant-in-aid to certain bodies, grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; 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 Structural Funds Programmes; preparations pertaining to the economy for the UK exiting the European Union; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs, including redundancy payments, severance payments; compensation payments in relation to the holiday pay case, associated non-cash items and other related services.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,417,160,000	1,206,356,000	210,804,000
Net Cash Requirement	1,666,073,000	1,324,403,000	341,670,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

						2020-21		2019-20	2018-19
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
RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.									
57,168	104,113	1,371,927	1,533,208	116,048	1,417,160	417,529	129,891	1,096,687	877,402
Departmental Expenditure in DEL:									
A-1:	Economic & Business Development								
20,297	6,728	23,415	50,440	2,332	48,108	155	-	49,556	17,251
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society								
-	-	-	-	2,700	-2,700	-	16,500	-1,944	-2,144
A-3:	Tourism								
578	-	-	578	2	576	-	-	947	1,298
A-4:	Employment & Skills								
22,158	7,922	112,075	142,155	7,470	134,685	1,600	5	101,591	92,859
A-5:	Student Support & Higher Education								
2,844	92,257	381,262	476,363	3,160	473,203	8,090	-	503,480	440,714
A-6:	Tourism Ireland Ltd								
261	-	1,045	1,306	-	1,306	-	-	252	144
A-7:	InterTradeIreland								
172	-	-	172	-	172	-	-	159	118
A-8:	Representation & Regulatory Service								
1,858	18,123	284	20,265	3,572	16,693	436	-	15,496	13,221
A-9:	EU Programmes – European Regional Development Fund								
-	-	1,153	1,153	671	482	-	-	369	270
A-10:	EU Programmes – European Social Fund								
-	888	30,256	31,144	24,822	6,322	-	-	3,941	8,863
A-11:	EU Community Initiatives								
-	-	8,171	8,171	6,945	1,226	-	-	1,193	776
A-12:	Peace IV								
-	-	5,556	5,556	4,723	833	-	-	1,133	871

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

2020-21						2019-20	2018-19		
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
Annually Managed Expenditure (AME):									
A-13:	Provisions								
-	5,188	-	5,188	-	5,188	-	-	5,709	246
A-14:	NI Renewable Heat Incentive Scheme								
-	-	33,470	33,470	-	33,470	-	-	28,899	23,771
A-15:	Student Support								
-	-29,091	-	-29,091	59,651	-88,742	407,248	113,386	-58,868	-88,968
A-16:	Revaluations								
-	5	-	5	-	5	-	-	5	-47
Non-Budget:									
A-17:	Invest Northern Ireland ♥								
-	-	430,820	430,820	-	430,820	-	-	105,751	96,000
A-18:	Northern Ireland Tourist Board ♥								
-	-	45,909	45,909	-	45,909	-	-	24,101	23,819
A-19:	General Consumer Council for Northern Ireland ♥								
-	-	1,834	1,834	-	1,834	-	-	1,434	1,349
A-20:	Health and Safety Executive NI♦								
-	-	600	600	-	600	-	-	760	912
A-21:	Tourism Ireland Ltd ♥								
-	-	13,905	13,905	-	13,905	-	-	14,387	13,503
A-22:	InterTradeIreland ♥								
-	-	5,379	5,379	-	5,379	-	-	4,655	4,351
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥								
-	2,093	-	2,093	-	2,093	-	-	2,076	2,045
A-24:	Construction Industry Training Board ♥								
-	-	1	1	-	1	-	-	1	-
A-25:	Labour Relations Agency ♥								
-	-	4,290	4,290	-	4,290	-	-	4,166	3,768
A-26:	Further Education Colleges ♥								
-	-	251,681	251,681	-	251,681	-	-	257,351	193,705

2020-21								2019-20	2018-19	
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-27:	Higher Education Colleges ♥									
-	-	6,190	6,190	-	6,190	-	-	5,236	5,254	
A-28:	Northern Ireland Screen ♥									
-	-	14,631	14,631	-	14,631	-	-	14,859	14,582	
A-29:	Notional Charges									
9,000	-	-	9,000	-	9,000	-	-	9,992	8,871	
Total:	57,168	104,113	1,371,927	1,533,208	116,048	1,417,160	417,529	129,891	1,096,687	877,402

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

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	1,417,160	1,096,687	877,402
Capital Items			
Capital	417,529	451,109	404,353
Non-operating accruing resources	-129,891	-124,742	-105,867
Net Capital	287,638	326,367	298,486
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-63,556	-213,484	-72,098
New provisions and adjustments to previous provisions	-4,981	-5,544	83
Notional charges	-9,000	-9,992	-8,871
Other non-cash items	-888	-	-2,872
Movement in working capital	36,000	6,000	18,532
Use of provisions	3,700	3,969	3,424
Total Accruals to Cash Adjustments	-38,725	-219,051	-61,802
Net Cash Requirement	1,666,073	1,204,003	1,114,086

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	217	<i>217</i>	298	<i>298</i>	4,798	-
Non-operating income and receipts not classified as accruing resources	-	-	-	-	6,701	76
Non-operating income and receipts - excess accruing resources	-	-	-	-	2,565	2,999
Total:	217	<i>217</i>	298	<i>298</i>	14,064	<i>3,075</i>

Supporting Statements, Tables and Notes

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

DfE

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	57,166	52,539	44,617
Total Net Administration Costs	57,166	52,539	44,617
Net Programme Costs			
Request for Resources A	1,359,994	1,044,148	832,785
Consolidated Fund Extra Receipts in the SoCNE	-217	-298	-11,499
Non-voted expenditure in the SoCNE	10,700	16,700	5,288
Total Net Programme Costs	1,370,477	1,060,550	826,574
Net Operating Cost	1,427,643	1,113,089	871,191
Net Resource Requirement	1,417,160	1,096,687	877,402
Resource Budget	1,167,480	1,022,289	855,479

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	1,417,160	1,096,687	877,402
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-217	-298	-11,499
Non-voted expenditure in the SoCNE	10,700	16,700	5,288
Net Operating Cost (Accounts)	1,427,643	1,113,089	871,191
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-786,333	-444,769	-368,159
Capital grants and community asset transfers	-69,226	-40,156	-9,254
Research and Development (R&D) expenditure	-5,718	-2,665	-1,855
Non-voted resource expenditure outside the budget	-10,700	-16,700	-5,288
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	611,814	413,430	368,844
Resource Budget	1,167,480	1,022,229	855,479
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,154,171	1,013,351	912,692
Annually Managed Expenditure (AME)	13,309	8,878	-57,213

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	287,638	326,367	298,486
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	69,226	40,156	9,254
Research and Development (R&D) expenditure	5,718	2,665	1,855
Capital expenditure of NDPBs or other bodies	75,459	57,956	48,878
Other adjustments	-	-	2,178
Consolidated Fund Extra Receipts (CFERs)	-	-	-2,565
Capital Budget	438,041	427,144	358,086
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	144,179	78,737	46,890
Annually Managed Expenditure (AME)	293,862	348,407	311,196

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Economic & Business Development	2,332	-	2,188	-	2,056	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	2,700	16,500	1,944	20,500	2,144	13,500
Tourism	2	-	2	-	2	-
Employment & Skills	7,470	5	8,353	2	6,949	3
Student Support & Higher Education	62,811	113,386	92,700	104,242	47,277	90,187
Representation & Regulatory Services	3,572	-	3,303	-	3,145	-
EU Programmes – European Regional Development Fund	671	-	552	-	438	-
EU Programmes – European Social Fund	24,822	-	17,977	-	26,251	-
EU Community Initiatives	6,945	-	6,745	-	4,343	-
Peace IV	4,723	-	6,420	-	4,936	-
Total for RfR A:	*116,048	**129,891	140,184	124,742	97,541	103,690

* Amount that may be applied as operating accruing resources arising from recoveries of salaries; superannuation costs etc of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; rental income; European Union funding; Insolvency Service; Consumer Affairs; loan interest in respect of Presbyterian Mutual Society and NI Science Park; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy; Vulnerable Persons Relocation Scheme income; Department for Communities grant income; Higher Education Research Funding; student loans and the recovery of administration costs.

** Amount that may be applied as non-operating accruing resources arising from the sale of capital assets, the repayments of loan in respect of Presbyterian Mutual Society and the repayment of principal on student loans.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20	2018-19	
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	
RfR A:										
Economic & Business Development										
3,874	-	-	3,874	-	3,874	-	-	3,528	2,680	
Tourism										
108	-	-	108	-	108	-	-	126	84	
Employment & Skills										
4,140	-	-	4,140	-	4,140	-	-	5,358	5,242	
Student Support & Higher Education										
531	-	-	531	-	531	-	-	608	548	
Representation & Regulatory Services										
347	-	-	347	-	347	-	-	372	317	
Total RfR A:	9,000	-	-	9,000	-	9,000	-	-	9,992	8,871
Total Notional Charges:	9,000	-	-	9,000	-	9,000	-	-	9,992	8,871

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Accommodation	4,350	4,350	4,006
Shared Services	4,180	4,180	4,180
Audit	98	90	90
Other	372	1,372	595
Total RfR A:	9,000	9,992	8,871
Total Notional Charges:	9,000	9,992	8,871

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Fees and Charges	50	<i>50</i>	195	<i>195</i>	71	<i>71</i>
Refunds	167	<i>167</i>	103	<i>103</i>	5	<i>5</i>
EU Income	-	-	-	-	2,515	-
Exchange Rate Gain	-	-	-	-	4,110	-
Student Loans	-	-	-	-	4,798	-
Non-operating Income and Receipts						
Student Loans	-	-	-	-	2,565	<i>2,999</i>
Total:	217	<i>217</i>	298	<i>298</i>	14,064	<i>3,075</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the acting Permanent Head of the Department for the Economy, Mr Mike Brennan, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 29.2% higher than the final net provision for 2019-20.
2. The Estimate includes grant-in-aid provision above £1million for the following:

Invest Northern Ireland	430,820
Northern Ireland Tourist Board	45,909
General Consumer Council for Northern Ireland	1,834
Tourism Ireland Ltd	13,905
InterTradeIreland	5,379
Labour Relations Agency	4,290
Further Education Colleges	251,681
Higher Education Colleges	6,190
Northern Ireland Screen	14,631
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-3 Supporting the operation of HMS Caroline as a visitor attraction ■	450
A-28 Supporting the work of Northern Ireland Screen ■	14,631

Main Estimate 2020-21

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. Symbols are explained in the guide at the front of the volume.

