

Northern Ireland Spring Supplementary Estimates

2017-2018

Department of Finance
March 2018

The Stationery Office

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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



Contents

Guide to Northern Ireland Estimates

Section 1 Introduction to Northern Ireland Spring Supplementary Estimates	vii
Table 1 Summary of 2017-18 Estimates	ix
Section 2 Symbols used throughout Estimates	xiii

2017-18 Spring Supplementary Estimates of Northern Ireland Departments

Department of Agriculture, Environment and Rural Affairs	1
Department for Communities	17
Department for the Economy	39
Department of Education	59
Department of Education – Teachers’ Superannuation	79
Department of Finance	91
Department of Finance – Superannuation and Other Allowances	109
Department of Health	121
Department of Health – Health and Social Care Pension Scheme	137
Department for Infrastructure	153
Department of Justice	173
Department of Justice – Northern Ireland Judicial Pension Scheme	193
The Executive Office	205

Other Public Bodies

Food Standards Agency	221
Northern Ireland Assembly Commission	235
Northern Ireland Audit Office	253
The Northern Ireland Authority for Utility Regulation	271
Northern Ireland Public Services Ombudsman	285
Public Prosecution Service for Northern Ireland	299

SECTION 1

Introduction to Northern Ireland Spring Supplementary Estimates

- | | |
|---|--|
| Role of Estimates | 1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act. |
| Resource-based format of the Estimates | 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 of the 2017-2018 Main Estimates volume 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 | 4. The 2017-2018 Main Estimates for Northern Ireland departments were laid in Parliament in November 2018 and gave details of provision, both resources and cash proposed during 2017-18. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2017-2018.
5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2017-2018 Main Estimates volume ¹ . This explains the relationship between public expenditure plans and Northern Ireland Estimates and gives information about the process through which the services of Northern Ireland departments are funded. The following paragraphs provide some further information about Supplementary Estimates. |
| Reason for Supplementary Estimates | 6. Supplementary Estimates seek authority for additional resources and/or cash to that sought in the Main Estimates for the financial year. They may be presented:
i. to seek authority, and additional resources and/or cash as necessary, for any new services;
ii. to increase the provision for existing services;
iii. to increase net resources because a shortfall is expected in accruing resources;
iv. to increase the limit on accruing resources that may be used for services; and
v. to draw attention to the diversion of funds already voted for one service, to another service within the same Request for Resources. This is done when the reallocation is substantial, likely to be controversial or involves a new service. |
| Reducing Estimates | 7. From 2002-03, transparency in the Northern Ireland Supplementary Estimates has been improved by the inclusion of reducing Estimates. The reductions between Main Estimates and the Supplementary Estimates are now shown for both net resources relating to one or more Requests for Resources and the overall Net Cash Requirement for the Estimate. |
| Format of Supplementary Estimates | 8. Each Supplementary Estimate begins with an introduction describing the main aim of the department and detailing the proposed changes in the resource and cash requirements of the Department.
9. Part I of each Supplementary Estimate states the change in net resource and cash requirements for the financial year. It also reproduces the "ambit", which is a formal description of all services (not just any new services) to be financed from the Estimate. |

1 Northern Ireland Main Estimates 2017-2018, APS Group, ISBN 978-1-5286-0086-6

10. Part II of the Supplementary Estimate contains three tables. The first table identifies the lines within each Request for Resources where changes are being proposed and also shows capital and cash. This is followed by a reproduction of the original Main Estimate Part II table showing the revised subhead detail including the revised provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table shows a reconciliation between the net resource total and the net cash requirement.
 11. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts which are not used as offsets to the gross provision by way of accruing resources, but are paid into the Consolidated Fund.
 12. Each Supplementary Estimate is supported by similar tables and statements to those accompanying the Main Estimate (Statement of Comprehensive Net Expenditure, Reconciliation of Resource expenditure between Estimates, Accounts and Budgets, Reconciliation of Capital expenditure between Estimates and Budgets, etc and notes broadly analogous to those appended to the resource-based Main Estimates, either restated or updated).
- Accruing Resources**
13. 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.
- Procedure and timing**
14. Spring Supplementary Estimates are normally published in February or March. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.
 15. Table 1 details the sums, both resources and cash, already voted for 2017-2018 along with the revised sums required in these Supplementary Estimates.

Table 1 – Summary of 2017-18 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Agriculture, Environment and Rural Affairs	272,571	-20,071	252,500	255,176	-8,838	246,338
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.	272,571	-20,071	252,500			
	Department for Communities	4,386,339	10,442	4,396,781	4,281,732	5,872	4,287,604
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.	4,386,339	10,442	4,396,781			
	Department for the Economy	951,225	36,372	987,597	1,239,505	-44,267	1,195,238
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	951,225	36,372	987,597			

Table 1 – Summary of 2017-18 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Education	2,243,186	68,689	2,311,875	2,274,175	65,276	2,339,451
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.	2,192,777	68,890	2,261,667			
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.	50,409	-201	50,208			
	Department of Education – Teachers' Superannuation	616,777	29,992	646,769	196,509	-8,443	188,066
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	616,777	29,992	646,769			
	Department of Finance	218,061	-7,408	210,653	205,757	-705	205,052
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.	218,061	-7,408	210,653			
	Department of Finance – Superannuation and Other allowances	618,000	-39,000	579,000	135,000	-	135,000
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)].	618,000	-39,000	579,000			

Table 1 – Summary of 2017-18 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Health	5,113,697	-5,351	5,108,346	5,121,088	28,701	5,149,789
A	Providing high quality health and social care services and promoting good health and wellbeing.	5,015,848	-6,030	5,009,818			
B	Providing effective fire fighting, rescue and fire safety services.	97,849	679	98,528			
	Department of Health – Health and Social Care Pension Scheme	1,141,550	46,157	1,187,707	-	-	-
A	Providing a pension scheme for persons involved in health and social care.	1,141,550	46,157	1,187,707			
	Department for Infrastructure	786,738	22,489	809,227	845,246	21,827	867,073
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	786,738	22,489	809,227			
	Department of Justice	1,362,968	-49,998	1,312,970	1,268,995	-2,760	1,266,235
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,362,968	-49,998	1,312,970			
	Department of Justice - Northern Ireland Judicial Pension Scheme	500	100	600	350	-	350
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	500	100	600			
	The Executive Office	199,013	-55,764	143,249	196,012	-53,676	142,336
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.	199,013	-55,764	143,249			
	OTHER PUBLIC BODIES						
	Food Standards Agency	8,301	-7	8,294	8,889	-8	8,881
A	Improving food safety and promoting healthy eating.	8,301	-7	8,294			
	Northern Ireland Assembly Commission	41,054	-2,617	38,437	36,583	-3,075	33,508

Table 1 – Summary of 2017-18 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
A	Supporting the work of the Northern Ireland Assembly.	41,054	-2,617	38,437			
	Northern Ireland Audit Office	7,778	-189	7,589	8,002	-247	7,755
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,778	-189	7,589			
	Northern Ireland Authority for Utility Regulation	316	-24	292	2,895	18	2,913
A	Regulating the electricity, gas, water and sewerage industries.	316	-24	292			
	Northern Ireland Public Services Ombudsman	2,586	-179	2,407	2,538	-150	2,388
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	2,586	-179	2,407			
	Public Prosecution Service for Northern Ireland	36,977	-468	36,509	37,596	-865	36,731
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	36,977	-468	36,509			
	TOTAL	18,007,637	33,165	18,040,802	16,116,048	-1,340	16,114,708

SECTION 2

Symbols used throughout Estimates

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

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



Spring Supplementary Estimate 2017-18

**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 sustainable environment and thriving economy benefitting society.
2. This Supplementary Estimate reflects changes to the Department of Agriculture, Environment and Rural Affairs' Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £20,071,000 and a decrease in the Net Cash Requirement of £8,838,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

RfR A:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	£
Total Change to Net Resource Requirement		-20,071,000
Total Change to Net Cash Requirement		-8,838,000

Amounts required in the year ending 31 March 2018 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, research and development 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.

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Food and Farming Group	71,409	-24,125	-434	-23,691	47,718
A-2:	Veterinary Service and Animal Health Group	55,340	875	1,143	-268	55,072
A-3:	Rural Affairs Group	12,023	1,088	1	1,087	13,110
A-4:	Environment, Marine and Fisheries Group	40,464	4,239	52	4,187	44,651
A-5:	Forest Service Agency	6,992	848	1,805	-957	6,035
A-6:	Common Agricultural Policy	-	-3,050	-3,050	-	-
A-7:	EU Community Initiatives	1,322	-6,558	-5,574	-984	338
A-9:	Provisions	12,770	555	-	555	13,325
Total RfR A:			-26,128	-6,057	-20,071	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	20,389	-2,916	17,473
Non-operating accruing resources	-515	-276	-791
Total Net Capital	19,874	-3,192	16,682
Net Cash Requirement	255,176	-8,838	246,338

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing 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.	70,624	492,940	80,423	643,987	391,487	252,500	17,473	791
Departmental Expenditure in DEL:									
A-1:	Food and Farming Group	24,859	16,641	20,028	61,528	13,810	47,718	6,630	72
A-2:	Veterinary Service and Animal Health Group	4,643	67,637	543	72,823	17,751	55,072	5,774	-
A-3:	Rural Affairs Group	4,099	6,786	2,492	13,377	267	13,110	745	5
A-4:	Environment, Marine and Fisheries Group	10,063	45,863	4,893	60,819	16,168	44,651	3,286	670
A-5:	Forest Service Agency ♥	1,859	15,224	713	17,796	11,761	6,035	1,038	44
A-6:	Common Agricultural Policy (CAP)	-	319,314	10,499	329,813	329,813	-	-	-
A-7:	EU Community Initiatives	-	-	2,255	2,255	1,917	338	-	-
Annually Managed Expenditure (AME):									
A-8:	Forest Service Timber	-	5,000	-	5,000	-	5,000	-	-
A-9:	Provisions	-	13,325	-	13,325	-	13,325	-	-
A-10:	Revaluations due to Change in Market Value	-	3,050	-	3,050	-	3,050	-	-
A-11:	Fisheries	-	100	-	100	-	100	-	-

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-12:	The Agri-Food and Biosciences Institute ♥							
-	-	36,941	36,941	-	36,941	-	-	
A-13:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥							
-	-	2,059	2,059	-	2,059	-	-	
A-14:	Notional Charges							
25,101	-	-	25,101	-	25,101	-	-	
Total:	70,624	492,940	80,423	643,987	391,487	252,500	17,473	791

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	272,571	-20,071	252,500
Capital Items			
Capital	20,389	-2,916	17,473
Non-operating accruing resources	-515	-276	-791
Net Capital	19,874	-3,192	16,682
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-22,496	-976	-23,472
New provisions and adjustments to previous provisions	-12,770	-555	-13,325
Notional charges	-25,101	-	-25,101
Movement in working capital	23,000	16,000	39,000
Use of provisions	98	-44	54
Total Accruals to Cash Adjustments	-37,269	14,425	-22,844
Net Cash Requirement	255,176	-8,838	246,338

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	69,701
Total Net Administration Costs	<u>69,701</u>
Net Programme Costs	
Request for Resources A	182,799
Total Net Programme Costs	<u>182,799</u>
Net Operating Cost	<u>252,500</u>
Net Resource Requirement	<u>252,500</u>
Resource Budget	<u>207,038</u>

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

	Provision
Net Resource Requirement (Estimates)	252,500
Net Operating Cost (Accounts)	252,500
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-64,101
Capital grants	-15,890
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	34,529
Resource Budget	207,038
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	184,119
Annually Managed Expenditure (AME)	22,919

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	16,682
<i>Adjustments to include:</i>	
Capital grants	15,890
Capital expenditure of NDPBs or other bodies	6,352
Capital Budget	38,924
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	38,924
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Food and Farming Group	13,810	72
Veterinary Service and Animal Health Group	17,751	-
Rural Affairs Group	267	5
Environment, Marine and Fisheries Group	16,168	670
Forest Service Agency	11,761	44
Common Agricultural Policy (CAP)	329,813	-
EU Community Initiatives	1,917	-
Total for RfR A:	*391,487	**791

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

** Amount that may be applied as non-operating accruing resources arising from sale of assets and community asset transfers.

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Food and Farming Group								
9,790	-	-	9,790	-	9,790	-	-	
Veterinary Service and Animal Health Group								
5,020	-	-	5,020	-	5,020	-	-	
Rural Affairs Group								
1,757	-	-	1,757	-	1,757	-	-	
Environment, Marine and Fisheries Group								
6,526	-	-	6,526	-	6,526	-	-	
Forest Service Agency								
2,008	-	-	2,008	-	2,008	-	-	
Total RfR A:	25,101	-	25,101	-	25,101	-	-	
Total Notional Charges:	25,101	-	25,101	-	25,101	-	-	

Detail

	Provision
RfR A:	
Accommodation	6,571
Shared Services	9,830
Audit	118
Other	8,582
Total RfR A:	25,101
Total Notional Charges:	25,101

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Mr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

- | | | |
|----|---|--------|
| 1. | The Estimate includes grant-in-aid provision above £1 million for the following: | |
| | The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission | 2,059 |
| | The Agri-Food and Biosciences Institute | 36,941 |
| 2. | RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows: | |
| | A-4 Expenditure in connection with Coastal Communities Fund Projects ■ | 443 |

**Spring Supplementary
Estimate
2017-18**

**Department for
Communities**



DTC



DEPARTMENT FOR COMMUNITIES

Introduction

1. This Supplementary 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; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. This Supplementary Estimate reflects changes to the Department for Communities’ Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
4. As a result of all changes there is an increase in the Net Resource Requirement of £10,442,000 and an increase in the Net Cash Requirement of £5,872,000.
5. Symbols are explained in the guide at the front of the volume.



Part I

£

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

Total change to Net Resource Requirement	10,442,000
Total change to Net Cash Requirement	5,872,000

Amounts required in the year ending 31 March 2018 for use by the Department for Communities on:

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

Social security administration; payment of social security benefits, other benefits and National Insurance credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, provision of grants, compensation, discretionary grants and loans and repayment of loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups;

Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Syrian Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations; administration costs, including developmental work on systems; grants and grants-in-aid; severance payments; grant funding for delivery of the All-Island Local Authority Programme; and associated non-cash items.

