
Northern Ireland
Spring Supplementary Estimates
2019-2020

Northern Ireland Spring Supplementary Estimates

2019-2020

Department of Finance

February 2020



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

Department of Justice – Northern Ireland Judicial Pensions Scheme

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction to Northern Ireland 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 2019-2020 Main Estimates volume¹.
 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 2019-2020 Main Estimates for Northern Ireland departments were laid in Parliament in October 2019 and gave details of provision, both resources and cash proposed during 2019-2020. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2019-2020.
 5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2019-2020 Main Estimates volume¹. 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 2019-2020, APS Group, ISBN 978-1-5286-1563-1

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 2019-2020 along with the revised sums required in these Supplementary Estimates.

Table 1 – Summary of 2019-20 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	340,689	-10,536	330,153	325,278	-24,727	300,551
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.	340,689	-10,536	330,153			
	Department for Communities	4,589,507	287,489	4,876,996	4,525,488	201,718	4,727,206
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.	4,589,507	287,489	4,876,996			
	Department for the Economy	1,017,997	78,690	1,096,687	1,312,768	-108,765	1,204,003
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,017,997	78,690	1,096,687			

Table 1 – Summary of 2019-20 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	2,358,634	85,096	2,443,730	2,386,189	80,992	2,467,181
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.	2,308,095	85,040	2,393,135			
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.	50,539	56	50,595			
	Department of Education – Teachers' Superannuation	623,581	70,993	694,574	142,016	-4,038	137,978
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	623,581	70,993	694,574			
	Department of Finance	220,392	10,009	230,401	233,685	-1,689	231,996
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.	220,392	10,009	230,401			
	Department of Finance – Superannuation and Other allowances	650,766	-5,766	645,000	78,641	11,359	90,000
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), [CSIBS(NI)].	650,766	-5,766	645,000			

Table 1 – Summary of 2019-20 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	5,670,974	176,134	5,847,108	5,670,466	163,353	5,833,819
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	5,670,974	176,134	5,847,108			
	Department of Health – Health and Social Care Pension Scheme	1,210,653	75,310	1,285,963	-	-	-
A	Providing a pension scheme for persons employed in health and social care.	1,210,653	75,310	1,285,963			
	Department for Infrastructure	830,266	313	830,579	932,096	21,807	953,903
A	Connecting people safely, supporting opportunities and creating sustainable living places.	830,266	313	830,579			
	Department of Justice	1,347,802	625,354	1,973,156	1,320,000	23,461	1,343,461
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.	1,347,802	625,354	1,973,156			
	Department of Justice - Northern Ireland Judicial Pension Scheme	700	300	1,000	500	-	500
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	700	300	1,000			
	The Executive Office	129,140	537,441	666,581	125,311	9,700	135,011
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.	129,140	537,441	666,581			
	OTHER PUBLIC BODIES						
	Food Standards Agency	9,777	690	10,467	9,972	351	10,323
A	Improving food safety and promoting healthy eating.	9,777	690	10,467			
	Northern Ireland Assembly Commission	38,388	3,580	41,968	34,008	-1,091	32,917
A	Supporting the work of the Northern Ireland Assembly.	38,388	3,580	41,968			
	Northern Ireland Audit Office	7,805	-981	6,824	8,120	-936	7,184

Table 1 – Summary of 2019-20 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	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,805	-981	6,824			
	Northern Ireland Authority for Utility Regulation	430	-167	263	1,420	-54	1,366
A	Regulating the electricity, gas, water and sewerage industries.	430	-167	263			
	Northern Ireland Public Services Ombudsman	3,399	-756	2,643	4,106	-541	3,565
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,399	-756	2,643			
	Public Prosecution Service for Northern Ireland	38,382	-154	38,228	39,134	-932	38,202
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,382	-154	38,228			
	TOTAL	19,089,282	1,933,039	21,022,321	17,149,198	369,968	17,519,166

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 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
2019-20**

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 living, working, active landscape valued by everyone.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £10,536,000 and a decrease in the Net Cash Requirement of £24,727,000.
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		-10,536,000
Total Change to Net Cash Requirement		-24,727,000

Amounts required in the year ending 31 March 2020 for use by the Department of Agriculture, Environment and Rural Affairs on:

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

the provision of agricultural educational and knowledge transfer services, research and development and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, veterinary public health and official controls, development of international relations, 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, future policy development and legislation for the agri-food and equine industries; veterinary medicines, antimicrobial resistance, dog control and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission; the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland, the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; environmental legislation and protection; operation of the carrier bag levy; payments for Coastal Communities Fund projects; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; contingency planning and exercising; payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; expenditure on activities and economic interventions, sector support payments that are required as a result of the United Kingdom's exit from the European Union; administration costs; compensation 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	108,483	-13,487	149	-13,636	94,847
A-2:	Veterinary Service and Animal Health	58,284	-5,269	-3,511	-1,758	56,526
A-3:	Rural Affairs	17,439	-275	-5	-270	17,169
A-4:	Environment, Marine and Fisheries	54,256	-4,832	-1,980	-2,852	51,404
A-5:	Forestry	7,993	-1,583	1,267	-2,850	5,143
A-6:	Common Agricultural Policy	-	-5,146	-5,146	-	-
A-7:	EU Community Initiatives	1,159	168	143	25	1,184
A-9:	Provisions	12,570	700	-	700	13,270
A-12:	The Agri-Food and Biosciences Institute	44,437	10,000	-	10,000	54,437
A-13:	Foyle, Carlingford and Irish Lights Commission	2,817	105	-	105	2,922
Total RfR A:			-19,619	-9,083	-10,536	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	29,297	-4,433	24,864
	Non-operating accruing resources	-	-334	-334
Total Net Capital		29,297	-4,767	24,530
Net Cash Requirement		325,278	-24,727	300,551

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

		2019-20								
		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.	80,956	515,192	136,142	732,290	402,137	330,153	24,864	334	
Departmental Expenditure in DEL:										
A-1:	Food and Farming	29,464	42,990	33,045	105,499	10,652	94,847	8,064	211	
A-2:	Veterinary Service and Animal Health	6,477	64,787	154	71,418	14,892	56,526	5,026	-	
A-3:	Rural Affairs	5,578	7,633	4,215	17,426	257	17,169	1,590	-	
A-4:	Environment, Marine and Fisheries	12,082	46,605	9,189	67,876	16,472	51,404	7,674	58	
A-5:	Forestry ♥	2,254	14,848	464	17,566	12,423	5,143	2,510	65	
A-6:	Common Agricultural Policy	-	316,909	23,821	340,730	340,730	-	-	-	
A-7:	EU Community Initiatives	-	-	7,895	7,895	6,711	1,184	-	-	
Annually Managed Expenditure (AME):										
A-8:	Forest Service Timber	-	5,000	-	5,000	-	5,000	-	-	
A-9:	Provisions	-	13,270	-	13,270	-	13,270	-	-	
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**

2019-20								
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 ♥							
-	-	54,437	54,437	-	54,437	-	-	
A-13:	Foyle, Carlingford and Irish Lights Commission ♥							
-	-	2,922	2,922	-	2,922	-	-	
A-14:	Notional Charges							
25,101	-	-	25,101	-	25,101	-	-	
Total:	80,956	515,192	136,142	732,290	402,137	330,153	24,864	334

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	340,689	-10,536	330,153
Capital Items			
Capital	29,297	-4,433	24,864
Non-operating accruing resources	-	-334	-334
Net Capital	29,297	-4,767	24,530
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-30,197	1,821	-28,376
New provisions and adjustments to previous provisions	-12,570	-700	-13,270
Notional charges	-25,101	-	-25,101
Movement in working capital	23,000	-10,500	12,500
Use of provisions	160	-45	115
Total Accruals to Cash Adjustments	-44,708	-9,424	-54,132
Net Cash Requirement	325,278	-24,727	300,551

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	80,162
Total Net Administration Costs	80,162
Net Programme Costs	
Request for Resources A	249,991
Total Net Programme Costs	249,991
Net Operating Cost	330,153
Net Resource Requirement	330,153
Resource Budget	252,564

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	330,153
Net Operating Cost (Accounts)	330,153
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-82,460
Capital grants	-34,560
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	39,431
Resource Budget	252,564
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	230,709
Annually Managed Expenditure (AME)	21,855

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	24,530
<i>Adjustments to include:</i>	
Capital grants	34,560
Capital expenditure of NDPBs or other bodies	22,583
Capital Budget	81,673
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	81,673
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Food and Farming	10,652	211
Veterinary Service and Animal Health	14,892	-
Rural Affairs	257	-
Environment, Marine and Fisheries	16,472	58
Forestry	12,423	65
Common Agricultural Policy	340,730	-
EU Community Initiatives	6,711	-
Total for RfR A:	*402,137	**334

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

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

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

2019-20							
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							
9,790	-	-	9,790	-	9,790	-	-
Veterinary Service and Animal Health							
5,020	-	-	5,020	-	5,020	-	-
Rural Affairs							
1,757	-	-	1,757	-	1,757	-	-
Environment, Marine and Fisheries							
6,526	-	-	6,526	-	6,526	-	-
Forestry							
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	6,789
Shared Services	10,848
Audit	127
Other	7,337
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, Dr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

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

The Agri-Food and Biosciences Institute	54,437
Foyle, Carlingford and Irish Lights Commission	2,922

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 ■	446
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**Spring Supplementary
Estimate
2019-20**

Department for
Communities

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 – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £287,489,000 and an increase in the Net Cash Requirement of £201,718,000.
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	287,489,000
Total change to Net Cash Requirement	201,718,000

Amounts required in the year ending 31 March 2020 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, discretionary grants and loans and repayment of loans; loans for support for mortgage interest and certain home improvement loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Syrian Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; 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; compensation payments and severance payments; grant funding for delivery of the All-Island Local Authority Programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and associated non-cash items.

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	333,579	-28,181	-2,784	-30,965	302,614
A-2:	Belfast Benefit Delivery Centre	-	-2,000	2,000	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	-4,000	4,000	-	-
A-4:	Child Maintenance Service	11,245	-2,941	-105	-3,046	8,199
A-5:	Mesotheliom Compensation Scheme	-	10	-10	-	-
A-6:	Discretionary Support Scheme	13,720	-3,700	-	-3,700	10,020
A-7:	Housing Benefit	123,509	-15,209	-	-15,209	108,300
A-8:	Housing	21,948	582	-2,502	-1,920	20,028
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function	8,145	13,558	-	13,558	21,703
A-10:	Interest Payments on Housing Loans	-	5	-5	-	-
A-11:	Urban Regeneration	31,397	-5,855	-250	-6,105	25,292
A-12:	Community and Voluntary Sector Funding	41,537	4,375	-	4,375	45,912
A-13:	EU Programme for Peace and Reconciliation	335	-1,914	1,626	-288	47
A-14:	Library and Other Services	1,132	-334	-	-334	798
A-15:	Arts and Museums	5,890	-2,168	-	-2,168	3,722
A-16:	Sports	8,971	-4,553	-	-4,553	4,418
A-17:	Cultural Policy and Languages	1,515	53	-	53	1,568
A-18:	Public Record Office of Northern Ireland	5,047	650	-9	641	5,688
A-19:	Historic Environment Division	7,150	1,580	-	1,580	8,730
A-20:	Local Government Services	53,933	1,076	-120	956	54,889
A-21:	Employment and Skills	18,231	-1,303	-	-1,303	16,928
A-22:	<i>Non-contributory and means tested benefits</i>	1,956,744	22,525	-	22,525	1,979,269
	<i>of which:</i>					
	<i>Pensions benefits</i>	7,109	-558	-	-558	6,551
	<i>Disability benefits</i>	1,693,325	5,867	-	5,867	1,699,192
	<i>Industrial injuries benefits</i>	29,300	1,436	-	1,436	30,736
	<i>Pension Credit</i>	227,010	15,780	-	15,780	242,790
A-23:	Income support - JSA & ESA & UC	805,568	279,899	-42,246	237,653	1,043,221
	<i>of which:</i>					
	<i>Income support</i>	144,193	-27,060	-	-27,060	117,133

