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NORTHERN IRELAND ESTIMATES 2016-2017

Northern Ireland Estimates 2016-2017



The Stationery Office

Department of Finance
May 2016

The Stationery Office

Northern Ireland Estimates 2016-2017

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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

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|---|-----|---|
| Role of Estimates | 1.1 | Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act. |
| 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 2016-17. |
| Northern Ireland Estimates | 1.5 | The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments, set out in the Northern Ireland Executive's Budget 2016-17, as approved by the Northern Ireland Assembly on 19 January 2016. |
| 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 at the discretion of the Executive, in accordance with local needs and priorities. |
| | 1.7 | DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc), which cannot be reasonably subject to multi-year limits. |
| 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, as approved by the Northern Ireland Assembly, will be met from issues from the Consolidated Fund. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented to the Assembly each year by the Department of Finance 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 being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate. |

**Northern Ireland
Estimates Structure**

- 1.10 Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs).¹ The Estimates consist of a total of 22 RfRs for 2016-17 which are grouped by department – see Table 1.1.
- 1.11 Table 1.2 compares the proposed provision for 2016-17, the provision for 2015-16 and the outturn for 2014-15. The table shows the net resources for each RfR and the net cash requirement for each Estimate.
- 1.12 Table 1.3 shows the amounts for each Estimate that were previously approved by the Assembly on account in the Budget Act (NI) 2016 (column 2) and the balances (column 3) needed to make up the total provision required as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Budget (No. 2) Act (NI) 2016, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

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

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; social exclusion; services that encourage family based child maintenance arrangements; 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 standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.
B	Promoting, through the youth service 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 promoting 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), [CSIB(NI)].
	Department of Health
A	Providing high quality health and social care services and promoting good health and wellbeing.
B	Providing effective fire fighting, rescue and fire safety services.
	Department of Health – Health and Social Care Pension Scheme
A	Providing a pension scheme for persons employed in health and social care.

Table 1.1 Main Estimates Request for Resources (RfRs) Structure

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department for Infrastructure
A	Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.
B	Contributing to the health and wellbeing of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services and reducing the risk of flooding.
	Department of Justice
A	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
	Department of Justice – Northern Ireland Judicial Pension Scheme
A	Providing for 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 - 2014-15 to 2016-17

£'000

RfR	Department/RfR Descriptor	2016 - 2017 Provision		2015 - 2016 Provision		2014 - 2015 Outturn	
		⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement
	Department of Agriculture, Environment and Rural Affairs	275,167	270,813	291,837	284,604	271,907	265,901
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.	275,167	270,813	291,837	284,604	271,907	265,901
	Department for Communities	4,356,246	4,259,130	4,354,238	4,239,100	4,164,102	4,107,257
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; services that encourage family based child maintenance arrangements; 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.	4,356,246	4,259,130	4,354,238	4,239,100	4,164,102	4,107,257
	Department for the Economy	995,529	1,187,242	839,812	1,289,414	1,024,952	1,159,067
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	995,529	1,187,242	839,812	1,289,414	1,024,952	1,159,067

Table 1.2 Summary of provision by Department and RfR - 2014-15 to 2016-17

£'000

RfR	Department/RfR Descriptor	2016 - 2017 Provision		2015 - 2016 Provision		2014 - 2015 Outturn	
		(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement
	Department of Education	2,318,797	2,352,122	2,298,148	2,319,146	2,122,944	2,107,227
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.	2,268,788		2,247,431		2,080,497	
B	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 promoting recognition of, and respect for, cultural diversity, human rights, equality of opportunity and social inclusion.	50,009		50,717		42,447	
	Department of Education – Teachers' Superannuation	471,970	171,778	531,384	171,772	580,743	169,651
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	471,970	171,778	531,384	171,772	580,743	169,651
	Department of Finance	195,259	192,217	211,756	208,585	197,194	216,524
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.	195,259	192,217	211,756	208,585	197,194	216,524
	Department of Finance – Superannuation and Other allowances	479,823	84,233	527,936	180,000	489,577	79,210
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), [CSIB(NI)].	479,823	84,233	527,936	180,000	489,577	79,210

Table 1.2 Summary of provision by Department and RfR - 2014-15 to 2016-17

£'000

RfR	Department/RfR Descriptor	2016 - 2017 Provision		2015 - 2016 Provision		2014 - 2015 Outturn	
		(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement
	Department of Health	4,736,299	4,708,091	4,740,708	4,734,977	4,423,314	4,397,957
A	Providing high quality health and social care services and promoting good health and wellbeing.	4,644,947		4,648,220		4,335,370	
B	Providing effective fire fighting, rescue and fire safety services.	91,352		92,488		87,944	
	Department of Health – Health and Social Care Pension Scheme	833,655	-	919,090	-	883,226	-
A	Providing a pension scheme for persons employed in health and social care.	833,655	-	919,090	-	883,226	-
	Department for Infrastructure	784,182	783,698	832,057	827,186	737,166	800,094
A	Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.	567,911		617,929		524,998	
B	Contributing to the health and wellbeing of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services and reducing the risk of flooding.	216,271		214,128		212,168	
	Department of Justice	1,446,871	1,315,979	1,338,108	1,320,574	1,259,282	1,254,127
A	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,446,871	1,315,979	1,338,108	1,320,574	1,259,282	1,254,127
	Department of Justice - Northern Ireland Judicial Pension Scheme	200	-	200	-	-	-
A	Providing for a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	200	-	200	-	-	-

Table 1.2 Summary of provision by Department and RfR - 2014-15 to 2016-17

£'000

RfR	Department/RfR Descriptor	2016 - 2017 Provision		2015 - 2016 Provision		2014 - 2015 Outturn	
		(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement	(1) Net Resources	Net Cash Requirement
	The Executive Office	65,083	63,964	97,676	88,933	131,108	124,786
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.	65,083	63,964	97,676	88,933	131,108	124,786
	OTHER PUBLIC BODIES						
	Food Standards Agency	8,163	8,146	8,633	9,340	7,986	7,970
A	Improving food safety and promoting healthy eating.	8,163	8,146	8,633	9,340	7,986	7,970
	Northern Ireland Assembly Commission	45,003	41,333	46,230	41,625	48,873	42,692
A	Supporting the work of the Northern Ireland Assembly.	45,003	41,333	46,230	41,625	48,873	42,692
	Northern Ireland Audit Office	8,006	8,341	8,785	9,153	7,739	8,031
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,006	8,341	8,785	9,153	7,739	8,031
	Northern Ireland Authority for Utility Regulation	372	1,901	277	1,617	260	-
A	Regulating the electricity, gas, water and sewerage industries.	372	1,901	277	1,617	260	-
	Northern Ireland Public Services Ombudsman	2,229	2,155	2,038	2,280	2,261	1,957
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	2,229	2,155	2,038	2,280	2,261	1,957
	Public Prosecution Service for Northern Ireland	32,631	33,887	38,930	36,958	33,932	39,625
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	32,631	33,887	38,930	36,958	33,932	39,625
	TOTAL	17,055,485	15,485,030	17,087,843	15,765,264	16,386,566	14,782,076

(1) Total resources net of operating accruing resources

Table 1.3 Summary of total amounts Voted on Account in Budget Act (NI) 2016, as amended by the Departments Act (NI) 2016, and balance of provision in Budget (No. 2) Act (NI) 2016

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	125,806,000	118,823,000	149,361,000	151,990,000	275,167,000	270,813,000
Communities	2,450,030,400	2,379,556,800	1,906,215,600	1,879,573,200	4,356,246,000	4,259,130,000
Economy	392,158,000	310,570,000	603,371,000	876,672,000	995,529,000	1,187,242,000
Education	1,033,923,000	1,043,408,000	1,284,874,000	1,308,714,000	2,318,797,000	2,352,122,000
Education - Teachers' Superannuation	239,123,000	77,297,000	232,847,000	94,481,000	471,970,000	171,778,000
Finance	95,205,000	93,849,000	100,054,000	98,368,000	195,259,000	192,217,000
Finance - Superannuation and other allowances	257,821,000	81,000,000	222,002,000	3,233,000	479,823,000	84,233,000
Health	2,135,767,000	2,133,188,000	2,600,532,000	2,574,903,000	4,736,299,000	4,708,091,000
Health - Health and Social Care Pension Scheme	413,591,000	-	420,064,000	-	833,655,000	-
Infrastructure	523,471,000	528,983,000	260,711,000	254,715,000	784,182,000	783,698,000
Justice	601,118,000	643,357,000	845,753,000	672,622,000	1,446,871,000	1,315,979,000
Justice - Northern Ireland Judicial Pension Scheme	50,000	-	150,000	-	200,000	-
The Executive Office	46,999,000	42,707,000	18,084,000	21,257,000	65,083,000	63,964,000
Food Standards Agency	3,885,000	4,203,000	4,278,000	3,943,000	8,163,000	8,146,000
Northern Ireland Assembly Commission	20,804,000	18,731,000	24,199,000	22,602,000	45,003,000	41,333,000
Northern Ireland Audit Office	3,953,000	4,118,000	4,053,000	4,223,000	8,006,000	8,341,000
Northern Ireland Authority for Utility Regulation	208,000	1,213,000	164,000	688,000	372,000	1,901,000
Northern Ireland Public Services Ombudsman	917,000	1,026,000	1,312,000	1,129,000	2,229,000	2,155,000
Public Prosecution Service for Northern Ireland	17,519,000	16,631,000	15,112,000	17,256,000	32,631,000	33,887,000
TOTAL	*8,362,348,400	*7,498,660,800	8,693,136,600	7,986,369,200	17,055,485,000	15,485,030,000

* Resources of £54,030,000 and cash of £55,440,000 were voted on account for the Department of Culture, Arts and Leisure; Resources of £200,000,000 and cash of £280,000,000 were voted on account for the Department of Employment and Learning; and Resources of £63,898,000 and cash of £64,951,000 were voted on account for the Department of the Environment. These amounts voted on account will be superceded in the Budget Act in February 2017.

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 alpha indicator, with each line denoting an individual function being identified by a numerical indicator.
- 2.3 Estimates consist of the following parts:
- Introduction;
 - Part I (including the Ambit (s));
 - Part II Subhead detail including resource to cash reconciliation; and
 - Part III Extra receipts payable to the Consolidated Fund.
- 2.4 In order to enhance the information available, Estimates may also be accompanied by:
- Statement of Comprehensive Net Expenditure (SoCNE);
 - Reconciliation of resource expenditure between Estimates, Accounts and Budgets;
 - Reconciliation of capital expenditure between Estimates and Budgets;
 - Accruing Resources (ARs) Analysis;
 - Notional Charges Analysis;
 - Consolidated Fund Extra Receipts (CFERs) Analysis; and
 - Explanation of Accounting Officer Responsibilities.
- Introduction**
- 2.5 The introduction consists of a single page, comprising:
- the department's main aim;
 - cross-references to any related Estimates;
 - details of any actual or contingent liabilities; and,
 - reference indicating where the symbols are explained (if applicable).
- Part I**
- 2.6 **Part I** of each Estimate will contain the following key facts:
- (i) the net provision sought (i.e. the amount of resources by RfR and the net cash requirement for the financial year);
 - (ii) a formal description of all the services covered by the Estimate, known as its Ambit. The Ambit clearly indicates the scope of the expenditure cover (including capital expenditure), and associated resources sought in each RfR contained within the Estimate;
 - (iii) the department which will account for the Estimate; and
 - (iv) details of any amounts, resources and cash, which have already been allocated to it in the Vote on Account and the Balance to Complete the provision sought.

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

Part II and III

- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure in DEL,
 - Annually Managed Expenditure (AME), and
 - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.14 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. The total of the ARs amounts identified against each RfR line are subject to Assembly control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to Assembly control.
- 2.15 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital 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 Assembly control.
- 2.16 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2014-15. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the coming year.
- 2.17 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to Assembly control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms

part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (e.g. depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.

2.18 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the Ambit.

2.19 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing.

2.20 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund. This seeks to notify the Northern Ireland Assembly of the department's forecast of amounts to be paid directly to the Consolidated Fund, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.

**Other statements
tables and notes**

2.21 The statements and tables are accompanied by notes providing additional information to the Assembly about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.

2.22 The Estimates and supporting statements and notes provide an explanation of the expenditure that the Executive propose to finance from funds made available by the Assembly.

2.23 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.

Contingent liabilities

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

Accruing Resources

2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised by the Assembly, to be used for the service of the year ending 31 March 2017. 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 2016-17 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).

2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.

Symbols

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

- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
- ◆ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.

- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly.
- ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Audit General for Northern Ireland.
- † The accounts of Northern Ireland Water Limited 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 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 13. |

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 NI Consolidated Fund) to offset related expenditure. Such income is voted by the Assembly in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
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 Assembly authority for resource consumption and associated financing requirements is sought.
Annually Managed Expenditure	Expenditure not subject to multi-year limits and is usually demand-led.
Budget Acts	Annual Act of the Assembly, which gives formal approval to departmental Supply Estimates and confers formal legal authority to departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
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 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 Northern Ireland Consolidated Fund.</p>
Consolidated Fund Standing Services	Payments for services which has been decided, by statute, should be met directly from the NI Consolidated Fund rather than being voted annually by the Assembly (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc).
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 Northern Ireland Consolidated Fund.
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 (FRM). 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 Northern Ireland Consolidated Fund.
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 by the Assembly which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate in line with the Financial Reporting Manual (FRM).
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 in the Assembly that deal with the scrutiny and approval of Estimates.

Supply Resolution

Under the Assembly Supply process there is a stage in supply procedure when the Assembly has to vote on whether to approve the Estimates. The Minister of Finance puts down a motion which seeks the approval of the amounts of both cash and resources in the relevant Estimates for the Assembly to consider. Once approved, this motion becomes the “supply resolution”. The Assembly vote to accept, reject or reduce the amounts sought, or pass an amendment to narrow the scope of the services covered. It cannot vote to increase these amounts. Supply resolutions are not legislation, but by convention are regarded as a precursor to the introduction of the Budget Bill.

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. Each department generally seeks 45 per cent of the resources and cash voted in February for the current year.

Main Estimate

2016-17

Department of
Agriculture,
Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

1. The vision of the Department of Agriculture, Environment and Rural Affairs is for a thriving and sustainable economy, environment and rural community.
2. Symbols are explained in the guide at the front of this volume.

