
Northern Ireland
Spring Supplementary Estimates
2020-2021

Northern Ireland Spring Supplementary Estimates

2020-2021

Department of Finance

March 2021



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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 of the Estimates required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2020-2021 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 2020-21 Main Estimates for Northern Ireland departments were laid in the Assembly in October 2020 and gave details of provision, both resources and cash proposed during 2020-2021. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2020-2021.
 5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2020-2021 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 2020-2021, APS Group, ISBN 978-1-5286-2097-0

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 2020-2021 along with the revised sums required in these Supplementary Estimates.

Table 1 – Summary of 2020-21 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	685,176	-585	684,591	664,271	19,784	684,055
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	685,176	-585	684,591			
	Department for Communities	5,371,065	511,567	5,882,632	5,321,743	519,835	5,841,578
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	5,371,065	511,567	5,882,632			
	Department for the Economy	1,417,160	884,388	2,301,548	1,666,073	390,169	2,056,242
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,417,160	884,388	2,301,548			

Table 1 – Summary of 2020-21 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	2,647,610	144,796	2,792,406	2,667,891	141,824	2,809,715
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	2,647,610	144,796	2,792,406			
	Department of Education – Teachers' Superannuation	678,161	-18,246	659,915	143,557	-39,355	104,202
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	678,161	-18,246	659,915			
	Department of Finance	234,930	501,837	736,767	221,063	508,386	729,449
A	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	234,930	501,837	736,767			
	Department of Finance – Superannuation and Other allowances	406,865	114,135	521,000	77,157	7,843	85,000
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)].	406,865	114,135	521,000			

Table 1 – Summary of 2020-21 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	7,301,674	-588,459	6,713,215	7,305,121	-437,994	6,867,127
A	"Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing."	7,301,674	-588,459	6,713,215			
	Department of Health – Health and Social Care Pension Scheme	1,371,305	105,732	1,477,037	-	-	-
A	Providing a pension scheme for persons employed in health and social care.	1,371,305	105,732	1,477,037			
	Department for Infrastructure	1,027,530	93,841	1,121,371	1,138,878	182,401	1,321,279
A	Connecting people safely, supporting opportunities and creating sustainable living places.	1,027,530	93,841	1,121,371			
	Department of Justice	1,431,432	43,808	1,475,240	1,393,322	3,135	1,396,457
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,431,432	43,808	1,475,240			
	Department of Justice - Northern Ireland Judicial Pension Scheme	700	1,400	2,100	500	-	500
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	700	1,400	2,100			
	The Executive Office	214,208	433,649	647,857	241,074	-21,211	219,863
A	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	214,208	433,649	647,857			
	OTHER PUBLIC BODIES						
	Food Standards Agency	11,591	-36	11,555	11,556	-110	11,446
A	Improving food safety and promoting healthy eating.	11,591	-36	11,555			
	Northern Ireland Assembly Commission	47,047	789	47,836	42,240	221	42,461
A	Supporting the work of the Northern Ireland Assembly.	47,047	789	47,836			

Table 1 – Summary of 2020-21 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
	Northern Ireland Audit Office	8,165	-585	7,580	8,320	-450	7,870
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,165	-585	7,580			
	Northern Ireland Authority for Utility Regulation	442	-144	298	1,299	-118	1,181
A	Regulating the electricity, gas, water and sewerage industries.	442	-144	298			
	Northern Ireland Public Services Ombudsman	3,279	-90	3,189	3,254	-127	3,127
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,279	-90	3,189			
	Public Prosecution Service for Northern Ireland	38,090	315	38,405	38,396	380	38,776
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,090	315	38,405			
	TOTAL	22,896,430	2,228,112	25,124,542	20,945,715	1,274,613	22,220,328

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 Audit General for Northern Ireland.
- † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the DRD Minister. The accounts are laid before the Assembly in accordance with Article 276 of the Water and Sewerage Services Order (NI) 2006.
- Extra receipts which are classified as “Non-Budget” and are surrendered to the Consolidated Fund as extra receipts.
- Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.