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
<i>Jobseeker's allowance (income based)</i>	111,990	-72,937	-	-72,937	39,053
<i>Employment and Support Allowance (income related)</i>	606,492	-73,453	-	-73,453	533,039
<i>Universal Credit</i>	-57,127	453,339	-	453,339	396,212
<i>Tax Credit Debt</i>	-	10	-42,096	-42,086	-42,086
<i>Support for Mortgage Interest</i>	20	-	-150	-150	-130
A-24: Housing benefit (rent)	568,689	-86,189	-	-86,189	482,500
A-25: Discretionary housing payments	5,020	369	-	369	5,389
A-26: Provisions, Depreciation and Impairments	7,335	116,339	-	116,339	123,674
A-27: Social Fund (Regulated)	12,928	-650	-	-650	12,278
A-28: Social Fund in respect of Winter Fuel Payments	53,269	-1,605	-	-1,605	51,664
A-29: Northern Ireland National Insurance Fund	76,200	37,800	-	37,800	114,000
A-30: Grant-in-Aid Paid to the Northern Ireland Housing Executive	298,403	-	-	-	298,403
A-31: Charities Commission (NI)	2,400	98	-	98	2,498
A-32: Ulster Supported Employment Limited	724	299	-	299	1,023
A-33: Arts Council of Northern Ireland	12,047	955	-	955	13,002
A-34: National Museums and Galleries Northern Ireland	16,447	1,715	-	1,715	18,162
A-35: Sports Council for Northern Ireland	9,417	1,783	-	1,783	11,200
A-36: Northern Ireland Library Authority	28,015	5,724	-	5,724	33,739
A-37: Armagh Observatory and Planetarium	2,779	359	-	359	3,138
A-38: Northern Ireland Museums Council	219	37	-	37	256
A-39: Language Body	5,218	371	-	371	5,589
A-40: Commissioner for Children and Young People for Northern Ireland	1,312	177	-	177	1,489
A-41: Commissioner for Older People for Northern Ireland	829	91	-	91	920
A-42: Notional Charges	38,660	-2048	-	-2048	36,612
A-43: Local Government Staff Commission	-	114	-	114	114
Total RfR A:		327,894	-40,405	287,489	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	59,595	7,723	67,318
Non-operating accruing resources	-35,872	-5,471	-41,343
Total Net Capital	23,723	2,252	25,975
Net Cash Requirement	4,525,488	201,718	4,727,206

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

		2019-20							
		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 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.	84,964	507,323	4,453,613	5,045,900	168,904	4,876,996	67,318	41,343
Departmental Expenditure in DEL:									
A-1:	Social Security Administration	27,678	248,852	41,500	318,030	15,416	302,614	1,185	-
A-2:	Belfast Benefit Delivery Centre	-	34,000	-	34,000	34,000	-	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	28,000	-	28,000	28,000	-	-	-
A-4:	Child Maintenance Service	-	9,151	-	9,151	952	8,199	76	-
A-5:	Mesothelioma Compensation Scheme	-	-	200	200	200	-	-	-
A-6:	Discretionary Support Scheme	-	-	10,020	10,020	-	10,020	13,290	14,200
A-7:	Housing Benefit	-	-	108,300	108,300	-	108,300	-	-
A-8:	Housing	4,164	1,575	41,539	47,278	27,250	20,028	-	25,196
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function	-	3,696	18,007	21,703	-	21,703	-	-

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

		2019-20							
		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	-	18,999	-	18,999	18,999	-	-	-
A-11:	Urban Regeneration	6,560	5,460	14,022	26,042	750	25,292	5,430	1,626
A-12:	Community and Voluntary Sector Funding	5,404	613	39,895	45,912	-	45,912	-	-
A-13:	EU Programme for Peace and Reconciliation	-	-	316	316	269	47	-	-
A-14:	Library and Other Services	411	-	387	798	-	798	-	-
A-15:	Arts and Museums	967	230	2,525	3,722	-	3,722	-	-
A-16:	Sports	752	2,463	1,293	4,508	90	4,418	-	-
A-17:	Cultural Policy and Languages	670	136	762	1,568	-	1,568	-	-
A-18:	Public Record Office of Northern Ireland	-	5,750	-	5,750	62	5,688	176	264
A-19:	Historic Environment Division	-	8,255	1,025	9,280	550	8,730	2,368	57
A-20:	Local Government Services	1,746	-	53,263	55,009	120	54,889	-	-
A-21:	Employment and Skills	-	-	16,928	16,928	-	16,928	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20							
		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-22:	Non-contributory and means tested benefits	-	-	1,979,269	1,979,269	-	1,979,269	-	-
	<i>of which:</i>								
	<i>Pensions benefits</i>	-	-	6,551	6,551	-	6,551	-	-
	<i>Disability benefits</i>	-	-	1,699,192	1,699,192	-	1,699,192	-	-
	<i>Industrial injuries benefits</i>	-	-	30,736	30,736	-	30,736	-	-
	<i>Pension Credit</i>	-	-	242,790	242,790	-	242,790	-	-
A-23:	Income support - JSA & ESA & UC	-	16,449	1,069,018	1,085,467	42,246	1,043,221	44,793	-
	<i>of which:</i>								
	<i>Income support</i>	-	16,419	100,714	117,133	-	117,133	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	39,053	39,053	-	39,053	-	-
	<i>Employment and Support Allowance (income related)</i>	-	-	533,039	533,039	-	533,039	-	-
	<i>Universal Credit</i>	-	-	396,212	396,212	-	396,212	-	-
	<i>Tax Credit Debt</i>	-	10	-	10	42,096	-42,086	42,096	-
	<i>Support for Mortgage Interest</i>	-	20	-	20	150	-130	2,697	-
A-24:	Housing benefit (rent)	-	-	482,500	482,500	-	482,500	-	-
A-25:	Discretionary housing payments	-	20	5,369	5,389	-	5,389	-	-

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

		2019-20							
		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-26:	Provisions, depreciation and Impairments	-	123,674	-	123,674	-	123,674	-	-
Non-Budget:									
A-27:	Social Fund (Regulated)	-	-	12,278	12,278	-	12,278	-	-
A-28:	Social Fund in respect of Winter Fuel Payments	-	-	51,664	51,664	-	51,664	-	-
A-29:	Northern Ireland National Insurance Fund	-	-	114,000	114,000	-	114,000	-	-
A-30:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	298,403	298,403	-	298,403	-	-
A-31:	Charities Commission (NI) ♥	-	-	2,498	2,498	-	2,498	-	-
A-32:	Ulster Supported Employment Limited ♥	-	-	1,023	1,023	-	1,023	-	-
A-33:	Arts Council of Northern Ireland ♥	-	-	13,002	13,002	-	13,002	-	-
A-34:	National Museums and Galleries Northern Ireland ♥	-	-	18,162	18,162	-	18,162	-	-
A-35:	Sports Council for Northern Ireland ♥	-	-	11,200	11,200	-	11,200	-	-
A-36:	Northern Ireland Library Authority ♥	-	-	33,739	33,739	-	33,739	-	-
A-37:	Armagh Observatory and Planetarium ♥	-	-	3,138	3,138	-	3,138	-	-
A-38:	Northern Ireland Museums Council ♥	-	-	256	256	-	256	-	-
A-39:	Language Body ♥	-	-	5,589	5,589	-	5,589	-	-

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

2019-20									
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-40:	Commissioner for Children and Young People for Northern Ireland ♥								
	-	-	1,489	1,489	-	1,489	-	-	
A-41:	Commissioner for Older People for Northern Ireland ♥								
	-	-	920	920	-	920	-	-	
A-42:	Notional Charges								
	36,612	-	-	36,612	-	36,612	-	-	
A-43:	Local Government Staff Commission								
	-	-	114	114	-	114	-	-	
Total:	84,964	507,323	4,453,613	5,045,900	168,904	4,876,996	67,318	41,343	

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	4,589,507	287,489	4,876,996
Capital Items			
Capital	59,595	7,723	67,318
Non-operating accruing resources	-35,872	-5,471	-41,343
Net Capital	23,723	2,252	25,975
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-10,975	2,322	-8,653
New provisions and adjustments to previous provisions	-4,004	-118,026	-122,030
Notional charges	-38,660	2,048	-36,612
Housing Benefit Rates Owner-Occupiers	-39,500	3,500	-36,000
Movement in working capital	-	15,024	15,024
Use of provisions	5,397	7,109	12,506
Total Accruals to Cash Adjustments	-87,742	-88,023	-175,765
Net Cash Requirement	4,525,488	201,718	4,727,206

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	815	<i>815</i>	1,076	<i>1,076</i>
Total:	815	<i>815</i>	1,076	<i>1,076</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	84,963
Total Net Administration Costs	84,963
Net Programme Costs	
Request for Resources A	4,805,365
Non-voted expenditure in the SoCNE	2,804,984
Total Net Programme Costs	7,610,349
Net Operating Cost	7,695,312
Net Resource Requirement	4,876,996
Resource Budget	7,486,949

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	4,876,996
<i>Adjustments to include:</i>	
National Insurance Fund Benefit expenditure	2,804,984
National Insurance Fund Administration receipts	14,408
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,076
Net Operating Cost (Accounts)	7,695,312
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-426,145
Funding which is paid into the Social Fund	-63,942
Capital grants	-13,918
Funding which is paid into the National Insurance Fund	-114,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	232,952
Social Fund spend	62,082
National Insurance Fund administration costs (DoF)	608
Payments from the National Insurance Fund	114,000
Resource Budget	7,486,949
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	807,213
Annually Managed Expenditure (AME)	6,679,736

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	25,975
<i>Adjustments:</i>	
Capital grants	13,918
Capital expenditure of NDPBs or other bodies	188,530
NIHE borrowing/loans	-32,468
Social Fund net capital	669
Capital Budget	196,624
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	195,673
Annually Managed Expenditure (AME)	951

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Administration of National Insurance Fund	14,408	-
Administration of DWP agency services	62,000	-
Other administration	1,770	-
Mesothelioma Compensation Scheme	200	-
Discretionary Support Loan repayments	-	14,200
Local Government Services	120	-
Repayment of housing association grant	20,650	-
Long term loan repayments by housing associations	-	1,867
Reimbursement of loan interest charges by Housing Executive	18,999	-
Equity Withdrawal from Public Corporation	-	23,329
Fees receivable for landlord registrations	200	-
Sale of land and property	-	1,887
Syrian Vulnerable Person Relocation Scheme Recoveries	5,500	-
Sports	90	-
Public Record Office of Northern Ireland	62	3
Voluntary and Community Division	-	-
Historic Monuments	550	57
ERDF Receipts	900	-
EURES	190	-
EU Programme Receipts	269	-
Tax Credit Debt - Capital Grant in Kind	42,096	-
Urban Regeneration rental income	750	-
SMI Loan Interest	150	-
Total for RfR A:	*168,904	**41,343

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

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

Analysis of Notional Charges in Non-Budget

£'000

2019-20								
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								
22,915	-	-	22,915	-	22,915	-	-	
Child Maintenance Service								
303	-	-	303	-	303	-	-	
Housing								
585	-	-	585	-	585	-	-	
Urban Regeneration								
2,801	-	-	2,801	-	2,801	-	-	
Library and Other Services								
63	-	-	63	-	63	-	-	
Arts and Museums								
247	-	-	247	-	247	-	-	
Sports								
1,175	-	-	1,175	-	1,175	-	-	
Cultural Policy								
157	-	-	157	-	157	-	-	
Public Record Office of Northern Ireland								
225	-	-	225	-	225	-	-	
Employment and Skills								
7,059	-	-	7,059	-	7,059	-	-	
Local Government Services								
498	-	-	498	-	498	-	-	
Historic Environment Division								
581	-	-	581	-	581	-	-	
Total RfR A:	36,612	-	36,612	-	36,612	-	-	
Total Notional Charges:	36,612	-	36,612	-	36,612	-	-	

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

Detail	Provision
RfR A:	
Accommodation	19,306
Shared Services	11,894
Audit	241
Other	5,171
Total RfR A:	36,612
Total Notional Charges:	36,612

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	1	<i>1</i>
Housing Associated loan interest	300	<i>300</i>
Housing receipts	700	<i>700</i>
Work & Inclusion receipts	60	<i>60</i>
Child Support receipts	15	<i>15</i>
Total:	<u>1,076</u>	<u><i>1,076</i></u>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mrs Tracy Meharg, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

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

Northern Ireland Housing Executive	298,403
Northern Ireland Library Authority	33,739
National Museums and Galleries Northern Ireland	18,162
Arts Council of Northern Ireland	13,002
Sports Council for Northern Ireland	11,200
Language Body	5,589
Armagh Observatory and Planetarium	3,138
Charities Commission Northern Ireland	2,498
Commissioner for Children and Young People for Northern Ireland	1,489
Ulster Supported Employment Limited	1,023

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-1 Welfare Reform and Fresh Start ■	8,000
A-1 Annual uprating element of Pneumoconiosis ■	70

**Spring Supplementary
Estimate
2019-20**

Department for
the Economy

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 £34.3m 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. The Department has a potential contingent liability notified to the Assembly in December 2018 in respect of Construction Industry Training Board pensions should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) Scheme or cease to exist.
6. The Department has a potential contingent liability notified to the Assembly in July 2019 in respect of Tourism Northern Ireland pensions should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) Scheme or cease to exist.
7. In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The guarantee now covers the following: the full Multiannual Financial Framework allocation for structural and investment funds over the 2014-20 funding period, with payments to beneficiaries made up to the end of 2023; the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU (e.g. before Exit day), for the lifetime of the project; the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis to participate as a 3rd country after Exit, and until the end of 2020, for the lifetime of the project; and the current level of agricultural funding under CAP Pillar 1 until 31 December 2020. The financial settlement was agreed in principle by both the UK and EU, as set out in the revised Withdrawal Agreement of 17th October 2019. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. As a result, and due to the EU funding the Department for the Economy provides, an unquantifiable contingent liability is disclosed.
8. In respect of the Renewable Heat Incentive (RHI) Scheme, there is currently a Judicial Review against the introduction of the Northern Ireland (Regional Rates and Energy) (No.2) Act 2019. In addition there is also an appeal against the introduction of the 2017 Regulations which will not be considered until the judgement of the Judicial Review into the 2019 Act is available. The outcome of these cases is uncertain, however if they were to be successful then there could be a significant impact. If the appeal of the 2017 regulations was to result in those regulations being set aside then the potential cost of this is estimated to be in the region of £19m (£8m 2018-19, £11m 2017-18). Under the 2019 Act the Annually Managed Expenditure Resource forecast for the RHI Scheme in 2019-20 is £7m, and this is in comparison to a forecast of £26m for the same period under the 2017 Regulations, and £52m under the 2012 Regulations. The prospect of complex and prolonged litigation is foreseeable.
9. This Supplementary Estimate reflects changes to the Budget position for 2019-20 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
10. As a result of all changes there is an increase in the Net Resource Requirement of £78,690,000 and a decrease in the Net Cash Requirement of £108,765,000.
11. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A:	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	
Total change to Net Resource Requirement		78,690,000
Total change to Net Cash Requirement		-108,765,000

Amounts required in the year ending 31 March 2020 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 for the Agri food industry; support in relation to air access; economic infrastructure in support of economic development including regulatory reform, support delivery of City / Growth Deals, mineral and petroleum licensing and legislation, geological research and safeguarding abandoned mines; energy policy and legislation; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme and associated costs; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to 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 Education Maintenance Allowances and certain payments to the Department of Education, Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industry Strategy and the British Council; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; payments under European Union Structural Funds Programmes; preparations pertaining to the economy for the UK exiting the European Union; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs, including redundancy payments, severance payments; compensation payments in relation to the holiday pay case, associated non-cash items and other related services.