Part I

£

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. Promoting, through the youth service and children's services, 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. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	2,647,610,000
Net Resource Requirement		2,647,610,000
Net Cash Requirement		2,667,891,000

Amounts required in the year ending 31 March 2021 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. Promoting, through the youth service and children's services, 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. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.
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pre-school education, schools (including library and support services for schools and pupils); the youth service; children's services; childcare services; community relations measures for young people and other related services; certain services for children, young people and families; 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) and for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus Covid-19 pandemic; 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:			
Net Resource Requirement	2,647,610,000	2,077,171,000	570,439,000
Net Cash Requirement	2,667,891,000	2,097,104,000	570,787,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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
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. Promoting, through the youth service and children's services, 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. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.										
		21,385	20,665	2,626,764	2,668,814	21,204	2,647,610	6,719	-	2,443,730	2,174,495
	Departmental Expenditure in DEL:										
A-1:	Education Authority – Departmental Overheads	9,924	15,793	-	25,717	666	25,051	-	-	24,542	21,204
A-2:	Non-Departmental Public Bodies – Departmental Overheads	744	15	-	759	-	759	700	-	698	729
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,287	56	-	5,343	-	5,343	-	-	4,911	4,606
A-4:	Centrally Financed Services	878	2,248	28,167	31,293	-	31,293	6,019	-	8,161	12,306
A-5:	Early Years Services	152	25	31,424	31,601	-	31,601	-	-	29,487	29,292
A-6:	Co-funded ALB income	-	-	-	-	14,115	-14,115	-	-	-14,019	-12,900
A-7:	European Union Programme for Peace and Reconciliation	-	-	4,393	4,393	3,734	659	-	-	515	325
A-8:	Shared Education (from Atlantic Philanthropies)	-	96	-	96	1,649	-1,553	-	-	-1,208	-2,265
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	1,040	-1,040	-	-	-1,323	-813
A-10:	Youth and Other Children's Services	-	657	5,000	5,657	-	5,657	-	-	8,354	8,675

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21										2019-20	2018-19
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		
Annually Managed Expenditure (AME):											
A-11:	Provisions										
	100	75	-	175	-	175	-	-	372	22	
A-12:	Impairments										
	-	1,700	-	1,700	-	1,700	-	-	800	-263	
Non-Budget:											
A-13:	Education Authority ♥										
	-	-	2,034,092	2,034,092	-	2,034,092	-	-	1,886,115	1,674,509	
A-14:	Voluntary and Grant Maintained Integrated Schools ♥										
	-	-	489,697	489,697	-	489,697	-	-	460,493	408,034	
A-15:	Council for the Curriculum, Examinations and Assessment ♥										
	-	-	26,635	26,635	-	26,635	-	-	24,777	21,084	
A-16:	Council for Catholic Maintained Schools ♥										
	-	-	4,323	4,323	-	4,323	-	-	4,022	3,570	
A-17:	Comhairle na Gaelscolaíochta ♠										
	-	-	856	856	-	856	-	-	796	973	
A-18:	Northern Ireland Council for Integrated Education ♣										
	-	-	703	703	-	703	-	-	654	634	
A-19:	Middletown Centre for Autism Limited ♣										
	-	-	1,418	1,418	-	1,418	-	-	1,319	1,220	
A-20:	Youth Council for Northern Ireland ♥										
	-	-	56	56	-	56	-	-	52	41	
A-21:	Notional Charges										
	4,300	-	-	4,300	-	4,300	-	-	4,212	3,512	
Total:	21,385	20,665	2,626,764	2,668,814	21,204	2,647,610	6,719	-	2,443,730	2,174,495	

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	2,647,610	2,443,730	2,174,495
Capital Items			
Capital	6,719	9,054	5,684
Net Capital	6,719	9,054	5,684
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,983	-1,052	53
New provisions and adjustments to previous provisions	-175	-372	-22
Notional charges	-4,300	-4,212	-3,512
Movement in working capital	20,000	20,000	-14,861
Use of provisions	20	33	20
Total Accruals to Cash Adjustments	13,562	14,397	-18,322
Net Cash Requirement	2,667,891	2,467,181	2,161,857

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts not classified as accruing resources	-	-	2,202	<i>2,202</i>	1,480	<i>1,586</i>
Total:	-	-	2,202	<i>2,202</i>	1,480	<i>1,586</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	21,258	19,940	18,157
Total Net Administration Costs	21,258	19,940	18,157
Net Programme Costs			
Request for Resources A	2,626,352	2,421,588	2,156,338
Consolidated Fund Extra Receipts in the SoCNE	-	-	-1,480
Total Net Programme Costs	2,626,352	2,421,588	2,154,858
Net Operating Cost	2,647,610	2,441,528	2,173,015
Net Resource Requirement	2,647,610	2,443,730	2,174,495
Resource Budget	2,661,033	2,388,762	2,237,341

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	2,647,610	2,443,730	2,174,495
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-2,202	-1,480
Net Operating Cost (Accounts)	2,647,610	2,441,528	2,173,015
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,562,080	-2,382,440	-2,113,577
Capital grants	-5,500	-8,116	-8,027
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	2,202	1,060
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	2,581,003	2,335,588	2,184,870
Resource Budget	2,661,033	2,388,762	2,237,341
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,420,264	2,146,851	2,035,891
Annually Managed Expenditure (AME)	240,769	241,911	201,450

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	6,719	9,054	5,684
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	5,500	8,116	8,027
Research and Development (R&D) expenditure	-	630	-
Capital expenditure of NDPBs or other bodies	145,148	151,481	160,342
Consolidated Fund Extra Receipts (CFERs)	-	-2,202	-1,060
Capital Budget	157,367	167,079	172,993
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	157,367	167,079	172,993
Annual Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Education Authority – Departmental Overheads	666	-	781	-	657	-
Co-funded ALB income	14,115	-	14,019	-	12,900	-
European Union Programme for Peace and Reconciliation	3,734	-	2,915	-	1,842	-
Shared Education (from Atlantic Philanthropies)	1,649	-	1,304	-	2,318	-
Vulnerable Persons Relocation Scheme	1,040	-	1,323	-	813	-
Total for RfR A:	*21,204	-	20,342	-	18,530	-

* Amount that may be applied as operating accruing resources arising from recovery of administration costs and sundry income, income in respect of co-funding of the Department's Arms Length Bodies, income under the European Union Programme for Peace and Reconciliation, income from Atlantic Philanthropies for Shared Education and income under the Vulnerable Persons Relocation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Education Authority – Departmental Overheads									
2,512	-	-	2,512	-	2,512	-	-	2,500	1,999
Non-Departmental Public Bodies – Departmental Overheads									
188	-	-	188	-	188	-	-	180	151
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads									
1,339	-	-	1,339	-	1,339	-	-	1,282	1,075
Centrally Financed Services									
222	-	-	222	-	222	-	-	213	179
Early Years Services									
39	-	-	39	-	39	-	-	37	31
Youth and Other Children's Services									
-	-	-	-	-	-	-	-	-	77
Total RfR A:									
4,300	-	-	4,300	-	4,300	-	-	4,212	3,512
Total Notional Charges:									
4,300	-	-	4,300	-	4,300	-	-	4,212	3,512

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Accommodation	1,519	1,496	1,360
ICT Services	1,263	1,257	998
Professional Services	1,385	1,388	1,080
Shared Services	2	-	20
Audit	60	59	54
Other	71	12	-
Total RfR A:	4,300	4,212	3,512
Total Notional Charges:	4,300	4,212	3,512

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Education Authority	-	-	1,963	<i>1,963</i>	440	<i>548</i>
Voluntary and Grant Maintained Integrated Schools	-	-	239	<i>239</i>	976	<i>976</i>
Departmental	-	-	-	-	64	<i>62</i>
Total:	-	-	2,202	<i>2,202</i>	1,480	<i>1,586</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, Mr Derek Baker, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 8.34% higher than the final net provision for 2019-20.
2. The Estimate includes grant-in-aid provision above £1million for the following:

Education Authority	2,034,092
Voluntary and Grant Maintained Integrated Schools	489,697
Council for the Curriculum, Examinations and Assessment (CCEA)	26,635
Council for Catholic Maintained Schools (CCMS)	4,323
Middletown Centre for Autism Limited	1,418

Main Estimate 2020-21

Department of Education –
Teachers' Superannuation

DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

Introduction

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

Part I

£

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	
Net Resource Requirement	678,161,000
Net Cash Requirement	143,557,000

Amounts required in the year ending 31 March 2021 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 in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus Covid-19 pandemic; 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:		
Net Resource Requirement	678,161,000	555,659,000
Net Cash Requirement	143,557,000	110,382,000
		122,502,000
		33,175,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20	2018-19
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
RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.									
	- 1,004,000		- 1,004,000	325,839	678,161	-	-	694,574	696,197
Annually Managed Expenditure (AME):									
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation									
	- 1,004,000		- 1,004,000	323,746	680,254	-	-	696,650	698,242
Non-budget:									
A-2: Premature Retirement Compensation – receipts									
	-		-	2,093	-2,093	-	-	-2,076	-2,045
Total:	- 1,004,000		- 1,004,000	325,839	678,161	-	-	694,574	696,197

Resource to Cash Reconciliation

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	678,161	694,574	696,197
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-1,004,000	-1,006,000	-946,833
Movement in working capital	5,000	5,000	-5,115
Use of provisions	464,396	444,404	436,537
Total accruals to cash adjustments	-534,604	-556,596	-515,411
Net Cash Requirement	143,557	137,978	180,786

Supporting Statements, Tables and Notes

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

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Income			
Contributions receivable	319,839	304,350	240,928
Transfers in	6,000	5,000	5,542
Other income	-	2,076	4,166
Total Income	325,839	311,426	250,636
Expenditure			
Increase in scheme liabilities	682,000	569,000	559,833
Interest on scheme liabilities	322,000	437,000	387,000
Total Expenditure	1,004,000	1,006,000	946,833
Net Operating Cost	678,161	694,574	696,197
Net Resource Requirement	678,161	694,574	696,197
Resource Budget	680,254	696,650	698,242

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	678,161	694,574	696,197
Net Operating Cost (Accounts)	678,161	694,574	696,197
<i>Adjustments:</i>			
Voted resource expenditure outside the budget	2,093	2,076	2,045
Resource Budget	680,254	696,650	698,242
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	680,254	696,650	698,242

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	323,746	-	309,350	-	248,591	-
Premature Retirement Compensation – Receipts	2,093	-	2,076	-	2,045	-
Total for RfR A:	*325,839	-	311,426	-	250,636	-

- * Amount that may be applied as operating accruing resources 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 the Economy (DfE) in respect of certain premature retirement compensation payments.

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, Mr Derek Baker, as Accounting Officer for the Department with responsibility for preparing this 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.

Note to the Estimate:

1. The provision sought for 2020-21 is 2.4% lower than the final net provision for 2019-20.

Main Estimate 2020-21

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during a transition period ending 31 December 2020.

Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, and due to the EU funding the Department of Finance provides, an unquantifiable contingent liability is disclosed.

3. Symbols are explained in the guide at the front of the volume.

Part I

£

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.