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



Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Social Security Administration	351,696	-49,753	475	-50,228	301,468
A-3: Eastern Area (GB Child Maintenance Group)	-	-2,000	-2,000	-	-
A-4: Child Maintenance Service	12,791	-2,094	-	-2,094	10,697
A-5: Mesothelioma Compensation Scheme	-	-50	50	-	-
A-6: Discretionary Support Scheme	6,220	2,643	-	2,643	8,863
A-7: Housing Benefit	122,000	-1,000	-	-1,000	121,000
A-8: Housing	-1,537	1,196	4,961	-3,765	-5,302
A-9: Housing grants to the Northern Ireland Housing Executive	38,734	5,789	-	5,789	44,523
A-10: Interest Payments on Housing Loans	-	-	-	-	-
A-11: Urban Regeneration	24,607	-3,227	-	-3,227	21,380
A-12: Community and Voluntary Sector Funding	37,459	4,172	12	4,160	41,619
A-13: EU Programme for Peace and Reconciliation	19	-127	108	-19	-
A-14: Library and Other Services	867	-566	-	-566	301
A-15: Arts and Museums	11,413	-294	-	-294	11,119
A-16: Sports	6,706	-644	-	-644	6,062
A-17: Cultural Policy and Languages	1,929	-166	-	-166	1,763
A-18: Public Record Office of Northern Ireland	4,177	308	-	308	4,485
A-19: Historic Environment Division	6,528	958	35	923	7,451
A-20: Local Government Services	54,360	575	120	455	54,815
A-21: Employment and Skills	21,832	-1,088	-	-1,088	20,744
A-22: Non-contributory and means tested benefits	1,732,457	50,349	-	50,349	1,782,806
<i>of which:</i>					
<i>Pensions benefits</i>	6,370	-	-	-	6,370
<i>Disability benefits</i>	1,445,701	44,900	-	44,900	1,490,601
<i>Industrial injuries benefits</i>	28,543	2,123	-	2,123	30,666
<i>Pension Credit</i>	251,843	3,326	-	3,326	255,169
A-23: Income support - JSA & ESA & UC	826,699	-8,760	-	-8,760	817,939
<i>of which:</i>					
Income support	165,185	-7,887	-	-7,887	157,298
Jobseeker's allowance (income based)	105,630	-13,256	-	-13,256	92,374

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Employment and Support Allowance (income related)	555,884	-	-	-	555,884
Universal Credit	-	12,383	-	12,383	12,383
A-24: Job grant	10	10	-	10	20
A-25: Housing benefit (rent)	585,765	-29,196	-	-29,196	556,569
A-26: Discretionary housing payments	7,226	-2,726	-	-2,726	4,500
A-27: Provisions, depreciation and Impairments	6,916	27,883	-	27,883	34,799
A-28: Social Fund (Regulated)	12,752	-	-	-	12,752
A-29: Social Fund in respect of Winter Fuel Payments	52,643	-308	-	-308	52,335
A-30: Northern Ireland National Insurance Fund	69,300	900	-	900	70,200
A-31: Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	278,063	20,000	-	20,000	298,063
A-32: Charities Commission (NI) ♥	1,691	219	-	219	1,910
A-33: Ulster Supported Employment Limited ♥	836	241	-	241	1,077
A-34: Arts Council of Northern Ireland ♥	11,099	458	-	458	11,557
A-35: National Museums and Galleries Northern Ireland ♥	12,227	520	-	520	12,747
A-36: Sports Council for Northern Ireland ♥	8,407	2,619	-	2,619	11,026
A-37: Northern Ireland Library Authority ♥	32,714	-715	-	-715	31,999
A-38: Armagh Observatory and Planetarium ♥	1,445	421	-	421	1,866
A-39: Northern Ireland Museums Council ♥	212	6	-	6	218
A-40: Language Body ♥	5,091	231	-	231	5,322
A-41: Commissioner for Children and Young People for Northern Ireland ♥	1,297	51	-	51	1,348
A-42: Commissioner for Older People for Northern Ireland ♥	843	97	-	97	940
A-43: Notional Charges	38,845	-3,045	-	-3,045	35,800
Total RfR A:		13,887	3,661	10,442	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	19,071	-4,499	14,572
Non-operating accruing resources	35,729	781	34,948
Total Net Capital	-16,658	-3,718	-20,376
Net Cash Requirement	4,281,732	5,872	4,287,604

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	88,966	412,866	4,025,875	4,527,707	130,926	4,396,781	14,572	34,948
Departmental Expenditure in DEL:									
A-1:	Social Security Administration	17,923	233,534	62,952	314,409	12,941	301,468	4,360	-
A-2:	Belfast Benefit Delivery Centre	-	36,000	-	36,000	36,000	-	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	30,000	-	30,000	30,000	-	-	-
A-4:	Child Maintenance Service	796	10,418	-	11,214	517	10,697	10	-
A-5:	Mesothelioma Compensation Scheme	-	-	140	140	140	-	-	-
A-6:	Discretionary Support Scheme	-	-	8,863	8,863	-	8,863	7,100	13,000
A-7:	Housing Benefit	-	-	121,000	121,000	-	121,000	-	-
A-8:	Housing	8,762	1,914	8,272	18,948	24,250	-5,302	693	20,829
A-9:	Housing grants to the Northern Ireland Housing Executive	-	7,400	37,123	44,523	-	44,523	-	-

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-10:	Interest Payments on Housing Loans	-	26,324	-	26,324	26,324	-	-	-
A-11:	Urban Regeneration	8,084	2,833	10,463	21,380	-	21,380	1,794	1,103
A-12:	Community and Voluntary Sector Funding	5,238	346	36,047	41,631	12	41,619	-	-
A-13:	EU Programme for Peace and Reconciliation	-	-	-	-	-	-	-	-
A-14:	Library and Other Services	5	-	296	301	-	301	-	-
A-15:	Arts and Museums	8,194	193	2,732	11,119	-	11,119	-	-
A-16:	Sports	1,873	2,525	1,798	6,196	134	6,062	-	-
A-17:	Cultural Policy and Languages	560	191	1,012	1,763	-	1,763	-	-
A-18:	Public Record Office of Northern Ireland	-	4,503	35	4,538	53	4,485	60	-
A-19:	Historic Environment Division	-	7,586	300	7,886	435	7,451	555	16
A-20:	Local Government Services	1,731	-	53,204	54,935	120	54,815	-	-
A-21:	Employment and Skills	-	-	20,744	20,744	-	20,744	-	-
Annually Managed Expenditure (AME):									
A-22:	Non-contributory and means tested benefits	-	-	1,782,806	1,782,806	-	1,782,806	-	-
	<i>of which:</i>								
	<i>Pensions benefits</i>	-	-	6,370	6,370	-	6,370	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
	<i>Disability benefits</i>	-	-	1,490,601	1,490,601	-	1,490,601	-	-
	<i>Industrial injuries benefits</i>	-	-	30,666	30,666	-	30,666	-	-
	<i>Pension Credit</i>	-	-	255,169	255,169	-	255,169	-	-
A-23:	Income support - JSA & ESA & UC	-	14,300	803,639	817,939	-	817,939	-	-
	<i>of which:</i>								
	<i>Income support</i>	-	14,300	142,998	157,298	-	157,298	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	92,374	92,374	-	92,374	-	-
	<i>Employment and Support Allowance (income related)</i>	-	-	555,884	555,884	-	555,884	-	-
	<i>Universal Credit</i>	-	-	12,383	12,383	-	12,383	-	-
A-24:	Job grant	-	-	20	20	-	20	-	-
A-25:	Housing benefit (rent)	-	-	556,569	556,569	-	556,569	-	-
A-26:	Discretionary housing payments	-	-	4,500	4,500	-	4,500	-	-
A-27:	Provisions, depreciation and Impairments	-	34,799	-	34,799	-	34,799	-	-
	Non-Budget:								
A-28:	Social Fund (Regulated)	-	-	12,752	12,752	-	12,752	-	-
A-29:	Social Fund in respect of Winter Fuel Payments								

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-30:	Northern Ireland National Insurance Fund	-	-	52,335	52,335	-	52,335	-	-
A-31:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	70,200	70,200	-	70,200	-	-
A-32:	Charities Commission (NI) ♥	-	-	298,063	298,063	-	298,063	-	-
A-33:	Ulster Supported Employment Limited ♥	-	-	1,910	1,910	-	1,910	-	-
A-34:	Arts Council of Northern Ireland ♥	-	-	1,077	1,077	-	1,077	-	-
A-35:	National Museums and Galleries Northern Ireland ♥	-	-	11,557	11,557	-	11,557	-	-
A-36:	Sports Council for Northern Ireland ♥	-	-	12,747	12,747	-	12,747	-	-
A-37:	Northern Ireland Library Authority ♥	-	-	11,026	11,026	-	11,026	-	-
A-38:	Armagh Observatory and Planetarium ♥	-	-	31,999	31,999	-	31,999	-	-
A-39:	Northern Ireland Museums Council ♥	-	-	1,866	1,866	-	1,866	-	-
A-40:	Language Body ♥	-	-	218	218	-	218	-	-
A-41:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	5,322	5,322	-	5,322	-	-
A-42:	Commissioner for Older People for Northern Ireland ♥	-	-	1,348	1,348	-	1,348	-	-
A-43:	Notional Charges	-	-	940	940	-	940	-	-
		35,800	-	-	35,800	-	35,800	-	-
Total:		88,966	412,866	4,025,875	4,527,707	130,926	4,396,781	14,572	34,948

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	4,386,339	10,442	4,396,781
Capital Items			
Capital	19,071	-4,499	14,572
Non-operating accruing resources	-35,729	781	-34,948
Net Capital	-16,658	-3,718	-20,376
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-10,335	1,588	-8,747
New provisions and adjustments to previous provisions	-4,104	-28,342	-32,446
Notional charges	-38,845	3,045	-35,800
Housing Benefit Rates Owner-Occupiers	-40,000	1,000	-39,000
Movement in working capital	-	21,209	21,209
Use of provisions	5,335	648	5,983
Total Accruals to Cash Adjustments	-87,949	-852	-88,801
Net Cash Requirement	4,281,732	5,872	4,287,604

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):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	1,417	<i>1,417</i>	1,669	<i>1,669</i>
Total:	1,417	<i>1,417</i>	1,669	<i>1,669</i>

Supporting Statements, Tables and Notes



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

	Provision
Net Administration Costs	
Request for Resources A	88,900
Total Net Administration Costs	88,900
Net Programme Costs	
Request for Resources A	4,318,096
Non-voted expenditure in the SoCNE	2,661,571
Total Net Programme Costs	6,979,667
Net Operating Cost	7,068,567
Net Resource Requirement	4,396,781
Resource Budget	6,837,999

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	4,396,781
<i>Adjustments:</i>	
National Insurance Fund Benefit expenditure	2,661,571
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,669
National Insurance Fund Administration receipts	11,884
Net Operating Cost (Accounts)	7,068,567
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-413,873
Funding which is paid into the Social Fund	-65,087
Capital grants	-36,104
Funding which is paid into the National Insurance Fund	-70,200
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	221,112
Social Fund spend	62,784
National Insurance Fund administration costs (DoF)	600
Payments from the National Insurance Fund	70,200
Resource Budget	6,837,999
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	838,769
Annually Managed Expenditure (AME)	5,999,230

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	-20,376
<i>Adjustments to include:</i>	
Capital grants	36,104
Capital expenditure of NDPBs or other bodies	151,304
NIHE borrowing/loans	-46,101
Social Fund net capital	2,265
Capital Budget	123,196
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	123,196

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Administration of National Insurance Fund	11,884	-
Administration of DWP agency services	66,000	-
Other administration	1,429	-
Mesothelioma Compensation Scheme	140	-
Discretionary Loan repayments	-	13,000
Local Government Services	120	-
Repayment of housing association grant	19,732	-
Long term loan repayments by housing associations	-	1,224
Reimbursement of loan interest charges by Housing Executive	26,324	-
Equity Withdrawal from Public Corporation	-	19,605
ERDF Receipts	255	-
Fees receivable for landlord registrations	351	-
Sale of land and property	-	1,103
EURES	145	-
Syrian Vulnerable Person Relocation Scheme Recoveries	3,912	-
Sports	134	-
Public Record Office of Northern Ireland	53	-
Voluntary and Community Division	12	-
Historic Monuments	435	16
Total for RfR A:	*130,926	**34,948

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

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

Analysis of Notional Charges in Non-Budget

£'000

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Social Security Administration								
23,171	-	-	23,171	-	23,171	-	-	
Child Maintenance Service								
300	-	-	300	-	300	-	-	
Housing								
503	-	-	503	-	503	-	-	
Urban Regeneration								
2,458	-	-	2,458	-	2,458	-	-	
Library and Other Services								
57	-	-	57	-	57	-	-	
Arts								
156	-	-	156	-	156	-	-	
Museums								
45	-	-	45	-	45	-	-	
Sports								
1,267	-	-	1,267	-	1,267	-	-	
Cultural Policy								
105	-	-	105	-	105	-	-	
Public Record Office of Northern Ireland								
178	-	-	178	-	178	-	-	
Language Body Departmental Overheads								
6	-	-	6	-	6	-	-	
Employment and Skills								
6,554	-	-	6,554	-	6,554	-	-	
Local Government Services								
456	-	-	456	-	456	-	-	
Historic Environment Division								
544	-	-	544	-	544	-	-	

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Total RfR A:	35,800	-	-	35,800	-	35,800	-	-
Total Notional Charges:	35,800	-	-	35,800	-	35,800	-	-

Detail**Provision****RfR A:**

Accommodation	24,000
Shared Services	10,500
Audit	300
Other	1,000
Total RfR A:	35,800
Total Notional Charges:	35,800

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Core admin receipts	10	<i>10</i>
Housing Associated loan interest	520	<i>520</i>
Housing receipts	330	<i>330</i>
Urban Regeneration receipts	752	<i>752</i>
Social Security receipts	42	<i>42</i>
Child Support receipts	15	<i>15</i>
Total:	1,669	<i>1,669</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 for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate: £'000

1.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	Northern Ireland Housing Executive	298,063
	Northern Ireland Library Authority	31,999
	National Museums and Galleries Northern Ireland	12,747
	Arts Council of Northern Ireland	11,557
	Sports Council for Northern Ireland	11,026
	Language Body	5,322
	Charities Commission Northern Ireland	1,910
	Armagh Observatory and Planetarium	1,866
	Commissioner for Children and Young People for Northern Ireland	1,348
	Ulster Supported Employment Limited	1,077
2.	RFRA contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
	A-1 Personal Independence Payment (PIP) Judicial Review ■	43,000
	A-1 Fresh Start Payments ■	10,000
	A-1 Welfare Reform ■	1,500
	A-1 Annual uprating element of Pneumoconiosis ■	3
	A-20 Payments to Co-operation Ireland ■	65



Spring Supplementary Estimate 2017-18

Department for
the Economy



DFE



DEPARTMENT FOR THE ECONOMY

Introduction

1. This Supplementary Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £57m 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. This Supplementary Estimate reflects changes to the Department for the Economy's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
6. As a result of all changes there is an increase in the Net Resource Requirement of £36,372,000 and a decrease in the Net Cash Requirement of £44,267,000.
7. Symbols are explained in the guide at the front of the volume.