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

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 & Business Development	49,636	24	104	-80	49,556
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-1,944	-	-	-	-1,944
A-3:	Tourism	567	380	-	380	947
A-4:	Employment & Skills	99,908	2,698	1,015	1,683	101,591
A-5:	Student Support & Higher Education	455,133	48,401	54	48,347	503,480
A-6:	Tourism Ireland Ltd	222	30	-	30	252
A-7:	InterTradeIreland	159	-	-	-	159
A-8:	Representation & Regulatory Service	16,145	-750	-101	-649	15,496
A-9:	EU Programmes – European Regional Development Fund	357	30	18	12	369
A-10:	EU Programmes – European Social Fund	7,302	-3,815	-454	-3,361	3,941
A-11:	EU Community Initiatives	1,086	617	510	107	1,193
A-12:	Peace IV	605	3,520	2,992	528	1,133
A-13:	Provisions	6,250	-541	-	-541	5,709
A-14:	NI Renewable Heat Incentive Scheme	28,900	-1	-	-1	28,899
A-15:	Student Support	-69,632	60,218	49,454	10,764	-58,868
A-16:	Revaluations	5	-	-	-	5
A-17:	Invest Northern Ireland	105,067	684	-	684	105,751
A-18:	Northern Ireland Tourist Board	23,659	442	-	442	24,101
A-19:	General Consumer Council for Northern Ireland	1,281	153	-	153	1,434
A-20:	Health and Safety Executive NI	659	101	-	101	760
A-21:	Tourism Ireland Ltd	11,837	2,550	-	2,550	14,387
A-22:	InterTradeIreland	3,079	1,576	-	1,576	4,655
A-23:	Teachers' Prem Retirement – ongoing liabilities	2,048	28	-	28	2,076
A-24:	Construction Industry Training Board	1	-	-	-	1
A-25:	Labour Relations Agency	3,941	225	-	225	4,166
A-26:	Further Education Colleges	241,226	16,125	-	16,125	257,351
A-27:	Higher Education Colleges	5,747	-511	-	-511	5,236
A-28:	Northern Ireland Screen	14,753	106	-	106	14,859
A-29:	Notional Charges	10,000	-8	-	-8	9,992
Total RfR A:			132,282	53,592	78,690	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	477,564	-26,455	451,109
Non-operating accruing resources	-104,787	-19,955	-124,742
Total Net Capital	372,777	-46,410	326,367
Net Cash Requirement	1,312,768	-108,765	1,204,003

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

		2019-20									
		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.	52,541	251,563	932,767	1,236,871	140,184	1,096,687	451,109	124,742		
Departmental Expenditure in DEL:											
A-1:	Economic & Business Development	14,612	5,011	32,121	51,744	2,188	49,556	228	-		
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-	-	-	-	1,944	-1,944	-	20,500		
A-3:	Tourism	539	410	-	949	2	947	-	-		
A-4:	Employment & Skills	22,816	8,152	78,976	109,944	8,353	101,591	150	-		
A-5:	Student Support & Higher Education	2,588	182,127	321,465	506,180	2,700	503,480	-	-		
A-6:	Tourism Ireland Ltd	252	-	-	252	-	252	-	-		
A-7:	InterTradeIreland	159	-	-	159	-	159	-	-		
A-8:	Representation & Regulatory Service	1,583	16,941	275	18,799	3,303	15,496	82	-		
A-9:	EU Programmes – European Regional Development Fund	-	-	921	921	552	369	-	-		
A-10:	EU Programmes – European Social Fund	-	-	21,918	21,918	17,977	3,941	-	-		
A-11:	EU Community Initiatives	-	-	7,938	7,938	6,745	1,193	-	-		
A-12:	Peace IV	-	-	7,553	7,553	6,420	1,133	-	-		

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

		2019-20							
		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	-	5,709	-	5,709	-	5,709	-	-
A-14:	NI Renewable Heat Incentive Scheme	-	-	28,899	28,899	-	28,899	-	-
A-15:	Student Support	-	31,132	-	31,132	90,000	-58,868	450,649	104,242
A-16:	Revaluations	-	5	-	5	-	5	-	-
Non-Budget:									
A-17:	Invest Northern Ireland ♥	-	-	105,751	105,751	-	105,751	-	-
A-18:	Northern Ireland Tourist Board ♥	-	-	24,101	24,101	-	24,101	-	-
A-19:	General Consumer Council for Northern Ireland ♥	-	-	1,434	1,434	-	1,434	-	-
A-20:	Health and Safety Executive NI ♦	-	-	760	760	-	760	-	-
A-21:	Tourism Ireland Ltd ♥	-	-	14,387	14,387	-	14,387	-	-
A-22:	InterTradeIreland ♥	-	-	4,655	4,655	-	4,655	-	-
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥	-	2,076	-	2,076	-	2,076	-	-
A-24:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-25:	Labour Relations Agency ♥	-	-	4,166	4,166	-	4,166	-	-
A-26:	Further Education Colleges ♥	-	-	257,351	257,351	-	257,351	-	-

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

		2019-20							
		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 ♥	-	-	5,236	5,236	-	5,236	-	-
A-28:	Northern Ireland Screen ♥	-	-	14,859	14,859	-	14,859	-	-
A-29:	Notional Charges	9,992	-	-	9,992	-	9,992	-	-
Total:		52,541	251,563	932,767	1,236,871	140,184	1,096,687	451,109	124,742

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,017,997	78,690	1,096,687
Capital Items			
Capital	477,564	-26,455	451,109
Non-operating accruing resources	-104,787	-19,955	-124,742
Net Capital	372,777	-46,410	326,367
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-103,047	-110,437	-213,484
New provisions and adjustments to previous provisions	-6,048	504	-5,544
Notional charges	-10,000	8	-9,992
Other non-cash items	-208	208	-
Movement in working capital	36,000	-30,000	6,000
Use of provisions	5,297	-1,328	3,969
Total Accruals to Cash Adjustments	-78,006	-141,045	-219,051
Net Cash Requirement	1,312,768	-108,765	1,204,003

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	55	<i>55</i>	298	<i>298</i>
Total:	55	<i>55</i>	298	<i>298</i>

Supporting Statements, Tables and Notes

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

DfE

	Provision
Net Administration Costs	
Request for Resources A	52,539
Total Net Administration Costs	52,539
Net Programme Costs	
Request for Resources A	1,044,148
Consolidated Fund Extra Receipts in the SoCNE	-298
Non-voted expenditure in the SoCNE	16,700
Total Net Programme Costs	1,060,550
Net Operating Cost	1,113,089
Net Resource Requirement	1,096,687
Resource Budget	1,022,229

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,096,687
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-298
Non-voted expenditure in the SoCNE	16,700
Net Operating Cost (Accounts)	1,113,089
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-444,769
Capital grants and community asset transfers	-40,156
Research and Development (R&D) expenditure	-2,665
Non-voted resource expenditure outside the budget	-16,700
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	413,430
Resource Budget	1,022,229
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,013,351
Annually Managed Expenditure (AME)	8,878

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	326,367
<i>Adjustments to include:</i>	
Capital grants and community asset transfers	40,156
Research and Development (R&D) expenditure	2,665
Capital expenditure of NDPBs or other bodies	57,956
Capital Budget	427,144
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	78,737
Annually Managed Expenditure (AME)	348,407

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Economic & Business Development	2,188	–
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	1,944	20,500
Tourism	2	–
Employment & Skills	8,353	2
Student Support & Higher Education	92,700	104,242
Representation & Regulatory Services	3,303	–
EU Programmes – European Regional Development Fund	552	–
EU Programmes – European Social Fund	17,977	–
EU Community Initiatives	6,745	–
Peace IV	6,420	–
Total for RfR A:	*140,184	**124,742

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

** Amount that may be applied as non-operating accruing resources arising from the 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**

2019-20								
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 & Business Development								
3,528	-	-	3,528	-	3,528	-	-	-
Tourism								
126	-	-	126	-	126	-	-	-
Employment & Skills								
5,358	-	-	5,358	-	5,358	-	-	-
Student Support & Higher Education								
608	-	-	608	-	608	-	-	-
Representation & Regulatory Services								
372	-	-	372	-	372	-	-	-
Total RfR A:	9,992	-	9,992	-	9,992	-	-	-
Total Notional Charges:	9,992	-	9,992	-	9,992	-	-	-

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

Accommodation	4,350
Shared Services	4,180
Audit	90
Other	1,372
Total RfR A:	9,992
Total Notional Charges:	9,992

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		
Fees & Charges	195	<i>195</i>
Refunds	103	<i>103</i>
Total:	<u>298</u>	<u><i>298</i></u>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:	£'000
1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Invest Northern Ireland	105,751
Northern Ireland Tourist Board	24,101
General Consumer Council for Northern Ireland	1,434
Tourism Ireland Ltd	14,387
InterTradeIreland	4,655
Labour Relations Agency	4,166
Further Education Colleges	257,351
Higher Education Colleges	5,236
Northern Ireland Screen	14,859
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-3 Supporting the operation of HMS Caroline as a visitor attraction ■	1,300
A-28 Supporting the work of Northern Ireland Screen ■	14,859

**Spring Supplementary
Estimate
2019-20**

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

1. This Supplementary Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland (GTCNI), the Northern Ireland Council for Integrated Education (NICIE), Comhairle na Gaelscolaíochta (CnaG) and Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth and children’s services, community relations measures for young people, and administration; and grants-in-aid to the Education Authority and the Youth Council for Northern Ireland.
4. This Supplementary Estimate reflects changes to the Budget position for 2019-20 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
5. As a result of all changes there is an increase in the Net Resource Requirement of £85,096,000 and an increase in the Net Cash Requirement of £80,992,000.
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.	85,040,000
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.	56,000
Total change to Net Resource Requirement		85,096,000
Total change to Net Cash Requirement		80,992,000

Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments and associated non-cash items.

RfR B: Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:

the youth service, children's services, childcare services, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments and associated non-cash items..