Net Resource Requirement 234,930,000

Net Cash Requirement 221,063,000

Amounts required in the year ending 31 March 2021 for use by the Department of Finance 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, Procurement and Policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT, 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 the European Union structural funds programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; severance payments; compensation payments and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	234,930,000	184,321,000	50,609,000
Net Cash Requirement	221,063,000	185,597,000	35,466,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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	
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.										
	230,836	109,843	13,252	353,931	119,001	234,930	32,820	4,600	230,401	189,807	
Departmental Expenditure in DEL:											
A-1:	Finance, Procurement and Policy										
	44,883	1,922	47	46,852	25,803	21,049	804	-	21,671	19,558	
A-2:	NICS Shared Services										
	115,201	50	144	115,395	35,225	80,170	12,298	-	82,561	73,542	
A-3:	Northern Ireland Statistics and Research Agency										
	1,404	38,747	-	40,151	17,505	22,646	1,193	-	15,491	13,460	
A-4:	Land and Property Services										
	3,079	57,720	8,250	69,049	31,704	37,345	5,015	-	32,985	19,720	
A-5:	EU Peace Programmes										
	-	-	2,082	2,082	1,770	312	-	-	414	118	
A-6:	EU Community Initiatives										
	-	-	1,622	1,622	1,379	243	-	-	213	143	
A-7:	European Regional Development Fund										
	-	-	59	59	-	59	-	-	134	-102	
A-8:	NICS Accommodation Services										
	65,869	-	-	65,869	5,615	60,254	13,510	4,600	59,600	59,932	
Annually Managed Expenditure (AME):											
A-9:	Provisions										
	-	2,010	-	2,010	-	2,010	-	-	6,524	-43	
A-10:	Depreciation										
	-	9,394	-	9,394	-	9,394	-	-	9,394	2,259	
Non-Budget:											
A-11:	Special EU Programmes Body ♥										
	-	-	1,048	1,048	-	1,048	-	-	1,014	985	
A-12:	Notional Charges										
	400	-	-	400	-	400	-	-	400	235	
Total:	230,836	109,843	13,252	353,931	119,001	234,930	32,820	4,600	230,401	189,807	

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	234,930	230,401	189,807
Capital Items			
Capital	32,820	33,553	36,882
Non-operating accruing resources	-4,600	-2,766	-455
Net Capital	28,220	30,787	36,427
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-45,552	-45,557	-38,268
New provisions and adjustments to previous provisions	-2,010	-6,524	43
Notional charges	-400	-400	-235
Other non-cash items	-4,125	-3,711	-1,022
Movement in working capital	10,000	27,000	4,822
Use of provisions	-	-	6
Total Accruals to Cash Adjustments	-42,087	-29,192	-34,654
Net Cash Requirement	221,063	231,996	191,580

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	44	<i>44</i>	64	<i>64</i>
Total:	-	-	44	<i>44</i>	64	<i>64</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	163,799	161,377	149,906
Total Net Administration Costs	163,799	161,377	149,906
Net Programme Costs			
Request for Resources A	71,131	69,024	39,901
Consolidated Fund Extra Receipts in the SoCNE	-	-44	-64
Total Net Programme Costs	71,131	68,980	39,837
Net Operating Cost	234,930	230,357	189,743
Net Resource Requirement	234,930	230,401	189,807
Resource Budget	227,193	222,104	181,994

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	234,930	230,401	189,807
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-44	-64
Net Operating Cost (Accounts)	234,930	230,357	189,743
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,448	-1,414	-1,220
Research and Development (R&D) expenditure	-50	-25	-52
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	44	49
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,545	1,501	1,530
Income in respect of the Cost of rate collection	-7,784	-8,359	-8,056
Resource Budget	227,193	222,104	181,994
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	215,589	205,986	179,634
Annually Managed Expenditure (AME)	11,604	16,118	2,360

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	28,220	30,787	36,427
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	50	25	52
Capital expenditure of NDPBs or other bodies	20	26	10
Capital Budget	28,290	30,838	36,489
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	28,290	30,838	36,489
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Finance, Procurement and Policy	25,803	-	26,197	-	24,882	-
NICS Shared Services	35,225	-	34,142	22	30,664	5
Northern Ireland Statistics and Research Agency	17,505	-	18,980	-	17,268	-
Land and Property Services	31,704	-	36,132	4	39,234	-
EU Peace Programmes	1,770	-	2,349	-	668	-
EU Community Initiatives	1,379	-	1,214	-	810	-
NICS Accommodation Services	5,615	4,600	5,866	2,740	4,010	450
Total for RfR A:	*119,001	**4,600	124,880	2,766	117,536	455

* Amount that may be applied as operating 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; Construction and Procurement Delivery services; Internal Audit services; charges levied by the 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 non-operating accruing resources arising in relation to the disposal of assets.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Finance, Procurement and Policy									
90	-	-	90	-	90	-	-	90	67
NICS Shared Services									
110	-	-	110	-	110	-	-	105	105
Northern Ireland Statistics and Research Agency									
65	-	-	65	-	65	-	-	55	20
Land and Property Services									
85	-	-	85	-	85	-	-	90	43
NICS Accommodation Services									
50	-	-	50	-	50	-	-	60	-
Total									
RfR A:	400	-	-	400	-	400	-	400	235
Total Notional Charges:									
400	-	-	400	-	400	-	-	400	235

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Audit	230	230	235
Other	170	170	-
Total RfR A:	400	400	235
Total Notional Charges:	400	400	235

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Miscellaneous	-	-	44	<i>44</i>	61	<i>61</i>
EU Funding	-	-	-	-	3	<i>3</i>
Total:	-	-	44	<i>44</i>	64	<i>64</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department, Ms Sue Gray, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 2.0% higher than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Special EU Programmes Body	1,048
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Main Estimate 2020-21

Department
of Finance –
Superannuation and
Other Allowances

DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

Introduction

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

Part I

£

RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	
Net Resource Requirement		406,865,000
Net Cash Requirement		77,157,000

Amounts required in the year ending 31 March 2021 for use by the Department of Finance on:

RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)]:

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; and associated non-cash items.

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
Net Resource Requirement	406,865,000	516,000,000	-109,135,000
Net Cash Requirement	77,157,000	72,000,000	5,157,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20	2018-19	
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	
RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].									
-	729,541	-	729,541	322,676	406,865	-	-	645,000	706,114	
Departmental Expenditure in DEL:										
A-1:	Redundancy and Early Retirement Costs									
-	15,000	-	15,000	15,000	-	-	-	-	-	
Annually Managed Expenditure (AME):										
A-2:	Pensions, Lump Sum and Gratuities									
-	714,541	-	714,541	307,676	406,865	-	-	645,000	706,114	
Total:	-	729,541	-	729,541	322,676	406,865	-	-	645,000	706,114

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	406,865	645,000	706,114
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-714,541	-949,700	-930,900
Movement in working capital	-	13,750	-4,542
Use of provisions	384,833	380,950	345,790
Total Accruals to Cash Adjustments	-329,708	-555,000	-589,652
Net Cash Requirement	77,157	90,000	116,462

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Income			
Contributions receivable	305,176	296,000	224,865
Transfers in	2,500	8,700	-79
Total Income	307,676	304,700	224,786
Expenditure			
Increase in scheme liabilities	463,833	559,700	590,900
Interest on scheme liabilities	250,708	390,000	340,000
Total Expenditure	714,541	949,700	930,900
Net Operating Cost	406,865	645,000	706,114
Net Resource Requirement	406,865	645,000	706,114
Resource Budget	406,865	645,000	706,114

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	406,865	645,000	706,114
Net Operating Cost (Accounts)	406,865	645,000	706,114
Resource Budget	406,865	645,000	706,114
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	406,865	645,000	706,114

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-	15,000	-	9,789	-
Pensions, lump sums and gratuities	307,676	-	304,700	-	224,786	-
Total for RfR A:	*322,676	-	319,700	-	234,575	-

- * Amount that may be applied as operating 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 scheme members; and recovery of payments made in respect of those covered by the CSCS(NI) and the CSIBS(NI).

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department, Ms Sue Gray, as Accounting Officer for the Department with responsibility for preparing this 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.

Note to the Estimate:

1. The provision sought for 2020-21 is 36.9% lower than the final net provision for 2019-20.

Main Estimate 2020-21

Department
of Health

DEPARTMENT OF HEALTH

Introduction

1. The aim of the Department of Health is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.
2. The position in relation to the coronavirus pandemic continues to be subject to significant uncertainty giving rise to unquantifiable contingent liabilities.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	
Net Resource Requirement	7,301,674,000
Net Cash Requirement	7,305,121,000

Amounts required in the year ending 31 March 2021 for use by the Department of Health on:

RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing:

hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; training; European Union programmes; firefighting, rescue and fire safety services; reviews and inquiries; compensation payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; severance payments; administration; related services and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	7,301,674,000	5,847,108,000	1,454,566,000
Net Cash Requirement	7,305,121,000	5,833,819,000	1,471,302,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21						Capital		2019-20 Provision	2018-19 Outturn
		Resources						Capital	Non-operating Accruing Resources	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	
RfR A:	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.										
	36,492	1,481,894	6,431,692	7,950,078	648,404	7,301,674	11,654	1,119	5,847,108	5,256,760	
Departmental Expenditure in DEL:											
A-1:	Hospital, Paramedic and Ambulance Services										
	958	209,813	5,793	216,564	20,963	195,601	-	-	135,891	111,708	
A-2:	Social Care Services										
	3,156	58,241	16,558	77,955	9,516	68,439	-	-	58,315	48,659	
A-3:	Family Health Service - General Medical Services										
	649	295,106	5,800	301,555	17	301,538	4,100	1,119	304,696	285,355	
A-4:	Family Health Service - Pharmaceutical Services										
	988	488,465	-	489,453	-	489,453	-	-	483,198	491,405	
A-5:	Family Health Service - Dental Services										
	118	138,519	-	138,637	26,300	112,337	-	-	112,284	106,467	
A-6:	Family Health Service - Ophthalmic Services										
	89	24,536	-	24,625	-	24,625	-	-	24,634	24,320	
A-7:	Health Support Services										
	23,789	189,198	-	212,987	5,684	207,303	7,554	-	79,283	49,356	
A-8:	Public Health Services										
	1,718	76,013	9,529	87,260	6,055	81,205	-	-	78,580	67,531	
A-9:	Public Safety										
	219	245	-	464	-	464	-	-	431	335	
Annually Managed Expenditure (AME):											
A-10:	Provisions										
	-	949	-	949	-	949	-	-	1,270	-6,348	
A-11:	Social Care Depreciation and Impairments										
	-	722	-	722	-	722	-	-	684	552	
Non-Budget:											
A-12:	Health Service Contributions										
	-	-	-	-	579,869	-579,869	-	-	-563,935	-518,401	
A-13:	Health and Social Care Trusts ♥										
	-	-	6,136,759	6,136,759	-	6,136,759	-	-	4,928,155	4,410,235	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21						2019-20		2018-19	
		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-14:	Business Services Organisation ♥										
	-	-	110,485	110,485	-	110,485	-	-	58,770	48,839	
A-15:	Northern Ireland Blood Transfusion Service ♥										
	-	-	292	292	-	292	-	-	415	166	
A-16:	Northern Ireland Guardian Ad Litem Agency ♥										
	-	-	4,747	4,747	-	4,747	-	-	4,491	4,421	
A-17:	Northern Ireland Medical and Dental Training Agency ♥										
	-	-	27,449	27,449	-	27,449	-	-	19,205	18,266	
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥										
	-	-	1,641	1,641	-	1,641	-	-	2,760	1,256	
A-19:	Northern Ireland Social Care Council ♥										
	-	-	2,504	2,504	-	2,504	-	-	3,442	3,196	
A-20:	Patient and Client Council ♥										
	-	-	1,820	1,820	-	1,820	-	-	1,561	1,497	
A-21:	Regulation and Quality Improvement Authority ♥										
	-	-	8,176	8,176	-	8,176	-	-	6,854	7,021	
A-22:	Food Safety Promotion Board ♥										
	-	-	2,059	2,059	-	2,059	-	-	2,057	2,018	
A-23:	Institute of Public Health in Ireland ♣										
	-	-	422	422	-	422	-	-	422	422	
A-24:	Northern Ireland Fire and Rescue Service ♥										
	-	-	92,496	92,496	-	92,496	-	-	93,511	87,325	
A-25:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥										
	-	-	5,162	5,162	-	5,162	-	-	5,500	6,780	
A-26:	Notional Charges										
	4,808	87	-	4,895	-	4,895	-	-	4,634	4,379	
Total:	36,492	1,481,894	6,431,692	7,950,078	648,404	7,301,674	11,654	1,119	5,847,108	5,256,760	