Part I

DfE

RfR A:	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	£
Total change to Net Resource Requirement		36,372,000
Total change to Net Cash Requirement		-44,267,000

Amounts required in the year ending 31 March 2018 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); support in relation to air access; 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 and associated costs; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board (trading as Tourism Northern Ireland) and Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland); grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; Mutuels policy, legislation and operations; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; social economy; higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education, Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; payments under European Union Structural Funds Programmes; preparations pertaining to the economy for the UK exiting the European Union; 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.

Part II: Changes Proposed**£'000**

DfE

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Economic Development & Infrastructure	16,345	6,540	192	6,348	22,693
A-2:	Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	-	-402	402	-2,298
A-3:	Invest Northern Ireland & Tourism	468	125	-	125	593
A-4:	Employment & Skills	107,972	-8,824	1,251	-10,075	97,897
A-5:	Student Support & Higher Education	463,901	85,212	2,625	82,587	546,488
A-7:	InterTradeIreland	163	8	-	8	171
A-8:	Representation & Regulatory Services	14,411	-5,113	349	-5,462	8,949
A-9:	EU Structural Funds - ERDF Support for Economic Development	745	-895	-508	-387	358
A-10:	EU Programmes – ESF Support	10,345	-688	789	-1,477	8,868
A-11:	EU Community Initiatives	601	-2,726	-2,318	-408	193
A-12:	Peace IV	114	270	229	41	155
A-13:	Provisions	1,250	-864	-	-864	386
A-15:	Student Support	-94,463	-3,000	937	-3,937	-98,400
A-16:	Revaluations	5	-114	-	-114	-109
A-17:	Invest Northern Ireland	148,643	-12,972	-	-12,972	135,671
A-18:	Northern Ireland Tourist Board	25,520	-2,936	-	-2,936	22,584
A-19:	General Consumer Council for Northern Ireland	1,329	-14	-	-14	1,315
A-20:	Health and Safety Executive NI	1,177	-302	-	-302	875
A-21:	Tourism Ireland Ltd	11,539	1,153	-	1,153	12,692
A-22:	InterTradeIreland	2,888	163	-	163	3,051
A-23:	Teachers' Prem Retirement - ongoing liabilities	1,998	8	-	8	2,006
A-24:	Construction Industry Training Board	257	-256	-	-256	1
A-25:	Labour Relations Agency	4,105	-12	-	-12	4,093
A-26:	Further Education Colleges	197,200	-15,714	-	-15,714	181,486
A-27:	Higher Education Colleges	5,200	383	-	383	5,583
A-28:	Northern Ireland Screen	965	84	-	84	1,049
Total RfR A:			39,516	3,144	36,372	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	421,910	-23,965	397,945
Non-operating accruing resources	-92,000	-3,002	-95,002
Total Net Capital	329,910	-26,967	302,943
Net Cash Requirement	1,239,505	-44,267	1,195,238

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	43,067	173,295	845,430	1,061,792	74,195	987,597	397,945	95,002
Departmental Expenditure in DEL:									
A-1:	Economic Development & Infrastructure	8,997	4,393	9,546	22,936	243	22,693	245	-
A-2:	Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	-	-	-	-	2,298	-2,298	-	8,000
A-3:	Invest Northern Ireland & Tourism	565	30	-	595	2	593	-	-
A-4:	Employment & Skills	20,816	6,774	78,896	106,486	8,589	97,897	-	2
A-5:	Student Support & Higher Education	2,362	207,026	340,311	549,699	3,211	546,488	-	-
A-6:	Tourism Ireland Ltd	152	-	-	152	-	152	-	-
A-7:	InterTradeIreland	171	-	-	171	-	171	-	-
A-8:	Representation & Regulatory Service	1,209	11,189	284	12,682	3,733	8,949	99	-
A-9:	EU Structural Funds – ERDF Support for Economic Development	-	-	896	896	538	358	-	-
A-10:	EU Programmes - ESF Support	-	-	22,486	22,486	13,618	8,868	-	-
A-11:	EU Community Initiatives	-	-	1,281	1,281	1,088	193	-	-
A-12:	Peace IV	-	-	1,030	1,030	875	155	-	-

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

DfE

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Annually Managed Expenditure (AME):									
A-13:	Provisions	-	386	-	386	-	386	-	-
A-14:	NI Renewable Heat Incentive Scheme	-	-	22,300	22,300	-	22,300	-	-
A-15:	Student Support	-	-58,400	-	-58,400	40,000	-98,400	397,601	87,000
A-16:	Revaluations	-	-109	-	-109	-	-109	-	-
Non-Budget:									
A-17:	Invest Northern Ireland ♥	-	-	135,671	135,671	-	135,671	-	-
A-18:	Northern Ireland Tourist Board ♥	-	-	22,584	22,584	-	22,584	-	-
A-19:	General Consumer Council for Northern Ireland ♥	-	-	1,315	1,315	-	1,315	-	-
A-20:	Health and Safety Executive NI ♦	-	-	875	875	-	875	-	-
A-21:	Tourism Ireland Ltd ♥	-	-	12,692	12,692	-	12,692	-	-
A-22:	InterTradeIreland ♥	-	-	3,051	3,051	-	3,051	-	-
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥	-	2,006	-	2,006	-	2,006	-	-
A-24:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-25:	Labour Relations Agency ♥	-	-	4,093	4,093	-	4,093	-	-
A-26:	Further Education Colleges ♥	-	-	181,486	181,486	-	181,486	-	-

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-27:	Higher Education Colleges ♥	-	-	5,583	5,583	-	5,583	-	-
A-28:	Northern Ireland Screen ♥	-	-	1,049	1,049	-	1,049	-	-
A-29:	Notional Charges	8,795	-	-	8,795	-	8,795	-	-
Total:		43,067	173,295	845,430	1,061,792	74,195	987,597	397,945	95,002

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	951,225	36,372	987,597
Capital Items			
Capital	421,910	-23,965	397,945
Non-operating accruing resources	-92,000	-3,002	-95,002
Net Capital	329,910	-26,967	302,943
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-86,983	-62,045	-149,028
New provisions and adjustments to previous provisions	-850	864	14
(Profit)/Loss on sale of assets	-2	2	-
Notional charges	-8,795	-	-8,795
Other non-cash items	-1,208	1,208	-
Movement in working capital	51,000	8,000	59,000
Use of provisions	5,208	-1,701	3,507
Total Accruals to Cash Adjustments	-41,630	-53,672	-95,302
Net Cash Requirement	1,239,505	-44,267	1,195,238

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

DfE

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	7	7
Non-operating income and receipts not classified as accruing resources	-	-	37	-
Total:	-	-	44	7

Supporting Statements, Tables and Notes



DPE



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

	Provision
Net Administration Costs	
Request for Resources A	43,065
Total Net Administration Costs	43,065
Net Programme Costs	
Request for Resources A	944,532
CFERs in the SoCNE	-44
Non Voted expenditure in the SoCNE	4,000
Total Net Programme Costs	948,488
Net Operating Cost	991,553
Net Resource Requirement	987,597
Resource Budget	948,229

DfE

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	987,597
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-44
Non-voted expenditure in the SoCNE	4,000
Net Operating Cost (Accounts)	991,553
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-379,201
Capital grants	-24,813
Research & Development (R&D) expenditure	-1,199
Non-voted resource expenditure outside the budget	-4,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	365,852
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	37
Resource Budget	948,229
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,001,371
Annually Managed Expenditure (AME)	-53,142

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	302,943
<i>Adjustments to include:</i>	
Capital grants	24,813
Research & Development (R&D) expenditure	1,199
Capital expenditure of NDPBs or other bodies	41,099
Consolidated Fund Extra Receipts (CFERs)	-37
Capital Budget	370,017
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	59,453
Annually Managed Expenditure (AME)	310,564

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Economic Development & Infrastructure	243	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	2,298	8,000
Invest Northern Ireland & Tourism	2	-
Employment & Skills	8,589	2
Student Support & Higher Education	43,211	87,000
Representation & Regulatory Services	3,733	-
EU Structural Funds – ERDF Support for Economic Development	538	-
EU Programmes – ESF Support	13,618	-
EU Community Initiatives	1,088	-
Peace IV	875	-
Total for RfR A:	*74,195	**95,002

* Amount that may be applied as accruing resources arising from recoveries of salaries; superannuation costs etc of seconded staff; 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; consent fees from NI Electricity; rental income; European Union funding; fees received by Corporate Regulation; Insolvency Service; Consumer Affairs; loan interest in respect of Presbyterian Mutual Society and NI Science Park; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy; Vulnerable Persons Relocation Scheme income; Higher Education Research Funding; student loans and the recovery of administration Costs.

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

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

DfE

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Economic Development & Infrastructure								
2,392	-	-	2,392	-	2,392	-	-	
Invest Northern Ireland & Tourism								
145	-	-	145	-	145	-	-	
Employment & Skills								
5,342	-	-	5,342	-	5,342	-	-	
Student Support & Higher Education								
606	-	-	606	-	606	-	-	
Representation & Regulatory Services								
310	-	-	310	-	310	-	-	
Total RfR A:	8,795	-	8,795	-	8,795	-	-	
Total Notional Charges:	8,795	-	8,795	-	8,795	-	-	

Detail

	Provision
RfR A:	
Land & Property Services	36
Accommodation	4,610
Shared Services	2,443
NI Audit Office	167
Other	1,539
Total RfR A:	8,795
Total Notional Charges:	8,795

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

DfE

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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Fees & Charges	7	<i>7</i>
Non-operating Income and Receipts		
Refund	37	<i>-</i>
Total:	44	<i>7</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for the Economy, Mr Noel Lavery, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Invest Northern Ireland	135,671
Northern Ireland Tourist Board	22,584
General Consumer Council for Northern Ireland	1,315
Tourism Ireland Ltd	12,692
InterTradeIreland	3,051
Labour Relations Agency	4,093
Further Education Colleges	181,486
Higher Education Colleges	5,583
Northern Ireland Screen	1,049
2. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
A-28 Supporting the work of Northern Ireland Screen ■	1,049



DFE



**Spring Supplementary
Estimate
2017-18**

**Department of
Education**



DE



DEPARTMENT OF EDUCATION

Introduction

1. This Supplementary Estimate provides the vision of the Department of Education, it is for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. 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), 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. This Supplementary Estimate reflects the changes to the Department of Education’s opening Budget position for 2017-18 including the in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £68,689,000 and an increase in the Net Cash Requirement of £65,276,000.
6. Symbols are explained in the guide at the front of the volume.

Part I

	£
RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	68,890,000
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.	-201,000
Total change to Net Resource Requirement	68,689,000
Total change to Net Cash Requirement	65,276,000

Amounts required in the year ending 31 March 2018 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; 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; 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Education Authority - Departmental Overheads	20,513	1,518	597	921	21,434
A-2: Non-Departmental Public Bodies – Departmental Overheads	806	-122	-	-122	684
A-3: Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,359	-453	-	-453	4,906
A-4: Centrally Financed Services	10,600	-430	-	-430	10,170
A-5: Early Years Services	29,104	199	-	199	29,303
A-6: Co-funded ALB income	-14,759	-	-933	933	-13,826
A-7: European Union Programme for Peace and Reconciliation	358	-1,992	-1,693	-299	59
A-8: Shared Education (from Atlantic Philanthropies)	-5,150	-	-897	897	-4,253
A-9: Vulnerable Persons Relocation Scheme	-1,040	-	-132	132	-908
A-10: Provisions	175	83	-	83	258
A-12: Education Authority ♥	1,674,248	67,029	-	67,029	1,741,277
Total RfR A:		65,832	-3,058	68,890	
B-1: Education Authority - Departmental Overheads	541	-56	-	-56	485
B-2: Youth Council for Northern Ireland - Departmental Overheads	116	-23	-	-23	93
B-3: Youth and Other Children's Services	6,142	-52	-	-52	6,090
B-5: Youth Council for Northern Ireland ♥	100	-70	-	-70	30
Total RfR B:		-201	-	-201	
Total changes to RfRs		65,631	-3,058	68,689	

Capital and Cash**Capital Items**

	Present Provision	Change in Provision	New Provision
Capital	12,122	-3,384	8,738
Total Net Capital	12,122	-3,384	8,738
Net Cash Requirement	2,274,175	65,276	2,339,451