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

Part II: Changes Proposed**£'000**

DE

		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	24,216	-707	115	-822	23,394
A-2:	Non-Departmental Public Bodies - Departmental Overheads	717	-19	-	-19	698
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	5,577	-666	-	-666	4,911
A-4:	Centrally Financed Services	8,438	-277	-	-277	8,161
A-5:	Early Years Services	29,332	155	-	155	29,487
A-7:	European Union Programme for Peace and Reconciliation	632	-783	-666	-117	515
A-8:	Shared Education (from Atlantic Philanthropies)	-1,553	-	-345	345	-1,208
A-9:	Vulnerable Persons Relocation Scheme	-1,040	-	283	-283	-1,323
A-10:	Provisions	175	197	-	197	372
A-12:	Education Authority	1,786,007	59,352	-	59,352	1,845,359
A-13:	Voluntary and Grant Maintained Integrated Schools	433,566	26,927	-	26,927	460,493
A-18:	Northern Ireland Council for Integrated Education	646	8	-	8	654
A-19:	Middletown Centre for Autism Limited	1,276	43	-	43	1,319
A-20:	Notional Charges	3,730	197	-	197	3,927
Total RfR A:			84,427	-613	85,040	
B-1:	Education Authority - Departmental Overheads	857	291	-	291	1,148
B-3:	Youth and Other Children's Services	8,610	-256	-	-256	8,354
B-4:	Education Authority	40,750	6	-	6	40,756
B-6:	Notional Charges	270	15	-	15	285
Total RfR B:			56	-	56	
Total Changes to RfRs			84,483	-613	85,096	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	12,777	-3,723	9,054
Total Net Capital	12,777	-3,723	9,054
Net Cash Requirement	2,386,189	80,992	2,467,181

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

		2019-20							
		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.	18,938	19,274	2,375,265	2,413,477	20,342	2,393,135	9,054	-
Departmental Expenditure in DEL:									
A-1:	Education Authority - Departmental Overheads	8,398	15,777	-	24,175	781	23,394	230	-
A-2:	Non-Departmental Public Bodies - Departmental Overheads	684	14	-	698	-	698	3,563	-
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	4,858	53	-	4,911	-	4,911	-	-
A-4:	Centrally Financed Services	808	2,271	5,082	8,161	-	8,161	5,261	-
A-5:	Early Years Services	139	15	29,333	29,487	-	29,487	-	-
A-6:	Co-funded ALB income	-	-	-	-	14,019	-14,019	-	-
A-7:	European Union Programme for Peace and Reconciliation	-	-	3,430	3,430	2,915	515	-	-
A-8:	Shared Education (from Atlantic Philanthropies)	-	96	-	96	1,304	-1,208	-	-
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	1,323	-1,323	-	-
Annually Managed Expenditure (AME):									
A-10:	Provisions	124	248	-	372	-	372	-	-
A-11:	Impairments	-	800	-	800	-	800	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20									
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 ♥	-	-	1,845,359	1,845,359	-	1,845,359	-	-
A-13:	Voluntary and Grant Maintained Integrated Schools	-	-	460,493	460,493	-	460,493	-	-
A-14:	Council for the Curriculum, Examinations and Assessment ♥	-	-	24,777	24,777	-	24,777	-	-
A-15:	Council for Catholic Maintained Schools ♥	-	-	4,022	4,022	-	4,022	-	-
A-16:	General Teaching Council for Northern Ireland ♥	-	-	-	-	-	-	-	-
A-17:	Comhairle na Gaelscolaiochta ♣	-	-	796	796	-	796	-	-
A-18:	Northern Ireland Council for Integrated Education ♣	-	-	654	654	-	654	-	-
A-19:	Middletown Centre for Autism Ltd ♣	-	-	1,319	1,319	-	1,319	-	-
A-20:	Notional Charges	3,927	-	-	3,927	-	3,927	-	-
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.	1,119	910	48,566	50,595	-	50,595	-	-

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

		2019-20							
		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
Departmental Expenditure in DEL:									
B-1:	Education Authority - Departmental Overheads	834	314	-	1,148	-	1,148	-	-
B-2:	Youth Council for Northern Ireland - Departmental Overheads	-	-	-	-	-	-	-	-
B-3:	Youth and Other Children's Services	-	596	7,758	8,354	-	8,354	-	-
Non-Budget:									
B-4:	Education Authority ♥	-	-	40,756	40,756	-	40,756	-	-
B-5:	Youth Council for Northern Ireland ♥	-	-	52	52	-	52	-	-
B-6:	Notional Charges	285	-	-	285	-	285	-	-
Total:		20,057	20,184	2,423,831	2,464,072	20,342	2,443,730	9,054	-

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	2,358,634	85,096	2,443,730
Capital Items			
Capital	12,777	-3,723	9,054
Net Capital	12,777	-3,723	9,054
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,067	15	-1,052
New provisions and adjustments to previous provisions	-175	-197	-372
Notional charges	-4,000	-212	-4,212
Movement in working capital	20,000	-	20,000
Use of provisions	20	13	33
Total Accruals to Cash Adjustments	14,778	-381	14,397
Net Cash Requirement	2,386,189	80,992	2,467,181

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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>	2,202	<i>2,202</i>
Total:	1,000	<i>1,000</i>	2,202	<i>2,202</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	18,821
Request for Resources B	1,119
Total Net Administration Costs	19,940
Net Programme Costs	
Request for Resources A	2,372,112
Request for Resources B	49,476
Total Net Programme Costs	2,421,588
Net Operating Cost	2,441,528
Net Resource Requirement	2,443,730
Resource Budget	2,388,762

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,443,730
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,202
Net Operating Cost (Accounts)	2,441,528
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,382,440
Capital grants	-8,116
Capital Consolidated Fund Extra Receipts (CFERs) outside the budget	2,202
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,335,588
Resource Budget	2,388,762
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,146,851
Annually Managed Expenditure (AME)	241,911

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	9,054
<i>Adjustments to include:</i>	
Capital grants	8,116
Research and Development (R&D) expenditure	630
Capital expenditure of NDPBs or other bodies	151,481
Consolidated Fund Extra Receipts (CFERs)	-2,202
Capital Budget	167,079
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	167,079
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Education Authority - Departmental Overheads	781	-
Co-funded ALB income	14,019	-
European Union Programme for Peace and Reconciliation	2,915	-
Shared Education (from Atlantic Philanthropies)	1,304	-
Vulnerable Persons Relocation Scheme	1,323	-
Total for RfR A:	*20,342	-

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

Analysis of Notional Charges in Non-Budget

£'000

2019-20								
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								
2,215	-	-	2,215	-	2,215	-	-	-
Non-Departmental Public Bodies – Departmental Overheads								
180	-	-	180	-	180	-	-	-
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads								
1,282	-	-	1,282	-	1,282	-	-	-
Centrally Financed Services								
213	-	-	213	-	213	-	-	-
Early Years Services								
37	-	-	37	-	37	-	-	-
Total RfR A:	3,927	-	-	3,927	-	3,927	-	-
RfR B:								
Education Authority – Departmental Overheads								
285	-	-	285	-	285	-	-	-
Youth Council for Northern Ireland – Departmental Overheads								
-	-	-	-	-	-	-	-	-
Youth and Other Children's Services								
-	-	-	-	-	-	-	-	-
Total RfR B:	285	-	-	285	-	285	-	-
Total Notional Charges:	4,212	-	-	4,212	-	4,212	-	-

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

Detail	Provision
RfR A:	
Accommodation	1,377
ICT Services	1,180
Professional Services	1,304
Audit	55
Total RfR A:	3,927
RfR B:	
Accommodation	119
ICT Services	77
Professional Services	84
Audit	4
Total RfR B:	285
Total Notional Charges:	4,212

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		
Education Authority	1,963	<i>1,963</i>
Voluntary and Grant Maintained Integrated Schools	239	<i>239</i>
Total:	<u>2,202</u>	<u><i>2,202</i></u>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

£'000

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

RfR A	2,335,970
Education Authority	1,845,359
Voluntary and Grant Maintained Integrated Schools	460,493
Council for the Curriculum, Examinations and Assessment (CCEA)	24,777
Council for Catholic Maintained Schools (CCMS)	4,022
Middletown Centre for Autism Limited	1,319
RfR B	40,756
Education Authority	40,756

**Spring Supplementary
Estimate
2019-20**

Department of Education –
Teachers' Superannuation

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 changes to the Budget position for 2019-20 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 £70,993,000 and a decrease in the Net Cash Requirement of £4,038,000.

Part I

£

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	
Total change to Net Resource Requirement	70,993,000
Total change to Net Cash Requirement	-4,038,000

Amounts required in the year ending 31 March 2020 for use by the Department of Education on:**RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:**

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments 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	625,629	65,000	-6,021	71,021	696,650
A-2:	Premature Retirement Compensation - Receipts	-2,048	-	28	-28	-2,076
Total RfR A:			65,000	-5,993	70,993	
<hr/>						
				Present Provision	Change in Provision	New Provision
Net Cash Requirement				142,016	-4,038	137,978

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

		2019-20									
		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 Teachers' Superannuation Scheme.	-	1,006,000	-	1,006,000	311,426	694,574	-	-		
	Annually Managed Expenditure (AME):										
A-1:	Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-	1,006,000	-	1,006,000	309,350	696,650	-	-		
	Non-Budget:										
A-2:	Premature Retirement Compensation - receipts	-	-	-	-	2,076	-2,076	-	-		
Total:		-	1,006,000	-	1,006,000	311,426	694,574	-	-		

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	623,581	70,993	694,574
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-941,000	-65,000	-1,006,000
Movement in working capital	5,000	-	5,000
Use of provisions	454,435	-10,031	444,404
Total Accruals to Cash Adjustments	-481,565	-75,031	-556,596
Net Cash Requirement	142,016	-4,038	137,978

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	304,350
Transfers in	5,000
Other income	2,076
Total Income	311,426
Expenditure	
Increase in scheme liabilities	569,000
Interest on scheme liabilities	437,000
Total Expenditure	1,006,000
Net Operating Cost	694,574
Net Resource Requirement	694,574
Resource Budget	696,650

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	694,574
Net Operating Cost (Accounts)	694,574
<i>Adjustments:</i>	
Voted resource expenditure outside the budget	2,076
Resource Budget	696,650
<i>Of which:</i>	
Departmental Expenditure Limited (DEL)	-
Annually Managed Expenditure (AME)	696,650

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	309,350	-
Premature Retirement Compensation Receipts	2,076	-
Total for RfR A:	*311,426	-

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

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2019-20**

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £10,009,000 and a decrease in the Net Cash Requirement of £1,689,000.
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		10,009,000
Total Change to Net Cash Requirement		-1,689,000

Amounts required in the year ending 31 March 2020 for use by the Department of Finance on:

RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility:

Finance, Procurement and Policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation 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, Procurement and Policy	22,049	225	603	-378	21,671
A-2:	NICS Shared Services	82,833	818	1,090	-272	82,561
A-3:	Northern Ireland Statistics and Research Agency	15,143	1,823	1,475	348	15,491
A-4:	Land and Property Services	26,756	3,056	-3,173	6,229	32,985
A-5:	EU Peace Programmes	266	991	843	148	414
A-6:	EU Community Initiatives	150	430	367	63	213
A-7:	European Regional Development Fund	59	75	-	75	134
A-8:	NICS Accommodation Services	60,318	938	1,656	-718	59,600
A-9:	Provisions	2,010	4,514	-	4,514	6,524
Total RfR A:			12,870	2,861	10,009	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		36,778	-3,225	33,553
Non-operating accruing resources		-1,500	-1,266	-2,766
Total Net Capital		35,278	-4,491	30,787
Net Cash Requirement		233,685	-1,689	231,996

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

		2019-20							
		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 areas of executive responsibility.	229,622	111,140	14,519	355,281	124,880	230,401	33,553	2,766
Departmental Expenditure in DEL:									
A-1:	Finance, Procurement and Policy	44,266	3,555	47	47,868	26,197	21,671	487	-
A-2:	NICS Shared Services	116,534	25	144	116,703	34,142	82,561	17,865	22
A-3:	Northern Ireland Statistics and Research Agency	1,119	33,352	-	34,471	18,980	15,491	1,786	-
A-4:	Land and Property Services	1,837	58,280	9,000	69,117	36,132	32,985	906	4
A-5:	EU Peace Programmes	-	-	2,763	2,763	2,349	414	-	-
A-6:	EU Community Initiatives	-	-	1,427	1,427	1,214	213	-	-
A-7:	European Regional Development Fund	-	10	124	134	-	134	-	-
A-8:	NICS Accommodation Services	65,466	-	-	65,466	5,866	59,600	12,509	2,740
Annually Managed Expenditure (AME):									
A-9:	Provisions	-	6,524	-	6,524	-	6,524	-	-
A-10:	Depreciation	-	9,394	-	9,394	-	9,394	-	-

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

2019-20								
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 ♥							
	-	-	1,014	1,014	-	1,014	-	-
A-12:	Notional Charges							
	400	-	-	400	-	400	-	-
Total:	229,622	111,140	14,519	355,281	124,880	230,401	33,553	2,766

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Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	220,392	10,009	230,401
Capital Items			
Capital	36,778	-3,225	33,553
Non-operating accruing resources	-1,500	-1,266	-2,766
Net Capital	35,278	-4,491	30,787
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-45,325	-232	-45,557
New provisions and adjustments to previous provisions	-2,010	-4,514	-6,524
Notional charges	-400	-	-400
Other non-cash items	-1,250	-2,461	-3,711
Movement in working capital	27,000	-	27,000
Total Accruals to Cash Adjustments	-21,985	-7,207	-29,192
Net Cash Requirement	233,685	-1,689	231,996

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	-	-	44	<i>44</i>
Total:	-	-	44	<i>44</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	161,377
Total Net Administration Costs	161,377
Net Programme Costs	
Request for Resources A	69,024
Consolidated Fund Extra Receipts in the SoCNE	-44
Total Net Programme Costs	68,980
Net Operating Cost	230,357
Net Resource Requirement	230,401
Resource Budget	222,104

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	230,401
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-44
Net Operating Cost (Accounts)	230,357
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,414
Research and Development (R&D) expenditure	-25
Consolidated Fund Extra Receipts (CFERs) outside the budget	44
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,501
Income in respect of the Cost of rate collection	-8,359
Resource Budget	222,104
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	205,986
Annually Managed Expenditure (AME)	16,118

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	30,787
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	25
Capital expenditure of NDPBs or other bodies	26
Capital Budget	30,838
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	30,838
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Finance, Procurement and Policy	26,197	-
NICS Shared Services	34,142	22
Northern Ireland Statistics and Research Agency	18,980	-
Land and Property Services	36,132	4
EU Peace Programmes	2,349	-
EU Community Initiatives	1,214	-
NICS Accommodation Services	5,866	2,740
Total for RfR A:	*124,880	**2,766

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

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

Analysis of Notional Charges in Non-Budget

£'000

2019-20								
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, Procurement and Policy								
90	-	-	90	-	90	-	-	-
NICS Shared Services								
105	-	-	105	-	105	-	-	-
Northern Ireland Statistics and Research Agency								
55	-	-	55	-	55	-	-	-
Land and Property Services								
90	-	-	90	-	90	-	-	-
NICS Accommodation Services								
60	-	-	60	-	60	-	-	-
Total RfR A:	400	-	400	-	400	-	-	-
Total Notional Charges:	400	-	400	-	400	-	-	-

Detail

Provision

RfR A:

Audit	230
Other	170
Total RfR A:	400
Total Notional Charges:	400

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Miscellaneous	44	<i>44</i>
Total:	<u>44</u>	<u><i>44</i></u>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

£'000

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

Special EU Programmes Body

1,014

**Spring Supplementary
Estimate
2019-20**

Department
of Finance –
Superannuation and
Other Allowances

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 Budget position for 2019-20 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 £5,766,000 and an increase in the Net Cash Requirement of £11,359,000.