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

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	275,167,000
Net Cash Requirement	270,813,000

Amounts required in the year ending 31 March 2017 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 and educational services, and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, contingency planning and exercising, veterinary public health, international veterinary certification of live animals and animal products, payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support and legislation for the agri-food and equine industries, veterinary medicines, 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, the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland 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; payments under European Union Programmes and Funds including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; administration costs; severance payments; and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
Net Resource Requirement	275,167,000	125,806,000	149,361,000
Net Cash Requirement	270,813,000	118,823,000	151,990,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17								2015-16	2014-15
		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.	72,278	429,327	81,121	582,726	307,559	275,167	32,830	-	291,837	271,907
Departmental Expenditure in DEL:											
A-1:	European Programmes and Agricultural Education	21,301	53,644	22,043	96,988	3,609	93,379	11,454	-	99,074	99,402
A-2:	Veterinary Service	5,230	49,397	-	54,627	15,099	39,528	7,583	-	46,216	46,203
A-3:	Animal Welfare, Agrifood, Research and Fisheries	13,130	12,141	1,268	26,539	7,357	19,182	6,160	-	20,511	19,198
A-4:	Environment	6,027	33,273	5,726	45,026	12,910	32,116	5,345	-	37,486	50,489
A-5:	Forest Service Agency ♥	1,489	13,818	922	16,229	9,448	6,781	2,288	-	6,463	7,810
A-6:	Common Agricultural Policy (CAP)	-	245,284	13,852	259,136	259,136	-	-	-	-	-
	<i>EU Community Initiatives</i>	-	-	-	-	-	-	-	-	78	1,046
Annually Managed Expenditure (AME):											
A-7:	Forest Service Timber	-	5,000	-	5,000	-	5,000	-	-	5,000	-15,373
A-8:	Provisions	-	13,620	-	13,620	-	13,620	-	-	12,068	3,700
A-9:	Revaluations due to Change in Market Value	-	3,050	-	3,050	-	3,050	-	-	1,950	-1,373
A-10:	Fisheries	-	100	-	100	-	100	-	-	84	89

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Non-Budget:											
A-11:	The Agri-Food and Biosciences Institute ♥										
	-	-	35,170	35,170	-	35,170	-	-	39,053	39,029	
A-12:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥										
	-	-	2,140	2,140	-	2,140	-	-	1,954	2,223	
A-13:	Notional Charges										
	25,101	-	-	25,101	-	25,101	-	-	21,900	19,464	
Total:	72,278	429,327	81,121	582,726	307,559	275,167	32,830	-	291,837	271,907	

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	275,167	291,837	271,907
Capital Items			
Capital	32,830	16,192	18,931
Non-operating accruing resources	-	-79	-357
Total net capital	32,830	16,113	18,574
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-21,463	-17,749	6,325
New provisions and adjustments to previous provisions	-13,620	-12,068	-3,700
Notional Charges	-25,101	-21,900	-19,464
Movement in working capital	23,000	28,118	-9,321
Use of provisions	-	253	1,580
Total accruals to cash adjustments	-37,184	-23,346	-24,580
Net Cash Required	270,813	284,604	265,901

Part III Extra receipts payable to the Consolidated Fund

£'000

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	16	<i>16</i>	22	<i>22</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	24	<i>24</i>
Total:	-	-	16	<i>16</i>	46	<i>46</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	71,782	81,739	67,503
Total Net Administration Costs	71,782	81,739	67,503
Net Programme Costs			
Request for Resources A	203,385	210,082	204,382
Total Net Programme Costs	203,385	210,082	204,382
NET OPERATING COST	275,167	291,821	271,885
NET RESOURCE REQUIREMENT	275,167	291,837	271,907
RESOURCE BUDGET	238,500	265,613	225,374

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	275,167	291,837	271,907
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-16	-22
Net Operating Cost (Accounts)	275,167	291,821	271,885
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-62,411	-62,907	-60,716
Capital grants	-10,826	-6,995	-26,366
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	42
Full resource consumption of NDPBs or other bodies	36,570	43,694	40,515
Other adjustments	-	-	14
Resource Budget			
<i>Of which:</i>	238,500	265,613	225,374
Departmental Expenditure Limit (DEL)	215,059	245,481	238,898
Annually Managed Expenditure (AME)	23,441	20,132	-13,524

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	32,830	16,113	18,574
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	5,967	2,929	6,426
Capital grants	10,826	6,995	26,366
Consolidated Fund Extra Receipts (CFERs)	-	-	-24
Capital Budget	49,623	26,037	51,342
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	49,623	26,037	51,342
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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.						
European Programmes and Agricultural Education	3,609	-	5,620	65	5,435	97
Veterinary Service	15,099	-	14,391	-	13,995	-
Animal Welfare, Agrifood, Research and Fisheries	7,357	-	10,215	-	9,184	226
Environment	12,910	-	12,125	-	12,694	-
Forest Service Agency	9,448	-	11,300	14	9,424	34
Common Agricultural Policy (CAP)	259,136	-	285,783	-	296,656	-
EU Community Initiatives	-	-	231	-	3,138	-
Total for RfR A:	* 307,559	-	339,665	79	350,526	357

* Amount that may be applied as accruing resources arising from receipts from recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees; recoupment from other departments/agencies for various services provided by the Department; 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.

Notional charges in non-budget**£'000**

2016-17										2015-16	2014-15
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.											
European Programmes and Agricultural Education											
10,758	-	-	10,758	-	10,758	-	-	9,386	8,342		
Veterinary Service											
6,843	-	-	6,843	-	6,843	-	-	5,970	5,306		
Animal Welfare, Agrifood, Research and Fisheries											
2,417	-	-	2,417	-	2,417	-	-	2,109	1,874		
Environment											
3,138	-	-	3,138	-	3,138	-	-	2,738	2,433		
Forest Service Agency											
1,945	-	-	1,945	-	1,945	-	-	1,697	1,509		
Total RfR A:	25,101	-	25,101	-	25,101	-	-	21,900	19,464		
Total Notional Charges:											
25,101	-	-	25,101	-	25,101	-	-	21,900	19,464		

Detail

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
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.			
Accommodation	9,830	8,576	8,532
Shared services	6,571	5,733	5,779
Audit	118	104	104
Other	8,582	7,487	5,049
Total RfR A:	25,101	21,900	19,464
Total Notional Charges:	25,101	21,900	19,464

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess Accruing Resources	-	-	16	<i>16</i>	22	<i>22</i>
Non-operating income and receipts - excess Accruing Resources	-	-	-	-	24	<i>24</i>
Total:	-	-	16	<i>16</i>	46	<i>46</i>

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

	£'000
1. The provision sought for 2016-17 is 5.7% lower than the final net provision for 2015-16.	
2. This Estimate includes grant-in-aid provision above £1million to the following:	
The Agri-Food and Biosciences Institute	35,170
The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,140
3. RFR A contains provision sought under the sole authority of Part 1 of the estimate and of the confirming Budget Act as follows:	
A-4 Expenditure in connection with certain Coastal Communities Fund Projects ■	630

Main Estimate

2016-17

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 - Social Security, Social Inclusion, Housing, Community Regeneration and Community Cohesion.
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; services that encourage family based child maintenance arrangements; 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 this volume.

DEPARTMENT FOR COMMUNITIES

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; services that encourage family based child maintenance arrangements; 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	4,356,246,000
Net Cash Requirement	4,259,130,000

Amounts required in the year ending 31 March 2017 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; services that encourage family based child maintenance arrangements; 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/or 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; Independent Living Fund; 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; arts, creativity, museums, libraries, linguistic and cultural diversity, sport and other services; historic environment; 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 NI; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; 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 and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:			
Net Resource Requirement	4,356,246,000	2,450,030,400	1,906,215,600
Net Cash Requirement	4,259,130,000	2,379,556,800	1,879,573,200

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17										2015-16	2014-15
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; services that encourage family based child maintenance arrangements; 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.										
	86,441	416,797	3,976,871	4,480,109	123,863	4,356,246	36,490	28,204	4,354,238	4,164,102	
Departmental Expenditure in DEL:											
A-1:	Social Security Administration										
	20,139	246,686	50,192	317,017	25,888	291,129	6,095	-	233,079	226,845	
A-2:	Belfast Benefit Delivery Centre										
	-	18,500	-	18,500	18,500	-	-	-	-	273	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	25,500	-	25,500	25,500	-	-	-	-	-	
A-4:	Child Maintenance Service										
	-	19,243	-	19,243	7	19,236	-	-	18,962	18,707	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Independent Living Fund										
	-	-	8,500	8,500	-	8,500	-	-	1,994	8,276	
A-7:	Discretionary Support Scheme										
	-	-	13,720	13,720	-	13,720	16,970	14,200	13,720	13,708	
A-8:	Housing Benefit										
	-	-	130,397	130,397	-	130,397	-	-	125,797	121,243	
A-9:	Grants to Motability										
	-	-	1,000	1,000	-	1,000	-	-	992	992	

		2016-17								2015-16	2014-15
		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:	Housing	7,796	557	5,352	13,705	13,451	254	11,825	14,004	4,839	6,050
A-11:	Housing grants to the Northern Ireland Housing Executive	-	10,850	25,650	36,500	-	36,500	-	-	34,076	40,836
A-12:	Interest Payments on Housing Loans	-	39,899	-	39,899	39,899	-	-	-	-	-
A-13:	Urban Regeneration	10,566	6,282	40,432	57,280	-	57,280	1,500	-	57,567	82,393
A-14:	Community and Voluntary Sector Funding	1,151	-	11,483	12,634	-	12,634	-	-	14,540	15,886
	<i>EU Programme for Peace and Reconciliation</i>	-	-	-	-	-	-	-	-	2,187	3,228
A-15:	Library and Other Services	1,768	61	299	2,128	-	2,128	-	-	2,529	1,405
A-16:	Arts and Museums	2,270	307	3,287	5,864	-	5,864	-	-	7,216	5,879
A-17:	Sports	1,078	1,559	10,318	12,955	90	12,865	-	-	16,648	27,617
A-18:	Cultural Policy and Languages	1,038	134	2,165	3,337	-	3,337	-	-	3,508	2,238
A-19:	Public Record Office of Northern Ireland	212	4,273	-	4,485	18	4,467	100	-	5,326	4,560
A-20:	Historic Environment Division	-	6,405	500	6,905	320	6,585	-	-	7,772	3,764
A-21:	Local Government Services	1,578	-	47,493	49,071	-	49,071	-	-	53,299	58,968
A-22:	Employment and Skills	-	-	32,450	32,450	-	32,450	-	-	38,517	69,631
Annually Managed Expenditure (AME):											
A-23:	Non-contributory and means tested benefits	-	-	1,725,301	1,725,301	-	1,725,301	-	-	1,707,538	1,649,746
	<i>of which:</i>										
	<i>Pensions benefits</i>	-	-	6,276	6,276	-	6,276	-	-	5,809	5,422
	<i>Disability benefits</i>	-	-	1,421,212	1,421,212	-	1,421,212	-	-	1,384,296	1,314,645

2016-17										2015-16	2014-15
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-35:	Arts Council of Northern Ireland♥										
-	-	11,373	11,373	-	11,373	-	-	10,952	13,611		
A-36:	National Museums and Galleries Northern Ireland♥										
-	-	12,813	12,813	-	12,813	-	-	12,674	15,048		
A-37:	Sports Council for Northern Ireland♥										
-	-	9,493	9,493	-	9,493	-	-	9,693	13,660		
A-38:	Northern Ireland Library Authority♥										
-	-	33,434	33,434	-	33,434	-	-	31,526	34,405		
A-39:	Armagh Observatory and Planetarium♥										
-	-	1,815	1,815	-	1,815	-	-	1,642	1,710		
A-40:	Northern Ireland Screen♥										
-	-	1,811	1,811	-	1,811	-	-	2,000	2,115		
A-41:	Northern Ireland Museums Council♥										
-	-	221	221	-	221	-	-	259	273		
A-42:	Language Body ♥										
-	-	5,162	5,162	-	5,162	-	-	4,433	5,153		
A-43:	Commissioner for Children and Young People for Northern Ireland ♥										
-	-	1,357	1,357	-	1,357	-	-	1,357	1,351		
A-44:	Commissioner for Older People for Northern Ireland ♥										
-	-	820	820	-	820	-	-	820	863		
A-45:	Notional Charges										
38,845	-	-	38,845	-	38,845	-	-	37,823	33,215		
<i>Prior period adjustment</i>											
-	-	-	-	-	-	-	-	-	49		
Total:	86,441	416,797	3,976,871	4,480,109	123,863	4,356,246	36,490	28,204	4,354,238	4,164,102	

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	4,356,246	4,354,238	4,164,102
Capital Items			
Capital	36,490	119,757	32,595
Less non-operating accruing resources	-28,204	-35,388	-34,843
Total net capital	8,286	84,369	-2,248
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-13,180	-41,025	-11,825
New provisions and adjustments to previous provisions	-3,604	-79,467	17,487
Notional charges	-38,845	-37,823	-33,215
Housing Benefit Rates Owner-Occupiers	-49,773	-44,773	-42,909
Movement in working capital	-	857	10,675
Use of provisions	-	5,334	5,239
Prior Period Adjustment	-	-2,610	-49
Total accruals to cash adjustments	-105,402	-199,507	-54,597
Net Cash Required	4,259,130	4,239,100	4,107,257

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	770	<i>770</i>	1,812	<i>1,812</i>	3,025	<i>3,025</i>
Total:	770	<i>770</i>	1,812	<i>1,812</i>	3,025	<i>3,025</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	86,441	90,178	86,165
Total Net Administration Costs	86,441	90,178	86,165
Net Programme Costs			
Request for Resources A	4,294,665	4,276,883	4,090,715
Non-voted Expenditure	2,625,274	2,568,576	2,454,023
Total Net Programme Costs	6,919,939	6,845,459	6,544,738
NET OPERATING COST	7,006,380	6,935,637	6,630,903
NET RESOURCE REQUIREMENT	4,356,246	4,354,238	4,164,102
RESOURCE BUDGET	6,796,383	6,769,847	6,412,455

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	4,356,246	4,354,238	4,164,102
<i>Adjustments:</i>			
National Insurance Fund Benefit expenditure	2,625,274	2,568,576	2,454,023
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-770	-1,812	-3,025
National Insurance Fund Administration receipts (DSD)	25,630	14,635	15,852
Prior period adjustment	-	-	-49
Net Operating Cost (Accounts)	7,006,380	6,935,637	6,630,903
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-397,707	-347,812	-359,280
Funding which is paid into the Social Fund	-65,731	-66,220	-57,680
Social Fund Loan to score in Capital Budget	-	1,140	-773
Capital grants	-50,079	-48,896	-92,100
Funding which is paid into the National Insurance Fund	-66,200	-75,700	-66,100
<i>Adjustments to include:</i>			
Social Fund Spend	63,767	63,115	59,138
National Insurance Fund Administration costs (DFP)	1,108	1,010	1,169
Full resource consumption of NDPBs or other bodies	235,445	231,873	231,078
Payments from the National Insurance Fund	69,400	75,700	66,100
Resource Budget	6,796,383	6,769,847	6,412,455
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	885,438	832,656	860,003
Annually Managed Expenditure (AME)	5,910,945	5,937,191	5,552,452

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	8,286	84,369	-2,248
<i>Adjustments to include:</i>			
Capital grants	50,079	48,896	92,100
Capital expenditure of NDPBs or other bodies	153,004	131,379	191,438
Other adjustments	-51,685	-56,991	-63,065
Social Fund net capital	-	1,140	-773
Prior Period Adjustment	-	-2,610	-
Capital Budget	159,684	206,183	217,452
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	159,684	205,043	218,225
Annually Managed Expenditure (AME)	-	1,140	-773

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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; services that encourage family based child maintenance arrangements; 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.						
Administration of National Insurance Fund	25,630	-	14,635	-	15,852	-
Administration of DWP agency services	44,000	-	49,000	-	49,950	-
Other administration	265	-	1,089	-	1,161	-
Mesothelioma Compensation Scheme	190	-	232	-	237	-
Crisis Loan repayments	-	14,200	-	13,600	-	14,582
Repayment of housing association grant	12,951	-	14,000	-	9,786	-
Long term loan repayments by housing associations	-	1,358	-	1,383	-	1,187
Reimbursement of loan interest charges by Housing Executive	39,899	-	35,397	-	39,798	-
Equity Withdrawal from Public Corporation	-	12,646	-	14,005	-	15,500
Fees receivable for landlord registrations	500	-	500	-	2,250	-
Sale of land and property	-	-	-	6,400	-	3,385
EU Programme Receipts	-	-	8,527	-	9,684	-
Fort George Recoveries	-	-	-	-	195	-
Nomadic refurbishment recoveries	-	-	-	-	8	-
Syrian Vulnerable Person Relocation Scheme Recoveries	-	-	340	-	-	-
Sports	90	-	176	-	90	-
Public Record Office of Northern Ireland	18	-	65	-	44	4
Arts	-	-	1	-	-	-
Historic Monuments	320	-	905	-	280	-
Languages	-	-	-	-	-	185
Total for RfR A:	*123,863	**28,204	124,867	35,388	129,335	34,843

- * Amount that may be applied as 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 on an agency basis, recovery of costs from DWP for services provided in respect of Eastern Area and Work Packages, recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; proceeds from crime in respect of benefit fraud and organised fraud, income from the public bodies for services provided; income arising from the disposal of surplus equipment or other assets; and the recovery of discretionary loans; from landlord registration fees and reimbursement of loan interest charges by the Housing Executive; from rental income; from admission fees to historic monuments and events; from levies; in respect of Syrian Vulnerable Person relocation scheme; recoupments from the International Fund for Ireland and European Union (EU) income.
- ** Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary loans; long term loans to housing associations, repayment of grants from housing associations, payment of receipts from house and land sales by the Housing Executive and receipt of funding from the European Union Structural Funds Programme; income from sales receipts from disposals of surplus land, equipment or other assets.