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- Operating Accruing 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.	19,134	18,701	2,243,797	2,281,632	19,965	2,261,667	8,738	-
Departmental Expenditure in DEL:									
A-1:	Education Authority – Departmental Overheads	8,427	13,649	-	22,076	642	21,434	21	-
A-2:	Non-Departmental Public Bodies – Departmental Overheads	669	15	-	684	-	684	-	-
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	4,771	135	-	4,906	-	4,906	-	-
A-4:	Centrally Financed Services	793	3,477	5,900	10,170	-	10,170	8,717	-
A-5:	Early Years Services	140	25	29,138	29,303	-	29,303	-	-
A-6:	Co-funded ALB Income	-	-	-	-	13,826	-13,826	-	-
A-7:	European Union Programme for Peace and Reconciliation	-	-	395	395	336	59	-	-
A-8:	Shared Education (from Atlantic Philanthropies)	-	-	-	-	4,253	-4,253	-	-
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	908	-908	-	-
Annually Managed Expenditure (AME):									
A-10:	Provisions	58	200	-	258	-	258	-	-
A-11:	Impairments	-	1,200	-	1,200	-	1,200	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-Operating Accruing Resources
Non-Budget:									
A-12:	Education Authority ♥	-	-	1,741,277	1,741,277	-	1,741,277	-	-
A-13:	Voluntary & Grant Maintained Integrated Schools	-	-	435,000	435,000	-	435,000	-	-
A-14:	Council for the Curriculum, Examinations and Assessment ♥	-	-	25,000	25,000	-	25,000	-	-
A-15:	Council for Catholic Maintained Schools ♥	-	-	3,910	3,910	-	3,910	-	-
A-16:	General Teaching Council for Northern Ireland ♥	-	-	81	81	-	81	-	-
A-17:	Comhairle na Gaelscolaíochta ♣	-	-	830	830	-	830	-	-
A-18:	Northern Ireland Council for Integrated Education ♣	-	-	700	700	-	700	-	-
A-19:	Middletown Centre for Autism Ltd ♣	-	-	1,566	1,566	-	1,566	-	-
A-20:	Notional Charges	4,276	-	-	4,276	-	4,276	-	-
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.	1,136	519	48,553	50,208	-	50,208	-	-
Departmental Expenditure in DEL:									
B-1:	Education Authority – Departmental Overheads	485	-	-	485	-	485	-	-
B-2:	Youth Council for Northern Ireland - Departmental Overheads	93	-	-	93	-	93	-	-

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- Operating Accruing Resources
B-3:	Youth and Other Children's Services	248	519	5,323	6,090	-	6,090	-	-
Non-Budget:									
B-4:	Education Authority ♥	-	-	43,200	43,200	-	43,200	-	-
B-5:	Youth Council for Northern Ireland ♥	-	-	30	30	-	30	-	-
B-6:	Notional Charges	310	-	-	310	-	310	-	-
Total:		20,270	19,220	2,292,350	2,331,840	19,965	2,311,875	8,738	-

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

	Present Provision	Change in Provision	New Provision
Net Resource requirement	2,243,186	68,689	2,311,875
Capital Items			
Capital	12,122	-3,384	8,738
Total Net Capital	12,122	-3,384	8,738
Accruals to cash adjustments			
Depreciation, impairments and revaluations	-1,372	-50	-1,422
New provisions and adjustments to previous provisions	-175	-83	-258
Notional charges	-4,586	-	-4,586
Movement in working capital	25,000	-	25,000
Use of provisions	-	104	104
Total accruals to cash adjustments	18,867	-29	18,838
Net Cash Requirement	2,274,175	65,276	2,339,451

DE

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	1,000	<i>1,000</i>	2,037	<i>2,037</i>
Total:	1,000	1,000	2,037	2,037

Supporting Statements, Tables and Notes



DE



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

	Provision
Net Administration Costs	
Request for Resources A	19,006
Request for Resources B	1,136
Total net administration costs	20,142
Net programme costs	
Request for Resources A	2,240,625
Request for Resources B	49,071
Total net programme costs	2,289,696
Net Operating Cost	2,309,838
Net Resource Requirement	2,311,875
Resource Budget	2,214,857

DE

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,311,875
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,037
Net Operating Costs (Accounts)	2,309,838
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,256,180
Capital grants	-6,285
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	2,037
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,165,447
Resource Budget	2,214,857
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,967,433
Annually Managed Expenditure (AME)	247,424

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision	DE
Net Capital (Estimates)	8,738	
<i>Adjustments to include:</i>		
Capital grants	6,285	
Capital expenditure of NDPBs or other bodies	158,800	
Consolidated Fund Extra Receipts (CFERS)	-2,037	
Capital Budget	171,786	
<i>Of which:</i>		
Departmental Expenditure Limit (DEL)	171,786	

Accruing Resources Analysis**£'000**

DE

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Education Authority - Departmental overheads	642	-
Co-funded ALB income	13,826	-
European Union Programme for Peace and Reconciliation	336	-
Shared Education (from Atlantic Philanthropies)	4,253	-
Vulnerable Persons Relocation Scheme	908	-
Total for RfR A:	*19,965	-

* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs and sundry income, income in respect of Further Education and Student Support, income under the European Union Programme for Peace and Reconciliation, income from Atlantic Philanthropies for Shared Education and income under the Vulnerable Persons Relocation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2017-18							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:							
Education Authority – Departmental Overheads							
2,435	-	-	2,435	-	2,435	-	-
Non-Departmental Public Bodies – Departmental Overheads							
193	-	-	193	-	193	-	-
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads							
1,379	-	-	1,379	-	1,379	-	-
Centrally Financed Services							
229	-	-	229	-	229	-	-
Early Years Services							
40	-	-	40	-	40	-	-
Total RfR A:	4,276	-	4,276	-	4,276	-	-
RfR B:							
Education Authority – Departmental overheads							
182	-	-	182	-	182	-	-
Youth Council for Northern Ireland – Departmental overheads							
35	-	-	35	-	35	-	-
Youth and Other Children's Services							
93	-	-	93	-	93	-	-
Total RfR B:	310	-	310	-	310	-	-
Total notional charges:							
4,586	-	-	4,586	-	4,586	-	-

DE

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

Detail	Provision
RfR A:	
Accommodation	1,646
ICT Services	1,465
Personnel Services	47
Professional Services	1,053
Audit	52
Other	13
Total RfR A:	4,276
RfR B:	
Accommodation	119
ICT Services	122
Personnel Services	4
Professional Services	62
Audit	2
Other	1
Total RfR B:	310
Total notional charges:	4,586

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Education Authority	1,621	<i>1,621</i>
Voluntary and Grant Maintained Integrated Schools	416	<i>416</i>
Departmental	-	<i>-</i>
Total:	<u>2,037</u>	<u><i>2,037</i></u>

DE

Explanation of Accounting Officer Responsibilities

DE

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

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

Notes to the Estimate:

£'000

1. The following functions within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:

A-13 Expenditure relating to maintenance grants to Voluntary Grammar Schools and Grant Maintained Integrated Schools. ■	20,000
---	--------

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

RfR A	2,206,753
Education Authority	1,741,277
Voluntary and Grant Maintained Integrated Schools	435,000
Council for the Curriculum, Examinations and Assessment (CCEA)	25,000
Council for Catholic Maintained Schools (CCMS)	3,910
Middletown Centre for Autism Limited	1,566
RfR B	43,200
Education Authority	43,200

Spring Supplementary Estimate 2017-18

**Department of Education –
Teachers' Superannuation**



DE-S



DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.
2. This Supplementary Estimate reflects the changes to the Department of Education's Budget position for 2017-18 made in Monitoring Rounds and Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £29,992,000 and a decrease in the Net Cash Requirement of £8,443,000.

Part I

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	£
Total change to Net Resource Requirement	29,992,000
Total change to Net Cash Requirement	-8,443,000

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation	618,775	32,500	2,500	30,000	648,775
A-2: Premature Retirement Compensation	-1,998	-	8	-8	-2,006
Total RfR A:		32,500	2,508	29,992	
Total changes to RfR		32,500	2,508	29,992	
			Present Provision	Change in Provision	New Provision
Net Cash Requirement			196,509	-8,443	188,066

DE-S

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A : Providing a pensions scheme for persons covered by the Teachers' Superannuation Scheme.								
-	903,000	-	903,000	256,231	646,769	-	-	
Annually Managed Expenditure (AME):								
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation								
-	903,000	-	903,000	254,225	648,775	-	-	
Non-budget:								
A-2: Premature Retirement Compensation – receipts								
-	-	-	-	2,006	-2,006	-	-	
Total:	- 903,000	-	903,000	256,231	646,769	-	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	616,777	29,992	646,769
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-870,500	-32,500	-903,000
Movement in working capital	11,000	-	11,000
Use of provisions	439,232	-5,935	433,297
Total accruals to cash adjustments	-420,268	-38,435	-458,703
Net Cash Requirement	196,509	-8,443	188,066

Supporting Statements, Tables and Notes

DE-S



DE-S



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

	Provision
Income	
Contributions receivable	241,225
Transfers in	13,000
Other income	2,006
Total Income	256,231
Expenditure	
Increase in scheme liabilities	483,000
Interest on scheme liabilities	420,000
Total Expenditure	903,000
Net Operating Cost	646,769
Net Resource Requirement	646,769
Resource Budget	648,775

DE-S

**Reconciliation of Resource Expenditure between Estimates,
Accounts and Budgets**

£'000

Provision

Net Resource Requirement (Estimates)

646,769

Net Operating Costs (Accounts)

646,769

Adjustments:

Voted resource expenditure that is outside the resource budget

2,006

Resource Budget

648,775

Of which:

Annually Managed Expenditure (AME)

648,775

DE-S

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	254,225	-
Premature Retirement Compensation Receipts	2,006	-
Total for RfR A:	*256,231	-

- * 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.

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2017-18**

**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. This Supplementary Estimate reflects changes to the Department of Finance's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £7,408,000 and a decrease in the Net Cash Requirement of £705,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

RfR A:	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	£
Total change to Net Resource Requirement		-7,408,000
Total change to Net Cash Requirement		-705,000

Amounts required in the year ending 31 March 2018 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; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; severance payments and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Finance and Personnel Policy	20,576	-3,009	-2,093	-916	19,660
A-2: NICS Shared Services	79,740	-4,223	155	-4,378	75,362
A-3: Northern Ireland Statistics and Research Agency	11,027	651	510	141	11,168
A-4: Land and Property Services	29,071	-1,821	-653	-1,168	27,903
A-5: EU Peace Programmes	186	-512	-435	-77	109
A-6: EU Community Initiatives	163	-373	-317	-56	107
A-7: European Regional Development Fund	57	13	-	13	70
A-8: NICS Accommodation Services	63,925	-678	-1,215	537	64,462
A-9: Provisions	2,510	-500	-	-500	2,010
A-10: Depreciation and Impairments	9,410	-3,004	-	-3,004	6,406
A-11: Special EU Programmes Body	996	1,950	-	1,950	2,946
A-12: Notional Charges	400	50	-	50	450
Total RfR A:		-11,456	-4,048	-7,408	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	30,474	-290	30,184
Non-operating accruing resources	-4,400	650	-3,750
Total Net Capital	26,074	360	26,434
Net Cash Requirement	205,757	-705	205,052

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

		2017-18								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing 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 area of executive responsibility.	205,615	95,492	9,422	310,529	99,876	210,653	30,184	3,750	
Departmental Expenditure in DEL:										
A-1:	Finance and Personnel Policy	35,449	4,933	47	40,429	20,769	19,660	374	-	
A-2:	NICS Shared Services	101,676	-	130	101,806	26,444	75,362	8,075	10	
A-3:	Northern Ireland Statistics and Research Agency	817	26,930	-	27,747	16,579	11,168	740	-	
A-4:	Land and Property Services	1,478	55,200	1,100	57,778	29,875	27,903	1,932	-	
A-5:	EU Peace Programmes	-	-	729	729	620	109	-	-	
A-6:	EU Community Initiatives	-	-	713	713	606	107	-	-	
A-7:	European Regional Development Fund	-	13	57	70	-	70	-	-	
A-8:	NICS Accommodation Services	65,745	-	3,700	69,445	4,983	64,462	19,063	3,740	
Annually Managed Expenditure (AME):										
A-9:	Provisions	-	2,010	-	2,010	-	2,010	-	-	
A-10:	Depreciation and Impairments	-	6,406	-	6,406	-	6,406	-	-	

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-11:	Special EU Programmes Body ♥							
	-	-	2,946	2,946	-	2,946	-	-
A-12:	Notional Charges							
	450	-	-	450	-	450	-	-
Total:	205,615	95,492	9,422	310,529	99,876	210,653	30,184	3,750

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	218,061	-7,408	210,653
Capital Items			
Capital	30,474	-290	30,184
Non-operating accruing resources	-4,400	650	-3,750
Net Capital	26,074	360	26,434
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-45,507	5,893	-39,614
New provisions and adjustments to previous provisions	-2,510	500	-2,010
Notional charges	-400	-50	-450
Movement in working capital	10,000	-	10,000
Use of provisions	39	-	39
Total Accruals to Cash Adjustments	-38,378	6,343	-32,035
Net Cash Requirement	205,757	-705	205,052

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	66	66
Total:	-	-	66	66

DoF

Supporting Statements, Tables and Notes

DoF



Dof



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

	Provision
Net Administration Costs	
Request for Resources A	151,975
Total Net Administration Costs	151,975
Net Programme Costs	
Request for Resources A	58,612
Total Net Programme Costs	58,612
Net Operating Cost	210,587
Net Resource Requirement	210,653
Resource Budget	196,205

DoF

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)**210,653***Adjustments to include:*

Consolidated Fund Extra Receipts (CFERs) in the SoCNE

-66

Net Operating Cost (Accounts)**210,587***Adjustments to remove:*

Voted resource expenditure outside the budget

-3,396

Capital grants

-3,700

Consolidated Fund Extra Receipts (CFERs) outside the budget

66

Adjustments to include:

Full resource consumption of NDPBs or other bodies

1,448

Income in respect of the cost of rate collection

-8,800

Resource Budget**196,205***Of which:*

Departmental Expenditure Limit (DEL)

187,628

Annually Managed Expenditure (AME)

8,577

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	26,434
<i>Adjustments to include:</i>	
Capital grants	3,700
Capital expenditure of NDPBs or other bodies	1,950
Capital Budget	32,084
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	32,084
Annually Managed Expenditure (AME)	-

DoF

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Finance & Personnel Policy	20,769	-
NICS Shared Services	26,444	10
Northern Ireland Statistics and Research Agency	16,579	-
Land and Property Services	29,875	-
EU Peace Programmes	620	-
EU Community Initiatives	606	-
NICS Accommodation Services	4,983	3,740
Total for RfR A:	*99,876	**3,750

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

** Amount that may be applied as non-operating accruing resources arising in relation to the disposal of assets.

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

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Finance and Personnel Policy								
115	-	-	115	-	115	-	-	
NICS Shared Services								
125	-	-	125	-	125	-	-	
Northern Ireland Statistics and Research Agency								
55	-	-	55	-	55	-	-	
Land and Property Services								
90	-	-	90	-	90	-	-	
NICS Accommodation Services								
65	-	-	65	-	65	-	-	
Total RfR A:	450	-	-	450	-	450	-	-
Total Notional Charges:	450	-	-	450	-	450	-	-

Detail

	Provision
RfR A:	
Audit	220
Other	230
Total RfR A:	450
Total Notional Charges:	450

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
EU Funding	1	<i>1</i>
Miscellaneous	65	<i>65</i>
Total:	66	<i>66</i>

DoF

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department, Mr Hugh Widdis, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

- The Estimate includes grant-in-aid provision above £1 million for the following:

Special European Union Programmes Body

2,946

DoF



Dof



**Spring Supplementary
Estimate
2017-18**

**Department
of Finance -
Superannuation and
Other Allowances**



Dof-S



DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

Introduction

1. This Supplementary 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).
2. This Supplementary Estimate reflects changes to the Department of Finance's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £39,000,000 and no change in the Net Cash Requirement.