**Spring Supplementary
Estimate
2020-21**

Department of
Agriculture, Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

1. The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.
2. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £585,000 and an increase in the Net Cash Requirement of £19,784,000.
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		-585,000
Total Change to Net Cash Requirement		19,784,000

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

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

the provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to societies, associations, institutions and clubs for agri-food purposes, horticulture and rural development; provision of veterinary services including animal health and welfare, veterinary public health and official controls, international veterinary certification of live animals and animal products and payments of compensation to farmers for animals culled in disease control programmes; provision of policy support, future policy development and legislation for the agri-food and equine industries and animal health and welfare; veterinary medicines, antimicrobial resistance, dog control, wildlife interventions and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission and the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland, the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; green growth, 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; other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; expenditure on enforcement activities; administration costs; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; and associated non-cash items.

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

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	415,519	-7,789	-213	-7,576	407,943
A-2:	Veterinary Service and Animal Health	58,656	7,583	-167	7,750	66,406
A-3:	Rural Affairs	19,827	209	-3	212	20,039
A-4:	Environment, Marine and Fisheries	77,227	-3,466	-894	-2,572	74,655
A-5:	Forestry	5,796	7,967	-1	7,968	13,764
A-6:	Common Agricultural Policy	-	-6,416	-6,416	-	-
A-7:	EU Community Initiatives	2,540	-1,474	-1,253	-221	2,319
A-8:	Forest Service Timber	5,000	-5,000	-	-5,000	-
A-9:	Provisions	13,170	1,500	-	1,500	14,670
A-10:	Revaluations due to Change in Market Value	3,050	-2,000	-	-2,000	1,050
A-13:	Foyle, Carlingford and Irish Lights Commission	2,629	-21	-	-21	2,608
A-14:	Northern Ireland Fishery Harbour Authority	1,000	-625	-	-625	375
Total RfR A:			-9,532	-8,947	-585	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		33,480	10,307	43,787
Non-operating accruing resources		-	-251	-251
Total Net Capital		33,480	10,056	43,536
Net Cash Requirement		664,271	19,784	684,055

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

		2020-21							
		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.	79,587	502,060	185,755	767,402	82,811	684,591	43,787	251
Departmental Expenditure in DEL:									
A-1:	Food and Farming	27,834	343,226	46,379	417,439	9,496	407,943	11,013	251
A-2:	Veterinary Service and Animal Health	6,177	75,194	84	81,455	15,049	66,406	19,306	-
A-3:	Rural Affairs	5,307	7,783	7,195	20,285	246	20,039	2,018	-
A-4:	Environment, Marine and Fisheries	13,244	49,033	29,285	91,562	16,907	74,655	9,882	-
A-5:	Forestry ♥	1,881	10,464	1,432	13,777	13	13,764	1,568	-
A-6:	Common Agricultural Policy	-	540	27,420	27,960	27,960	-	-	-
A-7:	EU Community Initiatives	-	-	15,459	15,459	13,140	2,319	-	-
Annually Managed Expenditure (AME):									
A-8:	Forest Service Timber	-	-	-	-	-	-	-	-
A-9:	Provisions	-	14,670	-	14,670	-	14,670	-	-
A-10:	Revaluations due to Change in Market Value	-	1,050	-	1,050	-	1,050	-	-
A-11:	Fisheries	-	100	-	100	-	100	-	-

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

		2020-21							
		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 ♥	-	-	55,518	55,518	-	55,518	-	-
A-13:	Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,608	2,608	-	2,608	-	-
A-14:	Northern Ireland Fishery Harbour Authority ♣	-	-	375	375	-	375	-	-
A-15:	Notional Charges	25,144	-	-	25,144	-	25,144	-	-
Total:		79,587	502,060	185,755	767,402	82,811	684,591	43,787	251

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	685,176	-585	684,591
Capital Items			
Capital	33,480	10,307	43,787
Non-operating accruing resources	-	-251	-251
Net Capital	33,480	10,056	43,536
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-28,704	11,813	-16,891
New provisions and adjustments to previous provisions	-13,170	-1,500	-14,670
Notional charges	-25,144	-	-25,144
Movement in working capital	12,500	-	12,500
Use of provisions	133	-	133
Total Accruals to Cash Adjustments	-54,385	10,313	-44,072
Net Cash Requirement	664,271	19,784	684,055