Notional charges in Non-Budget

£'000

2016-17								2015-16	2014-15	
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; services that encourage family based child maintenance arrangements; 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	26,145	-	-	26,145	-	26,145	-	-	25,700	21,844
Child Maintenance Service	300	-	-	300	-	300	-	-	350	211
Housing	503	-	-	503	-	503	-	-	550	466
Urban Regeneration	2,458	-	-	2,458	-	2,458	-	-	2,000	1,501
Library and other services	57	-	-	57	-	57	-	-	126	55
Arts	156	-	-	156	-	156	-	-	287	152
Museums	30	-	-	30	-	30	-	-	72	30
W5	15	-	-	15	-	15	-	-	-	15
Sports	1,267	-	-	1,267	-	1,267	-	-	825	1,233

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Cultural Policy											
105	-	-	105	-	105	-	-	120	102		
Public Record Office of Northern Ireland											
178	-	-	178	-	178	-	-	267	173		
Language Body Departmental Overheads											
6	-	-	6	-	6	-	-	56	5		
Waterways Ireland Departmental Overheads											
6	-	-	6	-	6	-	-	14	6		
Support for the Government and other services											
65	-	-	65	-	65	-	-	65	65		
Employment and Skills											
6,554	-	-	6,554	-	6,554	-	-	6,145	6,084		
Local Government Services											
456	-	-	456	-	456	-	-	700	1,273		
Historic Environment Division											
544	-	-	544	-	544	-	-	546	-		
Total RfR A:	38,845	-	38,845	-	38,845	-	-	37,823	33,215		

**Total
Notional
Charges:** **38,845** **-** **-** **38,845** **-** **38,845** **-** **-** **37,823** **33,215**

Detail

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
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; services that encourage family based child maintenance arrangements; 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.			
Accommodation	25,992	24,155	22,554
Audit	598	523	431
Other	12,255	11,359	10,230
Total RfR A:	38,845	36,037	33,215
Total Notional Charges:	38,845	36,037	33,215

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Core admin receipts	-	-	3	3	16	16
Housing Association loan interest	770	<i>770</i>	770	<i>770</i>	902	902
Housing receipts	-	-	8	8	-	-
Landlord registration Scheme fees	-	-	-	-	463	463
Urban Regeneration receipts	-	-	1,000	<i>1,000</i>	1,162	<i>1,162</i>
Social Security receipts	-	-	16	16	393	393
Child Support receipts	-	-	15	15	44	44
Employment and Training schemes receipts	-	-	-	-	45	45
Total:	770	<i>770</i>	1,812	<i>1,812</i>	3,025	<i>3,025</i>

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

£'000

1.	The provision sought for 2016-17 is 0% higher than the final net provision for 2015-16.	
2.	This Estimate includes grant-in-aid provision above £1million to the following:-	
	NIHE Strategic Grant-in-Aid	278,063
	Northern Ireland Library Authority	33,434
	National Museums and Galleries Northern Ireland	12,813
	Arts Council of Northern Ireland	11,373
	Sports Council for Northern Ireland	9,493
	Independent Living Fund	8,500
	Language Body	5,162
	Armagh Observatory and Planetarium	1,815
	Northern Ireland Screen	1,811
	Charities Commission NI	1,700
	Commissioner for Children and Young People for Northern Ireland	1,357

Main Estimate

2016-17

Department
for the Economy

DEPARTMENT FOR THE ECONOMY



Introduction

1. This 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. It provides for expenditure on higher education (including universities and colleges of education); further education; youth and adults skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department of Business, Innovation and Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Programmes, administration costs, including redundancy payments, severance payments, departmental research; prior period adjustments and other associated non-cash items.
2. The Department also has a potential discounted liability of £60m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
5. Symbols are explained in the guide at the front of this volume.

DEPARTMENT FOR THE ECONOMY

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 995,529,000

Net Cash Requirement 1,187,242,000

Amounts required in the year ending 31 March 2017 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; 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); economic infrastructure in support of economic development including regulatory reform, mineral and petroleum licensing, geological research and safeguarding abandoned mines; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board and Tourism Ireland Limited; grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; Registry of Credit Unions and Industrial and Provident Societies and repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; 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 grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Structural Funds Programmes; administration costs, including redundancy payments, severance payments; 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	995,529,000	392,158,000	603,371,000
Net Cash Requirement	1,187,242,000	310,570,000	876,672,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17								2015-16	2014-15
		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.	41,487	173,520	838,278	1,053,285	57,756	995,529	387,094	76,371	839,812	1,024,952
Departmental Expenditure in DEL:											
A-1:	Economic Development & Infrastructure	11,035	10,405	280	21,720	113	21,607	7,818	-	26,651	22,702
A-2:	Economic Development & Infrastructure - Repayment of Assistance in respect of the Presbyterian Mutual Society	-	-	-	-	2,700	-2,700	-	6,064	-2,566	-2,887
A-3:	Invest Northern Ireland & Tourism	1,136	-	-	1,136	2	1,134	-	-	446	829
A-4:	Employment & Skills	17,484	6,155	86,759	110,398	7,244	103,154	787	-	113,468	116,578
A-5:	Student Support & Higher Education	2,137	141,299	324,777	468,213	598	467,615	11,203	-	229,389	516,070
A-6:	Tourism Ireland Ltd	184	-	-	184	-	184	-	-	169	364
A-7:	InterTradeIreland	104	-	-	104	-	104	-	-	105	105
A-8:	Representation & Regulatory Services	812	15,912	290	17,014	2,596	14,418	790	-	14,600	14,506
A-9:	EU Structural Funds - ERDF Support for Economic Development	-	-	2,093	2,093	1,067	1,026	-	-	403	195
A-10:	EU Programmes - ESF Support	-	1,848	11,111	12,959	3,011	9,948	-	-	10,140	6,527
	<i>EU Community Initiatives</i>	-	-	-	-	-	-	-	-	1,440	2,226

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Annually Managed Expenditure (AME):											
A-11:	Provisions	-	1,250	-	1,250	-	1,250	-	-	1,492	1,820
A-12:	NI Renewable Heat Incentive Scheme	-	-	18,300	18,300	-	18,300	-	-	30,400	7,925
A-13:	Student Support	-	-5,151	-	-5,151	40,425	-45,576	366,496	70,307	-28,180	-62,183
A-14:	Revaluations	-	5	-	5	-	5	-	-	5,593	-89
Non-Budget:											
A-15:	Invest Northern Ireland	-	-	148,643	148,643	-	148,643	-	-	171,723	136,646
A-16:	Northern Ireland Tourist Board	-	-	24,520	24,520	-	24,520	-	-	27,509	24,800
A-17:	General Consumer Council for Northern Ireland	-	-	1,329	1,329	-	1,329	-	-	1,430	1,339
A-18:	Health and Safety Executive NI	-	-	649	649	-	649	-	-	605	898
A-19:	Tourism Ireland Ltd	-	-	11,539	11,539	-	11,539	-	-	11,860	13,972
A-20:	InterTradeIreland	-	-	2,549	2,549	-	2,549	-	-	3,197	2,715
A-21:	Teachers' Prem Retirement - ongoing liabilities	-	1,797	-	1,797	-	1,797	-	-	2,022	1,998
A-22:	Construction Industry Training Board	-	-	1	1	-	1	-	-	1	-
A-23:	Labour Relations Agency	-	-	3,745	3,745	-	3,745	-	-	3,605	3,772
A-24:	Further Education Colleges	-	-	197,200	197,200	-	197,200	-	-	214,291	197,973

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
A-25:	Higher Education Colleges										
-	-	4,493	4,493	-	4,493	-	-	5,834	8,118		
A-26:	Notional Charges										
8,595	-	-	8,595	-	8,595	-	-	8,185	8,033		
<i>Prior Period Adjustment</i>											
-	-	-	-	-	-	-	-	-14,000	-		
Total:	41,487	173,520	838,278	1,053,285	57,756	995,529	387,094	76,371	839,812	1,024,952	

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	995,529	839,812	1,024,952
Capital Items			
Capital	387,094	356,011	332,053
Non-operating accruing resources	-76,371	-84,307	-67,440
Total net capital	310,723	271,704	264,613
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-137,571	92,282	-121,395
New provisions and adjustments to previous provisions	-511	-812	-1,140
(Profit)/loss on sale of assets	-100	-	-
Notional charges	-8,595	-8,185	-8,033
Prior Period Adjustments	-	14,000	-
Other non-cash items	-1,233	-1,233	-
Movement in working capital	29,000	76,413	-3,835
Use of provisions	-	5,433	3,905
Total accruals to cash adjustments	-119,010	177,898	-130,498
Net Cash Required	1,187,242	1,289,414	1,159,067

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	1,860	232	75	124
Operating income and receipts excess ARs	-	-	-	-	2,917	-
Non-operating income and receipts excess ARs	-	-	-	-	-	263
Total:	-	-	1,860	232	2,992	387

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	41,485	46,093	44,434
Total Net Administration Costs	41,485	46,093	44,434
Net Programme Costs			
Request for Resources A	954,044	795,579	979,850
CFERS in the SoCNE	-	-	-2,917
Prior Period Adjustment	-	14,000	-
Add Non Voted Expenditure in the SoCNE	1,200	3,900	4,815
Total Net Programme Costs	955,244	813,479	981,748
NET OPERATING COST	996,729	859,572	1,026,182
NET RESOURCE REQUIREMENT	995,529	839,812	1,024,952
RESOURCE BUDGET	961,488	790,162	965,712

Reconciliation of resource expenditure between estimates, accounts and budgets**£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	995,529	839,812	1,024,952
<i>Adjustments to include:</i>			
Non-voted expenditure in the SoCNE	1,200	3,900	4,815
Prior Period Adjustment	-	14,000	-
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	1,860	-2,992
Other adjustments	-	-	-593
Net Operating Cost (Accounts)	996,729	859,572	1,026,182
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-405,060	-450,262	-400,264
Capital grants	-25,677	-27,355	-45,343
Non-voted expenditure outside the budget	-1,200	-3,900	-4,815
Consolidated Fund Extra Receipts (CFERs) outside the Budget ●	-	-1,860	75
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	396,696	413,967	389,284
Other adjustments	-	-	593
Resource Budget	961,488	790,162	965,712
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	950,500	764,914	1,004,692
Annually Managed Expenditure (AME)	10,988	25,248	-38,980

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	310,723	271,704	264,613
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	51,874	48,256	47,348
Capital grants	25,677	27,355	45,343
Capital Budget	388,274	347,315	357,304
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	92,085	63,741	84,588
Annually Managed Expenditure (AME)	296,189	283,574	272,716

Accruing resources analysis**£'000**

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Detail

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.						
Economic Development & Infrastructure	113	-	216	-	5,120	-
Presbyterian Mutual Society, Loan Interest	2,700	-	2,566	-	2,887	-
Presbyterian Mutual Society, Loan Repayments	-	6,064	-	14,000	-	7,000
Invest NI & Tourism	2	-	2	-	2	-
Employment & Skills	7,244	-	4,132	-	15,007	162
Student Support & Higher Education	41,023	70,307	35,244	70,307	35,333	60,278
Representation & Regulatory Services	2,596	-	3,747	-	3,357	-
EU Structural Funds - ERDF Support for Economic Development	1,067	-	2,775	-	721	-
EU Programmes	3,011	-	13,141	-	10,230	-
EU Community Initiatives	-	-	4,322	-	6,678	-
Total for RfR A:	* 57,756	** 76,371	66,145	84,307	79,335	67,440

* Amount that may be applied as accruing resources arising from recoveries of salaries; superannuation costs etc, of seconded staff; recoupment from other Government Departments/Agencies for various services provided by the Department; recoupment of costs in respect of processing mineral and petroleum licences; dead rent and royalties; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; rental income; European Union income in respect of European Investment for Growth & Jobs Programme and Interreg; fees received by Corporate Regulation, Insolvency Service, Consumer Affairs, loan interest in respect of Presbyterian Mutual Society, McManus Scholarship, the Redundancy Fund, BIS Higher Education Research Capital, NI Open University Funding, Interest Receivable on Student Loan and Recovery of Administration Costs.

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

Notional charges in Non-Budget

£'000

2016-17										2015-16	2014-15
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.											
Economic Development & Infrastructure											
3,536	-	-	3,536	-	3,536	-	-	3,738	3,548		
Invest NI & Tourism											
365	-	-	365	-	365	-	-	127	232		
Employment & Skills											
3,952	-	-	3,952	-	3,952	-	-	3,755	3,674		
Student Support & Higher Education											
483	-	-	483	-	483	-	-	422	425		
Representation and Regulatory Services											
259	-	-	259	-	259	-	-	143	154		
Total RfR A:	8,595	-	8,595	-	8,595	-	-	8,185	8,033		
Total Notional Charges:											
8,595	-	-	8,595	-	8,595	-	-	8,185	8,033		

Detail

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.			
Land & Property Services	36	24	6
Accommodation	4,610	3,851	3,840
Account NI	893	893	847
Shared services	1,550	2,094	1,966
NI Audit Office	167	138	151
Other	1,339	1,185	1,223
Total RfR A:	8,595	8,185	8,033
Total Notional Charges:	8,595	8,185	8,033

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Insolvency unclaimed dividends and economic rent	-	-	131	<i>131</i>	67	<i>67</i>
Invest Northern Ireland	-	-	-1,996	<i>96</i>	4	<i>50</i>
Minerals	-	-	5	<i>5</i>	4	<i>5</i>
Other	-	-	-	-	-	<i>2</i>
Student Loan interest receivable	-	-	-	-	2,917	-
Student Loan repayments	-	-	-	-	-	<i>263</i>
Total:	-	-	-1,860	<i>232</i>	2,992	<i>387</i>

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

£'000

1.	The provision sought for 2016-17 is 18.5% higher than the final net provision for 2015-16.	
2.	This Estimate includes grant-in-aid provision above £1million to the following:	
	Invest Northern Ireland	148,643
	Northern Ireland Tourist Board	24,520
	General Consumer Council for Northern Ireland	1,329
	Tourism Ireland Ltd	11,539
	InterTradelreland	2,549
	Labour Relations Agency	3,745
	Further Education Colleges	197,200
	Higher Education Colleges	4,493

Main Estimate

2016-17

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

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

DEPARTMENT OF EDUCATION

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.	2,268,788,000
RfR B:	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.	50,009,000
Total Net Resource Requirement		2,318,797,000
Net Cash Requirement		2,352,122,000

Amounts required in the year ending 31 March 2017 for use by the Department of Education on:

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

pre-school education, schools (including library and support services for schools and pupils), other related services; certain services for children, young people and families, and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

RfR B: 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:

the youth service, children's services, childcare services, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	2,268,788,000	1,011,344,000	1,257,444,000
RfR B:	50,009,000	22,579,000	27,430,000
Total Net Resource Requirement:	2,318,797,000	1,033,923,000	1,284,874,000
Net Cash Requirement:	2,352,122,000	1,043,408,000	1,308,714,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17						2015-16		2014-15	
		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.										
	21,483	133,950	2,128,562	2,283,995	15,207	2,268,788	20,253	-	2,247,431	2,080,497	
Departmental Expenditure in DEL:											
A-1:	Education Authority - Departmental Overheads										
	9,492	124,808	-	134,300	346	133,954	-	-	28,150	-	
	<i>Education and Library Boards - Departmental Overheads</i>										
	-	-	-	-	-	-	-	-	-	26,516	
A-2:	Non-Departmental Public Bodies - Departmental Overheads										
	801	20	-	821	-	821	-	-	764	777	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads										
	5,793	160	-	5,953	-	5,953	-	-	5,461	5,637	
A-4:	Centrally Financed Services										
	970	6,737	4,173	11,880	-	11,880	20,253	-	11,812	12,152	
A-5:	Early Years Services										
	151	50	26,502	26,703	-	26,703	-	-	27,497	29,480	
A-6:	Further Education and Student Support										
	-	-	-	-	14,861	-14,861	-	-	-13,909	-15,049	
Annually Managed Expenditure (AME):											
A-7:	Provisions										
	-	175	-	175	-	175	-	-	500	145	
A-8:	Impairments										
	-	2,000	-	2,000	-	2,000	-	-	3,000	-600	
Non-Budget:											
A-9:	Education Authority♥										
	-	-	1,664,248	1,664,248	-	1,664,248	-	-	1,745,248	1,600,321	
A-10:	Voluntary and Grant Maintained Integrated Schools										
	-	-	402,756	402,756	-	402,756	-	-	403,517	390,844	
A-11:	Council for the Curriculum, Examinations and Assessment♥										
	-	-	23,990	23,990	-	23,990	-	-	24,000	20,197	