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)].	£
Total change to Net Resource Requirement	-39,000,000
Total change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2018 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 Civil Service Compensation Scheme (NI), the Civil Service Injury Benefit Scheme (NI) and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-2: Pensions, Lump Sum and Gratuities	618,000	-53,000	-14,000	-39,000	579,000
Total RfR A:		-53,000	-14,000	-39,000	
			Present Provision	Change in Provision	New Provision
Net Cash Requirement			135,000	-	135,000

DoF-S

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	-	819,000	-	819,000	240,000	579,000	-	-
Departmental Expenditure in DEL:									
A-1:	Redundancy and Early Retirement Costs	-	15,000	-	15,000	15,000	-	-	-
Annually Managed Expenditure (AME):									
A-2:	Pensions, Lump Sum and Gratuities	-	804,000	-	804,000	225,000	579,000	-	-
Total:		-	819,000	-	819,000	240,000	579,000	-	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	618,000	-39,000	579,000
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-857,000	53,000	-804,000
Movement in working capital	39,000	-24,520	14,480
Use of provisions	335,000	10,520	345,520
Total Accruals to Cash Adjustments	-483,000	39,000	-444,000
Net Cash Requirement	135,000	-	135,000

Supporting Statements, Tables and Notes



Dof-S



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

	Provision
Income	
Contributions receivable	222,000
Transfers in	3,000
Total Income	225,000
Expenditure	
Increase in scheme liabilities	404,000
Interest on scheme liabilities	400,000
Total Expenditure	804,000
Net Operating Cost	579,000
Net Resource Requirement	579,000
Resource Budget	579,000

DoF-S

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	579,000
Net Operating Cost (Accounts)	579,000
Resource Budget	579,000
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	579,000

DoF-S

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-
Pensions, lump sums and gratuities	225,000	-
Total for RfR A:	*240,000	-

- * 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 Hugh Widdis, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

**Spring Supplementary
Estimate
2017-18**

**Department
of Health**



DoH



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. This Supplementary Estimate reflects changes to the Department of Health's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
5. As a result of all changes there is a decrease in the Net Resource Requirement of £5,351,000 and an increase in the Net Cash Requirement of £28,701,000.
6. Symbols are explained in the guide at the front of the volume.

Part I

	£
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.	-6,030,000
RfR B: Providing effective fire fighting, rescue and fire safety services.	679,000
Total change to Net Resource Requirement	-5,351,000
Total change to Net Cash Requirement	28,701,000

Amounts required in the year ending 31 March 2018 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 and paramedic 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Hospital and Paramedic Services	133,378	-18,135	-401	-17,734	115,644
A-2: Social Care Services	67,953	-12,661	1,365	-14,026	53,927
A-3: Family Health Service - General Medical Services	264,315	-1,567	7	-1,574	262,741
A-4: Family Health Service - Pharmaceutical Services	471,975	6,599	-	6,599	478,574
A-5: Family Health Service - Dental Services	108,710	733	875	-142	108,568
A-6: Family Health Service - Ophthalmic Services	23,759	384	-	384	24,143
A-7: Health Support Services	63,983	-9,465	592	-10,057	53,926
A-8: Public Health Services	66,472	5,430	-66	5,496	71,968
A-9: Provisions	195	1,160	-	1,160	1,355
A-10: Social Care Depreciation and Impairments	573	14	-	14	587
A-11: Health Service Contributions	-517,591	-	-10,720	10,720	-506,871
A-12: Health and Social Care Trusts	4,251,257	12,592	-	12,592	4,263,849
A-18: Northern Ireland Social Care Council	2,677	410	-	410	3,087
A-21: Food Safety Promotion Board	1,792	168	-	168	1,960
A-22: Institute of Public Health in Ireland	422	-40	-	-40	382
Total RfR A:		-14,378	-8,348	-6,030	
B-1: Fire, Rescue and Fire Safety Services	431	145	-	145	576
B-2: Northern Ireland Fire and Rescue Service	90,853	534	-	534	91,387
Total RfR B:		679	-	679	
Total changes to RfRs:		-13,699	-8,348	-5,351	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	2,512	3,203	5,715
Non-operating accruing resources	-113	-125	-238
Total Net Capital	2,399	3,078	5,477
Net Cash Requirement	5,121,088	28,701	5,149,789

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

		2017-18								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Providing high quality health and social care services and promoting good health and wellbeing.	30,291	1,188,419	4,361,138	5,579,848	570,030	5,009,818	5,715	238	
Departmental Expenditure in DEL:										
A-1:	Hospital and Paramedic Services	1,902	135,615	3,155	140,672	25,028	115,644	-	-	
A-2:	Social Care Services	5,282	43,362	13,266	61,910	7,983	53,927	999	-	
A-3:	Family Health Service – General Medical Services	409	262,349	-	262,758	17	262,741	644	238	
A-4:	Family Health Service – Pharmaceutical Services	192	478,382	-	478,574	-	478,574	-	-	
A-5:	Family Health Service – Dental Services	98	132,655	-	132,753	24,185	108,568	-	-	
A-6:	Family Health Service – Ophthalmic Services	98	24,045	-	24,143	-	24,143	-	-	
A-7:	Health Support Services	15,679	42,964	-	58,643	4,717	53,926	3,852	-	
A-8:	Public Health Services	1,586	67,030	4,581	73,197	1,229	71,968	220	-	
Annually Managed Expenditure (AME):										
A-9:	Provisions	-	1,355	-	1,355	-	1,355	-	-	
A-10:	Social Care Depreciation and Impairments	-	587	-	587	-	587	-	-	

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Non-Budget:									
A-11:	Health Service Contributions	-	-	-	-	506,871	-506,871	-	-
A-12:	Health and Social Care Trusts ♥	-	-	4,263,849	4,263,849	-	4,263,849	-	-
A-13:	Business Services Organisation ♥	-	-	37,966	37,966	-	37,966	-	-
A-14:	Northern Ireland Blood Transfusion Service ♥	-	-	295	295	-	295	-	-
A-15:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,156	4,156	-	4,156	-	-
A-16:	Northern Ireland Medical and Dental Training Agency ♥	-	-	18,500	18,500	-	18,500	-	-
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	1,196	1,196	-	1,196	-	-
A-18:	Northern Ireland Social Care Council ♥	-	-	3,087	3,087	-	3,087	-	-
A-19:	Patient and Client Council ♥	-	-	1,640	1,640	-	1,640	-	-
A-20:	Regulation and Quality Improvement Authority ♥	-	-	7,105	7,105	-	7,105	-	-
A-21:	Food Safety Promotion Board ♥	-	-	1,960	1,960	-	1,960	-	-
A-22:	Institute of Public Health in Ireland ♣	-	-	382	382	-	382	-	-
A-23:	Notional Charges	5,045	75	-	5,120	-	5,120	-	-

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR B: Providing effective fire fighting, rescue and fire safety services.								
186	390	97,952	98,528	-	98,528	-	-	
Departmental Expenditure in DEL:								
B-1: Fire, Rescue and Fire Safety Services								
186	390	-	576	-	576	-	-	
Non-Budget:								
B-2: Northern Ireland Fire and Rescue Service ♥								
-	-	91,387	91,387	-	91,387	-	-	
B-3: Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥								
-	-	6,565	6,565	-	6,565	-	-	
Total:	30,477	1,188,809	4,459,090	5,678,376	570,030	5,108,346	5,715	238

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	5,113,697	-5,351	5,108,346
Capital Items			
Capital	2,512	3,203	5,715
Non-operating accruing resources	-113	-125	-238
Net Capital	2,399	3,078	5,477
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-5,838	655	-5,183
New provisions and adjustments to previous provisions	-195	-1,160	-1,355
Notional charges	-5,120	-	-5,120
Movement in working capital	6,722	36,772	43,494
Use of provisions	9,423	-5,293	4,130
Total Accruals to Cash Adjustments	4,992	30,974	35,966
Net Cash Requirement	5,121,088	28,701	5,149,789

Supporting Statements, Tables and Notes

DoH



DoH



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

	Provision
Net Administration Costs	
Request for Resources A	30,091
Request for Resources B	186
Total Net Administration Costs	30,277
Net Programme Costs	
Request for Resources A	4,979,727
Request for Resources B	98,342
Total Net Programme Costs	5,078,069
Net Operating Cost	5,108,346
Net Resource Requirement	5,108,346
Resource Budget	5,468,292

DoH

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	5,108,346
Net Operating Cost (Accounts)	5,108,346
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-3,936,337
Capital grants	-3,022
Research and Development (R&D) expenditure	75
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	4,299,230
Resource Budget	5,468,292
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	5,339,387
Annually Managed Expenditure (AME)	128,905

DoH

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	5,477
<i>Adjustments to include:</i>	
Capital grants	3,022
Capital expenditure of NDPBs or other bodies	213,582
Research and Development (R&D) expenditure	-75
Capital Budget	222,006
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	221,998
Annually Managed Expenditure (AME)	8

DoH

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Hospital and Paramedic Services	25,028	-
Social Care Services	7,983	-
Family Health Service - General Medical Services	17	238
Family Health Service - Dental Services	24,185	-
Health Support Services	4,717	-
Public Health Services	1,229	-
Health Service Contributions	506,871	-
Total for RfR A:	*570,030	**238

* Amount that may be applied as operating accruing resources arising from National Insurance Fund contributions for healthcare costs; hospital and paramedic services; social care services; family health services; contributions for Sure Start projects; grants and other receipts for joint, co-funded and other projects; Vulnerable Persons Resettlement Scheme; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery Funding; European Union receipts; interest on financial transaction capital loans; 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.

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Hospital and Paramedic Services								
380	7	-	387	-	387	-	-	
Social Care Services								
1,056	2	-	1,058	-	1,058	-	-	
Family Health Service – General Medical Services								
82	13	-	95	-	95	-	-	
Family Health Service – Pharmaceutical Services								
38	24	-	62	-	62	-	-	
Family Health Service – Dental Services								
20	7	-	27	-	27	-	-	
Family Health Service – Ophthalmic Services								
20	1	-	21	-	21	-	-	
Health Support Services								
3,132	3	-	3,135	-	3,135	-	-	
Public Health Services								
317	18	-	335	-	335	-	-	
Total RfR A:	5,045	75	-	5,120	-	5,120	-	-
Total Notional Charges:	5,045	75	-	5,120	-	5,120	-	-

Detail

	Provision
RfR A:	
Accommodation	2,700
Shared Services	2,200
Audit	170
Other	50
Total RfR A:	5,120
Total Notional Charges:	5,120

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Health, Mr Richard Pengelly, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

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

RfR A:

Health and Social Care Trusts	4,263,849
Business Services Organisation	37,966
Northern Ireland Guardian Ad Litem Agency	4,156
Northern Ireland Medical and Dental Training Agency	18,500
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,196
Northern Ireland Social Care Council	3,087
Patient and Client Council	1,640
Regulation and Quality Improvement Authority	7,105
Food Safety Promotion Board	1,960

RfR B:

Northern Ireland Fire and Rescue Service	91,387
Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes	6,565

Spring Supplementary Estimate 2017-18

**Department of Health -
Health and Social Care
Pension Scheme**



DoH-HSCPS



DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Health on the Health and Social Care Pension Scheme.
2. This Supplementary Estimate reflects changes to the Department of Health's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £46,157,000 and no change in the Net Cash Requirement.