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	78,906
Total Net Administration Costs	78,906
Net Programme Costs	
Request for Resources A	605,685
Total Net Programme Costs	605,685
Net Operating Cost	684,591
Net Resource Requirement	684,591
Resource Budget	615,551

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	684,591
Net Operating Cost (Accounts)	684,591
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-83,645
Capital grants	-26,450
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	41,055
Resource Budget	615,551
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	599,534
Annually Managed Expenditure (AME)	16,017

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	43,536
<i>Adjustments to include:</i>	
Capital grants	26,450
Capital expenditure of NDPBs or other bodies	21,061
Capital Budget	91,047
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	91,047
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Food and Farming	9,496	251
Veterinary Service and Animal Health	15,049	-
Rural Affairs	246	-
Environment, Marine and Fisheries	16,907	-
Forestry	13	-
Common Agricultural Policy	27,960	-
EU Community Initiatives	13,140	-
Total for RfR A:	*82,811	**251

* 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 the sale of assets.

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

2020-21							
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							
7,795	-	-	7,795	-	7,795	-	-
Veterinary Service and Animal Health							
5,783	-	-	5,783	-	5,783	-	-
Rural Affairs							
2,263	-	-	2,263	-	2,263	-	-
Environment, Marine and Fisheries							
7,543	-	-	7,543	-	7,543	-	-
Forestry							
1,760	-	-	1,760	-	1,760	-	-
Total RfR A:	25,144	-	25,144	-	25,144	-	-
Total Notional Charges:	25,144	-	25,144	-	25,144	-	-

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

Ministers	100
Accommodation	6,797
Shared Services	10,193
Audit	131
Other	7,923
Total RfR A:	25,144
Total Notional Charges:	25,144

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

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

The Agri-Food and Biosciences Institute	55,518
Foyle, Carlingford and Irish Lights Commission	2,608

**Spring Supplementary
Estimate
2020-21**

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 2020-21 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 £511,567,000 and an increase in the Net Cash Requirement of £519,835,000.
5. Symbols are explained in the guide at the front of the volume.

Part I

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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		511,567,000
Total change to Net Cash Requirement		519,835,000

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

RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups:
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Social security administration; payment of social security benefits, other benefits and National Insurance credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, provision of grants, compensation, discretionary grants and loans and repayment of loans; loans for support for mortgage interest and certain home improvement loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials' transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing-led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; Governmental response to the coronavirus COVID-19 pandemic; the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations; administration costs, including developmental work on systems; grants and grants-in-aid; severance payments; grant funding for delivery of the All-Island Local Authority Programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and associated non-cash items.

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	308,365	36,001	367	35,634	343,999
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	-1,510	-	-1,510	9,735
A-5: Mesothelioma Compensation Scheme	-	10	10	-	-
A-6: Discretionary Support Scheme	23,720	-10,881	-	-10,881	12,839
A-7: Housing Benefit	118,959	-16,759	-	-16,759	102,200
A-8: Housing	9,765	-1,683	4,330	-6,013	3,752
A-9: Housing grants to the Northern Ireland Housing Executive Landlord function	18,511	196,366	-	196,366	214,877
A-11: Urban Regeneration	37,819	5,370	-97	5,467	43,286
A-12: Community and Voluntary Sector Funding	88,207	18,464	-	18,464	106,671
A-13: EU Programme for Peace and Reconciliation	1,092	-5,966	-5,071	-895	197
A-14: Library and Other Services	879	-145	-	-145	734
A-15: Arts and Museums	32,577	-11,243	-	-11,243	21,334
A-16: Sports	7,242	-3,173	-	-3,173	4,069
A-17: Cultural Policy and Languages	1,622	1,517	-	1,517	3,139
A-18: Public Record Office of Northern Ireland	5,441	168	-	168	5,609
A-19: Historic Environment Division	8,307	-83	-410	327	8,634
A-20: Local Government Services	117,771	45,364	150	45,214	162,985
A-21: Employment and Skills	19,031	-4,585	-	-4,585	14,446
A-22: Non-contributory and means tested benefits	2,045,194	8,293	-	8,293	2,053,487
<i>of which:</i>					
<i>Pensions benefits</i>	6,786	448	-	448	7,234
<i>Disability benefits</i>	1,758,165	10,285	-	10,285	1,768,450
<i>Industrial injuries benefits</i>	29,576	962	-	962	30,538
<i>Pension Credit</i>	250,667	-3,402	-	-3,402	247,265
A-23: Income support - JSA & ESA & UC	1,574,425	32,292	-18,301	50,593	1,625,018
<i>of which:</i>					
<i>Income support</i>	99,783	-7,149	-	-7,149	92,634
<i>Jobseeker's allowance (income based)</i>	43,639	-10,478	-	-10,478	33,161