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2016-17										2015-16	2014-15
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-12:	Council for Catholic Maintained Schools♥										
	-	-	3,770	3,770	-	3,770	-	-	4,228	3,753	
	<i>Staff Commission for Education and Library Boards♥</i>										
	-	-	-	-	-	-	-	-	-	243	
A-13:	General Teaching Council for Northern Ireland♥										
	-	-	81	81	-	81	-	-	70	55	
A-14:	Comhairle na Gaelscolaíochta (CnaG)♣										
	-	-	776	776	-	776	-	-	802	756	
A-15:	Northern Ireland Council for Integrated Education♣										
	-	-	700	700	-	700	-	-	700	683	
A-16:	Middletown Centre for Autism Limited♣										
	-	-	1,566	1,566	-	1,566	-	-	1,316	1,078	
A-17:	Notional Charges										
	4,276	-	-	4,276	-	4,276	-	-	4,275	3,509	
RfR B:	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.										
	1,320	289	48,400	50,009	-	50,009	-	-	50,717	42,447	
Departmental Expenditure in DEL:											
B-1:	Education Authority - Departmental Overheads										
	408	-	-	408	-	408	-	-	762	-	
	<i>Education and Library Boards - Departmental Overheads</i>										
	-	-	-	-	-	-	-	-	-	500	
B-2:	Youth Council for Northern Ireland - Departmental Overheads										
	93	-	-	93	-	93	-	-	106	113	
B-3:	Youth and Other Children's Services										
	229	289	-	518	-	518	-	-	7,243	2,405	
B-4:	Voluntary Bodies and Other Services supporting Community Relations										
	285	-	-	285	-	285	-	-	-	-	

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Non-Budget:											
B-5:	Education Authority♥										
	-	-	43,200	43,200	-	43,200	-	-	37,000	-	
	Education and Library Boards♥										
	-	-	-	-	-	-	-	-	-	34,048	
B-6:	Youth Council for Northern Ireland♥										
	-	-	5,200	5,200	-	5,200	-	-	5,300	5,116	
B-7:	Notional Charges										
	305	-	-	305	-	305	-	-	306	265	
Total:	22,803	134,239	2,176,962	2,334,004	15,207	2,318,797	20,253	-	2,298,148	2,122,944	

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	2,318,797	2,298,148	2,122,944
Capital Items			
Capital	20,253	9,049	2,033
Total net capital	20,253	9,049	2,033
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-2,172	-3,165	411
New provisions and adjustments to previous provisions	-175	-500	-145
Notional charges	-4,581	-4,581	-3,774
Movement in working capital	20,000	20,000	-15,421
Use of provisions	-	195	1,179
Total accruals to cash adjustments	13,072	11,949	-17,750
Net Cash Required	2,352,122	2,319,146	2,107,227

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	5,211	<i>5,211</i>	3,287	<i>3,037</i>
Total:	-	-	5,211	<i>5,211</i>	3,287	<i>3,037</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	21,169	23,327	20,679
Request for Resources B	1,320	1,456	1,156
Total Net Administration Costs	22,489	24,783	21,835
Net Programme Costs			
Request for Resources A	2,247,619	2,218,908	2,056,946
Request for Resources B	48,689	49,246	40,876
Total Net Programme Costs	2,296,308	2,268,154	2,097,822
NET OPERATING COST	2,318,797	2,292,937	2,119,657
NET RESOURCE REQUIREMENT	2,318,797	2,298,148	2,122,944
RESOURCE BUDGET	2,051,161	2,097,875	2,046,959

DE

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	2,318,797	2,298,148	2,122,944
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-5,211	-3,287
Net Operating Cost (Accounts)	2,318,797	2,292,937	2,119,657
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,150,868	-2,226,762	-2,060,868
Capital grants	-	-6,790	-2,701
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	5,211	3,115
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies ⁽¹⁾	1,883,232	2,033,279	1,987,756
Resource Budget	2,051,161	2,097,875	2,046,959
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,948,076	1,996,782	1,952,753
Annually Managed Expenditure (AME)	103,085	101,093	94,206

⁽¹⁾ 2016-17 & 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. 2014-15 includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	20,253	9,049	2,033
<i>Adjustments:</i>			
Capital expenditure of NDPBs or other bodies ⁽¹⁾	173,445	129,288	179,536
Capital Consolidated Fund Extra Receipts (CFERs)	-	-5,211	-3,115
Capital grants	-	6,790	2,701
Capital Budget	193,698	139,916	181,155
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	193,698	139,916	181,155
Annually Managed Expenditure (AME)	-	-	-

⁽¹⁾ 2016-17 & 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. 2014-15 includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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.						
Education Authority - Departmental Overheads	346	-	111	-	-	-
Education and Library Boards - Departmental Overheads	-	-	-	-	268	-
Centrally Financed Services	-	-	-	-	38	-
Further Education and Student Support	14,861	-	13,909	-	15,049	-
Total for RfR A:	*15,207	-	14,020	-	15,355	-

* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs, sundry income and income in respect of Further Education and Student Support.

Notional charges in Non-Budget

£'000

		2016-17						2015-16		2014-15	
		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
RfRA:	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.										
A-1:	Education Authority - Departmental Overheads	2,359	-	-	2,359	-	2,359	-	-	2,654	-
	<i>Education and Library Boards</i>	-	-	-	-	-	-	-	-	-	2,015
A-2:	Non-Departmental Public Bodies - Departmental Overheads	199	-	-	199	-	199	-	-	170	155
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	1,440	-	-	1,440	-	1,440	-	-	1,214	1,121
A-4:	Centrally Financed Services	241	-	-	241	-	241	-	-	202	187
A-5:	Early Years Services	37	-	-	37	-	37	-	-	35	31
		4,276	-	-	4,276	-	4,276	-	-	4,275	3,509
RfR B:	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.										
B-1:	Education Authority - Departmental Overheads	122	-	-	122	-	122	-	-	149	-
	<i>Education and Library Boards</i>	-	-	-	-	-	-	-	-	-	103
B-2:	Youth Council for Northern Ireland - Departmental Overheads	28	-	-	28	-	28	-	-	21	23

DE

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
B-3:	Youth and Other Children's Services										
	69	-	-	69	-	69	-	-	136	139	
B-4:	Voluntary Bodies and Other Services support Community Relations										
	86	-	-	86	-	86	-	-	-	-	
	305	-	-	305	-	305	-	-	306	265	
Total Notional Charges:	4,581	-	-	4,581	-	4,581	-	-	4,581	3,774	

Notional charges analysis**£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
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.			
Audit	86	99	81
Accommodation	1,625	1,574	1,299
ICT Services	1,386	1,363	1,126
Personnel Services	23	47	21
Professional Services	1,104	1,132	934
Miscellaneous	52	60	48
Total RfR A:	4,276	4,275	3,509
RfR B:			
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.			
Audit	4	5	4
Accommodation	128	126	111
ICT Services	110	109	96
Personnel Services	2	3	2
Professional Services	58	60	49
Miscellaneous	3	3	3
Total RfR B:	305	306	265
Total Notional Charges:	4,581	4,581	3,774

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education Authority	-	-	3,524	3,524	-	-
Education and Library Boards	-	-	-	-	2,187	1,934
Voluntary and Grant Maintained Integrated Schools	-	-	1,687	1,687	951	951
Departmental	-	-	-	-	149	152
Total:	-	-	5,211	5,211	3,287	3,037

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2016-17 is 0.9% higher than the final net provision for 2015-16.
2. The following function within RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:
A-10 Expenditure relating to maintenance grants to Voluntary Grammar Schools and Grant Maintained Integrated Schools. ■ 310,000
3. This Estimate includes grant-in-aid provision above £1million to the following:-

<u>RfR A</u>	
Education Authority	1,664,248
Voluntary and Grant Maintained Integrated Schools	402,756
Council for the Curriculum, Examinations and Assessment (CCEA)	23,990
Council for Catholic Maintained Schools (CCMS)	3,770
Middletown Centre for Autism Limited	1,566
<u>RfR B</u>	
Education Authority	43,200
Youth Council for Northern Ireland	5,200

Main Estimate 2016-17

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.

DES

DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

Part I

£

RfR A:	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	
	Net Resource Requirement	471,970,000
	Net Cash Requirement	171,778,000

Amounts required in the year ending 31 March 2017 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; 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:	471,970,000	239,123,000	232,847,000
Net Cash Requirement	171,778,000	77,297,000	94,481,000

Part II Subhead detail including resource to cash reconciliation**£'000**

2016-17								2015-16	2014-15	
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.									
-	725,000	-	725,000	253,030	471,970	-	-	531,384	580,743	
Annually Managed Expenditure (AME):										
A-1:	Pensions, Lump Sums, Gratuities and Premature Retirement Compensation									
-	725,000	-	725,000	251,233	473,767	-	-	533,406	582,741	
Non-Budget:										
A-2:	Premature Retirement Compensation – receipts									
-	-	-	-	1,797	-1,797	-	-	-2,022	-1,998	
Total:	-	725,000	-	725,000	253,030	471,970	-	-	531,384	580,743

Resource to Cash Reconciliation**£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Total Resources	471,970	531,384	580,743
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-725,000	-781,000	-791,964
Movement in working capital	11,000	12,000	-292
Use of provisions	413,808	409,388	381,164
Total accruals to cash adjustments	-300,192	-359,612	-411,092
Net Cash Required	171,778	171,772	169,651

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income not classified as accruing resources	-	-	-	-	46	<i>46</i>
Total:	-	-	-	-	46	<i>46</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Income			
Contributions receivable	246,233	242,594	207,259
Transfers in	5,000	5,000	1,964
Other income	1,797	2,022	1,998
Total Income	253,030	249,616	211,221
Expenditure			
Increase in scheme liabilities	315,000	351,000	321,964
Interest on scheme liabilities	410,000	430,000	470,000
Total Expenditure	725,000	781,000	791,964
NET OPERATING COST	471,970	531,384	580,743
NET RESOURCE REQUIREMENT	471,970	531,384	580,743
RESOURCE BUDGET	473,767	533,406	582,695

**Reconciliation of resource expenditure between estimates,
accounts and budgets****£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	471,970	531,384	580,743
Net Operating Costs (Accounts)	471,970	531,384	580,743
<i>Adjustments:</i>			
Voted resource expenditure outside the budget	1,797	2,022	1,998
Non-operating Consolidated Fund Extra Receipts	-	-	-46
Resource Budget	473,767	533,406	582,695
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	473,767	533,406	582,695

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	251,233	-	247,594	-	209,223	-
Premature Retirement Compensation – Receipts	1,797	-	2,022	-	1,998	-
Total for RfR A:	* 253,030	-	249,616	-	211,221	-

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

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other amounts collectable on behalf of the NI consolidated fund	-	-	-	-	46	46
Total:	-	-	-	-	46	46

Explanation of Accounting Officer responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2016-17 is 11.2% lower than the final net provision for 2015-16.

Main Estimate 2016-17

Department of
Finance

DoF

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

DEPARTMENT OF FINANCE

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	195,259,000
Net Cash Requirement	192,217,000

Amounts required in the year ending 31 March 2017 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 and Personnel policy including Public Sector Reform; Business Consultancy Services; the Central Procurement Directorate; and the Departmental Solicitor's Office; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under European Union structural fund programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; severance payments; and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	195,259,000	95,205,000	100,054,000
Net Cash Requirement	192,217,000	93,849,000	98,368,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17								2015-16	2014-15
		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										
	Departmental Expenditure in DEL:										
		194,497	89,894	1,169	285,560	90,301	195,259	33,697	-	211,756	197,194
A-1:	Finance and Personnel Policy										
		48,108	708	173	48,989	25,989	23,000	420	-	28,421	21,389
A-2:	NICS Shared Services										
		74,719	60	-	74,779	17,516	57,263	11,635	-	60,473	60,796
A-3:	Northern Ireland Statistics and Research Agency										
		1,271	22,994	-	24,265	14,975	9,290	850	-	11,508	9,543
A-4:	Land and Property Services										
		1,422	54,042	-	55,464	27,742	27,722	3,858	-	36,866	31,978
	<i>EU Peace Programmes</i>	-	-	-	-	-	-	-	-	132	234
	<i>EU Community Initiatives</i>	-	-	-	-	-	-	-	-	1,644	2,838
	<i>European Regional Development Fund</i>	-	-	-	-	-	-	-	-	502	226
A-5:	NICS Accommodation Services										
		68,522	23	-	68,545	4,079	64,466	16,934	-	59,643	68,691
	Annually Managed Expenditure (AME):										
A-6:	Provisions										
		-	2,678	-	2,678	-	2,678	-	-	5,698	300
A-7:	Depreciation and Impairment										
		-	9,389	-	9,389	-	9,389	-	-	5,160	-261
	Non-Budget:										
A-8:	Special EU Programmes Body♥										
		-	-	996	996	-	996	-	-	1,154	1,009
A-9:	Notional Charges										
		455	-	-	455	-	455	-	-	555	451
Total:		194,497	89,894	1,169	285,560	90,301	195,259	33,697	-	211,756	197,194

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	195,259	211,756	197,194
Capital Items			
Capital	33,697	33,330	53,543
Net operating accruing resources	-	-1,658	-652
Total Net Capital	33,697	31,672	52,891
Accruals to cash adjustments			
Depreciation	-43,774	-39,117	-32,444
New provisions and adjustments to previous provisions	-2,510	-5,540	-289
Notional charges	-455	-555	-451
Movement in working capital	10,000	10,000	-1,970
Use of provisions	-	369	1,593
Total accruals to cash adjustments	-36,739	-34,843	-33,561
Net Cash Required	192,217	208,585	216,524

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as Accruing Resources	-	-	166	<i>166</i>	153	<i>153</i>
Non-operating income - excess accruing resources	-	-	-	-	65	<i>65</i>
Total:	-	-	166	<i>166</i>	218	<i>218</i>

DoF

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	145,793	150,689	151,126
Total Net Administration Costs	145,793	150,689	151,126
Net Programme Costs			
Request for Resources A	49,466	60,901	46,137
Total Net Programme Costs	49,466	60,901	46,137
NET OPERATING COST	195,259	211,590	197,263
NET RESOURCE REQUIREMENT	195,259	211,756	197,194
RESOURCE BUDGET	186,489	204,296	186,739

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	195,259	211,756	197,194
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-166	-153
EU Exchange Movement	-	-	222
Net Operating Costs (Accounts)	195,259	211,590	197,263
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,451	-1,709	-1,460
Consolidated Fund Extra Receipts (CFERs) in the FSCNE but not in Budget	-	118	108
EU Exchange Movement	-	-	-222
Capital Grants	-	1,880	-1,668
<i>Adjustments to include:</i>			
Income in respect of the Cost of rate collection	-8,800	-9,069	-8,748
Full resource consumption of NDPBs or other bodies	1,481	1,486	1,466
Resource Budget	186,489	204,296	186,739
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	174,222	193,647	188,153
Annually Managed Expenditure (AME)	12,267	10,649	-1,414

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	33,697	31,672	52,891
<i>Adjustments to include:</i>			
Capital Grants	-	-1,880	1,668
Capital expenditure of NDPBs and other bodies	25	20	15
Capital Budget	33,722	29,812	54,574
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	33,722	29,812	54,574
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility						
Finance and Personnel Policy	25,989	-	26,266	78	24,713	10
NICS Shared Services	17,516	-	20,355	10	16,475	110
Northern Ireland Statistics and Research Agency	14,975	-	16,330	-	16,641	2
Land and Property Services	27,742	-	28,135	-	28,520	112
EU Peace Programmes	-	-	531	-	702	-
EU Community Initiatives	-	-	5,032	-	8,510	-
NICS Accommodation Services	4,079	-	5,306	1,570	5,360	418
Total for RfR A:	*90,301	-	101,955	1,658	100,921	652

* Amount that may be applied as accruing resources arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; income from Central Procurement Directorate services; charges levied by Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges.

Notional Charges in Non-Budget

£'000

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
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.											
Administration											
455	-	-	455	-	455	-	-	555	451		
Total RfR A:	455	-	-	455	-	455	-	-	555	451	
Total Notional Charges:	455	-	-	455	-	455	-	-	555	451	

Detail

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
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			
Audit	170	220	224
Miscellaneous	285	335	227
Total RfR A:	455	555	451
Total Notional Charges:	455	555	451

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Funding	-	-	60	<i>60</i>	-	-
Miscellaneous	-	-	106	<i>106</i>	218	<i>218</i>
Total:	-	-	166	<i>166</i>	218	<i>218</i>

Explanation of Accounting Officer responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2016-17 is 7.8% lower than the final net provision for 2015-16.