Part I

£

RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	
Total change to Net Resource Requirement		-5,766,000
Total change to Net Cash Requirement		11,359,000

Amounts required in the year ending 31 March 2020 for use by the Department of Finance on:

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

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI), the Civil Service Injury Benefit Scheme (NI); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	650,766	4,579	10,345	-5,766	645,000
Total RfR A:		4,579	10,345	-5,766	

	Present Provision	Change in Provision	New Provision
Net Cash Requirement	78,641	11,359	90,000

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

2019-20									
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), [CSIBS(NI)].								
-	964,700	-	964,700	319,700	645,000	-	-		
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								
-	949,700	-	949,700	304,700	645,000	-	-		
Total:	-	964,700	-	964,700	319,700	645,000	-	-	

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	650,766	-5,766	645,000
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-945,121	-4,579	-949,700
Movement in working capital	15,000	-1,250	13,750
Use of provisions	357,996	22,954	380,950
Total Accruals to Cash Adjustments	-572,125	17,125	-555,000
Net Cash Requirement	78,641	11,359	90,000

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	296,000
Transfers in	8,700
Total Income	304,700
Expenditure	
Increase in scheme liabilities	559,700
Interest on scheme liabilities	390,000
Total Expenditure	949,700
Net Operating Cost	645,000
Net Resource Requirement	645,000
Resource Budget	645,000

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	645,000
Net Operating Cost (Accounts)	645,000
Resource Budget	645,000
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	645,000

Analysis of Accruing Resources**£'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	304,700	-
Total for RfR A:	*319,700	-

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

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2019-20**

Department
of Health

DEPARTMENT OF HEALTH

Introduction

1. The aim of the Department of Health is to improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £176,134,000 and an increase in the Net Cash Requirement of £163,353,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

£

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

Total Change to Net Resource Requirement 176,134,000

Total Change to Net Cash Requirement 163,353,000

Amounts required in the year ending 31 March 2020 for use by the Department of Health on:

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

hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; training; European Union programmes; firefighting, rescue and fire safety services; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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, Paramedic and Ambulance Services	107,333	21,584	-6,974	28,558	135,891
A-2:	Social Care Services	52,903	12,143	6,731	5,412	58,315
A-3:	Family Health Service - General Medical Services	296,099	8,594	-3	8,597	304,696
A-4:	Family Health Service - Pharmaceutical Services	491,337	-8,139	-	-8,139	483,198
A-5:	Family Health Service - Dental Services	113,657	-373	1,000	-1,373	112,284
A-6:	Family Health Service - Ophthalmic Services	24,989	-355	-	-355	24,634
A-7:	Health Support Services	59,668	18,835	-780	19,615	79,283
A-8:	Public Health Services	66,572	11,707	-301	12,008	78,580
A-10:	Provisions	1,320	-50	-	-50	1,270
A-11:	Social Care Depreciation and Impairments	648	36	-	36	684
A-12:	Health Service Contributions	-536,686	-	27,249	-27,249	-563,935
A-13:	Health and Social Care Trusts	4,804,591	123,564	-	123,564	4,928,155
A-14:	Business Services Organisation	47,695	11,075	-	11,075	58,770
A-16:	Northern Ireland Guardian Ad Litem Agency	4,513	-22	-	-22	4,491
A-17:	Northern Ireland Medical and Dental Training Agency	20,942	-1,737	-	-1,737	19,205
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery	2,726	34	-	34	2,760
A-19:	Northern Ireland Social Care Council	2,601	841	-	841	3,442
A-20:	Patient and Client Council	1,535	26	-	26	1,561
A-21:	Regulation and Quality Improvement Authority	6,698	156	-	156	6,854
A-24:	Northern Ireland Fire and Rescue Service	87,094	6,417	-	6,417	93,511
A-25:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes	6,780	-1,280	-	-1,280	5,500
Total RfR A:			203,056	26,922	176,134	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	11,244	-2,312	8,932
Non-operating accruing resources	-9,017	2,200	-6,817
Total Net Capital	2,227	-112	2,115
Net Cash Requirement	5,670,466	163,353	5,833,819

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

		2019-20							
		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, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	32,217	1,281,693	5,164,894	6,478,804	631,696	5,847,108	8,932	6,817
Departmental Expenditure in DEL:									
A-1:	Hospital, Paramedic and Ambulance Services	1,902	149,699	4,264	155,865	19,974	135,891	-	-
A-2:	Social Care Services	5,282	49,195	15,171	69,648	11,333	58,315	-	-
A-3:	Family Health Service – General Medical Services	409	294,906	9,395	304,710	14	304,696	3,118	6,817
A-4:	Family Health Service – Pharmaceutical Services	192	483,006	-	483,198	-	483,198	-	-
A-5:	Family Health Service – Dental Services	98	138,486	-	138,584	26,300	112,284	-	-
A-6:	Family Health Service – Ophthalmic Services	98	24,536	-	24,634	-	24,634	-	-
A-7:	Health Support Services	17,890	67,080	-	84,970	5,687	79,283	5,701	-
A-8:	Public Health Services	1,609	72,503	8,921	83,033	4,453	78,580	113	-
A-9:	Public Safety	186	245	-	431	-	431	-	-
Annually Managed Expenditure (AME):									
A-10:	Provisions	-	1,270	-	1,270	-	1,270	-	-
A-11:	Social Care Depreciation and Impairments	-	684	-	684	-	684	-	-

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

		2019-20							
		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:	Health Service Contributions	-	-	-	-	563,935	-563,935	-	-
A-13:	Health and Social Care Trusts ♥	-	-	4,928,155	4,928,155	-	4,928,155	-	-
A-14:	Business Services Organisation ♥	-	-	58,770	58,770	-	58,770	-	-
A-15:	Northern Ireland Blood Transfusion Service ♥	-	-	415	415	-	415	-	-
A-16:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,491	4,491	-	4,491	-	-
A-17:	Northern Ireland Medical and Dental Training Agency ♥	-	-	19,205	19,205	-	19,205	-	-
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	2,760	2,760	-	2,760	-	-
A-19:	Northern Ireland Social Care Council ♥	-	-	3,442	3,442	-	3,442	-	-
A-20:	Patient and Client Council ♥	-	-	1,561	1,561	-	1,561	-	-
A-21:	Regulation and Quality Improvement Authority ♥	-	-	6,854	6,854	-	6,854	-	-
A-22:	Food Safety Promotion Board ♥	-	-	2,057	2,057	-	2,057	-	-
A-23:	Institute of Public Health in Ireland ♣	-	-	422	422	-	422	-	-
A-24:	Northern Ireland Fire and Rescue Service ♥	-	-	93,511	93,511	-	93,511	-	-
A-25:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥	-	-	5,500	5,500	-	5,500	-	-
A-26:	Notional Charges	4,551	83	-	4,634	-	4,634	-	-
Total:		32,217	1,281,693	5,164,894	6,478,804	631,696	5,847,108	8,932	6,817

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	5,670,974	176,134	5,847,108
Capital Items			
Capital	11,244	-2,312	8,932
Non-operating accruing resources	-9,017	2,200	-6,817
Net Capital	2,227	-112	2,115
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,074	-239	-3,313
New provisions and adjustments to previous provisions	-1,320	50	-1,270
Notional charges	-4,634	-	-4,634
Movement in working capital	-	-9,800	-9,800
Use of provisions	6,293	-2,680	3,613
Total Accruals to Cash Adjustments	-2,735	-12,669	-15,404
Net Cash Requirement	5,670,466	163,353	5,833,819

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	32,097
Total Net Administration Costs	32,097
Net Programme Costs	
Request for Resources A	5,815,011
Total Net Programme Costs	5,815,011
Net Operating Cost	5,847,108
Net Resource Requirement	5,847,108
Resource Budget	6,395,369

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	5,847,108
Net Operating Cost (Accounts)	5,847,108
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-4,567,842
Capital grants	-14,095
Research and Development (R&D) expenditure	-1,524
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	5,131,722
Resource Budget	6,395,369
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	6,152,570
Annually Managed Expenditure (AME)	242,799

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	2,115
<i>Adjustments to include:</i>	
Capital grants	14,095
Research and Development (R&D) expenditure	1,524
Capital expenditure of NDPBs or other bodies	257,449
Capital Budget	275,183
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	275,183
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Hospital, Paramedic and Ambulance Services	19,974	-
Social Care Services	11,333	-
Family Health Service - General Medical Services	14	6,817
Family Health Service - Dental Services	26,300	-
Health Support Services	5,687	-
Public Health Services	4,453	-
Health Service Contributions	563,935	-
Total for RfR A:	*631,696	**6,817

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

2019-20								
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, Paramedic and Ambulance Services								
313	6	-	319	-	319	-	-	
Social Care Services								
869	16	-	885	-	885	-	-	
Family Health Service - General Medical Services								
67	1	-	68	-	68	-	-	
Family Health Service - Pharmaceutical Services								
32	1	-	33	-	33	-	-	
Family Health Service - Dental Services								
16	-	-	16	-	16	-	-	
Family Health Service - Ophthalmic Services								
16	-	-	16	-	16	-	-	
Health Support Services								
2,942	54	-	2,996	-	2,996	-	-	
Public Health Services								
265	5	-	270	-	270	-	-	
Public Safety								
31	-	-	31	-	31	-	-	
Total RfR A:	4,551	83	-	4,634	-	4,634	-	-
Total Notional Charges:	4,551	83	-	4,634	-	4,634	-	-

Detail

	Provision
RfR A:	
Accommodation	2,211
Shared Services	2,249
Audit	154
Other	20
Total RfR A:	4,634
Total Notional Charges:	4,634

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.

Note to the Estimate:

£'000

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

Health and Social Care Trusts	4,928,155
Business Services Organisation	58,770
Northern Ireland Guardian Ad Litem Agency	4,491
Northern Ireland Medical and Dental Training Agency	19,205
Northern Ireland Practice and Education Council for Nursing and Midwifery	2,760
Northern Ireland Social Care Council	3,442
Patient and Client Council	1,561
Regulation and Quality Improvement Authority	6,854
Food Safety Promotion Board	2,057
Northern Ireland Fire and Rescue Service	93,511
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	5,500

Spring Supplementary Estimate 2019-20

Department of Health –
Health and Social Care
Pension Scheme

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 Budget position for 2019-20 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 £75,310,000. There is no change to the Net Cash Requirement.

Part I

£

RfR A: Providing a pension scheme for persons employed in health and social care.	
Total Change to Net Resource Requirement	75,310,000
Total Change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2020 for use by the Department of Health on:**RfR A: Providing a pension scheme for persons employed in health and social care:**

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union 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	1,210,653	59,261	-16,049	75,310	1,285,963
Total RfR A:		59,261	-16,049	75,310	

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

2019-20								
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.								
-	1,957,453	-	1,957,453	671,490	1,285,963	-	-	
Annually Managed Expenditure (AME):								
A-1: Health and Social Care Pension Scheme								
-	1,957,453	-	1,957,453	671,490	1,285,963	-	-	
Total:								
-	1,957,453	-	1,957,453	671,490	1,285,963	-	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,210,653	75,310	1,285,963
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,897,400	-59,020	-1,956,420
Movement in working capital	-	13,100	13,100
Use of provisions	500,300	2,542	502,842
Excess cash to be surrendered to the Consolidated Fund	186,447	-31,932	154,515
Total Accruals to Cash Adjustments	-1,210,653	-75,310	-1,285,963
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>186,447</i>	-	<i>154,515</i>
Total:	-	<i>186,447</i>	-	<i>154,515</i>

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	662,243
Transfers in	9,200
Other income	47
Total Income	671,490
Expenditure	
Increase in scheme liabilities	1,221,000
Interest on scheme liabilities	735,420
Other expenditure	1,033
Total Expenditure	1,957,453
Net Operating Cost	1,285,963
Net Resource Requirement	1,285,963
Resource Budget	1,285,963

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,285,963
Net Operating Cost (Accounts)	1,285,963
Resource Budget	1,285,963
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,285,963

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Contributions receivable	662,243	-
Transfers in	9,200	-
Other income	47	-
Total for RfR A:	*671,490	-

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

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Excess cash receipts	-	<i>154,515</i>
Total:	-	<i>154,515</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.