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
<i>Employment and Support Allowance (income related)</i>	493,195	31,326	-	31,326	524,521
<i>Universal Credit</i>	979,247	16,000	-	16,000	995,247
<i>Tax Credit Debt</i>	-42,086	2,510	-18,451	20,961	-21,125
<i>Support for Mortgage Interest</i>	627	83	150	-67	560
A-24: Housing benefit (rent)	357,011	103,284	-	103,284	460,295
A-26: Provisions, Depreciation and Impairments	13,042	13,737	-	13,737	26,779
A-27: Cash Paid Into the Social Fund	65,310	-716	-	-716	64,594
A-28: Northern Ireland National Insurance Fund	86,600	-1,000	-	-1,000	85,600
A-29: Grant-in-Aid Paid to the Northern Ireland Housing Executive	291,095	36,038	-	36,038	327,133
A-30: Charities Commission (NI)	2,581	-328	-	-328	2,253
A-31: Ulster Supported Employment Limited	874	-142	-	-142	732
A-32: Arts Council of Northern Ireland	11,771	23,333	-	23,333	35,104
A-33: National Museums and Galleries Northern Ireland	16,006	1,061	-	1,061	17,067
A-34: Sports Council for Northern Ireland	9,914	28,499	-	28,499	38,413
A-35: Northern Ireland Library Authority	30,977	4,742	-	4,742	35,719
A-36: Armagh Observatory and Planetarium	2,604	319	-	319	2,923
A-37: Northern Ireland Museums Council	216	4	-	4	220
A-38: Language Body	5,502	730	-	730	6,232
A-40: Commissioner for Older People for Northern Ireland	1,002	20	-	20	1,022
A-41: Notional Charges	38,660	-4,853	-	-4,853	33,807
Total RfR A:		490,545	21,022	511,567	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	69,285	11,926	81,211
Non-operating accruing resources	-26,761	1,544	-25,217
Total Net Capital	42,524	13,470	55,994
Net Cash Requirement	5,321,743	519,835	5,841,578