Main Estimate 2016-17

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).

DEPARTMENT OF FINANCE - SUPERANNUATION AND OTHER ALLOWANCES

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), [CSIB(NI)].

Net Resource Requirement 479,823,000

Net Cash Requirement 84,233,000

Amounts required in the year ending 31 March 2017 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), [CSIB(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 CSCS(NI) and the CSIB(NI) schemes 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	479,823,000	257,821,000	222,002,000
Net Cash Requirement	84,233,000	81,000,000	3,233,000

Part II Subhead detail including resource to cash reconciliation**£'000**

2016-17								2015-16	2014-15	
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 Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].									
-	713,601	-	713,601	233,778	479,823	-	-	572,936	489,577	
Departmental Expenditure in DEL:										
A-1:	Redundancy and Early Retirement Costs									
-	5,229	-	5,229	5,229	-	-	-	-	-	
Annually Managed Expenditure (AME):										
A-2:	Pensions, Lump Sum and Gratuities									
-	708,372	-	708,372	228,549	479,823	-	-	572,936	489,577	
Total:	-	713,601	-	713,601	233,778	479,823	-	-	572,936	489,577

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Total Resources	479,823	527,936	489,577
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-708,372	-815,654	-714,875
Movement in working capital	-	85,618	1,542
Use of provisions	312,782	337,100	295,992
Additional cash requirement for 2004-05 excess vote	-	-	6,974
Total accruals to cash adjustments	-395,590	-392,936	-410,367
Net Cash Required	84,233	180,000	79,210

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Income			
Contributions receivable	226,549	240,400	220,895
Transfers in	2,000	2,254	3,652
Other income	-	64	751
Total Income	228,549	242,718	225,298
Expenditure			
Increase in scheme liabilities	286,974	405,654	294,875
Interest on scheme liabilities	421,398	410,000	420,000
Total Expenditure	708,372	815,654	714,875
NET OPERATING COST	479,823	572,936	489,577
NET RESOURCE REQUIREMENT	479,823	572,936	489,577
RESOURCE BUDGET	479,823	572,936	489,577

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	479,823	572,936	489,577
Net Operating Costs (Accounts)	479,823	572,936	489,577
Resource Budget	479,823	572,936	489,577
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	479,823	572,936	489,577

DoF-S

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].						
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	5,229	-	140,000	-	8,272	-
Pensions, lump sums and gratuities	228,549	-	242,718	-	225,298	-
Total for RfR A:	* 233,778	-	382,718	-	233,570	-

- * Amount that may be applied as accruing resources arising from receipts of superannuation contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums, refunds of superannuation payments and repayment of taxation paid on behalf of scheme members; and recovery of payments made in respect of those covered by the CSCS(NI) and the CSIB(NI) schemes.

Explanation of Accounting Officer responsibilities

The Department of Finance has appointed the Permanent Head of the Department , Mr David Sterling, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate in respect of the Northern Ireland Civil Service Pension Arrangements.

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 2016-17 is 16.3% lower than the final net provision for 2015-16.

Main Estimate

2016-17

Department
of Health

DEPARTMENT OF HEALTH

Introduction

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

DEPARTMENT OF HEALTH

Part I

	£
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.	4,644,947,000
RfR B: Providing effective fire fighting, rescue and fire safety services.	91,352,000
Total Net Resource Requirement	4,736,299,000
Net Cash Requirement	4,708,091,000

Amounts required in the year ending 31 March 2017 for use by the Department of Health on:

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

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

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

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

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	4,644,947,000	2,094,147,000	2,550,800,000
RfR B:	91,352,000	41,620,000	49,732,000
Total Net Resource Requirement	4,736,299,000	2,135,767,000	2,600,532,000
Net Cash Requirement	4,708,091,000	2,133,188,000	2,574,903,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17								2015-16	2014-15
		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 high quality health and social care services and promoting good health and wellbeing.										
		37,231	1,176,812	3,977,184	5,191,227	546,280	4,644,947	14,000	130	4,648,220	4,335,370
	Departmental Expenditure in DEL:										
A-1:	Hospital and Paramedic Services	1,902	134,350	2,833	139,085	24,727	114,358	-	-	111,268	35,533
A-2:	Social Care Services	5,980	35,096	6,236	47,312	-	47,312	-	-	58,254	51,091
A-3:	Family Health Service - General Medical Services	409	250,888	-	251,297	10	251,287	12,000	130	251,635	238,976
A-4:	Family Health Service - Pharmaceutical Services	192	479,577	-	479,769	-	479,769	-	-	479,769	466,723
A-5:	Family Health Service - Dental Services	98	126,478	-	126,576	21,873	104,703	-	-	104,703	104,688
A-6:	Family Health Service - Ophthalmic Services	98	22,287	-	22,385	-	22,385	-	-	22,385	22,514
A-7:	Health Support Services	22,657	51,051	-	73,708	2,675	71,033	2,000	-	67,409	107,149
A-8:	Public Health Services	34	58,910	4,600	63,544	1,243	62,301	-	-	64,021	59,988
	Annually Managed Expenditure (AME):										
A-9:	Provisions	-	17,547	-	17,547	-	17,547	-	-	14,338	12,824
A-10:	Social Care Depreciation and Impairments	-	628	-	628	-	628	-	-	706	725
	Non-Budget:										
A-11:	Health Service Contributions	-	-	-	-	495,752	-495,752	-	-	-495,752	-464,783
A-12:	Health and Social Care Trusts ♥	-	-	3,889,371	3,889,371	-	3,889,371	-	-	3,889,371	3,624,745

		2016-17								2015-16	2014-15
		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:	Business Services Organisation ♥	-	-	37,966	37,966	-	37,966	-	-	37,966	35,150
A-14:	Northern Ireland Blood Transfusion Service ♥	-	-	96	96	-	96	-	-	96	132
A-15:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,441	4,441	-	4,441	-	-	4,441	4,261
A-16:	Northern Ireland Medical and Dental Training Agency ♥	-	-	15,751	15,751	-	15,751	-	-	15,751	14,746
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	1,409	1,409	-	1,409	-	-	1,409	1,301
A-18:	Northern Ireland Social Care Council ♥	-	-	3,151	3,151	-	3,151	-	-	3,151	2,769
A-19:	Patient and Client Council ♥	-	-	1,640	1,640	-	1,640	-	-	1,640	1,851
A-20:	Regulation and Quality Improvement Authority ♥	-	-	7,566	7,566	-	7,566	-	-	7,566	7,040
A-21:	Food Safety Promotion Board ♥	-	-	1,792	1,792	-	1,792	-	-	1,900	2,105
A-22:	Institute of Public Health in Ireland ♣	-	-	332	332	-	332	-	-	332	324
A-23:	Notional Charges	5,861	-	-	5,861	-	5,861	-	-	5,861	5,518
RfR B:	Providing effective fire fighting, rescue and fire safety services.	186	20	91,146	91,352	-	91,352	-	-	92,488	87,944
Departmental Expenditure in DEL:											
B-1:	Fire, Rescue and Fire Safety Services	186	20	-	206	-	206	-	-	342	522
Non-Budget:											
B-2:	Northern Ireland Fire and Rescue Service ♥	-	-	91,146	91,146	-	91,146	-	-	92,146	87,422
Total:		37,417	1,176,832	4,068,330	5,282,579	546,280	4,736,299	14,000	130	4,740,708	4,423,314

Resource to Cash Reconciliation	£'000		
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	4,736,299	4,740,708	4,423,314
Capital Items			
Capital	14,000	12,490	3,061
Non-operating accruing resources	-130	-137	-433
Total net capital	13,870	12,353	2,628
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-4,386	-6,426	-5,793
New provisions and adjustments to previous provisions	-17,547	-14,338	-12,824
Notional charges	-5,861	-5,861	-5,518
Movement in working capital	-14,284	2,000	-14,284
Use of provisions	-	6,541	10,434
Total accruals to cash adjustments	-42,078	-18,084	-27,985
Net Cash Required	4,708,091	4,734,977	4,397,957

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	151	<i>178</i>
Total:	-	-	-	-	151	<i>178</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	36,865	35,824	33,975
Request for Resources B	186	186	171
Total Net Administration Costs	37,051	36,010	34,146
Net Programme Costs			
Request for Resources A	4,608,082	4,612,396	4,301,244
Request for Resources B	91,166	92,302	87,773
Total Net Programme Costs	4,699,248	4,704,698	4,389,017
NET OPERATING COST	4,736,299	4,740,708	4,423,163
NET RESOURCE REQUIREMENT	4,736,299	4,740,708	4,423,314
RESOURCE BUDGET	5,176,984	5,062,588	4,907,957

DoH

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	4,736,299	4,740,708	4,423,314
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-151
Net Operating Cost (Accounts)	4,736,299	4,740,708	4,423,163
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3,564,770	-3,565,878	-3,322,581
Capital grants	-4,600	-4,777	-4,728
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	4,010,055	3,892,535	3,812,103
Resource Budget	5,176,984	5,062,588	4,907,957
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	4,988,086	4,949,993	4,742,908
Annually Managed Expenditure (AME)	188,898	112,595	165,049

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	13,870	12,353	2,628
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	223,630	205,795	222,862
Capital grants	4,600	4,777	4,728
Capital Budget	242,100	222,925	230,218
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	242,100	220,485	230,218
Annually Managed Expenditure (AME)	-	2,440	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.						
Hospital and Paramedic Services	24,727	-	25,041	-	429	433
Social Care Services	-	-	2,764	-	1,209	-
Family Health Service - General Medical Services	10	130	10	137	-	-
Family Health Service - Dental Services	21,873	-	21,873	-	20,961	-
Health Support Services	2,675	-	4,575	-	32,116	-
Public Health Services	1,243	-	1,485	-	1,482	-
Health Service Contributions	495,752	-	495,752	-	464,783	-
Total for RfR A:	* 546,280	** 130	551,500	137	520,980	433

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

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

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

2016-17										2015-16	2014-15
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 high quality health and social care services and promoting good health and wellbeing.											
Hospital and Paramedic Services											
355	-	-	355	-	355	-	-	353	335		
Social Care Services											
1,117	-	-	1,117	-	1,117	-	-	1,121	1,052		
Family Health Service - General Medical Services											
76	-	-	76	-	76	-	-	78	72		
Family Health Service - Pharmaceutical Services											
36	-	-	36	-	36	-	-	35	34		
Family Health Service - Dental Services											
18	-	-	18	-	18	-	-	19	17		
Family Health Service - Ophthalmic Services											
18	-	-	18	-	18	-	-	19	17		
Health Support Services											
4,235	-	-	4,235	-	4,235	-	-	4,228	3,985		
Public Health Services											
6	-	-	6	-	6	-	-	8	6		
Total RfR A:	5,861	-	5,861	-	5,861	-	-	5,861	5,518		
Total Notional Charges:											
5,861	-	-	5,861	-	5,861	-	-	5,861	5,518		

Notional charges analysis**£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.			
Accommodation	3,100	3,100	2,830
Shared services	2,600	2,600	2,464
Audit	110	110	174
Other	51	51	50
Total RfR A:	5,861	5,861	5,518
Total Notional Charges:	5,861	5,861	5,518

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	151	<i>178</i>
Total:	-	-	-	-	151	<i>178</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 the Department's Estimate.

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

Notes to the Estimate:

£'000

1.	The provision sought for 2016-17 is 0.1% lower than the final net provision for 2015-16.	
2.	This Estimate includes grant-in-aid provision above £1million to the following:	
	<u>RfR A</u>	
	Health and Social Care Trusts	3,889,371
	Business Services Organisation	37,966
	Northern Ireland Guardian Ad Litem Agency	4,441
	Northern Ireland Medical and Dental Training Agency	15,751
	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,409
	Northern Ireland Social Care Council	3,151
	Patient and Client Council	1,640
	Regulation and Quality Improvement Authority	7,566
	Food Safety Promotion Board	1,792
	<u>RfR B</u>	
	Northern Ireland Fire and Rescue Service	91,146

Main Estimate 2016-17

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.

DEPARTMENT OF HEALTH - 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

833,655,000

Net Cash Requirement

-

Amounts required in the year ending 31 March 2017 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 and associated non-cash items.

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

DoH-HSCPS

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	833,655,000	413,591,000	420,064,000
Net Cash Requirement	-	-	-

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15	
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.									
	- 1,289,700		- 1,289,700	456,045	833,655	-	-	919,090	883,226	
Annually Managed Expenditure (AME):										
A-1:	Health and Social Care Pension Scheme									
	- 1,289,700		- 1,289,700	456,045	833,655	-	-	919,090	883,226	
Total:	- 1,289,700		- 1,289,700	456,045	833,655	-	-	919,090	883,226	

Resource to Cash Reconciliation

£'000

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
Net Total Resources	833,655	919,090	883,226
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-1,289,700	-1,368,431	-1,269,630
Movement in working capital	25,182	20,000	25,182
Use of provisions	411,980	392,980	358,759
Excess cash surrenderable to the Consolidated Fund	18,883	36,361	2,463
Total accruals to cash adjustments	-833,655	-919,090	-883,226
Net Cash Required	-	-	-

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	2,979	31,296
Excess cash receipts surrenderable to the Consolidated Fund	-	<i>18,883</i>	-	<i>36,361</i>	-	<i>2,463</i>
Total:	-	<i>18,883</i>	-	<i>36,361</i>	2,979	<i>33,759</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Income			
Contributions receivable	447,335	440,731	381,494
Transfers in	8,700	8,600	8,437
Other income	10	10	4
Total Income	456,045	449,341	389,935
Expenditure			
Increase in scheme liabilities	678,300	721,900	609,630
Interest on scheme liabilities	611,400	646,531	660,000
Other expenditure	-	-	552
Total Expenditure	1,289,700	1,368,431	1,270,182
NET OPERATING COST	833,655	919,090	880,247
NET RESOURCE REQUIREMENT	833,655	919,090	883,226
RESOURCE BUDGET	833,655	919,090	880,247

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	833,655	919,090	883,226
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-2,979
Net Operating Costs (Accounts)	833,655	919,090	880,247
Resource Budget	833,655	919,090	880,247
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	833,655	919,090	880,247

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing a pension scheme for persons employed in health and social care.						
Pension contributions receivable	447,335	-	440,731	-	378,515	-
Transfer values	8,700	-	8,600	-	8,437	-
Other income	10	-	10	-	4	-
Total for RfR A:	*456,045	-	449,341	-	386,956	-

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

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess accruing resources	-	-	-	-	2,979	31,296
Excess cash receipts	-	<i>18,883</i>	-	<i>36,361</i>	-	<i>2,463</i>
Total:	-	<i>18,883</i>	-	<i>36,361</i>	2,979	<i>33,759</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 the Estimate for the Health and Social Care Pension Scheme.

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

Note to the Estimate:

1. The provision sought for 2016-17 is 9.3% lower than the final net provision for 2015-16.

Main Estimate 2016-17

Department
for Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. In support of the Department for Infrastructure's aim of improving the quality of life for everyone in Northern Ireland, this Estimate provides for expenditure on the provision, maintenance and enhancement of a range of essential infrastructure services as well as shaping the region's long term strategic development.
2. Request for Resources A of the Estimate provides for expenditure to support the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region. Provision is also made for associated administration costs.
3. Request for Resources B of the Estimate provides for expenditure to contribute to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services and reducing the risk of flooding. Provision is also made for associated administration costs.
4. Symbols are explained in the guide at the front of this volume.

DEPARTMENT FOR INFRASTRUCTURE

Part I

	£
RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.	567,911,000
RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services and reducing the risk of flooding.	216,271,000
Total Net Resource Requirement	784,182,000
Net Cash Requirement	783,698,000

Amounts required in the year ending 31 March 2017 for use by the Department for Infrastructure on:

RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.

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; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; road safety services; driver licensing, driver and vehicle testing, transport licensing and enforcement; issue of Commercial Bus Service Permits; 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, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; planning services, support for regional planning, transport planning and visioning; sustainable transport; Active School Travel programme; Ultra Low Emission Vehicle strategies; energy matters; 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; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payments under European Union Programmes; repayment of loans, consultants' and other fees; administration costs; severance payments; the management and disposal of legacy sites; related services including services to other departments; and associated non-cash items.