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	7,301,674	5,847,108	5,256,760
Capital Items			
Capital	11,654	8,932	5,569
Non-operating accruing resources	-1,119	-6,817	-292
Net Capital	10,535	2,115	5,277
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-5,354	-3,313	-7,270
New provisions and adjustments to previous provisions	-949	-1,270	6,348
Notional charges	-4,895	-4,634	-4,379
Movement in working capital	-	-9,800	-4,369
Use of provisions	4,110	3,613	6,098
Total Accruals to Cash Adjustments	-7,088	-15,404	-3,572
Net Cash Requirement	7,305,121	5,833,819	5,258,465

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	107	<i>104</i>
Total:	-	-	-	-	107	<i>104</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	36,372	32,097	27,793
Total Net Administration Costs	36,372	32,097	27,793
Net Programme Costs			
Request for Resources A	7,265,302	5,815,011	5,228,967
Consolidated Fund Extra Receipts in the SoCNE	-	-	-107
Total Net Programme Costs	7,265,302	5,815,011	5,228,860
Net Operating Cost	7,301,674	5,847,108	5,256,653
Net Resource Requirement	7,301,674	5,847,108	5,256,760
Resource Budget	7,445,344	6,395,369	5,674,711

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	7,301,674	5,847,108	5,256,760
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-107
Net Operating Cost (Accounts)	7,301,674	5,847,108	5,256,653
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-5,819,038	-4,567,842	-4,077,420
Capital grants and community asset transfers	-9,721	-14,095	-4,160
Research and Development (R&D) expenditure	-	-1,524	-467
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	5,972,429	5,131,722	4,500,105
Resource Budget	7,445,344	6,395,369	5,674,711
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	7,307,525	6,152,570	5,645,044
Annually Managed Expenditure (AME)	137,819	242,799	29,667

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	10,535	2,115	5,277
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	9,721	14,095	4,160
Research and Development (R&D) expenditure	-	1,524	467
Capital expenditure of NDPBs or other bodies	312,388	257,449	252,471
Capital Budget	332,644	275,183	262,375
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	332,644	275,183	262,375
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Hospital, Paramedic and Ambulance Services	20,963	-	19,974	-	26,362	-
Social Care Services	9,516	-	11,333	-	4,891	-
Family Health Service - General Medical Services	17	1,119	14	6,817	15	292
Family Health Service - Dental Services	26,300	-	26,300	-	25,841	-
Health Support Services	5,684	-	5,687	-	4,375	-
Public Health Services	6,055	-	4,453	-	1,572	-
Health Service Contributions	579,869	-	563,935	-	518,401	-
Total for RfR A:	*648,404	**1,119	631,696	6,817	581,457	292

* Amount that may be applied as operating accruing resources arising from National Insurance contributions for healthcare costs; hospital, paramedic and ambulance services; social care services; family health services; contributions for Sure Start projects; grants and other receipts for joint, co-funded and other projects; Vulnerable Persons Resettlement Scheme; 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; compensation and settlement of legal claims; recoupment of salaries and associated costs for seconded staff; recovery of administration and programme costs; related income and sundry receipts.

** Amount that may be applied as non-operating accruing resources arising from disposals of assets; repayments of financial transaction capital loans; recoveries, compensation and settlement of legal claims; related income and sundry receipts.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20	2018-19
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
RfR A:									
Hospital, Paramedic and Ambulance Services									
145	3	-	148	-	148	-	-	319	340
Social Care Services									
479	9	-	488	-	488	-	-	885	943
Family Health Service – General Medical Services									
98	2	-	100	-	100	-	-	68	73
Family Health Service – Pharmaceutical Services									
150	3	-	153	-	153	-	-	33	35
Family Health Service – Dental Services									
18	-	-	18	-	18	-	-	16	17
Family Health Service – Ophthalmic Services									
14	-	-	14	-	14	-	-	16	17
Health Support Services									
3,610	65	-	3,675	-	3,675	-	-	2,996	2,634
Public Health Services									
261	5	-	266	-	266	-	-	270	287
Public Safety									
33	-	-	33	-	33	-	-	31	33
Total RfR A:									
4,808	87	-	4,895	-	4,895	-	-	4,634	4,379
Total Notional Charges:									
4,808	87	-	4,895	-	4,895	-	-	4,634	4,379

Detail

	2020-21	2019-20	2018-19
	Provision	Provision	Outturn
RfR A:			
Accommodation	2,322	2,211	2,146
Shared Services	2,361	2,249	2,095
Audit	162	154	138
Other	50	20	-
Total RfR A:	4,895	4,634	4,379
Total Notional Charges:	4,895	4,634	4,379

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating Income not classified as accruing resources	-	-	-	-	107	<i>104</i>
Total:	-	-	-	-	107	<i>104</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Health, Mr Richard Pengelly, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 24.9% higher than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

RfR A:

Health and Social Care Trusts	6,136,759
Business Services Organisation	110,485
Northern Ireland Guardian Ad Litem Agency	4,747
Northern Ireland Medical and Dental Training Agency	27,449
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,641
Northern Ireland Social Care Council	2,504
Patient and Client Council	1,820
Regulation and Quality Improvement Authority	8,176
Food Safety Promotion Board	2,059
Northern Ireland Fire and Rescue Service	92,496
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	5,162

Main Estimate 2020-21

Department of Health –
Health and Social Care
Pension Scheme

DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

Introduction

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

Part I

£

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

Net Resource Requirement	1,371,305,000
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Net Cash Requirement	-
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Amounts required in the year ending 31 March 2021 for use by the Department of Health 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	1,371,305,000	1,028,770,000	342,535,000
Net Cash Requirement	-	-	-

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

2020-21								2019-20	2018-19
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
RfR A:	Providing a pension scheme for persons employed in health and social care.								
	- 2,054,081		- 2,054,081	682,776	1,371,305	-	-	1,285,963	1,489,200
	Annually Managed Expenditure (AME):								
A-1:	Health and Social Care Pension Scheme								
	- 2,054,081		- 2,054,081	682,776	1,371,305	-	-	1,285,963	1,489,200
Total:	- 2,054,081		- 2,054,081	682,776	1,371,305	-	-	1,285,963	1,489,200

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	1,371,305	1,285,963	1,489,200
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-2,053,000	-1,956,420	-2,020,532
Movement in working capital	-	13,100	13,819
Use of provisions	535,619	502,842	459,080
Excess cash to be surrendered to the Consolidated Fund	146,076	154,515	58,433
Total Accruals to Cash Adjustments	-1,371,305	-1,285,963	-1,489,200
Net Cash Requirement	-	-	-

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	<i>146,076</i>	-	<i>154,515</i>	-	<i>58,433</i>
Total:	-	<i>146,076</i>	-	<i>154,515</i>	-	<i>58,433</i>

Supporting Statements, Tables and Notes

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

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Income			
Contributions receivable	673,328	662,243	520,788
Transfers in	9,400	9,200	11,532
Other income	48	47	45
Total Income	682,776	671,490	532,365
Expenditure			
Increase in scheme liabilities	1,476,200	1,221,000	1,390,532
Interest on scheme liabilities	576,800	735,420	630,000
Other expenditure	1,081	1,033	1,033
Total Expenditure	2,054,081	1,957,453	2,021,565
Net Operating Cost	1,371,305	1,285,963	1,489,200
Net Resource Requirement	1,371,305	1,285,963	1,489,200
Resource Budget	1,371,305	1,285,963	1,489,200

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	1,371,305	1,285,963	1,489,200
Net Operating Cost (Accounts)	1,371,305	1,285,963	1,489,200
Resource Budget	1,371,305	1,285,963	1,489,200
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,371,305	1,285,963	1,489,200

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Contributions receivable	673,328	-	662,243	-	520,788	-
Transfers in	9,400	-	9,200	-	11,532	-
Other income	48	-	47	-	45	-
Total for RfR A:	*682,776	-	671,490	-	532,365	-

* Amount that may be applied as operating 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..

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess cash to be surrendered to the Consolidated Fund	-	<i>146,076</i>	-	<i>154,515</i>	-	<i>58,433</i>
Total:	-	<i>146,076</i>	-	<i>154,515</i>	-	<i>58,433</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Health, Mr Richard Pengelly, as Accounting Officer for the Health and Social Care Pension Scheme with responsibility for preparing this 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 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 2020-21 is 6.6% higher than the final net provision for 2019-20.

Main Estimate 2020-21

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. The Department for Infrastructure aims to connect people safely, supporting opportunities and creating sustainable living places.
2. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during a transition period ending 31 December 2020.

Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. It is possible that, should such changes occur, consequential (and currently unquantifiable) contingent liabilities could materialise.

3. In November 2019 a novel strain of coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the financial year end.

The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2020. The Department is actively working with the Department of Finance to seek to redress funding pressures within the Department and its Arm's Length Bodies to mitigate against the impacts of COVID 19.

4. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Connecting people safely, supporting opportunities and creating sustainable living places.	
Net Resource Requirement	1,027,530,000
Net Cash Requirement	1,138,878,000

Amounts required in the year ending 31 March 2021 for use by the Department for Infrastructure on:**RfR A: Connecting people safely, supporting opportunities and creating sustainable living places:**

design, construction and maintenance of roads, bridges, walking and cycling infrastructure, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences, 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 Drainage Council for Northern Ireland; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; issue of Commercial Bus Service Permits; Application and Licensing Fees for Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; sustainable transport including grants for greenways and active travel, Active School Travel Programme; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for regional planning, transport planning and visioning; the management and disposal of legacy sites; payments under European Union programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration costs; severance payments; related services including services to other departments and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,027,530,000	830,579,000	196,951,000
Net Cash Requirement	1,138,878,000	953,903,000	184,975,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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	
RfR A:	Connecting people safely, supporting opportunities and creating sustainable living places.										
	101,143	853,982	184,926	1,140,051	112,521	1,027,530	349,168	-	830,579	717,548	
Departmental Expenditure in DEL:											
A-1:	Roads										
	64,281	163,346	-	227,627	18,409	209,218	226,968	-	164,589	159,312	
A-2:	Rivers										
	-	16,287	-	16,287	150	16,137	8,000	-	15,782	14,990	
A-3:	Road Safety Services										
	5,973	4,689	100	10,762	1,905	8,857	500	-	6,624	5,638	
A-4:	Driver and Vehicle Agency										
	-	16,362	8,512	24,874	859	24,015	-	-	7,025	6,328	
A-5:	Ferry Services, Air and Sea Ports										
	-	852	4,416	5,268	930	4,338	100	-	3,325	778	
A-6:	Railway Services										
	-	112,846	92,250	205,096	-	205,096	-	-	112,000	96,552	
A-7:	Road Passenger Services										
	5,327	44,540	68,106	117,973	-	117,973	-	-	70,513	99,731	
A-8:	Water Policy and Other Services										
	1,785	18	-	1,803	-	1,803	-	-	1,787	1,614	
A-9:	Inland Waterways										
	217	519	100	836	-	836	-	-	550	303	
A-10:	Planning and Policy										
	2,076	5,518	140	7,734	200	7,534	900	-	7,982	8,044	
A-11:	Reinvestment and Reform										
	-	756	-	756	150	606	200	-	468	462	
A-12:	EU Interreg										
	-	-	6,381	6,381	5,424	957	-	-	953	457	
A-13:	Central Policy and Other Services										
	3,822	213	-	4,035	-	4,035	-	-	4,383	4,294	
Annually Managed Expenditure (AME):											
A-14:	Depreciation and Impairment Costs										
	1,800	166,986	-	168,786	-	168,786	-	-	144,786	73,665	
A-15:	Provisions										
	300	7,150	-	7,450	-	7,450	33,500	-	38,884	3,185	
Non-Budget:											
A-16:	Northern Ireland Water Limited †										
	-	313,900	-	313,900	84,494	229,406	79,000	-	230,743	224,087	
A-17:	Waterways Ireland ♥										
	-	-	4,921	4,921	-	4,921	-	-	5,278	4,174	
A-18:	Notional Charges										
	15,562	-	-	15,562	-	15,562	-	-	14,907	13,934	
Total:	101,143	853,982	184,926	1,140,051	112,521	1,027,530	349,168	-	830,579	717,548	