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21							
		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.	86,428	614,559	5,328,145	6,029,132	146,500	5,882,632	81,211	25,217
Departmental Expenditure in DEL:									
A-1:	Social Security Administration	29,006	253,307	77,066	359,379	15,380	343,999	4,284	-
A-2:	Belfast Benefit Delivery Centre	-	38,000	-	38,000	38,000	-	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	28,000	-	28,000	28,000	-	-	-
A-4:	Child Maintenance Service	-	10,693	-	10,693	958	9,735	-	-
A-5:	Mesothelioma Compensation Scheme	-	-	200	200	200	-	-	-
A-6:	Discretionary Support Scheme	-	-	12,839	12,839	-	12,839	8,920	6,000
A-7:	Housing Benefit	-	-	102,200	102,200	-	102,200	-	-
A-8:	Housing	4,839	1,972	18,326	25,137	21,385	3,752	39,250	18,757
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function	-	197,981	16,896	214,877	-	214,877	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21							
		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	-	16,574	-	16,574	16,574	-	-	-
A-11:	Urban Regeneration	7,274	5,500	31,173	43,947	661	43,286	984	460
A-12:	Community and Voluntary Sector Funding	6,030	472	100,169	106,671	-	106,671	-	-
A-13:	EU Programme for Peace and Reconciliation	-	-	1,311	1,311	1,114	197	-	-
A-14:	Library and Other Services	419	-	315	734	-	734	-	-
A-15:	Arts and Museums	1,516	119	19,699	21,334	-	21,334	-	-
A-16:	Sports	913	2,203	1,043	4,159	90	4,069	-	-
A-17:	Cultural Policy and Languages	627	81	2,431	3,139	-	3,139	-	-
A-18:	Public Record Office of Northern Ireland	-	5,662	-	5,662	53	5,609	147	-
A-19:	Historic Environment Division	-	7,966	808	8,774	140	8,634	1,831	-
A-20:	Local Government Services	1,997	-	161,138	163,135	150	162,985	-	-
A-21:	Employment and Skills	-	-	14,446	14,446	-	14,446	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21							
		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	-	-	2,053,487	2,053,487	-	2,053,487	-	-
	<i>of which:</i>								
	<i>Pensions benefits</i>	-	-	7,234	7,234	-	7,234	-	-
	<i>Disability benefits</i>	-	-	1,768,450	1,768,450	-	1,768,450	-	-
	<i>Industrial injuries benefits</i>	-	-	30,538	30,538	-	30,538	-	-
	<i>Pension Credit</i>	-	-	247,265	247,265	-	247,265	-	-
A-23:	Income support - JSA & ESA & UC	-	19,250	1,629,563	1,648,813	23,795	1,625,018	25,795	-
	<i>of which:</i>								
	<i>Income support</i>	-	-	92,634	92,634	-	92,634	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	33,161	33,161	-	33,161	-	-
	<i>Employment and Support Allowance (income related)</i>	-	-	524,521	524,521	-	524,521	-	-
	<i>Universal Credit</i>	-	16,000	979,247	995,247	-	995,247	-	-
	<i>Tax Credit Debt</i>	-	2,520	-	2,520	23,645	-21,125	23,645	-
	<i>Support for Mortgage Interest</i>	-	710	-	710	150	560	2,150	-
	<i>Discretionary Support</i>	-	20	-	20	-	20	-	-
A-24:	Housing benefit (rent)	-	-	460,295	460,295	-	460,295	-	-
A-25:	Discretionary housing payments	-	-	6,100	6,100	-	6,100	-	-

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

		2020-21							
		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	-	26,779	-	26,779	-	26,779	-	-
Non-Budget:									
A-27:	Cash Paid Into the Social Fund	-	-	64,594	64,594	-	64,594	-	-
A-28:	Northern Ireland National Insurance Fund	-	-	85,600	85,600	-	85,600	-	-
A-29:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	327,133	327,133	-	327,133	-	-
A-30:	Charities Commission (NI) ♥	-	-	2,253	2,253	-	2,253	-	-
A-31:	Ulster Supported Employment Limited ♥	-	-	732	732	-	732	-	-
A-32:	Arts Council of Northern Ireland ♥	-	-	35,104	35,104	-	35,104	-	-
A-33:	National Museums and Galleries Northern Ireland ♥	-	-	17,067	17,067	-	17,067	-	-
A-34:	Sports Council for Northern Ireland ♥	-	-	38,413	38,413	-	38,413	-	-
A-35:	Northern Ireland Library Authority ♥	-	-	35,719	35,719	-	35,719	-	-
A-36:	Armagh Observatory and Planetarium ♥	-	-	2,923	2,923	-	2,923	-	-
A-37:	Northern Ireland Museums Council ♥	-	-	220	220	-	220	-	-
A-38:	Language Body ♥	-	-	6,232	6,232	-	6,232	-	-
A-39:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,628	1,628	-	1,628	-	-

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

		2020-21							
		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 Older People for Northern Ireland ♥	-	-	1,022	1,022	-	1,022	-	-
A-41:	Notional Charges	33,807	-	-	33,807	-	33,807	-	-
Total:		86,428	614,559	5,328,145	6,029,132	146,500	5,882,632	81,211	25,217

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	5,371,065	511,567	5,882,632
Capital Items			
Capital	69,285	11,926	81,211
Non-operating accruing resources	-26,761	1,544	-25,217
Net Capital	42,524	13,470	55,994
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-21,079	-11,429	-32,508
New provisions and adjustments to previous provisions	-4,004	-362	-4,366
Notional charges	-38,660	4,853	-33,807
Housing Benefit Rates Owner-Occupiers	-33,750	-950	-34,700
Movement in working capital	-	1,969	1,969
Use of provisions	5,647	717	6,364
Total Accruals to Cash Adjustments	-91,846	-5,202	-97,048
Net Cash Requirement	5,321,743	519,835	5,841,578