Part I

RfR A: RfR A: Providing a pension scheme for persons employed in health and social care.	£
Total change to Net Resource Requirement	46,157,000
Total change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Health and Social Care Pension Scheme	1,141,550	57,008	10,851	46,157	1,187,707
Total RfR A:		57,008	10,851	46,157	

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

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Providing a pension scheme for persons employed in health and social care.								
	- 1,664,508		- 1,664,508	476,801	1,187,707	-	-	
Annually Managed Expenditure (AME):								
A-1: Health and Social Care Pension Scheme								
	- 1,664,508		- 1,664,508	476,801	1,187,707	-	-	
Total:	- 1,664,508		- 1,664,508	476,801	1,187,707	-	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,141,550	46,157	1,187,707
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,607,500	-57,008	-1,664,508
Movement in working capital	-6,745	47,215	40,470
Use of provisions	426,401	3,499	429,900
Excess cash to be surrendered to the Consolidated Fund	46,294	-39,863	6,431
Total Accruals to Cash Adjustments	-1,141,550	-46,157	-1,187,707
Net Cash Requirement	-	-	-

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	<i>46,294</i>	-	<i>6,431</i>
Total:	-	<i>46,294</i>	-	<i>6,431</i>



DoH-HSCPS



Supporting Statements, Tables and Notes



DoH-HSCPS



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

	Provision
Income	
Contributions receivable	464,991
Transfers in	11,800
Other income	10
Total Income	476,801
Expenditure	
Increase in scheme liabilities	1,001,600
Interest on scheme liabilities	662,908
Total Expenditure	1,664,508
Net Operating Cost	1,187,707
Net Resource Requirement	1,187,707
Resource Budget	1,187,707

DoH-HSCPS

**Reconciliation of Resource Expenditure between Estimates,
Accounts and Budgets**

£'000

Provision

Net Resource Requirement (Estimates)	1,187,707
Net Operating Cost (Accounts)	1,187,707
Resource Budget	1,187,707
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,187,707

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Contributions receivable	464,991	-
Transfers in	11,800	-
Other income	10	-
Total for RfR A:	*476,801	-

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

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Excess cash to be surrendered to the Consolidated Fund	-	<i>6,431</i>
Total:	-	<i>6,431</i>

Explanation of Accounting Officer Responsibilities

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

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



DoH-HSCPS



**Spring Supplementary
Estimate
2017-18**

**Department for
Infrastructure**



DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. In support of the Department for Infrastructure's aim of building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.
2. This Supplementary Estimate reflects changes to the Department for Infrastructure's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £22,489,000 and an increase in the Net Cash Requirement of £21,827,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

RfR A: Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	£
Total change to Net Resource Requirement	22,489,000
Total change to Net Cash Requirement	21,827,000

Amounts required in the year ending 31 March 2018 for use by the Department for Infrastructure on:

RfR A: Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services:

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; 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; 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; sustainable transport, Active School Travel programme; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for regional planning, transport planning and visioning; the management and disposal of legacy sites; payments under European Union Programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies; equity injections, grants and net lending to Northern Ireland Water Limited, the Shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; administration costs; severance payments; related services including services to other departments; and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Roads	176,510	-2,949	31,494	-34,443	142,067
A-2: Rivers	14,926	915	107	808	15,734
A-3: Road Safety Services	6,732	991	861	130	6,862
A-4: Driver and Vehicle Agency	3,182	-184	2,276	-2,460	722
A-5: Ferry Services, Air and Sea Ports	1,835	-195	95	-290	1,545
A-6: Railway Services	91,394	-3,714	1,482	-5,196	86,198
A-7: Road Passenger Services	56,369	26,781	12,708	14,073	70,442
A-8: Water Policy and Other Services	1,535	-	-	-	1,535
A-9: Inland Waterways	793	-596	-	-596	197
A-10: Planning and Policy	7,470	144	116	28	7,498
A-11: Reinvestment and Reform	489	59	1	58	547
A-12: EU Interreg	-1,805	-19,937	-21,946	2,009	204
A-13: Central Policy and Other Services	4,567	-384	-4	-380	4,187
A-14: Depreciation and Impairment Costs	171,456	53,687	-	53,687	225,143
A-15: Provisions	7,364	2,300	-	2,300	9,664
A-16: Northern Ireland Water Limited	223,380	-4,933	338	-5,271	218,109
A-17: Waterways Ireland	5,050	320	-	320	5,370
A-18: Notional Charges	15,491	-2,288	-	-2,288	13,203
Total RfR A:		50,017	27,528	22,489	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	242,848	48,414	291,262
Non-operating accruing resources	-2,640	-3,345	-5,985
Total Net Capital	240,208	45,069	285,277
Net Cash Requirement	845,246	21,827	867,073

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

		2017-18								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	93,751	764,699	108,606	967,056	157,829	809,227	291,262	5,985	
Departmental Expenditure in DEL:										
A-1:	Roads	59,459	139,199	-	198,658	56,591	142,067	189,756	1,182	
A-2:	Rivers	-	15,721	350	16,071	337	15,734	8,745	93	
A-3:	Road Safety Services	6,293	3,768	-	10,061	3,199	6,862	205	-	
A-4:	Driver and Vehicle Agency	-	3,512	2,710	6,222	5,500	722	7,425	3,700	
A-5:	Ferry Services, Air and Sea Ports	-	732	2,013	2,745	1,200	1,545	60	1,010	
A-6:	Railway Services	-	40,236	49,494	89,730	3,532	86,198	-	-	
A-7:	Road Passenger Services	4,467	31,727	47,171	83,365	12,923	70,442	2,463	-	
A-8:	Water Policy and Other Services	1,475	60	-	1,535	-	1,535	-	-	
A-9:	Inland Waterways	-	182	15	197	-	197	-	-	
A-10:	Planning and Policy	2,062	5,631	121	7,814	316	7,498	150	-	
A-11:	Reinvestment and Reform	-	725	-	725	178	547	208	-	
A-12:	EU Interreg	-	-	1,362	1,362	1,158	204	-	-	
A-13:	Central Policy and Other Services	3,942	245	-	4,187	-	4,187	-	-	

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Annually Managed Expenditure (AME):								
A-14:	Depreciation and Impairment Costs							
	2,550	222,593	-	225,143	-	225,143	-	-
A-15:	Provisions							
	300	9,364	-	9,664	-	9,664	10,250	-
Non-Budget:								
A-16	Northern Ireland Water Limited †							
	-	291,004	-	291,004	72,895	218,109	72,000	-
A-17:	Waterways Ireland							
	-	-	5,370	5,370	-	5,370	-	-
A-18:	Notional Charges							
	13,203	-	-	13,203	-	13,203	-	-
Total:	93,751	764,699	108,606	967,056	157,829	809,227	291,262	5,985

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	786,738	22,489	809,227
Capital Items			
Capital	242,848	48,414	291,262
Non-operating accruing resources	-2,640	-3,345	-5,985
Net Capital	240,208	45,069	285,277
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-208,391	-40,687	-249,078
New provisions and adjustments to previous provisions (Capital)	-20,500	10,250	-10,250
New provisions and adjustments to previous provisions (Resource)	-7,364	-2,300	-9,664
Notional charges	-15,491	2,288	-13,203
Movement in working capital	39,507	-7,634	31,873
Use of provisions	30,539	-7,648	22,891
Total Accruals to Cash Adjustments	-181,700	-45,731	-227,431
Net Cash Requirement	845,246	21,827	867,073

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	1,430	<i>1,430</i>
Total:	-	-	1,430	<i>1,430</i>



Supporting Statements, Tables and Notes



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

	Provision
Net Administration Costs	
Request for Resources A	91,272
Total Net Administration Costs	91,272
Net Programme Costs	
Request for Resources A	717,294
Total Net Programme Costs	717,294
Net Operating Cost	808,566
Net Resource Requirement	809,227
Resource Budget	747,970

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	809,227
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,430
Trust Port Loans/Borrowing	769
Net Operating Cost (Accounts)	808,566
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-236,682
Capital grants	-33,207
Add back Consolidated Fund Extra Receipts (CFERs) that are Capital	1,230
<i>Adjustments to include:</i>	
Full resource consumption of Northern Ireland Water Limited & Waterways Ireland	208,832
Other adjustments - Trust Port Loans	-769
Resource Budget	747,970
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	494,231
Annually Managed Expenditure (AME)	253,739

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	285,277
<i>Adjustments to remove:</i>	
Voted non-budget capital	-72,000
Non voted income that is capital in budget	-40,769
<i>Adjustments to include:</i>	
Capital grants	33,207
Capital expenditure of Northern Ireland Water Limited & Waterways Ireland	216,520
Consolidated Fund Extra Receipts (CFERs)	-1,230
Capital Budget	421,005
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	424,303
Annually Managed Expenditure (AME)	-3,298

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Roads	56,591	1,182
Rivers	337	93
Road Safety Services	3,199	-
Driver and Vehicle Agency	5,500	3,700
Ferry services, air and sea ports	1,200	1,010
Railway services	3,532	-
Road passenger services	12,923	-
Planning and Policy	316	-
Reinvestment & Reform	178	-
EU Interreg	1,158	-
Northern Ireland Water Limited	72,895	-
Total for RfR A:	*157,829	**5,985

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

** Amount that may be applied as non-operating accruing resources arising from receipts of sale of surplus TNI land and land transfer from DoF to DVA for the purposes of the DVA Transformation Project.

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Roads								
10,068	-	-	10,068	-	10,068	-	-	
Road Safety Services								
1,066	-	-	1,066	-	1,066	-	-	
Road Passenger Services								
802	-	-	802	-	802	-	-	
Water Policy and Other services								
250	-	-	250	-	250	-	-	
Planning and Policy								
349	-	-	349	-	349	-	-	
Central Policy and Other Services								
668	-	-	668	-	668	-	-	
Total RfR A:	13,203	-	13,203	-	13,203	-	-	
Total Notional Charges:	13,203	-	13,203	-	13,203	-	-	

DfI

Detail

Provision

RfR A:

Accommodation	7,203
NI Audit Office	114
Departmental Solicitors Office	235
ICT Shared Service Centre (TRIM)	276
Account NI	1,720
Centre of Applied Learning	43
IT Assist	3,498
Planning	101
Health & Safety Executive	1
Miscellaneous	12
Total RfR A:	13,203
Total Notional Charges:	13,203

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Roads	240	<i>240</i>
Rail	1,190	<i>1,190</i>
Total:	1,430	<i>1,430</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 this Estimate.

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

Notes to the Estimate:

£'000

- | | |
|--|---------|
| 1. The Estimate includes grant-in-aid provision above £1 million for the following: | |
| Northern Ireland Water Limited | 218,109 |
| Waterways Ireland | 5,370 |
| 2. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows: | |
| Northern Ireland Plugged in Places ■ | 15 |

**Spring Supplementary
Estimate
2017-18**

Department of Justice



DoJ



DEPARTMENT OF JUSTICE

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
2. This Supplementary Estimate reflects changes to the Department of Justice's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £49,998,000 and a decrease in the Net Cash Requirement of £2,760,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

RfR A:	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	£
Total change to Net Resource Requirement		-49,998,000
Total change to Net Cash Requirement		-2,760,000

Amounts required in the year ending 31 March 2018 for use by the Department of Justice on:

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

policy development and service improvement; Access to Justice services; forensic science services; crime and public protection services; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing and police pensions; historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; security costs; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; Police Rehabilitation and Retraining Trust; RUC George Cross Foundation; Independent Assessor of PSNI Recruitment Vetting; prisons, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals and 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 payments, pension scheme payments, related services and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Forensic Science Northern Ireland	3,399	-598	-421	-177	3,222
A-2: Access to Justice	16,522	-3,112	32	-3,144	13,378
A-3: Compensation Services	2,387	109	-	109	2,496
A-4: Safer Communities	32,104	-3,985	161	-4,146	27,958
A-5: Northern Ireland Prison Service	115,654	-5,258	378	-5,636	110,018
A-6: Youth Justice Agency	16,545	944	93	851	17,396
A-7: Northern Ireland Courts and Tribunals Service	38,375	-1,882	-2,501	619	38,994
A-8: Legal Services Agency Northern Ireland	7,099	-1,278	-225	-1,053	6,046
A-9: Northern Ireland Prison Service	20,266	-10,000	-	-10,000	10,266
A-10: Youth Justice Agency	10,140	155	-	155	10,295
A-11: Access to Justice	6,203	-765	-	-765	5,438
A-12: Compensation Services	37,100	-15,000	-	-15,000	22,100
A-13: Northern Ireland Courts and Tribunals Service	10,505	-10,225	-	-10,225	280
A-14: Legal Services Agency Northern Ireland	111,200	213	-	213	111,413
A-16: Police Service of Northern Ireland	733,392	1,978	-	1,978	735,370
A-17: Police Pension Schemes	149,044	-3,800	-	-3,800	145,244
A-18: Police Ombudsman for Northern Ireland	9,002	145	-	145	9,147
A-19: Northern Ireland Policing Board	5,930	-288	-	-288	5,642
A-20: Probation Board for Northern Ireland	18,057	-90	-	-90	17,967
A-21: Criminal Justice Inspection Northern Ireland	1,139	-44	-	-44	1,095
A-24: Police Rehabilitation and Retraining Trust	1,622	205	-	205	1,827
A-25: Notional Charges	15,669	95	-	95	15,764
Total RfR A:		-52,481	-2,483	-49,998	

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Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	32,174	-3,097	29,077
Non-operating accruing resources	-1,700	1,700	-
Total Net Capital	30,474	-1,397	29,077
Net Cash Requirement	1,268,995	-2,760	1,266,235

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	49,114	382,581	928,841	1,360,536	47,566	1,312,970	29,077	-
Departmental Expenditure in DEL:									
A-1:	Forensic Science Northern Ireland ♥	-	13,038	-	13,038	9,816	3,222	323	-
A-2:	Access to Justice	7,655	6,907	171	14,733	1,355	13,378	178	-
A-3:	Compensation Services	-	2,596	-	2,596	100	2,496	10	-
A-4:	Safer Communities	8,451	12,482	8,814	29,747	1,789	27,958	115	-
A-5:	Northern Ireland Prison Service ♥	11,789	100,258	1,940	113,987	3,969	110,018	23,887	-
A-6:	Youth Justice Agency ♥	-	17,519	-	17,519	123	17,396	163	-
A-7:	Northern Ireland Courts and Tribunals Service ♥	5,455	61,603	-	67,058	28,064	38,994	1,135	-
A-8:	Legal Services Agency Northern Ireland ♥	-	8,366	30	8,396	2,350	6,046	3,266	-
Annually Managed Expenditure (AME):									
A-9:	Northern Ireland Prison Service	-	10,266	-	10,266	-	10,266	-	-
A-10:	Youth Justice Agency	-	10,295	-	10,295	-	10,295	-	-
A-11:	Access to Justice	-	5,438	-	5,438	-	5,438	-	-
A-12:	Compensation Services	-	22,100	-	22,100	-	22,100	-	-

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-13:	Northern Ireland Courts and Tribunals Service	-	280	-	280	-	280	-	-
A-14:	Legal Services Agency Northern Ireland	-	111,413	-	111,413	-	111,413	-	-
A-15:	Forensic Science Northern Ireland	-	20	-	20	-	20	-	-
Non-Budget:									
A-16:	Police Service of Northern Ireland ♥	-	-	735,370	735,370	-	735,370	-	-
A-17:	Police Pension Schemes ♥	-	-	145,244	145,244	-	145,244	-	-
A-18:	Police Ombudsman for Northern Ireland ♥	-	-	9,147	9,147	-	9,147	-	-
A-19:	Northern Ireland Policing Board ♥	-	-	5,642	5,642	-	5,642	-	-
A-20:	Probation Board for Northern Ireland ♥	-	-	17,967	17,967	-	17,967	-	-
A-21:	Criminal Justice Inspection Northern Ireland ♥	-	-	1,095	1,095	-	1,095	-	-
A-22:	RUC George Cross Foundation ♥	-	-	131	131	-	131	-	-
A-23:	Northern Ireland Police Fund ♥	-	-	1,463	1,463	-	1,463	-	-
A-24:	Police Rehabilitation and Retraining Trust ♥	-	-	1,827	1,827	-	1,827	-	-
A-25:	Notional Charges	15,764	-	-	15,764	-	15,764	-	-
Total:		49,114	382,581	928,841	1,360,536	47,566	1,312,970	29,077	-