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	1,027,530	830,579	717,548
Capital Items			
Capital	349,168	320,836	332,213
Non-operating accruing resources	-	-1,044	-649
Net Capital	349,168	319,792	331,564
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-205,648	-174,509	-98,599
New provisions and adjustments to previous provisions	-40,950	-42,384	561
Notional charges	-15,562	-14,907	-13,934
Movement in working capital	24,340	23,833	4,192
Use of provisions	-	11,499	6,547
Total Accruals to Cash Adjustments	-237,820	-196,468	-101,233
Net Cash Requirement	1,138,878	953,903	947,879

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-215	<i>-215</i>	-213	<i>-213</i>
Operating income and receipts – excess accruing resources	-	-	-	-	-4,912	<i>-4,912</i>
Non-operating income and receipts – excess accruing resources	-	-	-	-	-64	<i>-64</i>
Total:	-	-	-215	<i>-215</i>	-5,189	<i>-5,189</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	99,864	98,704	91,216
Consolidated Fund Extra Receipts in the SoCNE	-	-1	-7
Total Net Administration Costs	99,864	98,703	91,209
Net Programme Costs			
Request for Resources A	927,666	731,875	626,332
Consolidated Fund Extra Receipts in the SoCNE	-	-214	-5,118
Total Net Programme Costs	927,666	731,661	621,214
Net Operating Cost	1,027,530	830,364	712,423
Net Resource Requirement	1,027,530	830,579	717,548
Resource Budget	858,100	718,277	596,099

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	1,027,530	830,579	717,548
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-215	-5,125
Net Operating Cost (Accounts)	1,027,530	830,364	712,423
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-249,889	-250,928	-242,195
Capital grants and community asset transfers	-164,169	-75,939	-82,854
Research and Development (R&D) expenditure	-	-170	-
Consolidated Fund Extra Receipts (CFERs) outside the resource budget	-	64	4,929
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	244,628	214,886	203,796
Resource Budget	858,100	718,277	596,099
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	657,527	513,189	508,561
Annually Managed Expenditure (AME)	200,573	205,088	87,538

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	349,168	319,792	331,564
<i>Adjustments to remove:</i>			
Voted non-budget capital	-79,000	-40,000	-64,000
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	164,169	75,939	82,854
Research and Development (R&D) expenditure	-	170	-
Capital expenditure of NDPBs or other bodies	165,920	151,248	163,893
Non voted Capital expenditure to Trust Ports	8,000	-1,148	4,672
Consolidated Fund Extra Receipts (CFERs)	-	-64	-4,993
Capital Budget	608,257	505,937	513,990
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	574,757	505,552	518,683
Annually Managed Expenditure (AME)	33,500	385	-4,693

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Roads	18,409	-	47,977	1,044	41,194	648
Rivers	150	-	380	-	213	1
Road Safety Services	1,905	-	2,196	-	2,481	-
Driver and Vehicle Agency	859	-	2,024	-	1,861	-
Ferry Services, Air and Sea Ports	930	-	1,170	-	1,172	-
Railway Services	-	-	10,427	-	4,364	-
Road Passenger Services	-	-	205	-	8,251	-
Planning and Policy	200	-	136	-	302	-
Reinvestment and Reform	150	-	215	-	245	-
EU Interreg	5,424	-	5,400	-	2,586	-
Central Policy and other services	-	-	-	-	21	-
Northern Ireland Water Limited	84,494	-	79,548	-	76,249	-
Total for RfR A:	*112,521	-	149,678	1,044	138,939	649

* Amount that may be applied as operating accruing resources arising from receipts for car parking charges, decriminalised parking enforcement; enforcement of moving traffic offences; residents parking; various goods and services provided by Rivers; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus roads transport service permits; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements, property certifications, compensation; income from Councils' contribution towards the new Planning Portal; tourism and events held in Crumlin Road Gaol; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; dividend and loan interest from Northern Ireland Water; European Union income; related income and miscellaneous receipts.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A:										
Roads	10,208	-	-	10,208	-	10,208	-	-	10,026	9,435
Rivers	2,210	-	-	2,210	-	2,210	-	-	2,047	1,917
Road Safety Services	743	-	-	743	-	743	-	-	370	410
Road Passenger Services	788	-	-	788	-	788	-	-	913	739
Water Policy and Other services	315	-	-	315	-	315	-	-	286	264
Inland Waterways	45	-	-	45	-	45	-	-	-	-
Planning and Policy	741	-	-	741	-	741	-	-	746	704
Central Policy and Other Services	512	-	-	512	-	512	-	-	519	465
Total RfR A:	15,562	-	-	15,562	-	15,562	-	-	14,907	13,934
Total Notional Charges:	15,562	-	-	15,562		15,562	-	-	14,907	13,934

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Accommodation	5,352	5,251	5,127
Shared Services	9,153	4,643	8,561
Audit	102	99	114
Other	955	4,914	132
Total RfR A:	15,562	14,907	13,934
Total Notional Charges:	15,562	14,907	13,934

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Roads, Rivers and Waterways	-	-	-215	<i>-215</i>	-5,108	<i>-5,108</i>
Bus, Rail and Ports	-	-	-	-	-17	<i>-17</i>
Non-operating Income and Receipts						
Roads, Rivers and Waterways	-	-	-	-	-64	<i>-64</i>
Total:	-	-	-215	<i>-215</i>	-5,189	<i>-5,189</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Infrastructure, Mrs Katrina Godfrey, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 23.7% higher than the final net provision for 2019-20.
2. The Estimate includes grant-in-aid provision above £1million for the following:

Northern Ireland Water Limited	229,406
Waterways Ireland	4,921

Main Estimate 2020-21

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

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

Part I

£

RfR A: To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

Net Resource Requirement 1,431,432,000

Net Cash Requirement 1,393,322,000

Amounts required in the year ending 31 March 2021 for use by the Department of Justice on:

RfR A: To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending:

policy development and service improvement; Access to Justice services; forensic science services; crime and public protection services; 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; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; security costs; 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; Independent Assessor of PSNI Recruitment Vetting; prisons, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals, and costs relating to the Historical Institutional Abuse Redress Board, costs relating to a Troubles-related victims payment scheme, and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration costs; settlement of equal pay and holiday pay claims, severance payments, pension scheme payments and related services 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	1,431,432,000	1,218,965,000	212,467,000
Net Cash Requirement	1,393,322,000	1,141,942,000	251,380,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21								2019-20	2018-19
		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	
RfR A:	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.										
	55,825	368,993	1,058,762	1,483,580	52,148	1,431,432	26,375	-	1,973,156	1,270,637	
Departmental Expenditure in DEL:											
A-1:	Forensic Science Northern Ireland ♥										
	-	14,512	-	14,512	10,301	4,211	800	-	4,303	3,686	
A-2:	Access to Justice										
	9,985	4,899	173	15,057	1,400	13,657	491	-	10,800	9,893	
A-3:	Compensation Services										
	-	1,902	-	1,902	100	1,802	75	-	2,087	2,271	
A-4:	Safer Communities										
	9,711	13,879	9,244	32,834	1,945	30,889	3,701	-	30,265	22,234	
A-5:	Northern Ireland Prison Service ♥										
	14,014	127,722	2,474	144,210	4,255	139,955	16,832	-	119,630	106,404	
A-6:	Youth Justice Agency ♥										
	-	16,521	-	16,521	121	16,400	337	-	16,235	15,184	
A-7:	Northern Ireland Courts and Tribunals Service ♥										
	8,535	70,912	-	79,447	31,698	47,749	4,014	-	45,856	40,332	
A-8:	Legal Services Agency Northern Ireland ♥										
	-	9,679	25	9,704	2,328	7,376	125	-	9,667	4,278	
Annually Managed Expenditure (AME):											
A-9:	Northern Ireland Prison Service										
	-	6,560	-	6,560	-	6,560	-	-	12,860	3,993	
A-10:	Youth Justice Agency										
	-	240	-	240	-	240	-	-	240	-865	
A-11:	Access to Justice										
	-	1,231	-	1,231	-	1,231	-	-	6,242	-683	
A-12:	Compensation Services										
	-	17,100	-	17,100	-	17,100	-	-	137,136	11,341	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21						2019-20		2018-19	
		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 and Tribunals Service										
	-	721	-	721	-	721	-	-	440,646	1,384	
A-14:	Legal Services Agency Northern Ireland										
	-	83,045	-	83,045	-	83,045	-	-	115,815	85,442	
A-15:	Forensic Science Northern Ireland										
	-	20	-	20	-	20	-	-	20	102	
A-16:	Safer Communities										
	-	50	-	50	-	50	-	-	5,050	45	
Non-Budget:											
A-17:	Police Service of Northern Ireland ♥										
	-	-	848,819	848,819	-	848,819	-	-	809,984	750,794	
A-18:	Police Pension Schemes ♥										
	-	-	153,113	153,113	-	153,113	-	-	148,556	165,706	
A-19:	Police Ombudsman for Northern Ireland ♥										
	-	-	10,794	10,794	-	10,794	-	-	10,398	8,989	
A-20:	Northern Ireland Policing Board ♥										
	-	-	6,089	6,089	-	6,089	-	-	6,351	5,648	
A-21:	Probation Board for Northern Ireland ♥										
	-	-	23,178	23,178	-	23,178	-	-	21,806	18,727	
A-22:	Criminal Justice Inspection Northern Ireland ♥										
	-	-	1,208	1,208	-	1,208	-	-	1,132	1,024	
A-23:	RUC George Cross Foundation ♥										
	-	-	127	127	-	127	-	-	131	131	
A-24:	Northern Ireland Police Fund ♥										
	-	-	1,473	1,473	-	1,473	-	-	1,471	1,463	
A-25:	Police Rehabilitation and Retraining Trust ♥										
	-	-	2,045	2,045	-	2,045	-	-	1,811	1,565	
A-26:	Notional Charges										
	13,580	-	-	13,580	-	13,580	-	-	14,664	11,549	
Total:	55,825	368,993	1,058,762	1,483,580	52,148	1,431,432	26,375	-	1,973,156	1,270,637	