**Spring Supplementary
Estimate
2019-20**

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. The Department for Infrastructure aims to connect people safely, supporting opportunities and creating sustainable living places.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a increase in the Net Resource Requirement of £313,000 and an increase in the Net Cash Requirement of £21,807,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

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RfR A: Connecting people safely, supporting opportunities and creating sustainable living places.**Total change to Net Resource Requirement 313,000****Total change to Net Cash Requirement 21,807,000****Amounts required in the year ending 31 March 2020 for use by the Department for Infrastructure on:****RfR A: Connecting people safely, supporting opportunities and creating sustainable living places:**

design, construction and maintenance of roads, bridges, walking and cycling infrastructure, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, enhancing community resilience to flooding, development of reservoir safety legislation and support for Drainage Council for Northern Ireland; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; issue of Commercial Bus Service Permits; Application and Licensing Fees for Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; sustainable transport including grants for greenways and active travel, Active School Travel Programme; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for regional planning, transport planning and visioning; the management and disposal of legacy sites; payments under European Union programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	197,999	-7,624	25,786	-33,410	164,589
A-2:	Rivers	15,363	419	-	419	15,782
A-3:	Road Safety Services	7,516	-1,315	-423	-892	6,624
A-4:	Driver and Vehicle Agency	4,451	3,764	1,190	2,574	7,025
A-5:	Ferry Services, Air and Sea Ports	775	2,550	-	2,550	3,325
A-6:	Railway Services	108,328	14,099	10,427	3,672	112,000
A-7:	Road Passenger Services	51,281	19,237	5	19,232	70,513
A-8:	Water Policy and Other Services	1,687	100	-	100	1,787
A-9:	Inland Waterways	520	30	-	30	550
A-10:	Planning and Policy	7,476	442	-64	506	7,982
A-11:	Reinvestment and Reform	1,099	-566	65	-631	468
A-12:	EU Interreg	902	340	289	51	953
A-13:	Central Policy and Other Services	4,547	-164	-	-164	4,383
A-14:	Depreciation and Impairment Costs	168,786	-24,000	-	-24,000	144,786
A-15:	Provisions	7,450	31,434	-	31,434	38,884
A-16:	Northern Ireland Water Limited	231,100	191	548	-357	230,743
A-17:	Waterways Ireland	6,276	-998	-	-998	5,278
A-18:	Notional Charges	14,710	197	-	197	14,907
Total RfR A:			38,136	37,823	313	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	330,632	-9,796	320,836
Non-operating accruing resources	-800	-244	-1,044
Total Net Capital	329,832	-10,040	319,792
Net Cash Requirement	932,096	21,807	953,903

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

		2019-20								
		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:	Connecting people safely, supporting opportunities and creating sustainable living places.	100,260	748,258	131,739	980,257	149,678	830,579	320,836	1,044	
Departmental Expenditure in DEL:										
A-1:	Roads	64,020	148,546	-	212,566	47,977	164,589	267,235	1,044	
A-2:	Rivers	-	15,952	210	16,162	380	15,782	7,190	-	
A-3:	Road Safety Services	4,605	4,205	10	8,820	2,196	6,624	200	-	
A-4:	Driver and Vehicle Agency	-	7,249	1,800	9,049	2,024	7,025	-	-	
A-5:	Ferry Services, Air and Sea Ports	-	872	3,623	4,495	1,170	3,325	-	-	
A-6:	Railway Services	-	34,412	88,015	122,427	10,427	112,000	-	-	
A-7:	Road Passenger Services	5,824	38,570	26,324	70,718	205	70,513	311	-	
A-8:	Water Policy and Other Services	1,675	112	-	1,787	-	1,787	-	-	
A-9:	Inland Waterways	1	539	10	550	-	550	-	-	
A-10:	Planning and Policy	2,368	5,634	116	8,118	136	7,982	2,100	-	
A-11:	Reinvestment and Reform	-	683	-	683	215	468	300	-	
A-12:	EU Interreg	-	-	6,353	6,353	5,400	953	-	-	
A-13:	Central Policy and Other Services	4,160	223	-	4,383	-	4,383	-	-	

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

2019-20									
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								
	1,800	142,986	-	144,786	-	144,786	-	-	
A-15:	Provisions								
	900	37,984	-	38,884	-	38,884	3,500	-	
Non-Budget:									
A-16:	Northern Ireland Water Limited †								
	-	310,291	-	310,291	79,548	230,743	40,000	-	
A-17:	Waterways Ireland ♥								
	-	-	5,278	5,278	-	5,278	-	-	
A-18:	Notional Charges								
	14,907	-	-	14,907	-	14,907	-	-	
Total:	100,260	748,258	131,739	980,257	149,678	830,579	320,836	1,044	

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	830,266	313	830,579
Capital Items			
Capital	330,632	-9,796	320,836
Non-operating accruing resources	-800	-244	-1,044
Net Capital	329,832	-10,040	319,792
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-205,648	31,139	-174,509
New provisions and adjustments to previous provisions (resource)	-7,450	-31,434	-38,884
New provisions and adjustments to previous provisions (capital)	-33,500	30,000	-3,500
Notional charges	-14,710	-197	-14,907
Movement in working capital	22,437	1,396	23,833
Use of provisions	10,869	630	11,499
Total Accruals to Cash Adjustments	-228,002	31,534	-196,468
Net Cash Requirement	932,096	21,807	953,903

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	-19	<i>-19</i>	-215	<i>-215</i>
Total:	-19	<i>-19</i>	-215	<i>-215</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	98,704
Consolidated Fund Extra Receipts in the SoCNE	-1
Total Net Administration Costs	98,703
Net Programme Costs	
Request for Resources A	731,875
Consolidated Fund Extra Receipts in the SoCNE	-214
Total Net Programme Costs	731,661
Net Operating Cost	830,364
Net Resource Requirement	830,579
Resource Budget	718,277

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	830,579
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-215
Net Operating Cost (Accounts)	830,364
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-250,928
Capital grants	-75,939
Research and Development (R&D) expenditure	-170
Consolidated Fund Extra Receipts (CFERs) outside the budget	64
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	214,886
Resource Budget	718,277
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	513,189
Annually Managed Expenditure (AME)	205,088

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	319,792
<i>Adjustments to remove:</i>	
Voted non-budget capital	-40,000
<i>Adjustments to include:</i>	
Capital grants	75,939
Research and Development (R&D) expenditure	170
Capital expenditure of NDPBs or other bodies	151,248
Non voted Capital expenditure to Trust Ports	-1,148
Consolidated Fund Extra Receipts (CFERs)	-64
Capital Budget	505,937
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	505,552
Annually Managed Expenditure (AME)	385

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Roads	47,977	1,044
Rivers	380	-
Road Safety Services	2,196	-
Driver and Vehicle Agency	2,024	-
Ferry Services, Air and Sea Ports	1,170	-
Railway Services	10,427	-
Road Passenger Services	205	-
Planning and Policy	136	-
Reinvestment and Reform	215	-
EU Interreg	5,400	-
Northern Ireland Water Limited	79,548	-
Total for RfR A:	*149,678	**1,044

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

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

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

2019-20								
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								
10,026	-	-	10,026	-	10,026	-	-	-
Rivers								
2,047	-	-	2,047	-	2,047	-	-	-
Road Safety Services								
370	-	-	370	-	370	-	-	-
Road Passenger Services								
913	-	-	913	-	913	-	-	-
Water Policy and Other services								
286	-	-	286	-	286	-	-	-
Planning and Policy								
746	-	-	746	-	746	-	-	-
Central Policy and Other Services								
519	-	-	519	-	519	-	-	-
Total RfR A:	14,907	-	14,907	-	14,907	-	-	-
Total Notional Charges:	14,907	-	14,907	-	14,907	-	-	-

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

Accommodation	5,251
Shared Services	4,643
Audit	99
Other	4,914
Total RfR A:	14,907
Total Notional Charges:	14,907

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Roads, Rivers and Waterways	-215	<i>-215</i>
Total:	<u>-215</u>	<u><i>-215</i></u>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Infrastructure, Mrs Katrina Godfrey, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Note to the Estimate:

£'000

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

Northern Ireland Water Limited	230,743
Waterways Ireland	5,278

**Spring Supplementary
Estimate
2019-20**

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £625,354,000 and an increase in the Net Cash Requirement of £23,461,000.
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 625,354,000

Total Change to Net Cash Requirement 23,461,000

Amounts required in the year ending 31 March 2020 for use by the Department of Justice on:

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

policy development and service improvement; Access to Justice services; forensic science services; crime and public protection services; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing and police pensions; historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; security costs; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; Police Rehabilitation and Retraining Trust; RUC George Cross Foundation; Independent Assessor of PSNI Recruitment Vetting; prisons, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals, and costs relating to the Historical Institutional Abuse Redress Board, costs relating to a troubles related victims payment scheme, and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay and holiday 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	3,556	986	239	747	4,303
A-2:	Access to Justice	18,030	-7,175	55	-7,230	10,800
A-3:	Compensation Services	2,283	-166	30	-196	2,087
A-4:	Safer Communities	32,915	-2,348	302	-2,650	30,265
A-5:	Northern Ireland Prison Service	119,887	-7	250	-257	119,630
A-6:	Youth Justice Agency	16,189	67	21	46	16,235
A-7:	Northern Ireland Courts and Tribunals Service	42,153	5,747	2,044	3,703	45,856
A-8:	Legal Services Agency Northern Ireland	8,234	433	-1,000	1,433	9,667
A-9:	Northern Ireland Prison Service	7,560	5,300	-	5,300	12,860
A-10:	Access to Justice	1,242	5,000	-	5,000	6,242
A-11:	Compensation Services	17,100	120,036	-	120,036	137,136
A-12:	Northern Ireland Courts and Tribunals Service	527	440,119	-	440,119	440,646
A-13:	Legal Services Agency Northern Ireland	78,525	37,290	-	37,290	115,815
A-14:	Safer Communities	50	5,000	-	5,000	5,050
A-15:	Police Service of Northern Ireland	788,692	21,292	-	21,292	809,984
A-16:	Police Pension Schemes	152,402	-3,846	-	-3,846	148,556
A-17:	Police Ombudsman for Northern Ireland	9,796	602	-	602	10,398
A-18:	Northern Ireland Policing Board	6,732	-381	-	-381	6,351
A-19:	Probation Board for Northern Ireland	22,396	-590	-	-590	21,806
A-20:	Criminal Justice Inspection Northern Ireland	1,060	72	-	72	1,132
A-21:	Northern Ireland Police Fund	1,463	8	-	8	1,471
A-22:	Police Rehabilitation and Retraining Trust	1,872	-61	-	-61	1,811
A-23:	Notional Charges	14,747	-83	-	-83	14,664
Total RfR A:			627,295	1,941	625,354	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	26,847	555	27,402
Total Net Capital	26,847	555	27,402
Net Cash Requirement	1,320,000	23,461	1,343,461

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

		2019-20							
		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.	51,713	961,922	1,013,543	2,027,178	54,022	1,973,156	27,402	-
Departmental Expenditure in DEL:									
A-1:	Forensic Science Northern Ireland ♥	-	14,921	-	14,921	10,618	4,303	926	-
A-2:	Access to Justice	8,028	4,062	165	12,255	1,455	10,800	59	-
A-3:	Compensation Services	-	2,217	-	2,217	130	2,087	65	-
A-4:	Safer Communities	9,157	14,001	9,354	32,512	2,247	30,265	152	-
A-5:	Northern Ireland Prison Service ♥	13,161	108,387	2,359	123,907	4,277	119,630	20,095	-
A-6:	Youth Justice Agency ♥	-	16,358	-	16,358	123	16,235	254	-
A-7:	Northern Ireland Courts and Tribunals Service ♥	6,703	72,725	-	79,428	33,572	45,856	4,915	-
A-8:	Legal Services Agency Northern Ireland ♥	-	11,242	25	11,267	1,600	9,667	936	-
Annually Managed Expenditure (AME):									
A-9:	Northern Ireland Prison Service	-	12,860	-	12,860	-	12,860	-	-
A-10:	Youth Justice Agency	-	240	-	240	-	240	-	-
A-11:	Access to Justice	-	6,242	-	6,242	-	6,242	-	-
A-12:	Compensation Services	-	137,136	-	137,136	-	137,136	-	-

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

		2019-20							
		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	-	440,646	-	440,646	-	440,646	-	-
A-14:	Legal Services Agency Northern Ireland	-	115,815	-	115,815	-	115,815	-	-
A-15:	Forensic Science Northern Ireland	-	20	-	20	-	20	-	-
A-16:	Safer Communities	-	5,050	-	5,050	-	5,050	-	-
Non-Budget:									
A-17	Police Service of Northern Ireland ♥	-	-	809,984	809,984	-	809,984	-	-
A-18:	Police Pension Schemes ♥	-	-	148,556	148,556	-	148,556	-	-
A-19:	Police Ombudsman for Northern Ireland ♥	-	-	10,398	10,398	-	10,398	-	-
A-20:	Northern Ireland Policing Board ♥	-	-	6,351	6,351	-	6,351	-	-
A-21:	Probation Board for Northern Ireland ♥	-	-	21,806	21,806	-	21,806	-	-
A-22:	Criminal Justice Inspection Northern Ireland ♥	-	-	1,132	1,132	-	1,132	-	-
A-23:	RUC George Cross Foundation ♥	-	-	131	131	-	131	-	-
A-24:	Northern Ireland Police Fund ♥	-	-	1,471	1,471	-	1,471	-	-
A-25:	Police Rehabilitation and Retraining Trust ♥	-	-	1,811	1,811	-	1,811	-	-
A-26:	Notional Charges	14,664	-	-	14,664	-	14,664	-	-
Total:		51,713	961,922	1,013,543	2,027,178	54,022	1,973,156	27,402	-