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

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,362,968	-49,998	1,312,970
Capital Items			
Capital	32,174	-3,097	29,077
Non-operating accruing resources	-1,700	1,700	-
Net Capital	30,474	-1,397	29,077
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-41,739	-14	-41,753
New provisions and adjustments to previous provisions	-193,884	35,622	-158,262
Notional charges	-15,965	-115	-16,080
Movement in working capital	25,000	-	25,000
Use of provisions	102,141	13,142	115,283
Total Accruals to Cash Adjustments	-124,447	48,635	-75,812
Net Cash Requirement	1,268,995	-2,760	1,266,235

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>
Excess cash to be surrendered to the Consolidated Fund	3,000	<i>3,000</i>	3,000	<i>3,000</i>
Total:	11,000	<i>11,000</i>	11,000	<i>11,000</i>

Supporting Statements, Tables and Notes



DoJ



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

	Provision
Net Administration Costs	
Request for Resources A	48,246
Total Net Administration Costs	48,246
Net Programme Costs	
Request for Resources A	1,264,724
Consolidated Fund Standing Services	8,248
Total Net Programme Costs	1,272,972
Net Operating Cost	1,321,218
Net Resource Requirement	1,312,970
Resource Budget	1,465,254

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	1,312,970
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	8,248
Net Operating Cost (Accounts)	1,321,218
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-933,650
Capital grants	-8
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000
Research and Development (R&D) expenditure	-260
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,080,954
Resource Budget	1,465,254
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,110,614
Annually Managed Expenditure (AME)	354,640

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	29,077
<i>Adjustments to include:</i>	
Capital grants	8
Capital expenditure of NDPBs or other bodies	29,585
Research and Development (R&D) expenditure	260
Capital Budget	58,930
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	58,930
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Forensic Science Northern Ireland	9,816	-
Access to Justice Directorate	1,355	-
Compensation Services	100	-
Safer Communities Directorate	1,789	-
Northern Ireland Prison Service	3,969	-
Youth Justice Agency	123	-
Northern Ireland Courts and Tribunals Service	28,064	-
Legal Services Agency	2,350	-
Total for RfR A:	*47,566	-

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

Analysis of Notional Charges in Non-Budget

£'000

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Forensic Science Northern Ireland								
66	-	-	66	-	66	-	-	-
Access to Justice								
4,215	-	-	4,215	-	4,215	-	-	-
Compensation Services								
45	-	-	45	-	45	-	-	-
Safer Communities								
3,715	-	-	3,715	-	3,715	-	-	-
Northern Ireland Prison Service								
4,511	-	-	4,511	-	4,511	-	-	-
Youth Justice Agency								
802	-	-	802	-	802	-	-	-
Northern Ireland Courts and Tribunals Service								
1,945	-	-	1,945	-	1,945	-	-	-
Legal Services Agency Northern Ireland								
465	-	-	465	-	465	-	-	-
Total RfR A:	15,764	-	15,764	-	15,764	-	-	-
Total Notional Charges:	15,764	-	15,764	-	15,764	-	-	-

Detail

	Provision
RfR A:	
Accommodation	2,429
Shared Services	12,663
Other	672
Total RfR A:	15,764
Total Notional Charges:	15,764

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Fines and miscellaneous	8,000	<i>8,000</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>
Total:	<u>11,000</u>	<u><i>11,000</i></u>

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 this Estimate.

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

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Police Service of Northern Ireland	735,370
Police Pension Schemes	145,244
Police Ombudsman for Northern Ireland	9,147
Northern Ireland Policing Board	5,642
Probation Board for Northern Ireland	17,967
Criminal Justice Inspection Northern Ireland	1,095
Northern Ireland Police Fund	1,463
Police Rehabilitation and Retraining Trust	1,827



DoJ



Spring Supplementary Estimate 2017-18

**Department of Justice -
Northern Ireland
Judicial Pension Scheme**



Dof-IPS



DEPARTMENT OF JUSTICE - NORTHERN IRELAND JUDICIAL PENSION SCHEME

Introduction

1. This Supplementary 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.
2. This Supplementary Estimate reflects changes to the Department of Justice's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £100,000 and no change in the Net Cash Requirement.

Part I

RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	£
Total change to Net Resource Requirement	100,000
Total change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2018 for use by the Department of Justice on:

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

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Northern Ireland Judicial Pension Scheme	500	600	-500	100	600
Total RfR A:		600	-500	100	

	Present Provision	Change in Provision	New Provision
Net Cash Requirement		350	- 350

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	-	1,800	-	1,800	1,200	600	-	-
Annually Managed Expenditure (AME):									
A-1:	Northern Ireland Judicial Pension Scheme	-	1,800	-	1,800	1,200	600	-	-
Total:		-	1,800	-	1,800	1,200	600	-	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	500	100	600
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,200	-600	-1,800
Use of provisions	1,050	500	1,550
Total Accruals to Cash Adjustments	-150	-100	-250
Net Cash Requirement	350	-	350

Supporting Statements, Tables and Notes



Dof-IPS



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

	Provision
Income	
Contributions receivable	1,200
Total Income	1,200
Expenditure	
Increase in scheme liabilities	1,640
Interest on scheme liabilities	160
Total Expenditure	1,800
Net Operating Cost	600
Net Resource Requirement	600
Resource Budget	600

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	600
Net Operating Cost (Accounts)	600
Resource Budget	600
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	600

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pension contributions receivable	1,200	-
Total for RfR A:	*1,200	-

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

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 this Estimate.

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

**Spring Supplementary
Estimate
2017-18**

The Executive Office



T10



THE EXECUTIVE OFFICE

Introduction

1. This Supplementary 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. This Supplementary Estimate reflects changes to The Executive Office's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £55,764,000 and a decrease in the Net Cash Requirement of £53,676,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	£
Total change to Net Resource Requirement	-55,764,000
Total change to Net Cash Requirement	-53,676,000

Amounts required in the year ending 31 March 2018 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; delivery of a Programme for Government, including strategic delivery of NICS of the Future; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; actions associated with the preparation and implementation of the Historical Institutional Abuse Inquiry Report and Findings; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the Racial Equality Strategy and actions associated with the integration of Refugees; the European Union Programme for Peace and Reconciliation; 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; North West Development Fund; 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 on Flags, Identity, Culture and Tradition; administration and other services including the European Taskforce Working Group, supporting the region's interests in Europe; policy development in respect of EU future relations; 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Executive Support and Policy Development	23,816	-683	182	-865	22,951
A-2: Community Relations	3,067	-668	-	-668	2,399
A-3: Delivering Social Change	103	35	-	35	138
A-4: Shared Future	5,956	-23	-	-23	5,933
A-5: Social Investment Fund	25,137	-4,098	-	-4,098	21,039
A-6: North-South Ministerial Council	1,902	-895	-	-895	1,007
A-7: Attorney General for Northern Ireland	1,274	-42	-	-42	1,232
A-8: EU Programme for Peace and Reconciliation	881	-1,940	-1,649	-291	590
A-9: Strategic Sites	3,000	384	-	384	3,384
A-10: Provisions	6	242	-	242	248
A-11: Equality Commission for Northern Ireland	5,109	269	-	269	5,378
A-13: Northern Ireland Judicial Appointments Commission	1,031	2	-	2	1,033
A-14: Maze/Long Kesh Development Corporation	1,278	244	-	244	1,522
A-15: Victims and Survivors Service Limited	13,220	790	-	790	14,010
A-16: Strategic Investment Board Limited	106,674	-51,368	-	-51,368	55,306
A-17: Northern Ireland Community Relations Council	2,739	720	-	720	3,459
A-19: Notional Charges	2,968	-200	-	-200	2,768
Total RfR A:		-57,231	-1,467	-55,764	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	4,000	-72	3,928
Non-operating accruing resources	-	-363	-363
Total Net Capital	4,000	-435	3,565
Net Cash Requirement	196,012	-53,676	142,336

TEO

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

		2017-18								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing 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.	15,851	15,525	115,552	146,928	3,679	143,249	3,928	363	
Departmental Expenditure in DEL:										
A-1:	Executive Support and Policy Development	11,807	9,684	1,796	23,287	336	22,951	3,928	363	
A-2:	Community Relations	-	-	2,399	2,399	-	2,399	-	-	
A-3:	Delivering Social Change	-	138	-	138	-	138	-	-	
A-4:	Shared Future	-	515	5,418	5,933	-	5,933	-	-	
A-5:	Social Investment Fund	-	670	20,369	21,039	-	21,039	-	-	
A-6:	North-South Ministerial Council	44	886	77	1,007	-	1,007	-	-	
A-7:	Attorney General for Northern Ireland	1,232	-	-	1,232	-	1,232	-	-	
A-8:	EU Programme for Peace and Reconciliation	-	-	3,933	3,933	3,343	590	-	-	
Annually Managed Expenditure (AME):										
A-9:	Strategic Sites	-	3,384	-	3,384	-	3,384	-	-	
A-10:	Provisions	-	248	-	248	-	248	-	-	

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

		2017-18							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
Non-Budget:									
A-11:	Equality Commission for Northern Ireland ♥	-	-	5,378	5,378	-	5,378	-	-
A-12:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	838	838	-	838	-	-
A-13:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,033	1,033	-	1,033	-	-
A-14:	Maze/Long Kesh Development Corporation ♥	-	-	1,522	1,522	-	1,522	-	-
A-15:	Victims and Survivors Service Limited ♥	-	-	14,010	14,010	-	14,010	-	-
A-16:	Strategic Investment Board Limited ♥	-	-	55,306	55,306	-	55,306	-	-
A-17:	Northern Ireland Community Relations Council ♥	-	-	3,459	3,459	-	3,459	-	-
A-18:	Ilex Urban Regeneration Company Limited ♥	-	-	14	14	-	14	-	-
A-19:	Notional Charges	2,768	-	-	2,768	-	2,768	-	-
Total:		15,851	15,525	115,552	146,928	3,679	143,249	3,928	363

TEO

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	199,013	-55,764	143,249
Capital Items			
Capital	4,000	-72	3,928
Non-operating accruing resources	-	-363	-363
Net Capital	4,000	-435	3,565
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,027	209	-3,818
New provisions and adjustments to previous provisions	-6	-242	-248
Notional charges	-2,968	200	-2,768
Movement in working capital	-	2,354	2,354
Use of provisions	-	2	2
Total Accruals to Cash Adjustments	-7,001	2,523	-4,478
Net Cash Requirement	196,012	-53,676	142,336

Supporting Statements, Tables and Notes



T10



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

	Provision
Net Administration Costs	
Request for Resources A	15,765
Total Net Administration Costs	15,765
Net Programme Costs	
Request for Resources A	127,484
Total Net Programme Costs	127,484
Net Operating Cost	143,249
Net Resource Requirement	143,249
Resource Budget	90,244

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	143,249
Net Operating Cost (Accounts)	143,249
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	84,328
Capital grants	10,925
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	42,248
Resource Budget	90,244
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	76,776
Annually Managed Expenditure (AME)	13,468

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	3,565
<i>Adjustments to include:</i>	
Capital grants	10,925
Capital expenditure of NDPBs or other bodies	47,830
Capital Budget	62,320
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	62,320
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Recovery of Seconded costs	86	-
Support for the government and other services	102	-
EU Income	3,343	-
Reinvestment and Reform Initiative	148	363
Total for RfR A:	*3,679	**363

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

** Amount that may be applied as non-operating accruing resources arising from sale of land at Shackleton.

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

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Executive Support and Policy Development								
2,768	-	-	2,768	-	2,768	-	-	
2,768	-	-	2,768	-	2,768	-	-	
Total Notional Charges:	2,768	-	-	2,768	-	2,768	-	-

Detail

	Provision
RfR A:	
Accommodation	1,400
Shared Services	1,096
Audit	64
Other	208
Total RfR A:	2,768
Total Notional Charges:	2,768

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed Dr Mark Browne as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Strategic Investment Board Limited	55,306
Victims and Survivors Service Limited	14,010
Equality Commission for Northern Ireland	5,378
Northern Ireland Community Relations Council	3,459
Maze/Long Kesh Development Corporation	1,522
Northern Ireland Judicial Appointments Commission	1,033
2. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
A-5 Social Investment Fund ■	21,039
A-6 North-South Ministerial Council ■	77

**Spring Supplementary
Estimate
2017-18**

Food Standards Agency



FSA



THE FOOD STANDARDS AGENCY

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects changes to the FSA's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £7,000 and a decrease in the Net Cash Requirement of £8,000.

Part I

RfR A: Improving food safety and promoting healthy eating.	£
Total change to Net Resource Requirement	-7,000
Total change to Net Cash Requirement	-8,000

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Food Safety, Nutrition and Standards	8,281	170	170	-	8,281
A-2: Notional Charges	20	-7	-	-7	13
Total RfR A:		163	170	-7	
Total changes to RfRs:		163	170	-7	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	103	-	103
Total Net Capital	103	-	103
Net Cash Requirement	8,889	-8	8,881

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Improving food safety and promoting healthy eating.								
-	11,241	1,166	12,407	4,113	8,294	103	-	
Departmental Expenditure in DEL:								
A-1: Food Safety, Nutrition and Standards								
-	11,228	1,166	12,394	4,113	8,281	103	-	
Non-Budget:								
A-2: Notional Charges								
-	13	-	13	-	13	-	-	
Total:	-	11,241	1,166	12,407	4,113	8,294	103	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	8,301	-7	8,294
Capital Items			
Capital	103	-	103
Net Capital	103	-	103
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-8	-55
Notional charges	-20	7	-13
Movement in working capital	552	-	552
Total Accruals to Cash Adjustments	485	-1	484
Net Cash Requirement	8,889	-8	8,881

Supporting Statements, Tables and Notes



FSA



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

	Provision
Net Programme Costs	
Request for Resources A	8,294
Total Net Programme Costs	8,294
Net Operating Cost	8,294
Net Resource Requirement	8,294
Resource Budget	8,161

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	8,294
Net Operating Cost (Accounts)	8,294
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-13
Research and Development (R&D) expenditure	-120
Resource Budget	8,161
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,161

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	103
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	120
Capital Budget	223
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	223

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Meat Hygiene Inspections	4,050	-
Other	63	-
Total for RfR A:	*4,113	-

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

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

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Food Safety, Nutrition and Standards								
-	13	-	13	-	13	-	-	
Total RfR A:	13	-	13	-	13	-	-	
Total Notional Charges:	13	-	13	-	13	-	-	

Detail

	Provision
RfR A:	
Audit	13
Total RfR A:	13
Total Notional Charges:	13

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Food Standards Agency, Mr Jason Feeney, as Accounting Officer for the Agency with responsibility for preparing this Estimate.