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	1,431,432	1,973,156	1,270,637
Capital Items			
Capital	26,375	27,402	44,120
Non-operating accruing resources	-	-	-1,527
Net Capital	26,375	27,402	42,593
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-36,481	-43,244	-24,747
New provisions and adjustments to previous provisions	-107,167	-714,939	-100,109
Notional charges	-13,580	-14,664	-11,551
Movement in working capital	4,000	13,273	-6,739
Use of provisions	88,743	102,477	106,390
Excess cash to be surrendered to the Consolidated Fund	-	-	8
Total Accruals to Cash Adjustments	-64,485	-657,097	-36,748
Net Cash Requirement	1,393,322	1,343,461	1,276,482

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	79	81
Non-operating income and receipts - excess accruing resources	-	-	-	-	8	8
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	5,345	<i>5,345</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	503	<i>250</i>
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>	5,935	<i>5,684</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	54,796	50,677	42,211
Total Net Administration Costs	54,796	50,677	42,211
Net Programme Costs			
Request for Resources A	1,376,636	1,922,479	1,228,426
Consolidated Fund Standing Services	8,847	8,543	8,155
Total Net Programme Costs	1,385,483	1,931,022	1,236,581
Net Operating Cost	1,440,279	1,981,699	1,278,792
Net Resource Requirement	1,431,432	1,973,156	1,270,637
Resource Budget	1,534,929	2,239,356	1,679,884

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	1,431,432	1,973,156	1,270,637
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	8,847	8,543	8,155
Net Operating Cost (Accounts)	1,440,279	1,981,699	1,278,792
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,060,426	-1,016,304	-965,596
Capital grant income	-	-	2
Capital grants and community asset transfers	-	-210	-
Research and Development (R&D) expenditure	-558	-705	-441
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000	-3,250	-1,437
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,158,634	1,278,126	1,368,564
Resource Budget	1,534,929	2,239,356	1,679,884
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,220,439	1,174,555	1,089,017
Annually Managed Expenditure (AME)	314,490	1,064,801	590,867

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	26,375	27,402	42,593
<i>Adjustments to include:</i>			
Capital grants	-	210	-2
Research and Development (R&D) expenditure	558	705	441
Capital expenditure of NDPBs or other bodies	61,162	50,987	44,794
Other adjustments - Excess Disposals	-	-	-4
Consolidated Fund Extra Receipts (CFERs)	-	-	-8
Capital Budget	88,095	79,304	87,814
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	88,095	79,304	87,814
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Forensic Science Northern Ireland	10,301	-	10,618	-	9,918	-
Access to Justice	1,400	-	1,455	-	1,450	-
Compensation Services	100	-	130	-	91	-
Safer Communities	1,945	-	2,247	-	1,850	-
Northern Ireland Prison Service	4,255	-	4,277	-	4,050	1,527
Youth Justice Agency	121	-	123	-	106	-
Northern Ireland Courts and Tribunals Service	31,698	-	33,572	-	30,077	-
Legal Services Agency Northern Ireland	2,328	-	1,600	-	2,632	-
Total for RfR A:	*52,148	-	54,022	-	50,174	1,527

* Amount that may be applied as operating accruing resources arising from the use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and NDPB's; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for the Historical Institutional Abuse Redress Board and costs for a troubles related victims payments scheme; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; other fees; related income and sundry receipts.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A:										
Forensic Science Northern Ireland										
50	-	-	50	-	50	-	-	79	46	
Access to Justice										
4,211	-	-	4,211	-	4,211	-	-	4,211	2,941	
Compensation Services										
45	-	-	45	-	45	-	-	45	-	
Safer Communities										
3,711	-	-	3,711	-	3,711	-	-	3,711	2,441	
Northern Ireland Prison Service										
2,758	-	-	2,758	-	2,758	-	-	3,864	3,389	
Youth Justice Agency										
681	-	-	681	-	681	-	-	681	680	
Northern Ireland Courts and Tribunals Service										
1,625	-	-	1,625	-	1,625	-	-	1,543	1,501	
Legal Services Agency Northern Ireland										
499	-	-	499	-	499	-	-	530	551	
Total										
RfR A:	13,580	-	-	13,580	-	13,580	-	-	14,664	11,549

Total Notional Charges:	13,580	-	-	13,580	-	13,580	-	-	14,664	11,549
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Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Accommodation	2,351	2,351	2,079
Shared Services	10,431	11,334	8,716
Audit	278	305	329
Other	520	674	425
Total RfR A:	13,580	14,664	11,549
Total Notional Charges:	13,580	14,664	11,549

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Fines and miscellaneous	5,000	<i>5,000</i>	4,750	<i>4,750</i>	4,411	<i>4,138</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	3,250	<i>3,250</i>	1,437	<i>1,457</i>
Non-operating Income and Receipts						
Non-operating income and receipts – excess accruing resources	-	-	-	-	8	8
Other Non-Operating income and receipts not classified as accruing resources	-	-	-	-	79	81
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>	5,935	<i>5,684</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Justice, Mr Peter May, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 27.5% lower than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million for the following:

Police Service of Northern Ireland	848,819
Police Pension Schemes	153,113
Probation Board for Northern Ireland	23,178
Police Ombudsman for Northern Ireland	10,794
Northern Ireland Policing Board	6,089
Police Rehabilitation and Retraining Trust	2,045
Northern Ireland Police Fund	1,473
Criminal Justice Inspection Northern Ireland	1,208

Main Estimate 2020-21

Department of Justice –
Northern Ireland
Judicial Pension Scheme

DEPARTMENT OF JUSTICE – NORTHERN IRELAND JUDICIAL PENSION SCHEME

Introduction

1. This Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.

Part I

£

RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.

Net Resource Requirement 700,000

Net Cash Requirement 500,000

Amounts required in the year ending 31 March 2021 for use by the Department of Justice on:

RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme:

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and Governmental response to the coronavirus Covid-19 pandemic 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	700,000	800,000	-100,000
Net Cash Requirement	500,000	400,000	100,000

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

2020-21								2019-20	2018-19	
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	
RfR A:	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.									
-	2,180	-	2,180	1,480	700	-	-	1,000	1,623	
Annually Managed Expenditure (AME):										
A-1:	Northern Ireland Judicial Pension Scheme									
-	2,180	-	2,180	1,480	700	-	-	1,000	1,623	
Total:	-	2,180	-	2,180	1,480	700	-	-	1,000	1,623

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	700	1,000	1,623
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-2,180	-2,700	-2,306
Use of provisions	1,980	2,200	-
Excess cash to be surrendered to the Consolidated Fund	-	-	683
Total Accruals to Cash Adjustments	-200	-500	-1,623
Net Cash Requirement	500	500	-

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 Judicial Pension Scheme and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	683	658
Total:	-	-	-	-	683	658

Supporting Statements, Tables and Notes

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

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Income			
Contributions receivable	1,480	1,700	683
Total Income	1,480	1,700	683
Expenditure			
Increase in scheme liabilities	2,030	2,500	2,260
Interest on scheme liabilities	150	200	46
Total Expenditure	2,180	2,700	2,306
Net Operating Cost	700	1,000	1,623
Net Resource Requirement	700	1,000	1,623
Resource Budget	700	1,000	1,623

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	700	1,000	1,623
Net Operating Cost (Accounts)	700	1,000	1,623
Resource Budget	700	1,000	1,623
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	700	1,000	1,623

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pension contributions receivable	1,480	-	1,700	-	683	-
Total for RfR A:	*1,480	-	1,700	-	683	-

* Amount that may be applied as operating 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.

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

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Judicial Pension Scheme and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Cash to be surrendered to the Consolidated Fund	-	-	-	-	683	658
Total:	-	-	-	-	683	658

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Justice, Mr Peter May, as Accounting Officer for the Northern Ireland Judicial Pension Scheme with responsibility for preparing this 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.

Note to the Estimate:

1. The provision sought for 2020-21 is 30.0% lower than the final net provision for 2019-20.

Main Estimate 2020-21

The Executive Office

THE EXECUTIVE OFFICE

Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

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.

Net Resource Requirement 214,208,000

Net Cash Requirement 241,074,000

Amounts required in the year ending 31 March 2021 for use by the The Executive Office 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 Executive; the North-South Ministerial Council; the British-Irish Council; the Joint Ministerial Committee and associated matters; civil contingencies; the Reinvestment and Reform Initiative; delivery of a Programme for Government, including strategic delivery of NICS of the Future; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the Racial Equality Strategy and actions associated with the integration of Refugees; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse under the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including services for victims and survivors; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; North West Development Fund; the regeneration of Ebrington; grant-in-aid to the Strategic Investment Board Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council, the Victims and Survivors Service Limited, the Commissioner for Survivors of Institutional Childhood Abuse, the Historical Institutional Abuse Redress Board; expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; Public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland and the Commissioner for Older People for Northern Ireland; support for the Compact Civic Advisory Panel; the Panel for Ministerial Standards; the Commission on Flags, Identity, Culture and Tradition; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to future relations with the EU and ongoing EU issues; expenditure on devolved functions that are required as a result of the United Kingdom's exit from the European Union; Governmental response to and recovery from the coronavirus Covid-19 pandemic; settlement of NICS equal pay claims; severance payments and associated non-cash items.

The Executive Office will account for this Estimate.

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	214,208,000	102,036,000	112,172,000
Net Cash Requirement	241,074,000	108,009,000	133,065,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21					Capital		2019-20 Provision	2018-19 Outturn
		Resources					Capital	Non-operating Accruing Resources	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	
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.									
	19,057	30,767	186,200	236,024	21,816	214,208	2,741	-	666,581	97,680
Departmental Expenditure in DEL:										
A-1:	Executive Support and Policy Development									
	14,374	27,141	6,971	48,486	332	48,154	2,741	-	34,329	26,454
A-2:	Good Relations									
	-	1,342	38,447	39,789	21,484	18,305	-	-	22,508	29,102
A-3:	North-South Ministerial Council									
	8	765	741	1,514	-	1,514	-	-	1,380	1,226
A-4:	Attorney General for Northern Ireland									
	1,325	-	-	1,325	-	1,325	-	-	1,182	1,213
Annually Managed Expenditure (AME):										
A-5:	Strategic Sites									
	-	1,500	-	1,500	-	1,500	-	-	3,500	3,385
A-6:	Provisions									
	-	19	-	19	-	19	-	-	539,243	15
Non-Budget:										
A-7:	Equality Commission for Northern Ireland ♥									
	-	-	5,191	5,191	-	5,191	-	-	5,203	5,248
A-8:	Commission for Victims and Survivors for Northern Ireland ♥									
	-	-	862	862	-	862	-	-	893	866
A-9:	Maze/Long Kesh Development Corporation ♥									
	-	-	1,698	1,698	-	1,698	-	-	1,544	1,948
A-10:	Northern Ireland Judicial Appointments Commission ♥									
	-	-	1,032	1,032	-	1,032	-	-	1,084	1,065
A-11:	Victims and Survivors Service Limited ♥									
	-	-	13,352	13,352	-	13,352	-	-	13,440	13,241
A-12:	Strategic Investment Board Limited ♥									
	-	-	115,301	115,301	-	115,301	-	-	36,041	7,160
A-13:	Northern Ireland Community Relations Council ♥									
	-	-	2,605	2,605	-	2,605	-	-	3,589	3,506
A-14:	Notional Charges									
	3,350	-	-	3,350	-	3,350	-	-	2,645	3,251
Total:	19,057	30,767	186,200	236,024	21,816	214,208	2,741	-	666,581	97,680