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	1,347,802	625,354	1,973,156
Capital Items			
Capital	26,847	555	27,402
Net Capital	26,847	555	27,402
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-43,259	15	-43,244
New provisions and adjustments to previous provisions	-102,194	-612,745	-714,939
Notional charges	-14,747	83	-14,664
Movement in working capital	4,000	9,273	13,273
Use of provisions	101,551	926	102,477
Total Accruals to Cash Adjustments	-54,649	-602,448	-657,097
Net Cash Requirement	1,320,000	23,461	1,343,461

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>
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	50,677
Total Net Administration Costs	50,677
Net Programme Costs	
Request for Resources A	1,922,479
Consolidated Fund Standing Services	8,543
Total Net Programme Costs	1,931,022
Net Operating Cost	1,981,699
Net Resource Requirement	1,973,156
Resource Budget	2,239,356

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,973,156
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	8,543
Net Operating Cost (Accounts)	1,981,699
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,016,304
Capital grants	-210
Research and Development (R&D) expenditure	-705
Consolidated Fund Extra Receipts (CFERs) outside the budget	-3,250
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,278,126
Resource Budget	2,239,356
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,174,555
Annually Managed Expenditure (AME)	1,064,801

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	27,402
<i>Adjustments to include:</i>	
Capital grants	210
Research and Development (R&D) expenditure	705
Capital expenditure of NDPBs or other bodies	50,987
Capital Budget	79,304
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	79,304
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Forensic Science Northern Ireland	10,618	-
Access to Justice	1,455	-
Compensation Services	130	-
Safer Communities	2,247	-
Northern Ireland Prison Service	4,277	-
Youth Justice Agency	123	-
Northern Ireland Courts and Tribunals Service	33,572	-
Legal Services Agency Northern Ireland	1,600	-
Total for RfR A:	*54,022	-

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

Analysis of Notional Charges in Non-Budget

£'000

2019-20								
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								
79	-	-	79	-	79	-	-	-
Access to Justice								
4,211	-	-	4,211	-	4,211	-	-	-
Compensation Services								
45	-	-	45	-	45	-	-	-
Safer Communities								
3,711	-	-	3,711	-	3,711	-	-	-
Northern Ireland Prison Service								
3,864	-	-	3,864	-	3,864	-	-	-
Youth Justice Agency								
681	-	-	681	-	681	-	-	-
Northern Ireland Courts and Tribunals Service								
1,543	-	-	1,543	-	1,543	-	-	-
Legal Services Agency Northern Ireland								
530	-	-	530	-	530	-	-	-
Total RfR A:	14,664	-	14,664	-	14,664	-	-	-
Total Notional Charges:	14,664	-	14,664	-	14,664	-	-	-

Detail

	Provision
RfR A:	
Accommodation	2,351
Shared Services	11,334
Audit	305
Other	674
Total RfR A:	14,664
Total Notional Charges:	14,664

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	4,750	<i>4,750</i>
Asset Recovery Incentivisation Scheme	3,250	<i>3,250</i>
Total:	8,000	<i>8,000</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

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

Police Service of Northern Ireland	809,984
Police Pension Schemes	148,556
Probation Board for Northern Ireland	21,806
Police Ombudsman for Northern Ireland	10,398
Northern Ireland Policing Board	6,351
Police Rehabilitation and Retraining Trust	1,811
Northern Ireland Police Fund	1,471
Criminal Justice Inspection Northern Ireland	1,132

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-7 Northern Ireland Courts and Tribunals Service - expenditure relating to the Historical Institutional Abuse Redress Board ■	600
A-13 Northern Ireland Courts and Tribunals Service - expenditure relating to the Historical Institutional Abuse Redress Board ■	434,043
A-3 Compensation Services - expenditure relating to a Troubles related victims payment scheme ■	100
A-12 Compensation Services - expenditure relating to a Troubles related victims payment scheme ■	105,036

**Spring Supplementary
Estimate
2019-20**

Department of Justice –
Northern Ireland
Judicial Pension Scheme

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 Budget position for 2019-20 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 £300,000 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 300,000

Total Change to Net Cash Requirement -

Amounts required in the year ending 31 March 2020 for use by the Department of Justice on:

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

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union and 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	700	1,030	730	300	1,000	
Total RfR A:		1,030	730	300		
				Present Provision	Change in Provision	New Provision
Net Cash Requirement				500	-	500

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

2019-20								
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.								
-	2,700	-	2,700	1,700	1,000	-	-	
Annually Managed Expenditure (AME):								
A-1: Northern Ireland Judicial Pension Scheme								
-	2,700	-	2,700	1,700	1,000	-	-	
Total:	-	2,700	-	2,700	1,700	1,000	-	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	700	300	1,000
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,670	-1,030	-2,700
Use of provisions	1,470	730	2,200
Total Accruals to Cash Adjustments	-200	-300	-500
Net Cash Requirement	500	-	500

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	1,700
Total Income	1,700
Expenditure	
Increase in scheme liabilities	2,500
Interest on scheme liabilities	200
Total Expenditure	2,700
Net Operating Cost	1,000
Net Resource Requirement	1,000
Resource Budget	1,000

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,000
Net Operating Cost (Accounts)	1,000
Resource Budget	1,000
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,000

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pension contributions receivable	-1,700	-
Total for RfR A:	*-1,700	-

- * 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 Peter May, as Accounting Officer for the Northern Ireland Judicial Pension Scheme with responsibility for preparing this Estimate.

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

**Spring Supplementary
Estimate
2019-20**

The Executive Office

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 Budget position for 2019-20 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 £537,441,000 and an increase in the Net Cash Requirement of £9,700,000.
4. The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.
5. 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 537,441,000

Total Change to Net Cash Requirement 9,700,000

Amounts required in the year ending 31 March 2020 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; Joint Ministerial Committee; 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; work associated with clerical child abuse and Mother and Baby Homes; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the Racial Equality Strategy and actions associated with the integration of Refugees; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals and other implementation-related actions from the Hart Report; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; North West Development Fund; 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; supporting the development of relationships with stakeholders at an overseas and international level on devolved matters, including establishing, maintaining and developing the work of the offices overseas, to advance the region's interests, and in particular managing and promoting the region's interests in Europe; policy development in respect of EU future relations and ongoing EU issues; International Relations for devolved issues; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	34,335	22	28	-6	34,329
A-2: Good Relations	26,745	121	4,358	-4,237	22,508
A-3: North-South Ministerial Council	1,434	-54	-	-54	1,380
A-4: Attorney General for Northern Ireland	1,235	-53	-	-53	1,182
A-5: Strategic Sites	3,800	-300	-	-300	3,500
A-6: Provisions	19	539,224	-	539,224	539,243
A-7: Equality Commission for Northern Ireland	4,957	246	-	246	5,203
A-8: Commission for Victims and Survivors for Northern Ireland	840	53	-	53	893
A-9: Maze/Long Kesh Development Corporation	1,688	-144	-	-144	1,544
A-10: Northern Ireland Judicial Appointments Commission	1,006	78	-	78	1,084
A-11: Victims and Survivors Service Limited	13,307	133	-	133	13,440
A-12: Strategic Investment Board Limited	34,597	1,444	-	1,444	36,041
A-13: Northern Ireland Community Relations Council	2,577	1,012	-	1,012	3,589
A-14: Notional Charges	2,600	45	-	45	2,645
Total RfR A:		541,827	4,386	537,441	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	3,565	705	4,270
Non-operating accruing resources	-	-150	-150
Total Net Capital	3,565	555	4,120
Net Cash Requirement	125,311	9,700	135,011

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

		2019-20								
		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.	15,308	560,816	112,499	688,623	22,042	666,581	4,270	150	
Departmental Expenditure in DEL:										
A-1:	Executive Support and Policy Development	11,451	14,896	8,326	34,673	344	34,329	4,270	150	
A-2:	Good Relations	-	2,555	41,651	44,206	21,698	22,508	-	-	
A-3:	North-South Ministerial Council	30	622	728	1,380	-	1,380	-	-	
A-4:	Attorney General for Northern Ireland	1,182	-	-	1,182	-	1,182	-	-	
Annually Managed Expenditure (AME):										
A-5:	Strategic Sites	-	3,500	-	3,500	-	3,500	-	-	
A-6:	Provisions	-	539,243	-	539,243	-	539,243	-	-	
Non-Budget:										
A-7:	Equality Commission for Northern Ireland ♥	-	-	5,203	5,203	-	5,203	-	-	
A-8:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	893	893	-	893	-	-	
A-9:	Maze/Long Kesh Development Corporation ♥	-	-	1,544	1,544	-	1,544	-	-	
A-10:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,084	1,084	-	1,084	-	-	
A-11:	Victims and Survivors Service Limited ♥	-	-	13,440	13,440	-	13,440	-	-	

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

		2019-20							
		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-12:	Strategic Investment Board Limited ♥	-	-	36,041	36,041	-	36,041	-	-
A-13:	Northern Ireland Community Relations Council ♥	-	-	3,589	3,589	-	3,589	-	-
A-14:	Notional Charges	2,645	-	-	2,645	-	2,645	-	-
Total:		15,308	560,816	112,499	688,623	22,042	666,581	4,270	150

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	129,140	537,441	666,581
Capital Items			
Capital	3,565	705	4,270
Non-operating accruing resources	-	150	150
Net Capital	3,565	555	4,120
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,802	779	-4,023
New provisions and adjustments to previous provisions	-19	-539,224	-539,243
Notional charges	-2,600	-45	-2,645
Movement in working capital	-	10,162	10,162
Use of provisions	27	32	59
Total Accruals to Cash Adjustments	-7,394	-528,296	-535,690
Net Cash Requirement	125,311	9,700	135,011

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	15,221
Total Net Administration Costs	15,221
Net Programme Costs	
Request for Resources A	651,360
Total Net Programme Costs	651,360
Net Operating Cost	666,581
Net Resource Requirement	666,581
Resource Budget	623,845

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	666,581
Net Operating Cost (Accounts)	666,581
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	64,439
Capital grants	12,925
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	34,628
Resource Budget	623,845
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	75,904
Annually Managed Expenditure (AME)	547,941

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

	Provision
Net Capital (Estimates)	4,120
<i>Adjustments to include:</i>	
Capital grants	12,925
Capital expenditure of NDPBs or other bodies	25,965
Capital Budget	43,010
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	43,010
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Recovery of Seconded costs	76	-
Support for the government and other services	48	-
EU Income	21,698	-
Reinvestment and Reform Initiative	220	150
Total for RfR A:	*22,042	**150

* Amount that may be applied as operating 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 buildings at Ebrington.

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

2019-20								
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								
2,645	-	-	2,645	-	2,645	-	-	-
Total RfR A:	2,645	-	2,645	-	2,645	-	-	-
Total Notional Charges:	2,645	-	2,645	-	2,645	-	-	-

Detail

	Provision
RfR A:	
Accommodation	1,160
Shared Services	1,285
Audit	65
Other	135
Total RfR A:	2,645
Total Notional Charges:	2,645

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	36,041
Victims and Survivors Service Limited	13,440
Equality Commission for Northern Ireland	5,203
Northern Ireland Community Relations Council	3,589
Maze/Long Kesh Development Corporation	1,544
Northern Ireland Judicial Appointments Commission	1,084

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-1 Executive Support and Policy Development - expenditure relating to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019. ■	2,226
A-1 Executive Support and Policy Development - expenditure relating to victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payment Scheme. ■	226
A-2 Good Relations ■	9,260
A-6 Provisions - expenditure relating to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019. ■	434,000
A-6 Provisions - expenditure relating to victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme. ■	105,036

**Spring Supplementary
Estimate
2019-20**

Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £690,000 and an increase in the Net Cash Requirement of £351,000.

Part I

£

RfR A: Improving food safety and promoting healthy eating.