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

**Spring Supplementary
Estimate
2017-18**

**Northern Ireland
Assembly Commission**



MIAC



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.
2. This Supplementary Estimate reflects changes to the Northern Ireland Assembly Commission's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £2,617,000 and a decrease in the Net Cash Requirement of £3,075,000.

Part I

RfR A: Supporting the work of the Northern Ireland Assembly.	£
Total change to Net Resource Requirement	-2,617,000
Total change to Net Cash Requirement	-3,075,000

Amounts required in the year ending 31 March 2018 for use by the Northern Ireland Assembly Commission on:

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

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

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Administration and Support Services	38,809	-2,548	62	-2,610	36,199
A-3: Notional Charges	45	-7	-	-7	38
Total RfR A:		-2,555	62	-2,617	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	824	-420	404
Total Net Capital	824	-420	404
Net Cash Requirement	36,583	-3,075	33,508

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Supporting the work of the Northern Ireland Assembly.								
-	38,514	75	38,589	152	38,437	404	-	
Departmental Expenditure in DEL:								
A-1: Administration and Support Services								
-	36,276	75	36,351	152	36,199	404	-	
Annually Managed Expenditure (AME):								
A-2: Administration and Support Services								
-	2,200	-	2,200	-	2,200	-	-	
Non-Budget:								
A-3: Notional Charges								
-	38	-	38	-	38	-	-	
Total:	38,514	75	38,589	152	38,437	404	-	

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	41,054	-2,617	38,437
Capital Items			
Capital	824	-420	404
Net Capital	824	-420	404
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,395	-	-3,395
New provisions and adjustments to previous provisions	-2,200	-	-2,200
Notional charges	-45	7	-38
Movement in working capital	345	-45	300
Total Accruals to Cash Adjustments	-5,295	-38	-5,333
Net Cash Requirement	36,583	-3,075	33,508

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	89	89
Total:	-	-	89	89

Supporting Statements, Tables and Notes



MIAC



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

	Provision
Net Programme Costs	
Request for Resources A	38,437
Consolidated Fund Extra Receipts in the SoCNE	-89
Total Net Programme Costs	38,348
Net Operating Cost	38,348
Net Resource Requirement	38,437
Resource Budget	38,310

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	38,437
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-89
Net Operating Cost (Accounts)	38,348
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-38
Resource Budget	38,310
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	36,110
Annually Managed Expenditure (AME)	2,200

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	404
Capital Budget	404
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	404
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Administration and Support Services	152	-
Total for RfR A:	*152	-

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

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

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Administration and Support Services								
-	38	-	38	-	38	-	-	
Total RfR A:	38	-	38	-	38	-	-	
Total Notional Charges:	38	-	38	-	38	-	-	

Detail

	Provision
RfR A:	
Audit	38
Total RfR A:	38
Total Notional Charges:	38

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Recovery of prior year payments	63	<i>63</i>
Non-retainable income	26	<i>26</i>
Total:	89	<i>89</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Clerk to the Assembly/Chief Executive, Mrs Lesley Hogg, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing this Estimate.

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



MIAC



**Spring Supplementary
Estimate
2017-18**

**Northern Ireland
Audit Office**



N/AO



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.
2. This Supplementary Estimate reflects changes to the Northern Ireland Audit Office's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £189,000 and a decrease in the Net Cash Requirement of £247,000.

Part I

RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	£
Total change to Net Resource Requirement	-189,000
Total change to Net Cash Requirement	-247,000

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Audit and Assurance Services	7,768	-267	78	-189	7,579
A-2: Notional Charges	10	-	-	-	10
Total RfR A:		-267	78	-189	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	40	42	82
Total Net Capital	40	42	82
Net Cash Requirement	8,002	-247	7,755

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

2017-18									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources		
RfR A:	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.								
	-	9,957	-	9,957	2,368	7,589	82	-	
Departmental Expenditure in DEL:									
A-1:	Audit and Assurance Services								
	-	9,947	-	9,947	2,368	7,579	82	-	
Non-Budget:									
A-2:	Notional Charges								
	-	10	-	10	-	10	-	-	
Total:	-	9,957	-	9,957	2,368	7,589	82	-	

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

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	7,778	-189	7,589
Capital Items			
Capital	40	42	82
Net Capital	40	42	82
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-325	150	-175
Notional charges	-10	-	-10
Movement in working capital	500	-250	250
Use of provisions	19	-	19
Total Accruals to Cash Adjustments	184	-100	84
Net Cash Requirement	8,002	-247	7,755

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*):

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	6	6
Total:	-	-	6	6

Supporting Statements, Tables and Notes



N/AO



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

	Provision
Net Administration Costs	
Request for Resources A	7,589
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-6
Consolidated Fund Standing Services	160
Total Net Administration Costs	7,743
Net Operating Cost	7,743
Net Resource Requirement	7,589
Resource Budget	7,733

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	7,589
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-6
Consolidated Fund Standing Services	160
Net Operating Cost (Accounts)	7,743
Notional Charges	-10
Resource Budget	7,733
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,752
Annually Managed Expenditure (AME)	-19

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	82
Capital Budget	82
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	82

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Administration and Assurance Services	2,368	-
Total for RfR A:	*2,368	-

* 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.

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Audit and Assurance Services								
-	10	-	10	-	10	-	-	
Total RfR A:								
-	10	-	10	-	10	-	-	
Total Notional Charges:								
-	10	-	10	-	10	-	-	

Detail

	Provision
RfR A:	
Legal Services	9
Property and valuation services	1
Total RfR A:	
	10
Total Notional Charges:	
	10

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Consolidated Fund Extra Receipts in the SoCNE	6	<i>6</i>
Total:	6	<i>6</i>

Explanation of Accounting Officer Responsibilities

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

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



N/AO



Spring Supplementary Estimate 2017-18

The Northern Ireland
Authority for
Utility Regulation



MAUR



THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. This Supplementary Estimate reflects changes to the Northern Ireland Authority for Utility Regulation's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £24,000 and an increase in the Net Cash Requirement of £18,000.

Part I

RfR A: Regulating the electricity, gas, water and sewerage industries.	£
Total change to Net Resource Requirement	-24,000
Total change to Net Cash Requirement	18,000

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Utility Regulation	152	-	24	-24	128
Total RfR A:		-	24	-24	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital		10	10
Total Net Capital		10	10
Net Cash Requirement		2,895	2,913

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Regulating the electricity, gas, water and sewerage industries.								
-	12,155	-	12,155	11,863	292	10	-	
Departmental Expenditure in DEL:								
A-1: Utility Regulation								
-	11,991	-	11,991	11,863	128	10	-	
Non-Budget:								
A-2: Notional Charges								
-	164	-	164	-	164	-	-	
Total:								
-	12,155	-	12,155	11,863	292	10	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	316	-24	292
Capital Items			
Capital	10	-	10
Net Capital	10	-	10
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	42	-8
Notional charges	-164	-	-164
Movement in working capital	2500	-	2500
Use of provisions	283	-	283
Total Accruals to Cash Adjustments	2,569	42	2,611
Net Cash Requirement	2,895	18	2,913

Supporting Statements, Tables and Notes



MAUR



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

	Provision
Net Programme Costs	
Request for Resources A	292
Total Net Programme Costs	292
Net Operating Cost	292
Net Resource Requirement	292
Resource Budget	128

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	292
Net Operating Cost (Accounts)	292
<i>Adjustments to remove:</i>	
Notional charges	-164
Resource Budget	128
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	128
Annually Managed Expenditure (AME)	-

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	10
Capital Budget	10
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	10
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Licence fees	10,839	-
Other	1,024	-
Total for RfR A:	*11,863	-

* 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.

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Utility Regulation								
-	164	-	164	-	164	-	-	-
Total RfR A:								
-	164	-	164	-	164	-	-	-
Total Notional Charges:								
-	164	-	164	-	164	-	-	-

Detail

	Provision
RfR A:	
Shared Services	138
Audit	23
Other	3
Total RfR A:	
	164
Total Notional Charges:	
	164

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 Department with responsibility for preparing this Estimate.

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

**Spring Supplementary
Estimate
2017-18**

**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, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.
2. This Supplementary Estimate reflects changes to the Northern Ireland Public Services Ombudsman's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £179,000 and a decrease in the Net Cash Requirement of £150,000.

Part I

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	£
Total change to Net Resource Requirement	-179,000
Total change to Net Cash Requirement	-150,000

Amounts required in the year ending 31 March 2018 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, colleges, universities and boards of governors of grant-aided schools; 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Investigation and Adjudication	2,571	-178	-	-178	2,393
A-2: Notional Charges	15	-1	-	-1	14
Total RfR A:		-179	-	-179	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	15	-	15
Total Net Capital	15	-	15
Net Cash Requirement	2,538	-150	2,388

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.								
-	2,407	-	2,407	-	2,407	15	-	
Departmental Expenditure in DEL:								
A-1: Investigation and Adjudication								
-	2,393	-	2,393	-	2,393	15	-	
Non-Budget:								
A-2: Notional Charges								
-	14	-	14	-	14	-	-	
Total:								
-	2,407	-	2,407	-	2,407	15	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	2,586	-179	2,407
Capital Items			
Capital	15	-	15
Net Capital	15	-	15
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-49	28	-21
Notional charges	-15	1	-14
Movement in working capital	1	-	1
Total Accruals to Cash Adjustments	-63	29	-34
Net Cash Requirement	2,538	-150	2,388

Supporting Statements, Tables and Notes



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

	Provision
Net Programme Costs	
Request for Resources A	2,407
Consolidated Fund Standing Services	131
Total Net Programme Costs	2,538
Net Operating Cost	2,538
Net Resource Requirement	2,407
Resource Budget	2,524

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

Provision

Net Resource Requirement (Estimates)	2,407
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	131
Net Operating Cost (Accounts)	2,538
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
Resource Budget	2,524
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,524
Annually Managed Expenditure (AME)	-

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	15
Capital Budget	15
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	15
Annually Managed Expenditure (AME)	-

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Investigation and Adjudication								
-	14	-	14	-	14	-	-	
Total RfR A:	14	-	14	-	14	-	-	
Total Notional Charges:	14	-	14	-	14	-	-	

Detail**Provision****RfR A:**

Audit	12
Other	2
Total RfR A:	14
Total Notional Charges:	14

Explanation of Accounting Officer Responsibilities

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

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



Spring Supplementary Estimate 2017-18

Public Prosecution
Service for
Northern Ireland



PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Introduction

1. This Supplementary 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.
2. This Supplementary Estimate reflects changes to the Public Prosecution Service's Budget position for 2017-18 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £468,000 and a decrease in the Net Cash Requirement of £865,000.

Part I

RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	£
Total change to Net Resource Requirement	-468,000
Total change to Net Cash Requirement	-865,000

Amounts required in the year ending 31 March 2018 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Public Prosecution Service - Admin	35,001	-568	-	-568	34,433
A-2: Public Prosecution Service - AME	1,916	100	-	100	2,016
Total RfR A:		-468	-	-468	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	800	100	900
Total Net Capital	800	100	900
Net Cash Requirement	37,596	-865	36,731

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.								
2,068	35,247	-	37,315	806	36,509	900	-	
Departmental Expenditure in DEL:								
A-1: Public Prosecution Service – Admin								
2,068	33,171	-	35,239	806	34,433	900	-	
Annually Managed Expenditure (AME):								
A-2: Public Prosecution Service – AME								
-	2,016	-	2,016	-	2,016	-	-	
Non-Budget:								
A-3: Notional Charges								
-	60	-	60	-	60	-	-	
Total:	2,068	35,247	-	37,315	806	36,509	900	-

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

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	36,977	-468	36,509
Capital Items			
Capital	800	100	900
Net Capital	800	100	900
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,438	-	-1,438
New provisions and adjustments to previous provisions	-1,916	-100	-2,016
Notional charges	-60	-	-60
Other non-cash items	397	-397	-
Movement in working capital	2,656	-	2,656
Use of provisions	180	-	180
Total Accruals to Cash Adjustments	-181	-497	-678
Net Cash Requirement	37,596	-865	36,731



Supporting Statements, Tables and Notes



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

	Provision
Net Administration Costs	
Request for Resources A	2,068
Total Net Administration Costs	2,068
Net Programme Costs	
Request for Resources A	34,441
Total Net Programme Costs	34,441
Net Operating Cost	36,509
Net Resource Requirement	36,509
Resource Budget	36,449

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

Net Resource Requirement (Estimates)	36,509
Net Operating Cost (Accounts)	36,509
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-60
Resource Budget	36,449
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	34,433
Annually Managed Expenditure (AME)	2,016

Reconciliation of Capital Expenditure between Estimates and Budgets **£'000**

	Provision
Net Capital (Estimates)	900
Capital Budget	900
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	900
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Court Costs recovered	81	-
Incentivisation Receipts	600	-
Departmental Receipts	125	-
Total for RfR A:	*806	-

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

Analysis of Notional Charges in Non-Budget

2017-18								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Public Prosecution Service - Admin								
-	60	-	60	-	60	-	-	
Total RfR A:	60	-	60	-	60	-	-	
Total Notional Charges:	60	-	60	-	60	-	-	

Detail

	Provision
RfR A:	
Audit	39
Welfare Support Service	21
Total RfR A:	60
Total Notional Charges:	60

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Public Prosecution Service, Mr Stephen Herron, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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