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	214,208	666,581	97,680
Capital Items			
Capital	2,741	4,270	3,840
Non-operating accruing resources	-	-150	-6
Net Capital	2,741	4,120	3,834
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-2,492	-4,023	-3,810
New provisions and adjustments to previous provisions	-19	-539,243	-15
Notional charges	-3,350	-2,645	-3,250
Movement in working capital	-	10,162	6,882
Changes in payables falling due after more than one year	-	-	-8
Use of provisions	29,986	59	166
Total Accruals to Cash Adjustments	24,125	-535,690	-35
Net Cash Requirement	241,074	135,011	101,479

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	-	3
Operating income and receipts - excess accruing resources	-	-	-	-	54	55
Non-operating income and receipts - excess accruing resources	-	-	-	-	5	5
Total:	-	-	-	-	59	63

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	18,981	15,221	14,543
Consolidated Fund Extra Receipts in the SoCNE	-	-	-1
Total Net Administration Costs	18,981	15,221	14,542
Net Programme Costs			
Request for Resources A	195,227	651,360	83,137
Non-voted Expenditure in the SoCNE	-	-	94
Consolidated Fund Extra Receipts in the SoCNE	-	-	-53
Total Net Programme Costs	195,227	651,360	83,178
Net Operating Cost	214,208	666,581	97,720
Net Resource Requirement	214,208	666,581	97,680
Resource Budget	76,872	623,845	71,668

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	214,208	666,581	97,680
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-54
Non-voted expenditure in the SoCNE	-	-	94
Net Operating Cost (Accounts)	214,208	666,581	97,720
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	143,391	64,439	36,285
Capital grants and community asset transfers	12,063	12,925	14,675
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	18,118	34,628	25,002
Other adjustments	-	-	-94
Resource Budget	76,872	623,845	71,668
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	114,650	75,904	73,270
Annually Managed Expenditure (AME)	-37,778	547,941	-1,602

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	2,741	4,120	3,834
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	12,063	12,925	14,675
Capital expenditure of NDPBs or other bodies	74,342	25,965	-4,176
Other Consolidated Fund Extra Receipts	-	-	-5
Capital Budget	89,146	43,010	14,328
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	89,146	43,010	14,328
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Recovery of Secondee costs	76	-	76	-	75	-
Support for the government and other services	56	-	48	-	2	-
EU Income	21,484	-	21,698	-	13,251	-
Reinvestment and Reform Initiative	200	-	220	150	189	-
Total for RfR A:	*21,816	-	22,042	150	13,517	-

* Amount that may be applied as operating accruing resources arising from fees for recovery of secondee costs, rental income and receipts from the European Union in relation to the EU Programme for Peace and Reconciliation.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20	2018-19
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
RfR A:									
Executive Support and Policy Development									
3,350	-	-	3,350	-	3,350	-	-	2,645	3,250
Total RfR A:	3,350	-	3,350	-	3,350	-	-	2,645	3,250
Total Notional Charges:	3,350	-	3,350	-	3,350	-	-	2,645	3,250

Detail

	2020-21	2019-20	2018-19
	Provision	Provision	Outturn
RfR A:			
Accommodation	1,170	1,160	1,160
Shared Services	1,840	1,285	2,025
Audit	75	65	65
Other	265	135	-
Total RfR A:	3,350	2,645	3,250
Total Notional Charges:	3,350	2,645	3,250

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Rebates & Refunds	-	-	-	-	35	35
Realised FX Gain	-	-	-	-	18	18
Other Miscellaneous income	-	-	-	-	1	5
Total:	-	-	-	-	54	58

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing this 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 2020-21 is 67.9% lower than the final net provision for 2019-20.
2. This Estimate includes grant-in-aid provision above £1million to the following:

Strategic Investment Board Limited	115,301
Victims and Survivors Service Limited	13,352
Equality Commission for Northern Ireland	5,191
Northern Ireland Community Relations Council	2,605
Maze/Long Kesh Development Corporation	1,698
Northern Ireland Judicial Appointments Commission	1,032
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-1 COSICA and Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■	1,138
A-1 Ministerial Panel exercising functions of future Commissioners of Ministerial Standards ■	5
A-2 Good Relations ■	7,896

Main Estimate 2020-21

Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

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

Part I

£

RfR A: Improving food safety and promoting healthy eating.

Net Resource Requirement	11,591,000
Net Cash Requirement	11,556,000

Amounts required in the year ending 31 March 2021 for use by the Food Standards Agency on:**RfR A: Improving food safety and promoting healthy eating:**

improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; 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:			
Net Resource Requirement	11,591,000	9,944,000	1,647,000
Net Cash Requirement	11,556,000	9,807,000	1,749,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A: Improving food safety and promoting healthy eating.										
-	12,941	2,918	15,859	4,268	11,591	100	-	10,467	8,153	
Departmental Expenditure in DEL:										
A-1: Food Safety, Nutrition and Standards										
-	12,641	2,918	15,559	4,268	11,291	100	-	10,153	8,119	
Annually Managed Expenditure (AME):										
A-2: Food Safety, Nutrition and Standards										
-	300	-	300	-	300	-	-	300	21	
Non-Budget:										
A-3: Notional Charges										
-	-	-	-	-	-	-	-	14	13	
Total:	-	12,941	2,918	15,859	4,268	11,591	100	-	10,467	8,153

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	11,591	10,467	8,153
Capital Items			
Capital	100	70	39
Net Capital	100	70	39
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-77	-64
New provisions and adjustments to previous provisions	-	-	-21
Notional charges	-	-14	-13
Other non-cash items	-300	-300	-
Movement in working capital	212	177	7
Total Accruals to Cash Adjustments	-135	-214	-91
Net Cash Requirement	11,556	10,323	8,101

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Programme Costs			
Request for Resources A	11,591	10,467	8,153
Total Net Programme Costs	11,591	10,467	8,153
Net Operating Cost	11,591	10,467	8,153
Net Resource Requirement	11,591	10,467	8,153
Resource Budget	11,591	10,362	8,099

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	11,591	10,467	8,153
Net Operating Cost (Accounts)	11,591	10,467	8,153
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-14	-13
Capital grants and community asset transfers	-	-40	-
Research and Development (R&D) expenditure	-	-51	-41
Resource Budget	11,591	10,362	8,099
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	11,291	10,062	8,078
Annually Managed Expenditure (AME)	300	300	21

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	100	70	39
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	40	-
Research and Development (R&D) expenditure	-	51	41
Capital Budget	100	161	80
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	100	161	80
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Meat Hygiene Inspections	4,184	-	4,014	-	4,066	-
Other	84	-	84	-	80	-
Total for RfR A:	*4,268	-	4,098	-	4,146	-

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Food Safety, Nutrition and Standards									
-	-	-	-	-	-	-	-	14	13
Total									
RfR A:								14	13
Total									
Notional									
Charges:								14	13

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Audit	-	14	13
Total RfR A:	-	14	13
Total Notional Charges:	-	14	13

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Food Standards Agency, Ms Emily Miles, as Accounting Officer for the Food Standards Agency with responsibility for preparing this 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.

Note to the Estimate:

1. The provision sought for 2020-21 is 10.7% higher than the final net provision for 2019-20.

Main Estimate 2020-21

Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

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

Part I

£

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

Net Resource Requirement	47,047,000
Net Cash Requirement	42,240,000

Amounts required in the year ending 31 March 2021 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; hosting events; compensation and severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; response to the coronavirus Covid-19 pandemic and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	47,047,000	44,066,000	2,981,000
Net Cash Requirement	42,240,000	34,563,000	7,677,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A: Supporting the work of the Northern Ireland Assembly.									
-	47,153	-	47,153	106	47,047	1,093	-	41,968	35,795
Departmental Expenditure in DEL:									
A-1: Administration and Support Services									
-	44,953	-	44,953	106	44,847	1,093	-	36,278	34,057
Annually Managed Expenditure (AME):									
A-2: Administration and Support Services									
-	2,200	-	2,200	-	2,200	-	-	5,646	1,700
Non-Budget:									
A-3: Notional Charges									
-	-	-	-	-	-	-	-	44	38
Total:	47,153	-	47,153	106	47,047	1,093	-	41,968	35,795

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	47,047	41,968	35,795
Capital Items			
Capital	1,093	262	180
Net Capital	1,093	262	180
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	- 3,700	- 3,373	- 3,057
New provisions and adjustments to previous provisions	- 2,200	- 5,646	- 1,700
Notional charges	-	- 44	- 38
Movement in working capital	-	- 250	455
Total Accruals to Cash Adjustments	- 5,900	- 9,313	- 4,340
Net Cash Requirement	42,240	32,917	31,635

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	31	<i>16</i>
Total:	-	-	-	-	31	<i>16</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Programme Costs			
Request for Resources A	47,047	41,968	35,795
Consolidated Fund Extra Receipts in the SoCNE	-	-	- 31
Total Net Programme Costs	47,047	41,968	35,764
Net Operating Cost	47,047	41,968	35,764
Net Resource Requirement	47,047	41,968	35,795
Resource Budget	47,047	41,924	35,726

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	47,047	41,968	35,795
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	- 31
Net Operating Cost (Accounts)	47,047	41,968	35,764
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	- 44	- 38
Resource Budget	47,047	41,924	35,726
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	44,847	36,278	34,026
Annually Managed Expenditure (AME)	2,200	5,646	1,700

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	1,093	262	180
Capital Budget	1,093	262	180
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,093	262	180
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration and Support Services	106	-	165	-	308	-
Total for RfR A:	* 106	-	165	-	308	-

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Administration and Support Services									
-	-	-	-	-	-	-	-	44	38
Total RfR A:									
-	-	-	-	-	-	-	-	44	38
Total Notional Charges:									
-	-	-	-	-	-	-	-	44	38

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Audit	-	44	38
Total RfR A:			
	-	44	38
Total Notional Charges:			
	-	44	38

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating income and receipts - excess accruing resources	-	-	-	-	31	<i>16</i>
Total:	-	-	-	-	31	<i>16</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Clerk/Chief Executive, Mrs Lesley Hogg, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing this 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 Assembly Commission's assets, are set out in Managing Public Money Northern Ireland.

Note to the Estimate:

1. The provision sought for 2020-21 is 12.1% higher than the final net provision for 2019-20.

**Main Estimate
2020-21**

Northern Ireland
Audit Office

NORTHERN IRELAND AUDIT OFFICE

Introduction

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

Part I

£

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

Net Resource Requirement 8,165,000

Net Cash Requirement 8,320,000

Amounts required in the year ending 31 March 2021 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration and related services and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	8,165,000	6,483,000	1,682,000
Net Cash Requirement	8,320,000	6,825,000	1,495,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A:	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.									
-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931	
Departmental Expenditure in DEL:										
A-1:	Audit and Assurance Services									
-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931	
Total:	-	10,965	-	10,965	2,800	8,165	330	-	6,824	6,931

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	8,165	6,824	6,931
Capital Items			
Capital	330	200	45
Net Capital	330	200	45
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-175	-140	-134
Movement in working capital	-	300	-290
Use of provisions	-	-	16
Total Accruals to Cash Adjustments	-175	160	-408
Net Cash Requirement	8,320	7,184	6,568

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*):

	2020-21 Provision		2019-20 Provision		2018-19 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>
Operating income and receipts - excess accruing resources	-	-	-	-	60	<i>23</i>
Total:	-	-	-	-	61	<i>24</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	8,165	6,824	6,931
Consolidated Fund Extra Receipts in the SoCNE	-	-	-61
Consolidated Fund Standing Services	160	160	160
Total Net Administration Costs	8,325	6,984	7,030
Net Operating Cost	8,325	6,984	7,030
Net Resource Requirement	8,165	6,824	6,931
Resource Budget	8,325	6,746	7,030

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	8,165	6,824	6,931
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-61
Consolidated Fund Standing Services	160	160	160
Net Operating Cost (Accounts)	8,325	6,984	7,030
<i>Adjustments to remove:</i>			
Research and Development (R&D) expenditure	-	-238	-
Resource Budget	8,325	6,746	7,030
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,325	6,746	7,046
Annually Managed Expenditure (AME)	-	-	-16

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	330	200	45
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	-	238	-
Capital Budget	330	438	45
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	330	438	45
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2020-21 Provision		2019-20 Provision		2018-29 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Audit and Assurance Services	2,775	-	2,655	-	2,672	-
Rental Income	25	-	90	-	48	-
Total for RfR A:	*2,800	-	2,745	-	2,720	-

* Amount that may be applied as operating 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; rental income; related income and sundry receipts.