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

payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited; costs associated with the shareholder and water, flooding, drainage and reservoirs policy functions; consultants' and other fees; administration costs; severance payments; computer hardware and software; office machinery; payments under European Union Programmes 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:	567,911,000	323,743,000	244,168,000
RfR B:	216,271,000	199,728,000	16,543,000
Total Net Resource Requirement	784,182,000	523,471,000	260,711,000
Net Cash Requirement	783,698,000	528,983,000	254,715,000

Part II Subhead detail including resource to cash reconciliation**£'000**

		2016-17								2015-16 Provision	2014-15 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 economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.										
		99,422	414,539	75,130	589,091	21,180	567,911	187,050	-	617,929	524,998
	Departmental Expenditure in DEL:										
A-1:	Roads										
		59,122	141,012	-	200,134	16,354	183,780	138,000	-	226,382	171,094
A-2:	Rivers										
		146	16,023	200	16,369	210	16,159	8,400	-	19,928	15,770
A-3:	Road Safety Services										
		6,693	5,227	100	12,020	3,091	8,929	-	-	11,425	10,180
A-4:	Driver and Vehicle Agency										
		-	3,108	1,700	4,808	759	4,049	-	-	7,636	2,078
A-5:	Ferry Services, Air and Sea Ports										
		-	641	1,093	1,734	511	1,223	2,100	-	756	627
A-6:	Railway Services										
		-	32,052	68,317	100,369	-	100,369	-	-	65,280	53,832
A-7:	Road Passenger Services										
		5,849	37,672	-	43,521	-	43,521	17,000	-	52,008	62,657
A-8:	Inland Waterways										
		217	378	80	675	-	675	-	-	631	688
A-9:	Planning and Policy										
		1,803	4,072	90	5,965	200	5,765	-	-	10,085	11,871
A-10:	Reinvestment & Reform										
		-	492	-	492	-	492	550	-	261	-44
	<i>EU Interreg</i>										
		-	-	-	-	-	-	-	-	2,726	771
A-11:	Central Policy and Other Services										
		5,144	314	-	5,458	55	5,403	-	-	5,190	5,466

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Annually Managed Expenditure (AME):											
A-12	Depreciation and Impairment Costs										
	1,200	167,148	-	168,348	-	168,348	-	-	185,188	157,745	
A-13	Provisions										
	300	6,400	-	6,700	-	6,700	21,000	-	8,938	7,490	
Non-Budget:											
A-14	Waterways Ireland										
	-	-	3,550	3,550	-	3,550	-	-	3,467	2,939	
A-15	Notional Charges										
	18,948	-	-	18,948	-	18,948	-	-	18,028	21,834	
RfR B:	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services and reducing the risk of flooding.										
	1,073	285,360	100	286,533	70,262	216,271	45,000	-	214,128	212,168	
Departmental Expenditure in DEL:											
B-1:	Water Policy and Other Services										
	1,073	60	-	1,133	-	1,133	-	-	1,254	1,060	
Non-Budget:											
B-2:	Northern Ireland Water Limited †										
	-	285,300	100	285,400	70,262	215,138	45,000	-	212,874	211,108	
Total:	100,495	699,899	75,230	875,624	91,442	784,182	232,050	-	832,057	737,166	

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	784,182	832,057	737,166
Capital Items			
Capital	232,050	202,217	271,840
Non-operating accruing resources	-	-47,143	-1,204
Total net capital	232,050	155,074	270,636
Accruals to cash adjustments			
Depreciation	-209,914	-203,981	-177,918
New provisions and adjustments to previous provisions (Capital)	-21,000	-3,500	-9,963
New provisions and adjustments to previous provisions (Revenue)	-6,700	-8,938	-7,492
Notional charges	-18,948	-18,028	-21,834
Movement in working capital	22,584	51,174	-2,639
Use of provisions	1,444	23,328	12,138
Total accruals to cash adjustments	-232,534	-159,945	-207,708
Net Cash Required	783,698	827,186	800,094

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-132	-132	-1,178	-1,178
Non-operating income and receipts which is not classified as accruing resources	-	-	-	-	-972	-972
Total:	-	-	-132	-132	-2,150	-2,150

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	97,237	110,039	109,348
Request for Resources B	1,073	1,250	1,030
Total Net Administration Costs	98,310	111,289	110,378
Net Programme Costs			
Request for Resources A	472,174	510,803	413,081
Request for Resources B	215,198	212,874	211,108
Total Net Programme Costs	687,372	723,677	624,189
NET OPERATING COST	785,682	834,966	734,567
NET RESOURCE REQUIREMENT	784,182	832,057	737,166
RESOURCE BUDGET	682,315	694,036	657,640

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	784,182	832,057	737,166
<i>Adjustments to include:</i>			
Non-voted expenditure in the SoCNE	1,500	3,041	-449
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-132	-2,150
Net Operating Cost (Accounts)	785,682	834,966	734,567
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) that are Capital	-	-	972
Voted resource expenditure outside the budget	-237,636	-234,369	-235,881
Capital grants	-69,847	-84,482	-27,602
<i>Adjustments to include:</i>			
Full resource consumption of Northern Ireland Water Limited & Waterways Ireland	205,616	180,962	185,135
Other adjustments	-1,500	-3,041	449
	682,315	694,036	657,640
Resource Budget			
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	483,580	508,349	479,758
Annually Managed Expenditure (AME)	198,735	185,687	177,882

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	232,050	155,074	270,636
<i>Adjustments to remove:</i>			
Voted - Non Budget Capital	-45,000	-46,000	-36,000
Other adjustments	1,500	3,041	-449
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) that are Capital	-	-	-972
Capital expenditure of Northern Ireland Water Limited & Waterways Ireland	146,700	139,900	154,673
Capital grants	69,847	84,482	27,602
Capital Budget	405,097	336,497	415,490
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	384,097	342,867	410,290
Annually Managed Expenditure (AME)	21,000	-6,370	5,200

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.						
Roads	16,354	-	17,403	47,128	33,252	1,120
Rivers	210	-	445	15	503	84
Road Safety Services	3,091	-	3,012	-	3,676	-
Driver and Vehicle Agency	759	-	920	-	758	-
Ferry services, air and sea ports	511	-	900	-	995	-
Railway services	-	-	5,240	-	1,800	-
Road passenger services	-	-	1,608	-	2,574	-
Planning and Policy	200	-	420	-	13,837	-
Reinvestment & Reform	-	-	160	-	162	-
EU Interreg	-	-	8,177	-	2,314	-
Central Policy and other services	55	-	40	-	33	-
Total for RfR A:	* 21,180	-	38,325	47,143	59,904	1,204

* Amount that may be applied as accruing resources arising from receipts for services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; receipts from car parking charges, income in respect of Decriminalised Parking Enforcement; income in respect of the enforcement of moving traffic offences, issue of Commercial Bus Roads Transport Service Permits; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; receipts from private street inspections; developers' contributions; receipts in respect of various goods and services provided by Rivers Agency; receipts in respect of leases held by Rivers Agency; sale of other assets; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; dividend and loan interest on the investment in the trading fund function of DVA and other services provided; receipts from ferry charges for carriage of passengers and vehicles; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel programme; charges in respect of the use of waterways; planning applications (appeals), property certifications, compensation; income from tourism and events held in Crumlin Road Gaol; European Union (EU) income and other miscellaneous receipts.

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

Northern Ireland Water Limited	70,262	-	71,251	-	68,855	-
Total for RfR A:	* 70,262	-	71,251	-	68,855	-

* Amount that may be applied as accruing resources arising from receipts of dividend and loan interest from Northern Ireland Water and European Union (EU) income.

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

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.											
Services from Other Departments											
18,948	-	-	18,948	-	18,948	-	-	18,028	21,834		
18,948	-	-	18,948	-	18,948	-	-	18,028	21,834		
Total Notional Charges:											
18,948	-	-	18,948	-	18,948	-	-	18,028	21,834		

Detail

2016-17										2015-16	2014-15
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: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, improving road safety, reducing the risk of flooding and shaping the long-term future of the region.											
Accommodation											
5,441	-	-	5,441	-	5,441	-	-	7,575	7,399		
Land Valuation											
562	-	-	562	-	562	-	-	546	451		
Audit											
211	-	-	211	-	211	-	-	196	106		
Departmental Solicitors Office											
221	-	-	221	-	221	-	-	216	201		
Enterprise Shared Services Centre											
4,935	-	-	4,935	-	4,935	-	-	5,145	3,727		
Roads Service (Planning)											
-	-	-	-	-	-	-	-	-	3,176		
Account NI											
3,153	-	-	3,153	-	3,153	-	-	3,131	2,422		
Centre for Applied Learning											
59	-	-	59	-	59	-	-	57	59		
Records NI											
518	-	-	518	-	518	-	-	505	453		
Miscellaneous											
3,848	-	-	3,848	-	3,848	-	-	657	3,840		
Total RfR A:	18,948	-	18,948	-	18,948	-	-	18,028	21,834		
Total Notional Charges:											
18,948	-	-	18,948	-	18,948	-	-	18,028	21,834		

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Roads	-	-	-114	<i>-114</i>	-1,313	<i>-1,313</i>
Core	-	-	-14	<i>-14</i>	-836	<i>-836</i>
Crumlin Road Gaol	-	-	-4	<i>-4</i>	-1	<i>-1</i>
Total:	-	-	-132	<i>-132</i>	-2,150	<i>-2,150</i>

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

£'000

- | | | |
|----|--|---------|
| 1. | The provision sought for 2016-17 is 5.8% lower than the final net provision for 2015-16. | |
| 2. | RfR A contains provision sought under the sole authority of Part I of the Estimate and the confirming Budget Act as follows: | |
| | Northern Ireland Plugged in Places ■ | 15 |
| 3. | This estimate includes grant-in-aid provision above £1 million to the following: | |
| | <u>RfR A</u> | |
| | Waterways Ireland | 3,550 |
| | <u>RfR B</u> | |
| | Northern Ireland Water Limited | 215,138 |

Main Estimate 2016-17

Department of
Justice

DEPARTMENT OF JUSTICE

Introduction

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

DEPARTMENT OF JUSTICE

Part I

£

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

Net Resource Requirement	1,446,871,000
Net Cash Requirement	1,315,979,000

Amounts required in the year ending 31 March 2017 for use by the Department of Justice on:

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

policy development and service improvement; Access to Justice services; forensic science services; services related to crime and public protection; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing, and police pensions; historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; payment of police reservist gratuities; 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 Judicial Appointments Ombudsman; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; administration costs; settlement of equal pay claims, severance pay, pension scheme payments, 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	1,446,871,000	601,118,000	845,753,000
Net Cash Requirement	1,315,979,000	643,357,000	672,622,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17										2015-16	2014-15
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:	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.										
	59,928	453,577	977,925	1,491,430	44,559	1,446,871	30,769	-	1,338,108	1,259,282	
Departmental Expenditure in DEL:											
A-1:	Forensic Science Northern Ireland ♥										
	-	11,909	-	11,909	9,840	2,069	843	-	2,847	1,271	
A-2:	Access to Justice Directorate										
	13,794	11,321	176	25,291	256	25,035	2,718	-	16,787	18,879	
A-3:	Compensation Services										
	-	15,747	-	15,747	100	15,647	790	-	2,774	2,924	
A-4:	Safer Communities Directorate										
	14,566	17,350	4,415	36,331	2,787	33,544	2,718	-	32,571	27,061	
A-5:	Northern Ireland Prison Service ♥										
	13,873	94,429	1,433	109,735	2,825	106,910	16,983	-	113,612	111,920	
A-6:	Youth Justice Agency ♥										
	-	16,987	100	17,087	41	17,046	150	-	19,419	15,973	
A-7:	Northern Ireland Courts & Tribunals Service ♥										
	7,147	57,016	-	64,163	25,710	38,453	1,827	-	45,133	40,006	
A-8:	*Legal Services Agency Northern Ireland ♥										
	-	96,591	232	96,823	3,000	93,823	4,740	-	4,309	6,348	
Annually Managed Expenditure (AME):											
<i>Safer Communities Directorate</i>											
	-	-	-	-	-	-	-	-	-	-1	
A-9:	Northern Ireland Prison Service										
	-	13,909	-	13,909	-	13,909	-	-	10,579	990	
A-10:	Youth Justice Agency										
	-	150	-	150	-	150	-	-	12,278	2,337	
A-11:	Access to Justice Directorate										
	-	1,203	-	1,203	-	1,203	-	-	14,865	6,839	
A-12:	Compensation Services										
	-	14,400	-	14,400	-	14,400	-	-	15,062	12,360	

2016-17										2015-16	2014-15
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
A-13:	Northern Ireland Courts & Tribunals Service										
-	545	-	545	-	545	-	-	1,409	621		
A-14:	Legal Services Agency Northern Ireland										
-	102,000	-	102,000	-	102,000	-	-	102,000	102,153		
A-15:	Forensic Science Northern Ireland										
-	20	-	20	-	20	-	-	-	30		
Non-Budget:											
A-16:	Police Service of Northern Ireland ♥										
-	-	790,494	790,494	-	790,494	-	-	770,417	745,663		
A-17:	Police Pensions ♥										
-	-	145,515	145,515	-	145,515	-	-	125,776	119,837		
A-18:	Police Ombudsman for Northern Ireland ♥										
-	-	8,557	8,557	-	8,557	-	-	8,645	8,781		
A-19:	Northern Ireland Policing Board ♥										
-	-	6,177	6,177	-	6,177	-	-	6,198	6,754		
A-20:	Probation Board for Northern Ireland ♥										
-	-	16,258	16,258	-	16,258	-	-	17,554	16,918		
A-21:	Criminal Justice Inspection Northern Ireland ♥										
-	-	1,132	1,132	-	1,132	-	-	1,288	1,090		
A-22:	RUC George Cross Foundation ♥										
-	-	133	133	-	133	-	-	467	162		
A-23:	Northern Ireland Police Fund ♥										
-	-	1,485	1,485	-	1,485	-	-	1,531	1,627		
A-24:	Police Rehabilitation and Retraining Trust ♥										
-	-	1,818	1,818	-	1,818	-	-	1,771	1,700		
A-25:	Notional Charges										
10,548	-	-	10,548	-	10,548	-	-	10,816	7,039		
Total:	59,928	453,577	977,925	1,491,430	44,559	1,446,871	30,769	-	1,338,108	1,259,282	

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

Resource to Cash Reconciliation	£'000		
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Total Resources	1,446,871	1,338,108	1,259,282
Capital Items			
Capital	30,769	19,855	24,186
Non-operating accruing resources	-	-2,109	-175
Total net capital	30,769	17,746	24,011
Accruals to cash adjustments			
Other notional charges	-264	-282	-252
Depreciation, impairments and revaluations	-48,212	-30,525	-21,150
New provisions and adjustments to previous provisions	-127,677	-154,643	-126,573
Notional charges	-10,548	-10,816	-7,039
Other non-cash items	-5	-5	-59
Movement in working capital	25,000	40,642	-5,663
Use of provisions	45	120,349	131,570
Total accruals to cash adjustments	-161,661	-35,280	-29,166
Net Cash Required	1,315,979	1,320,574	1,254,127

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	1	1
Non-operating income not classified as accruing resources	-	-	-	-	57	71
Operating income and receipts - excess accruing resources	-	-	-	-	6	6
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	4,442	<i>4,442</i>
Asset Recovery Incentivisation Scheme	-	-	3,000	<i>3,000</i>	3,132	<i>3,132</i>
Total:	8,000	<i>8,000</i>	11,000	<i>11,000</i>	7,638	<i>7,652</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	59,347	54,316	42,609
Total Net Administration Costs	59,347	54,316	42,609
Net Programme Costs			
Request for Resources A	1,395,753	1,291,972	1,224,714
Total Net Programme Costs	1,395,753	1,291,972	1,224,714
NET OPERATING COST	1,455,100	1,346,288	1,267,323
NET RESOURCE REQUIREMENT	1,446,871	1,338,108	1,259,282
RESOURCE BUDGET	1,623,966	1,481,687	1,513,959

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	1,446,871	1,338,108	1,259,282
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	8,229	8,180	8,041
Net Operating Costs (Accounts)	1,455,100	1,346,288	1,267,323
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-971,569	-933,647	-902,532
Notional charges	-10,548	-10,816	-7,039
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-3,000	-3,138
Capital Grants	-	-2,091	-
Other adjustments	-	-510	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,150,983	1,085,463	1,159,345
Resource Budget	1,623,966	1,481,687	1,513,959
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,134,683	1,134,681	1,154,865
Annually Managed Expenditure (AME)	489,283	347,006	359,094