Total change to Net Resource Requirement 690,000

Total change to Net Cash Requirement 351,000

Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	9,763	220	-170	390	10,153
A-2:	Food Safety, Nutrition and Standards	-	300	-	300	300
A-3:	Notional Charges	14	-	-	-	14
Total RfR A:			520	-170	690	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		79	-9	70
Total Net Capital		79	-9	70
Net Cash Requirement		9,972	351	10,323

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

2019-20								
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.								
-	12,405	2,160	14,565	4,098	10,467	70	-	
Departmental Expenditure in DEL:								
A-1: Food Safety, Nutrition and Standards								
-	12,091	2,160	14,251	4,098	10,153	70	-	
Annually Managed Expenditure (AME):								
A-2: Food Safety, Nutrition and Standards								
-	300	-	300	-	300	-	-	
Non-Budget:								
A-3: Notional Charges								
-	14	-	14	-	14	-	-	
Total:								
-	12,405	2,160	14,565	4,098	10,467	70	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	9,777	690	10,467
Capital Items			
Capital	79	-9	70
Net Capital	79	-9	70
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-30	-77
Notional charges	-14	-	-14
Other non-cash items	-	-300	-300
Movement in working capital	177	-	177
Total Accruals to Cash Adjustments	116	-330	-214
Net Cash Requirement	9,972	351	10,323

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	10,467
Total Net Programme Costs	10,467
Net Operating Cost	10,467
Net Resource Requirement	10,467
Resource Budget	10,362

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	10,467
Net Operating Cost (Accounts)	10,467
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
Capital grants	-40
Research and Development (R&D) expenditure	-51
Resource Budget	10,362
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	10,062
Annually Managed Expenditure (AME)	300

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	70
<i>Adjustments to include:</i>	
Capital grants	40
Research and Development (R&D) expenditure	51
Capital Budget	161
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	161
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Meat Hygiene Inspections	4,014	-
Other	84	-
Total for RfR A:	*4,098	-

* 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**

2019-20								
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								
-	14	-	14	-	14	-	-	-
Total RfR A:								
-	14	-	14	-	14	-	-	-
Total Notional Charges:								
-	14	-	14	-	14	-	-	-

Detail

	Provision
RfR A:	
Audit	14
Total RfR A:	
	14
Total Notional Charges:	
	14

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2019-20**

Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £3,580,000 and a decrease in the Net Cash Requirement of £1,091,000.

Part I

£

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

Total change to Net Resource Requirement 3,580,000

Total change to Net Cash Requirement -1,091,000

Amounts required in the year ending 31 March 2020 for use by the Northern Ireland Assembly Commission on:

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

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; hosting events; compensation and severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services 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	36,148	189	59	130	36,278
A-2: Administration and Support Services	2,200	3,446	-	3,446	5,646
A-3: Notional Charges	40	4	-	4	44
Total RfR A:		3,639	59	3,580	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	1,000	-738	262
Total Net Capital	1,000	-738	262
Net Cash Requirement	34,008	-1,091	32,917

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

2019-20								
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.								
-	42,058	75	42,133	165	41,968	262	-	
Departmental Expenditure in DEL:								
A-1: Administration and Support Services								
-	36,368	75	36,443	165	36,278	262	-	
Annually Managed Expenditure (AME):								
A-2: Administration and Support Services								
-	5,646	-	5,646	-	5,646	-	-	
Non-Budget:								
A-3: Notional Charges								
-	44	-	44	-	44	-	-	
Total:								
-	42,058	75	42,133	165	41,968	262	-	

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	38,388	3,580	41,968
Capital Items			
Capital	1,000	-738	262
Net Capital	1,000	-738	262
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,140	-233	-3,373
New provisions and adjustments to previous provisions	-2,200	-3,446	-5,646
Notional charges	-40	-4	-44
Movement in working capital	-	-250	-250
Total Accruals to Cash Adjustments	-5,380	-3,933	-9,313
Net Cash Requirement	34,008	-1,091	32,917

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	41,968
Total Net Programme Costs	41,968
Net Operating Cost	41,968
Net Resource Requirement	41,968
Resource Budget	41,924

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	41,968
Net Operating Cost (Accounts)	41,968
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-44
Resource Budget	41,924
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	36,278
Annually Managed Expenditure (AME)	5,646

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

	Provision
Net Capital (Estimates)	262
Capital Budget	262
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	262
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Administration and Support Services	165	-
Total for RfR A:	*165	-

* 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**

2019-20								
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								
44	-	-	44	-	44	-	-	-
Total RfR A:	44	-	-	44	-	44	-	-
Total Notional Charges:	44	-	-	44	-	44	-	-

Detail

	Provision
RfR A:	
Audit	44
Total RfR A:	44
Total Notional Charges:	44

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
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Northern Ireland
Audit Office

NORTHERN IRELAND AUDIT OFFICE

Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £981,000 and a decrease in the Net Cash Requirement of £936,000.

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	-981,000
Total change to Net Cash Requirement	-936,000

Amounts required in the year ending 31 March 2020 for use by the Northern Ireland Audit Office on:

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

audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	7,805	-936	45	-981	6,824
Total RfR A:		-936	45	-981	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	490	-290	200
Total Net Capital	490	-290	200
Net Cash Requirement		8,120	7,184

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

		2019-20							
		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.	-	9,331	238	9,569	2,745	6,824	200	-
Departmental Expenditure in DEL:									
A-1:	Audit and Assurance Services	-	9,331	238	9,569	2,745	6,824	200	-
Total:		-	9,331	238	9,569	2,745	6,824	200	-

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	7,805	-981	6,824
Capital Items			
Capital	490	-290	200
Net Capital	490	-290	200
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-175	35	-140
Movement in working capital	-	300	300
Total Accruals to Cash Adjustments	-175	335	160
Net Cash Requirement	8,120	-936	7,184

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure
£'000

	Provision
Net Administration Costs	
Request for Resources A	6,824
Consolidated Fund Standing Services	160
Total Net Administration Costs	6,984
Net Operating Cost	6,984
Net Resource Requirement	6,824
Resource Budget	6,746

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	6,824
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	160
Net Operating Cost (Accounts)	6,984
<i>Adjustments to remove:</i>	
Research and Development (R&D) expenditure	-238
Resource Budget	6,746
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	6,746
Annually Managed Expenditure (AME)	-

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

	Provision
Net Capital (Estimates)	200
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	238
Capital Budget	438
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	438
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Audit and Assurance Services	2,655	-
Rental Income	90	-
Total for RfR A:	*2,745	-

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

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*.

**Spring Supplementary
Estimate
2019-20**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £167,000 and a decrease in the Net Cash Requirement of £54,000.

Part I

£

RfR A: Regulating the electricity, gas, water and sewerage industries.
Total change to Net Resource Requirement -167,000

Total change to Net Cash Requirement -54,000

Amounts required in the year ending 31 March 2020 for use by the Northern Ireland Authority for Utility Regulation on:
RfR A: Regulating the electricity, gas, water and sewerage industries:

developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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	250	7	174	-167	83
Total RfR A:		7	174	-167	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	20	-5	15
Non-operating accruing resources	-	-	-
Total Net Capital	20	-5	15
Net Cash Requirement	1,420	-54	1,366

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

2019-20								
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.								
-	10,383	-	10,383	10,120	263	15	-	
Departmental Expenditure in DEL:								
A-1: Utility Regulation								
-	10,203	-	10,203	10,120	83	15	-	
Non-Budget:								
A-2: Notional Charges								
-	180	-	180	-	180	-	-	
Total:	10,383	-	10,383	10,120	263	15	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	430	-167	263
Capital Items			
Capital	20	-5	15
Non-operating accruing resources	-	-	-
Net Capital	20	-5	15
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	36	-14
Notional charges	-180	-	-180
Movement in working capital	1,000	-	1,000
Use of provisions	200	82	282
Total Accruals to Cash Adjustments	970	118	1,088
Net Cash Requirement	1,420	-54	1,366

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure
£'000

	Provision
Net Programme Costs	
Request for Resources A	263
Total Net Programme Costs	263
Net Operating Cost	263
Net Resource Requirement	263
Resource Budget	83

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	263
Net Operating Cost (Accounts)	263
<i>Adjustments to remove:</i>	
Notional charges	-180
Resource Budget	83
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	83
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 Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Licence fees	8,936	-
Other	1,184	-
Total for RfR A:	*10,120	-

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

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

2019-20								
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								
-	180	-	180	-	180	-	-	-
Total RfR A:								
-	180	-	180	-	180	-	-	-
Total Notional Charges:								
-	180	-	180	-	180	-	-	-

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

Shared Services	150
Audit	25
Other	5
Total RfR A:	180
Total Notional Charges:	180

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2019-20**

**Northern Ireland
Public Services Ombudsman**

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.
2. This Supplementary Estimate reflects changes to the Budget position for 2019-20 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 £756,000 and a decrease in the Net Cash Requirement of £541,000.

Part I

£

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	
Total change to Net Resource Requirement	-756,000
Total change to Net Cash Requirement	-541,000

Amounts required in the year ending 31 March 2020 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 and return of unspent funding; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services and associated non-cash items.

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

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	3,385	-771	-	-771	2,614
A-2:	Investigation and Adjudication	-	15	-	15	15
Total RfR A:			-756	-	-756	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	770	250	1,020
	Total Net Capital	770	250	1,020
	Net Cash Requirement	4,106	-541	3,565

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

2019-20									
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.								
	-	2,920	-	2,920	277	2,643	1,020	-	
Departmental Expenditure in DEL:									
A-1:	Investigation and Adjudication								
	-	2,891	-	2,891	277	2,614	1,020	-	
Annually Managed Expenditure (AME):									
A-2:	Investigation and Adjudication								
	-	15	-	15	-	15	-	-	
Non-Budget:									
A-3:	Notional Charges								
	-	14	-	14	-	14	-	-	
Total:	-	2,920	-	2,920	277	2,643	1,020	-	

Resource to Cash Reconciliation			
	Present Provision	Change in Provision	New Provision
Net Resource Requirement	3,399	-756	2,643
Capital Items			
Capital	770	250	1,020
Net Capital	770	250	1,020
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-49	-	-49
New provisions and adjustments to previous provisions	-	-15	-15
Notional charges	-14	-	-14
Movement in working capital	-	-20	-20
Total Accruals to Cash Adjustments	-63	-35	-98
Net Cash Requirement	4,106	-541	3,565

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	2,643
Consolidated Fund Standing Services	52
Total Net Programme Costs	2,695
Net Operating Cost	2,695
Net Resource Requirement	2,643
Resource Budget	2,931

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,643
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	52
Net Operating Cost (Accounts)	2,695
<i>Adjustments to remove:</i>	
Capital grants	250
Voted resource expenditure outside the budget	-14
Resource Budget	2,931
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,916
Annually Managed Expenditure (AME)	15

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

	Provision
Net Capital (Estimates)	1,020
<i>Adjustments to Include:</i>	
Capital grants	-250
Capital Budget	770
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	770
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Investigation and Adjudication	27	-
Landlord Contribution for Building Works	250	-
Total for RfR A:	*277	-

* Amounts that may be applied as operating accruing resources arising from recoupment of salary and associated costs for seconded staff; and landlord contribution towards refurbishment of office accommodation.

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

2019-20							
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	-	-
Total RfR A:						-	-
Total Notional Charges:						-	-

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 Deputy Ombudsman, Mr Paul McFadden, as Interim 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 2019-20

**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 Budget position for 2019-20 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 £154,000 and a decrease in the Net Cash Requirement of £932,000.

Part I

£

RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Total Change to Net Resource Requirement	-154,000
Total Change to Net Cash Requirement	-932,000

Amounts required in the year ending 31 March 2020 for use by the Public Prosecution Service for Northern Ireland on:**RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:**

the prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; 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 and Legal Services	36,962	643	575	68	37,030
A-2:	Public Prosecution and Legal Services	1,360	-222	-	-222	1,138
Total RfR A:			421	575	-154	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	910	-	910
	Total Net Capital	910	-	910
	Net Cash Requirement		39,134	-932
				38,202

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

2019-20									
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.								
	2,125	36,759	-	38,884	656	38,228	910	-	
Departmental Expenditure in DEL:									
A-1:	Public Prosecution and Legal Services								
	2,125	35,561	-	37,686	656	37,030	910	-	
Annually Managed Expenditure (AME):									
A-2:	Public Prosecution and Legal Services								
	-	1,138	-	1,138	-	1,138	-	-	
Non-Budget:									
A-3:	Notional Charges								
	-	60	-	60	-	60	-	-	
Total:	2,125	36,759	-	38,884	656	38,228	910	-	

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	38,382	-154	38,228
Capital Items			
Capital	910	-	910
Net Capital	910	-	910
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,740	-	-1,740
New provisions and adjustments to previous provisions	-1,360	222	-1,138
Notional charges	-60	-	-60
Movement in working capital	2,826	-1,000	1,826
Use of provisions	176	-	176
Total Accruals to Cash Adjustments	-158	-778	-936
Net Cash Requirement	39,134	-932	38,202

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	2,125
Total Net Administration Costs	2,125
Net Programme Costs	
Request for Resources A	36,103
Total Net Programme Costs	36,103
Net Operating Cost	38,228
Net Resource Requirement	38,228
Resource Budget	38,168

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

	Provision
Net Resource Requirement (Estimates)	38,228
Net Operating Cost (Accounts)	38,228
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-60
Resource Budget	38,168
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	37,030
Annually Managed Expenditure (AME)	1,138

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

	Provision
Net Capital (Estimates)	910
Capital Budget	910
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	910
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Court Costs recovered	81	-
Incentivisation Receipts	500	-
Departmental Receipts	75	-
Total for RfR A:	*656	-

* 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

2019-20								
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 and Legal Services								
-	60	-	60	-	60	-	-	-
Total RfR A:								
-	60	-	60	-	60	-	-	-
Total Notional Charges:								
-	60	-	60	-	60	-	-	-

Detail

	Provision
RfR A:	
Audit	42
Other	18
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 Public Prosecution Service with responsibility for preparing this Estimate.

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