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Income not classified as accruing resources	-	-	-	-	1	<i>1</i>
Excess accruing resources	-	-	-	-	60	<i>23</i>
Total:	-	-	-	-	61	<i>24</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance 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 this 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 2020-21 is 19.7% higher than the final net provision for 2019-20.

**Main Estimate
2020-21**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority 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.

Part I

£

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

Net Resource Requirement	442,000
Net Cash Requirement	1,299,000

Amounts required in the year ending 31 March 2021 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration; related services 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	442,000	119,000	323,000
Net Cash Requirement	1,299,000	330,000	969,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A: Regulating the electricity, gas, water and sewerage industries.										
-	10,442	-	10,442	10,000	442	20	-	263	305	
Departmental Expenditure in DEL:										
A-1: Utility Regulation										
-	10,250	-	10,250	10,000	250	20	-	83	144	
Non-Budget:										
A-2: Notional Charges										
-	192	-	192	-	192	-	-	180	161	
Total:	-	10,442	-	10,442	10,000	442	20	-	263	305

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	442	263	305
Capital Items			
Capital	20	15	13
Net Capital	20	15	13
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	-14	-11
New provisions and adjustments to previous provisions	-	-	-211
Notional charges	-192	-180	-161
Movement in working capital	800	1,000	-1,910
Use of provisions	279	282	84
Excess cash to be surrendered to the Consolidated Fund	-	-	1,891
Total Accruals to Cash Adjustments	837	1,088	-318
Net Cash Requirement	1,299	1,366	-

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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	25	25
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>1,891</i>
Total:	-	-	-	-	25	<i>1,916</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Programme Costs			
Request for Resources A	442	263	305
Total Net Programme Costs	442	263	305
Net Operating Cost	442	263	305
Net Resource Requirement	442	263	305
Resource Budget	250	83	144

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	442	263	305
Net Operating Cost (Accounts)	442	263	305
<i>Adjustments to remove:</i>			
Notional charges	-192	-180	-161
Resource Budget	250	83	144
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	250	83	144
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	20	15	13
Capital Budget	20	15	13
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	20	15	13
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Licence fees	8,816	-	8,936	-	8,120	-
Other	1,184	-	1,184	-	1,021	-
Total for RfR A:	*10,000	-	10,120	-	9,141	-

* Amount that may be applied as operating 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.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Utility Regulation									
-	192	-	192	-	192	-	-	180	161
Total RfR A:									
-	192	-	192	-	192	-	-	180	161
Total Notional Charges:									
-	192	-	192	-	192	-	-	180	161

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Shared Services	160	150	134
Audit	27	25	24
Other	5	5	3
Total RfR A:	192	180	161
Total Notional Charges:	192	180	161

Analysis of Consolidated Fund Extra Receipts (CFERs)**£'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*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	25	25
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>1,891</i>
Total:	-	-	-	-	25	<i>1,916</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Chief Executive of the Northern Ireland Authority for Utility Regulation, Mrs Jenny Pyper, as Accounting Officer for the Northern Ireland Authority for Utility Regulation with responsibility for preparing this 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 2020-21 is 68.1% higher than the final net provision for 2019-20.

**Main Estimate
2020-21**

Northern Ireland
Public Services Ombudsman

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.

Part I

£

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	
Net Resource Requirement	3,279,000
Net Cash Requirement	3,254,000

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Public Services Ombudsman on:

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:

for expenditure by the Northern Ireland Public Services Ombudsman on investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure in response to the coronavirus Covid-19 pandemic; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	3,279,000	1,982,000	1,297,000
Net Cash Requirement	3,254,000	2,674,000	580,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.										
-	3,405	-	3,405	126	3,279	90	-	2,643	2,591	
Departmental Expenditure in DEL:										
A-1: Investigation and Adjudication										
-	3,405	-	3,405	126	3,279	90	-	2,614	2,577	
Annually Managed Expenditure (AME):										
A-2: Investigation and Adjudication										
-	-	-	-	-	-	-	-	15	-	
Non-Budget:										
A-3: Notional Charges										
-	-	-	-	-	-	-	-	14	14	
Total:	-	3,405	-	3,405	126	3,279	90	-	2,643	2,591

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	3,279	2,643	2,591
Capital Items			
Capital	90	1,020	84
Net Capital	90	1,020	84
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-115	-49	-18
New provisions and adjustments to previous provisions	-	-15	-
Notional charges	-	-14	-14
Movement in working capital	-	-20	-22
Total Accruals to Cash Adjustments	-115	-98	-54
Net Cash Requirement	3,254	3,565	2,621

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 Public Services Ombudsman and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	2	6
Total:	-	-	-	-	2	6

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Programme Costs			
Request for Resources A	3,279	2,643	2,591
Consolidated Fund Extra Receipts in the SoCNE	-	-	-2
Consolidated Fund Standing Services	155	52	132
Total Net Programme Costs	3,434	2,695	2721
Net Operating Cost	3,434	2,695	2,721
Net Resource Requirement	3,279	2,643	2,591
Resource Budget	3,434	2,931	2,707

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	3,279	2,643	2,591
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-2
Consolidated Fund Standing Services	155	52	132
Net Operating Cost (Accounts)	3,434	2,695	2,721
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-14	-14
Capital grants and community asset transfers	-	250	-
Resource Budget	3,434	2,931	2,707
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,434	2,916	2,707
Annually Managed Expenditure (AME)	-	15	-

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	90	1,020	84
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	-250	-
Capital Budget	90	770	84
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	90	770	84
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Investigation and Adjudication	126	-	27	-	48	-
Landlord Contribution for Building Works	-	-	250	-	-	-
Total for RfR A:	*126	-	277	-	48	-

* Amount that may be applied as operating accruing resources arising from recoupment of salary and associated costs for seconded staff.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20	2018-19
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
RfR A:									
Investigation and Adjudication									
-	-	-	-	-	-	-	-	14	14
Total RfR A:						-	-	14	14
Total Notional Charges:						-	-	14	14

Detail

	2020-21	2019-20	2018-19
	Provision	Provision	Outturn
RfR A:			
Audit	-	12	12
Other	-	2	2
Total RfR A:	-	14	14
Total Notional Charges:	-	14	14

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

In addition to accruing resources, the following income and receipts relate to the Northern Ireland Public Services Ombudsman and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Accruing resources	-	-	-	-	2	6
Total:	-	-	-	-	2	6

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Ombudsman, Ms Margaret Kelly, as Accounting Officer for the Office of the Northern Ireland Public Services Ombudsman with responsibility for preparing this 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 Public Services Ombudsman's assets, are set out in Managing Public Money Northern Ireland.

Note to the Estimate:

1. The provision sought for 2020-21 is 24.1% higher than the final net provision for 2019-20.

**Main Estimate
2020-21**

Public Prosecution
Service for
Northern Ireland

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Introduction

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

Part I

£

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

Net Resource Requirement 38,090,000

Net Cash Requirement 38,396,000

Amounts required in the year ending 31 March 2021 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; Governmental response to the coronavirus Covid-19 pandemic; settlement of other claims; other related services and 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	38,090,000	28,671,000	9,419,000
Net Cash Requirement	38,396,000	28,652,000	9,744,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2020-21								2019-20 Provision	2018-19 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	
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.										
2,145	36,026	-	38,171	81	38,090	589	-	38,228	33,471	
Departmental Expenditure in DEL:										
A-1: Public Prosecution and Legal Services										
2,145	35,226	-	37,371	81	37,290	589	-	37,030	33,809	
Annually Managed Expenditure (AME):										
A-2: Public Prosecution and Legal Services										
-	734	-	734	-	734	-	-	1,138	-394	
Non-Budget:										
A-3: Notional Charges										
-	66	-	66	-	66	-	-	60	56	
Total:	2,145	36,026	-	38,171	81	38,090	589	-	38,228	33,471

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

Resource to Cash Reconciliation	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement	38,090	38,228	33,471
Capital Items			
Capital	589	910	811
Net Capital	589	910	811
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,982	-1,740	-1,853
New provisions and adjustments to previous provisions	-734	-1,138	394
Notional charges	-66	-60	-56
Movement in working capital	2,323	1,826	455
Use of provisions	176	176	170
Excess cash to be surrendered to the Consolidated Fund			5
Total Accruals to Cash Adjustments	-283	-936	-885
Net Cash Requirement	38,396	38,202	33,397

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Administration Costs			
Request for Resources A	2,145	2,125	1,848
Total Net Administration Costs	2,145	2,125	1,848
Net Programme Costs			
Request for Resources A	35,945	36,103	31,623
Total Net Programme Costs	35,945	36,103	31,623
Net Operating Cost	38,090	38,228	33,471
Net Resource Requirement	38,090	38,228	33,471
Resource Budget	38,024	38,168	33,415

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Resource Requirement (Estimates)	38,090	38,228	33,471
Net Operating Cost (Accounts)	38,090	38,228	33,471
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-66	-60	-56
Resource Budget	38,024	38,168	33,415
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	37,290	37,030	33,809
Annually Managed Expenditure (AME)	734	1,138	-394

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
Net Capital (Estimates)	589	910	811
Capital Budget	589	910	811
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	589	910	811
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2020-21 Provision		2019-20 Provision		2018-19 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Court Costs recovered	81	-	81	-	5	-
Incentivisation Receipts	-	-	500	-	323	-
Departmental Receipts	-	-	75	-	33	-
Total for RfR A:	*81	-	656	-	361	-

* Amount that may be applied as operating accruing resources arising from costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2020-21								2019-20 Provision	2018-19 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
RfR A:									
Public Prosecution and Legal Services									
-	66	-	66	-	66	-	-	60	56
Total RfR A:								60	56
Total Notional Charges:								60	56

Detail

	2020-21 Provision	2019-20 Provision	2018-19 Outturn
RfR A:			
Audit	45	42	38
Other	21	18	18
Total RfR A:	66	60	56
Total Notional Charges:	66	60	56

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Public Prosecution Service, Mr Stephen Herron, as Accounting Officer for the Public Prosecution Service with responsibility for preparing this 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 Public Prosecution Service's assets, are set out in Managing Public Money Northern Ireland.

Note to the Estimate:

1. The provision sought for 2020-21 is 0.4% lower than the final net provision for 2019-20.