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	30,769	17,746	24,011
<i>Adjustments to remove:</i>			
Other adjustments - Capital Grants	-	2,091	-
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	27,258	82,534	33,759
Non-operating Consolidated Fund Extra Receipts (CFERs)			-1
Capital Budget	58,027	102,371	57,769
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	58,027	45,371	57,769
Annually Managed Expenditure (AME)	-	57,000	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.						
Forensic Science Northern Ireland	9,840	-	10,571	-	10,572	8
Access to Justice Directorate	256	-	362	3	1,196	39
Compensation Services	100	-	75	-	111	2
Safer Communities Directorate	2,787	-	3,568	2,088	3,473	67
Northern Ireland Prison Service	2,825	-	2,661	-	3,046	48
Youth Justice Agency	41	-	74	18	147	11
Northern Ireland Courts & Tribunals Service	25,710	-	27,072	-	29,166	-
Legal Services Agency Northern Ireland	3,000	-	3,000	-	-	-
Total for RfR A:	* 44,559	-	47,383	2,109	47,711	175

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

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

		2016-17								2015-16	2014-15
		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:	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.										
	Forensic Science Northern Ireland	66	-	-	66	-	66	-	-	66	41
	Access to Justice Directorate	2,438	-	-	2,438	-	2,438	-	-	2,598	2,173
	Compensation Services	45	-	-	45	-	45	-	-	45	-
	Safer Communities Directorate	1,938	-	-	1,938	-	1,938	-	-	2,097	1,673
	Northern Ireland Prison Service	3,127	-	-	3,127	-	3,127	-	-	3,127	2,080
	Youth Justice Agency	707	-	-	707	-	707	-	-	604	441
	Northern Ireland Courts & Tribunals Service	1,762	-	-	1,762	-	1,762	-	-	1,814	631
	Legal Services Agency NI	465	-	-	465	-	465	-	-	465	-
Total RfR A:		10,548	-	-	10,548	-	10,548	-	-	10,816	7,039
Total Notional Charges:		10,548	-	-	10,548	-	10,548	-	-	10,816	7,039

Detail

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.			
Accommodation	1,380	1,521	1,596
Shared services	7,655	7,764	5,161
Telecomms	218	218	-
Minister's Salary Costs	50	50	50
Other	1,245	1,263	232
Total RfR A:	10,548	10,816	7,039
Total Notional Charges:	10,548	10,816	7,039

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Fines and miscellaneous	8,000	<i>8,000</i>	8,000	<i>8,000</i>	4,442	<i>4,442</i>
Asset recovery Incentivisation Scheme	-	-	3,000	<i>3,000</i>	3,132	<i>3,132</i>
Excess operating income	-	-	-	-	6	6
Excess non-operating income	-	-	-	-	58	72
Total:	8,000	<i>8,000</i>	11,000	<i>11,000</i>	7,638	<i>7,652</i>

Explanation of Accounting Officer responsibilities

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

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

Notes to the Estimate:

£'000

1.	The provision sought for 2016-17 is 8.1% higher than the final net provision for 2015-16.	
2.	This Estimate includes grant-in-aid provision above £1million to the following:-	
	Police Service of Northern Ireland	790,494
	Police Pensions	145,515
	Police Ombudsman for Northern Ireland	8,557
	Northern Ireland Policing Board	6,177
	Probation Board for Northern Ireland	16,258
	Criminal Justice Inspection Northern Ireland	1,132
	Northern Ireland Police Fund	1,485
	Police Rehabilitation and Retraining Trust	1,818

Main Estimate

2016-17

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.

DEPARTMENT OF JUSTICE - NORTHERN IRELAND JUDICIAL PENSION SCHEME

Part I

£

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

Net Resource Requirement 200,000

Net Cash Requirement -

Amounts required in the year ending 31 March 2017 for use by the Department of Justice on:

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

pensions, lump sums, tax and gratuities to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme, 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:	200,000	50,000	150,000
Net Cash Requirement	-	-	-

Part II Subhead detail including resource to cash reconciliation**£'000**

2016-17								2015-16	2014-15	
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.									
-	606	-	606	406	200	-	-	200	-	
Annually Managed Expenditure (AME):										
A-1:	Pensions, lump sums and gratuities									
-	606	-	606	406	200	-	-	200	-	
Total:	606	-	606	406	200	-	-	200	-	

Resource to Cash Reconciliation	£'000		
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Total Resources	200	200	-
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	- 606	- 600	-
Excess cash surrenderable to the Consolidated Fund	406	400	-
Total accruals to cash adjustments	- 200	- 200	-
Net Cash Required	-	-	-

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash receipts surrenderable to the Consolidated Fund	-	<i>406</i>	-	<i>400</i>	-	-
Total:	-	<i>406</i>	-	<i>400</i>	-	-

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Income			
Contributions receivable	406	400	-
Total Income	406	400	-
Expenditure			
Increase in scheme liabilities	606	600	-
Total Expenditure	606	600	-
NET OPERATING COST	200	200	-
NET RESOURCE REQUIREMENT	200	200	-
RESOURCE BUDGET	200	200	-

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	200	200	-
Net Operating Costs (Accounts)	200	200	-
Resource Budget	200	200	-
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	200	200	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing for a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.						
Pension contributions receivable	406	-	400	-	-	-
Total for RfR A:	* 406	-	400	-	-	-

- * Amount that may be applied as accruing resources arising from receipts of pension contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums, refunds of pension scheme payments and other related income paid on behalf of Northern Ireland Judicial Pension Scheme members.

Part III Extra receipts payable to the Consolidated Fund**£'000****Detail**

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash receipts	-	<i>406</i>	-	<i>400</i>	-	-
Total:	-	<i>406</i>	-	<i>400</i>	-	-

Explanation of Accounting Officer responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Justice, Mr Nick Perry, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Northern Ireland Judicial Pension Scheme.

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

Note to the Estimate

1. The provision sought for 2016-17 is 0% higher than the final net provision for 2015-16.

Main Estimate 2016-17

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

THE EXECUTIVE OFFICE

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 65,083,000

Net Cash Requirement 63,964,000

Amounts required in the year ending 31 March 2017 for use by 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; civil contingencies; the Reinvestment and Reform Initiative; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; support for the Inquiry into Historical Institutional Abuse 1922 to 1995; community relations, including the actions and commitments contained in Together: Building a United Community and the Executive's Good Relations Strategy; district council programmes; delivering social change including the associated Executive Funds; victims and survivors; implementation of the Stormont House Agreement and the Fresh Start Agreement; grant-in-aid to the Strategic Investment Board Limited, Ilex Urban Regeneration Company Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the 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; 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 Commission for Flags, Identity, Culture and Tradition; the European Union Programme for Peace and Reconciliation; administration and other services including the European Taskforce Working Group, supporting the region's interests in Europe; International Relations for devolved issues; 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	65,083,000	46,999,000	18,084,000
Net Cash Requirement	63,964,000	42,707,000	21,257,000

Part II Subhead detail including resource to cash reconciliation

£'000

		2016-17								2015-16	2014-15
		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:	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.	13,704	15,179	36,313	65,196	113	65,083	5,000	-	97,676	131,108
Departmental Expenditure in DEL:											
A-1:	Executive Support and Policy Development	9,273	12,314	1,204	22,791	113	22,678	5,000	-	25,018	27,419
A-2:	Community Relations	-	-	3,469	3,469	-	3,469	-	-	3,069	5,866
	<i>Delivering Social Change</i>	-	-	-	-	-	-	-	-	398	469
	<i>Together: Building a United Community</i>	-	-	-	-	-	-	-	-	4,543	-
	<i>Social Investment Fund</i>	-	-	-	-	-	-	-	-	6,222	740
A-3:	North-South Ministerial Council	106	859	-	965	-	965	-	-	987	735
A-4:	Attorney General for Northern Ireland	1,357	-	-	1,357	-	1,357	-	-	1,876	1,543
	<i>EU Programme for Peace and Reconciliation</i>	-	-	-	-	-	-	-	-	278	3,782
Annually Managed Expenditure (AME):											
A-5:	Strategic Sites	-	2,000	-	2,000	-	2,000	-	-	1,772	2,228
A-6:	Provisions	-	6	-	6	-	6	-	-	356	529

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
Non-Budget:											
A-7:	Equality Commission for Northern Ireland ♥										
	-	-	6,088	6,088	-	6,088	-	-	5,762	6,216	
A-8:	Commission for Victims and Survivors for Northern Ireland ♥										
	-	-	881	881	-	881	-	-	913	820	
A-9:	Northern Ireland Judicial Appointments Commission ♥										
	-	-	1,090	1,090	-	1,090	-	-	974	1,179	
A-10:	Maze/Long Kesh Development Corporation ♥										
	-	-	1,215	1,215	-	1,215	-	-	1,519	1,741	
A-11:	Victims and Survivors Service Limited ♥										
	-	-	13,220	13,220	-	13,220	-	-	13,500	13,165	
A-12:	Strategic Investment Board Limited ♥										
	-	-	5,220	5,220	-	5,220	-	-	22,116	56,220	
A-13:	Northern Ireland Community Relations Council ♥										
	-	-	2,926	2,926	-	2,926	-	-	3,014	2,389	
A-14:	Ilex Urban Regeneration Company Limited ♥										
	-	-	1,000	1,000	-	1,000	-	-	2,391	3,075	
	<i>Northern Ireland Memorial Fund</i>										
	-	-	-	-	-	-	-	-	-	6	
A-15:	Notional Charges										
	2,968	-	-	2,968	-	2,968	-	-	2,968	2,986	
Total:	13,704	15,179	36,313	65,196	113	65,083	5,000	-	97,676	131,108	

Resource to Cash Reconciliation	£'000		
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	65,083	97,676	131,108
Capital Items			
Capital	5,000	1,968	2,622
Non-operating accruing resources	-	-3,090	-12
Total net capital	5,000	-1,122	2,610
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-3,145	-2,677	-2,701
New provisions and adjustments to previous provisions	-6	-356	-529
Notional charges	-2,968	-2,968	-2,986
Movement in working capital	-	-2,000	-2,716
Use of provisions	-	380	-
Total accruals to cash adjustments	-6,119	-7,621	-8,932
Net Cash Required	63,964	88,933	124,786

Part III Extra receipts payable to the Consolidated Fund**£'000**

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	10	<i>10</i>
Operating income not classified as accruing resources	-	-	12	<i>12</i>	197	<i>55</i>
Total:	-	-	12	<i>12</i>	207	<i>65</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	13,591	17,326	17,355
Total Net Administration Costs	13,591	17,326	17,355
Net Programme Costs			
Request for Resources A	51,492	80,338	113,546
Total Net Programme Costs	51,492	80,338	113,546
NET OPERATING COST	65,083	97,664	130,901
NET RESOURCE REQUIREMENT	65,083	97,676	131,108
RESOURCE BUDGET	61,395	81,675	89,038

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	65,083	97,676	131,108
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-12	-207
Net Operating Cost (Accounts)	65,083	97,664	130,901
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	34,608	53,157	87,797
Capital grants	-	2,785	292
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	30,920	39,953	46,226
Resource Budget	61,395	81,675	89,038
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	60,450	77,028	75,483
Annually Managed Expenditure (AME)	945	4,647	13,555

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	5,000	-1,122	2,610
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	6,000	15,034	49,157
Capital grants	-	2,785	292
Capital Budget	11,000	16,697	52,059
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	11,000	16,697	52,059
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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.						
Recovery of Secondee costs	113	-	195	-	165	-
Support for the government and other services	-	-	61	-	36	12
Reinvestment and Reform Initiative	-	-	48	3,090	-	-
EU Income	-	-	834	-	11,346	-
Support for Equality, Human Rights and Community Relations	-	-	-	-	344	-
Total for RfR A:	*113	-	1,138	3,090	11,891	12

* Amount that may be applied as accruing resources arising from fees for Recovery of secondee costs.

Notional charges in Non-Budget

£'000

2016-17										2015-16	2014-15
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: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.											
Support for the government and other services											
2,968	-	-	2,968	-	2,968	-	-	2,968	2,986		
Total RfR A:	2,968	-	2,968	-	2,968	-	-	2,968	2,986		
Total Notional Charges:											
2,968	-	-	2,968	-	2,968	-	-	2,968	2,986		

Detail

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
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.			
Accommodation	1,467	1,467	1,419
Shared services	1,210	1,210	1,215
Audit	65	65	65
Other	226	226	287
Total RfR A:	2,968	2,968	2,986
Total Notional Charges:	2,968	2,968	2,986

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Rental Income	-	-	-	-	19	<i>10</i>
Miscellaneous	-	-	12	<i>12</i>	188	<i>55</i>
Total:	-	-	12	<i>12</i>	207	<i>65</i>

Explanation of Accounting Officer responsibilities

The Department of Finance has appointed the Permanent Head of The Executive Office, Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

Notes to the Estimate:

£'000

- | | | |
|----|---|--------|
| 1. | The provision sought for 2016-17 is 37.7% lower than the final net provision for 2015-16. | |
| 2. | This Estimate includes grant-in-aid provision above £1million to the following: | |
| | Strategic Investment Board Limited | 5,220 |
| | Ilex Urban Regeneration Company Limited | 1,000 |
| | Equality Commission for Northern Ireland | 6,088 |
| | Northern Ireland Judicial Appointments Commission | 1,090 |
| | Northern Ireland Community Relations Council | 2,926 |
| | Victims and Survivors Service Limited | 13,220 |
| | Maze/Long Kesh Development Corporation | 1,215 |

Main Estimate

2016-17

Food Standards Agency

FOOD STANDARDS AGENCY

Introduction

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

FOOD STANDARDS AGENCY

Part I

£

RfR A: Improving food safety and promoting healthy eating.	
Net Resource Requirement	8,163,000
Net Cash Requirement	8,146,000

Amounts required in the year ending 31 March 2017 for use by the Food Standards Agency on:

RfR A: Improving food safety and promoting healthy eating:

food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; administration; related services and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	8,163,000	3,885,000	4,278,000
Net Cash Requirement	8,146,000	4,203,000	3,943,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15
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: Improving food safety and promoting healthy eating.									
-	10,727	1,199	11,926	3,763	8,163	50	-	8,633	7,986
Departmental Expenditure in DEL:									
A-1: Food Safety, Nutrition and Standards									
-	10,707	1,199	11,906	3,763	8,143	50	-	8,620	7,976
Non-Budget:									
A-2: Notional Costs									
-	20	-	20	-	20	-	-	13	10
Total:	-	10,727	1,199	11,926	3,763	8,163	-	8,633	7,986

Resource to Cash Reconciliation			£'000
	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
Net Total Resources	8,163	8,633	7,986
Capital Items			
Capital	50	130	5
Total net capital	50	130	5
Accruals to cash adjustments			
Depreciation, impairments and revaluation	-47	-40	-35
Notional charges	-20	-13	-10
Movement in working capital	-	630	24
Total accruals to cash adjustments	-67	577	-21
Net Cash Required	8,146	9,340	7,970

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Programme Costs			
Request for Resources A	8,163	8,633	7,986
Total Net Programme Costs	8,163	8,633	7,986
NET OPERATING COST	8,163	8,633	7,986
NET RESOURCE REQUIREMENT	8,163	8,633	7,986
RESOURCE BUDGET	8,143	8,620	7,976

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	8,163	8,633	7,986
Net Operating Costs (Accounts)	8,163	8,633	7,986
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-20	-13	-10
Resource Budget	8,143	8,620	7,976
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,143	8,620	7,976
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	50	130	5
Capital Budget	50	130	5
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	50	130	5
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Improving food safety and promoting healthy eating.						
Meat Hygiene Inspections	3,638	-	3,638	-	3,557	-
Other	125	-	170	-	138	-
Total for RfR A:	*3,763	-	3,808	-	3,695	-

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

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

2016-17								2015-16 Provision	2014-15 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.									
Food Safety, Nutrition and Standards									
-	20	-	20	-	20	-	-	13	10
Total RfR A:	-	20	-	20	-	20	-	13	10
Total Notional Charges:									
-	20	-	20	-	20	-	-	13	10

Notional charges analysis

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Improving food safety and promoting healthy eating.			
Audit	20	13	10
Total RfR A:	20	13	10
Total Notional Charges:	20	13	10

Explanation of Accounting Officer responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2016-17 is 5.4% lower than the final net provision for 2015-16.

Main Estimate

2016-17

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.

NORTHERN IRELAND ASSEMBLY COMMISSION

Part I

£

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

Net Resource Requirement 45,003,000

Net Cash Requirement 41,333,000

Amounts required in the year ending 31 March 2017 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; recoupment of costs of hosting events; severance payments; administration; related services 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	45,003,000	20,804,000	24,199,000
Net Cash Requirement	41,333,000	18,731,000	22,602,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15	
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: Supporting the work of the Northern Ireland Assembly.										
-	45,049	-	45,049	46	45,003	1,970	-	46,230	48,873	
Departmental Expenditure in DEL:										
A-1: Administration and Support Services										
-	42,804	-	42,804	46	42,758	1,970	-	42,985	43,237	
Annually Managed Expenditure (AME):										
A-2: Administration and Support Services										
-	2,200	-	2,200	-	2,200	-	-	3,200	5,600	
Non-Budget:										
A-3: Notional Charges										
-	45	-	45	-	45	-	-	45	36	
Total:	-	45,049	-	45,049	46	45,003	1,970	-	46,230	48,873

Resource to Cash Reconciliation

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
Net Total Resources	45,003	46,230	48,873
Capital Items			
Capital	1,970	1,843	4,405
Non-operating accruing resources	-	-18	-1,275
Total net capital	1,970	1,825	3,130
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-3,395	-3,395	-3,143
New provisions and adjustments to previous provisions	-2,200	-3,200	-5,600
Notional charges	-45	-45	-36
Movement in working capital	-	210	-532
Total accruals to cash adjustments	-5,640	-6,430	-9,311
Net Cash Required	41,333	41,625	42,692

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	10	<i>10</i>	65	<i>65</i>
Total:	-	-	10	<i>10</i>	65	<i>65</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Programme Costs			
Request for Resources A	45,003	46,220	48,808
Total Net Programme Costs	45,003	46,220	48,808
NET OPERATING COST	45,003	46,220	48,808
NET RESOURCE REQUIREMENT	45,003	46,230	48,873
RESOURCE BUDGET	44,958	46,175	48,772

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	45,003	46,230	48,873
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-10	-65
Net Operating Costs (Accounts)	45,003	46,220	48,808
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-45	-45	-36
Resource Budget	44,958	46,175	48,772
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	42,758	42,975	43,172
Annually Managed Expenditure (AME)	2,200	3,200	5,600

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	1,970	1,825	3,130
Capital Budget	1,970	1,825	3,130
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,970	1,825	3,130
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Supporting the work of the Northern Ireland Assembly.						
Administration and support services	46	-	121	18	80	1,275
Total for RfR A:	*46	-	121	18	80	1,275

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

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

2016-17								2015-16 Provision	2014-15 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.									
Administration and Support Services									
-	45	-	45	-	45	-	-	45	36
Total RfR A:	45	-	45	-	45	-	-	45	36
Total Notional Charges:	45	-	45	-	45	-	-	45	36

Notional charges analysis

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Supporting the work of the Northern Ireland Assembly.			
Audit	40	40	36
Other	5	5	-
Total RfRA:	45	45	36
Total Notional Charges:	45	45	36

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess Accruing Resources	-	-	-	-	11	<i>11</i>
Recovery of prior year payments	-	-	8	8	49	<i>49</i>
Other	-	-	2	2	5	<i>5</i>
Total:	-	-	10	<i>10</i>	65	<i>65</i>

Explanation of Accounting Officer responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2016-17 is 2.7% lower than the final net provision for 2015-16.

Main Estimate

2016-17

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.

NORTHERN IRELAND AUDIT OFFICE

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 8,006,000

Net Cash Requirement 8,341,000

Amounts required in the year ending 31 March 2017 for use by the Northern Ireland Audit Office on:

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

audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; administration; related services and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	8,006,000	3,953,000	4,053,000
Net Cash Requirement	8,341,000	4,118,000	4,223,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15	
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 audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.									
-	10,613	-	10,613	2,607	8,006	40	-	8,785	7,739	
Departmental Expenditure in DEL:										
A-1:	Audit and Assurance Services									
-	10,602	-	10,602	2,607	7,995	40	-	8,774	7,737	
Annually Managed Expenditure (AME):										
A-2:	Audit and Assurance Services									
-	1	-	1	-	1	-	-	1	-	
Non-Budget:										
A-3:	Notional Charges									
-	10	-	10	-	10	-	-	10	2	
Total:	-	10,613	-	10,613	2,607	8,006	40	-	8,785	7,739

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	8,006	8,785	7,739
Capital Items			
Capital	40	40	37
Total net capital	40	40	37
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-215	-225	-202
New provisions and adjustments to previous provisions	-1	-1	1
Notional charges	-10	-10	-2
Movement in working capital	500	500	382
Use of provisions	21	64	76
Total accruals to cash adjustments	295	328	255
Net Cash Required	8,341	9,153	8,031

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	31	<i>57</i>
Total:	-	-	-	-	31	<i>57</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	8,203	8,981	7,902
Total Net Administration Costs	8,203	8,981	7,902
NET OPERATING COST	8,203	8,981	7,902
NET RESOURCE REQUIREMENT	8,006	8,785	7,739
RESOURCE BUDGET	8,193	8,971	7,900

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	8,006	8,785	7,739
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	197	196	194
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-31
Net Operating Costs (Accounts)	8,203	8,981	7,902
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-10	-10	-2
Resource Budget	8,193	8,971	7,900
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,213	9,034	7,977
Annually Managed Expenditure (AME)	-20	-63	-77

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	40	40	37
Capital Budget	40	40	37
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	40	40	37
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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	2,607	-	2,398	-	2,623	-
Total for RfR A:	*2,607	-	2,398	-	2,623	-

* Amount that may be applied as accruing resources arising from the provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; related income and sundry receipts.

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

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
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											
-	10	-	10	-	10	-	-	10	2		
Total RfR A:	-	10	-	10	-	10	-	-	10	2	
Total Notional Charges:	-	10	-	10	-	10	-	-	10	2	

Detail**£'000**

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.			
Legal services	9	9	2
Property and valuation services	1	1	-
Total RfR A:	10	10	2
Total Notional Charges:	10	10	2

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess accruing resources	-	-	-	-	31	<i>57</i>
Total:	-	-	-	-	31	<i>57</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 the Office's Estimate.

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

Note to the Estimate:

1. The provision sought for 2016-17 is 8.9% lower than the final net provision for 2015-16.

Main Estimate

2016-17

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

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Part I

£

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

Net Resource Requirement 372,000

Net Cash Requirement 1,901,000

Amounts required in the year ending 31 March 2017 for use by the Northern Ireland Authority for Utility Regulation on:

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

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

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	372,000	208,000	164,000
Net Cash Requirement	1,901,000	1,213,000	688,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15
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: Regulating the electricity, gas, water and sewerage industries.									
-	9,046	-	9,046	8,674	372	43	-	277	260
Departmental Expenditure in DEL:									
A-1: Utility Regulation									
-	8,882	-	8,882	8,674	208	43	-	113	126
Non-Budget:									
A-2: Notional Charges									
-	164	-	164	-	164	-	-	164	134
Total:	-	9,046	-	9,046	8,674	372	-	277	260

Resource to Cash Reconciliation			£'000
	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
Total Net Resources	372	277	260
Capital Items			
Capital	43	23	9
Total net capital	43	23	9
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-50	-8	-11
New provisions and adjustments to previous provisions	-	-80	-
Notional charges	-164	-164	-134
Movement in working capital	1,500	1,500	-371
Use of provisions	200	69	82
Excess cash surrenderable to the Consolidated Fund	-	-	165
Total accruals to cash adjustments	1,486	1,317	-269
Net Cash Required	1,901	1,617	-

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*):

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash surrenderable to the Consolidated Fund	-	-	-	-	-	<i>165</i>
Total:	-	-	-	-	-	<i>165</i>

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Programme Costs			
Request for Resources A	372	277	260
Total Net Programme Costs	372	277	260
NET OPERATING COST	372	277	260
NET RESOURCE REQUIREMENT	372	277	260
RESOURCE BUDGET	208	113	126

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	372	277	260
Net Operating Costs (Accounts)	372	277	260
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-164	-164	-134
Resource Budget	208	113	126
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	208	113	126
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	43	23	9
Capital Budget	43	23	9
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	43	23	9
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Regulating the electricity, gas, water and sewerage industries.						
Licence fees	8,044	-	8,230	-	6,759	-
Other	630	-	629	-	600	-
Total for RfR A:	* 8,674	-	8,859	-	7,359	-

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

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

2016-17										2015-16	2014-15
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: Regulating the electricity, gas, water and sewerage industries.											
Utility Regulation											
-	164	-	164	-	164	-	-	164	134		
Total RfR A:	164	164	164	164	164	164	164	164	134		
Total Notional Charges:	164	164	164	164	164	164	164	164	134		

Notional charges analysis**£'000**

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
RfR A: Regulating the electricity, gas, water and sewerage industries.			
Shared services	141	141	111
Audit	23	23	23
Total RfR A:	164	164	134
Total Notional Charges:	164	164	134

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

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

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash surrenderable to the Consolidated Fund	-	-	-	-	-	<i>165</i>
Total:	-	-	-	-	-	<i>165</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 Regulator with responsibility for preparing the Regulator's Estimate.

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

Note to the Estimate:

1. The provision sought for 2016-17 is 34.3% higher than the final net provision for 2015-16.

Main Estimate

2016-17

Northern Ireland
Public Services
Ombudsman

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

1. 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, board of governors of grant-aided schools, colleges or universities and investigate and adjudicate on local government ethical standards against councillors.
2. The Office of the Northern Ireland Public Services Ombudsman was established on 1 April 2016 under Part I of the Public Services Ombudsman Act (Northern Ireland) 2016. The new Office replaces and extends the remit and functions of the previous offices of Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints.

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN**£****Part I**

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

Net Resource Requirement	2,229,000
Net Cash Requirement	2,155,000

Amounts required in the year ending 31 March 2017 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:

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, board of governors of grant-aided schools, colleges and universities; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; administration; 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:	2,229,000	917,000	1,312,000
Net Cash Requirement	2,155,000	1,026,000	1,129,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15	
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: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.										
-	2,229	-	2,229	-	2,229	12	-	2,038	2,261	
Departmental Expenditure in DEL:										
A-1: Investigation and Adjudication										
-	2,214	-	2,214	-	2,214	12	-	2,024	1,988	
Annually Managed Expenditure (AME):										
<i>Investigation and Adjudication</i>										
-	-	-	-	-	-	-	-	-	260	
Non-Budget:										
A-2: Notional Charges										
-	15	-	15	-	15	-	-	14	13	
Total:	-	2,229	-	2,229	-	2,229	12	-	2,038	2,261

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Total Resources	2,229	2,038	2,261
Capital items			
Capital	12	4	15
Total net capital	12	4	15
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-49	-49	-35
New provisions and adjustments to previous provisions	-	-	-260
Notional charges	-15	-14	-13
Movement in working capital	-22	41	-11
Use of provisions	-	260	-
Total accruals to cash adjustments	-86	238	-319
Net Cash Required	2,155	2,280	1,957

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Programme Costs			
Request for Resources A	2,384	2,159	2,369
Total Net Programme Costs	2,384	2,159	2,369
NET OPERATING COST	2,384	2,159	2,369
NET RESOURCE REQUIREMENT	2,229	2,038	2,261
RESOURCE BUDGET	2,369	2,145	2,356

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	2,229	2,038	2,261
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	155	121	108
Net Operating Costs (Accounts)	2,384	2,159	2,369
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-15	-14	-13
Resource Budget	2,369	2,145	2,356
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,369	2,405	2,096
Annually Managed Expenditure (AME)	-	-260	260

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	12	4	15
Capital Budget			
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	12	4	15
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.						
Investigation and Adjudication	-	-	5	-	-	-
Total for RfR A:	-	-	5	-	-	-

Notional charges in non-budget**£'000**

2016-17										2015-16 Provision	2014-15 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.											
Investigation and Adjudication											
-	15	-	15	-	15	-	-	14	13		
Total RfR A:	15	-	15	-	15	-	-	14	13		
Total Notional Charges:											
-	15	-	15	-	15	-	-	14	13		

Notional charges analysis

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.			
Audit	13	12	12
Other	2	2	1
Total RfR A:	15	14	13
Total Notional Charges:	15	14	13

Explanation of Accounting Officer responsibilities

The Department of Finance has appointed the Northern Ireland Public Services Ombudsman, Marie Anderson, as Accounting Officer with responsibility for preparing the Office's Estimate.

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

Note to the Estimate:

1. The provision sought for 2016-17 is 9.4% higher than the final net provision for 2015-16.

Main Estimate

2016-17

Public Prosecution
Service for
Northern Ireland

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Introduction

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

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Part I

£

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

Net Resource Requirement 32,631,000

Net Cash Requirement 33,887,000

Amounts required in the year ending 31 March 2017 for use by the Public Prosecution Service for Northern Ireland on:

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

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; administration costs; settlement of other claims; other related services; severance payments and associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	32,631,000	17,519,000	15,112,000
Net Cash Requirement	33,887,000	16,631,000	17,256,000

Part II Subhead detail including resource to cash reconciliation

£'000

2016-17								2015-16	2014-15	
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:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.									
	2,053	30,659	-	32,712	81	32,631	1,517	-	38,930	33,932
	Departmental Expenditure in DEL:									
A-1:	Public Prosecution Service - Admin									
	2,053	30,431	-	32,484	81	32,403	1,517	-	38,706	33,748
	Annually Managed Expenditure (AME):									
A-2:	Public Prosecution Service - AME									
	-	168	-	168	-	168	-	-	164	142
	Non-Budget:									
A-3:	Notional Charges									
	-	60	-	60	-	60	-	-	60	42
Total:	2,053	30,659	-	32,712	81	32,631	1,517	-	38,930	33,932

Resource to Cash Reconciliation			£'000
	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Total Net Resources	32,631	38,930	33,932
Capital Items			
Capital	1,517	1,214	237
Total net capital	1,517	1,214	237
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-1,438	-1,481	-1,371
Other Non-Cash Items	-	-632	-40
New provisions and adjustments to previous provisions	-168	-164	1,626
Notional charges	-60	-60	-42
Movement in working capital	1,230	-1,019	589
Use of provisions	175	170	4,694
Total accruals to cash adjustments	-261	-3,186	5,456
Net Cash Required	33,887	36,958	39,625

Supporting Statements, Tables and Notes

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

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Administration Costs			
Request for Resources A	2,053	2,337	1,761
Total Net Administration Costs	2,053	2,337	1,761
Net Programme Costs			
Request for Resources A	30,578	36,593	32,171
Total Net Programme Costs	30,578	36,593	32,171
NET OPERATING COST	32,631	38,930	33,932
NET RESOURCE REQUIREMENT	32,631	38,930	33,932
RESOURCE BUDGET	32,571	38,870	33,890

Reconciliation of resource expenditure between estimates, accounts and budgets

£'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Resource Requirement (Estimates)	32,631	38,930	33,932
Net Operating Cost (Accounts)	32,631	38,930	33,932
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-42
Resource Budget	32,571	38,870	33,890
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	32,403	38,706	33,748
Annually Managed Expenditure (AME)	168	164	142

Reconciliation of capital expenditure between estimates and budgets £'000

	2016-17 Provision	2015-16 Provision	2014-15 Outturn
Net Capital (Estimates)	1,517	1,214	237
Capital Budget	1,517	1,214	237
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,517	1,214	237
Annually Managed Expenditure (AME)	-	-	-

Accruing resources analysis**£'000****Detail**

	2016-17 Provision		2015-16 Provision		2014-15 Outturn	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.						
Court Costs Recovered	81	-	81	-	37	-
Incentivisation Receipts	-	-	500	-	718	-
Departmental Receipts	-	-	130	-	237	-
Total for RfR A:	*81	-	711	-	992	-

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

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

2016-17										2015-16	2014-15
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: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.											
Programme											
-	60	-	60	-	60	-	-	60	42		
Total RfR A:										60	42
Total Notional Charges:										60	42

Detail**£'000**

	2016-17	2015-16	2014-15
	Provision	Provision	Outturn
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.			
Audit	60	42	42
Centre for Applied Learning	-	18	-
Total RfR A:	60	60	42
Total Notional Charges:	60	60	42

Explanation of Accounting Officer responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2016-17 is 16.2% lower than the final net provision for 2015-16.