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	723	<i>723</i>	876	<i>876</i>
Non-operating income and receipts not classified as accruing resources	-	<i>-</i>	2,667	<i>2,667</i>
Total:	723	<i>723</i>	3,543	<i>3,543</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	86,425
Total Net Administration Costs	86,425
Net Programme Costs	
Request for Resources A	5,809,382
Non-voted expenditure in the SoCNE	2,888,695
Total Net Programme Costs	8,698,077
Net Operating Cost	8,784,502
Net Resource Requirement	5,882,632
Resource Budget	8,547,696

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	5,882,632
<i>Adjustments to include:</i>	
National Insurance Fund Benefit expenditure	2,888,695
National Insurance Fund Administration receipts	14,051
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-876
Net Operating Cost (Accounts)	8,784,502
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-502,253
Funding which is paid into the Social Fund	-64,594
Capital grants	-34,062
Funding which is paid into the National Insurance Fund	-85,600
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	300,126
Social Fund spend	63,384
National Insurance Fund administration costs (DoF)	593
Payments from the National Insurance Fund	85,600
Resource Budget	8,547,696
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,296,539
Annually Managed Expenditure (AME)	7,251,157

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	55,994
<i>Adjustments:</i>	
Capital grants	34,062
Capital expenditure of NDPBs or other bodies	172,803
NIHE borrowing/loans	-27,060
Social Fund net capital	2,785
Consolidated Fund Extra Receipts (CFERs)	-2,667
Capital Budget	235,917
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	234,402
Annually Managed Expenditure (AME)	1,515

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Administration of National Insurance Fund	14,051	-
Administration of DWP agency services	66,000	-
Other administration	2,102	-
Mesothelioma Compensation Scheme	200	-
Discretionary Support Loan repayments	-	6,000
Local Government Services	150	-
Repayment of housing association grant	15,000	-
Long term loan repayments by housing associations	-	4,361
Reimbursement of loan interest charges by Housing Executive	16,574	-
Equity Withdrawal from Public Corporation	-	14,396
Fees receivable for landlord registrations	472	-
Sale of land and property	-	460
Vulnerable Person Relocation Scheme Recoveries	4,800	-
Sports	90	-
Public Record Office of Northern Ireland	53	-
Voluntary and Community Division	-	-
Historic Monuments	140	-
ERDF Receipts	1,113	-
EURES	185	-
EU Programme Receipts	1,114	-
Tax Credit Debt - Capital Grant in Kind	23,645	-
Urban Regeneration rental income	661	-
SMI Loan Interest	150	-
Total for RfR A:	*146,500	**25,217

* 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; Vulnerable Person Relocation Scheme; from the recovery of grant payments; from charges collected from licences; recoupment from the International Fund for Ireland and European Union (EU) income; income from other government departments; and sundry receipts.

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21								
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								
21,160	-	-	21,160	-	21,160	-	-	-
Child Maintenance Service								
280	-	-	280	-	280	-	-	-
Housing								
540	-	-	540	-	540	-	-	-
Urban Regeneration								
2,587	-	-	2,587	-	2,587	-	-	-
Library and Other Services								
59	-	-	59	-	59	-	-	-
Arts and Museums								
228	-	-	228	-	228	-	-	-
Sports								
1,085	-	-	1,085	-	1,085	-	-	-
Cultural Policy								
145	-	-	145	-	145	-	-	-
Public Record Office of Northern Ireland								
208	-	-	208	-	208	-	-	-
Employment and Skills								
6,518	-	-	6,518	-	6,518	-	-	-
Local Government Services								
460	-	-	460	-	460	-	-	-
Historic Environment Division								
537	-	-	537	-	537	-	-	-
Total RfR A:	33,807	-	33,807	-	33,807	-	-	-
Total Notional Charges:	33,807	-	33,807	-	33,807	-	-	-

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

Detail	Provision
RfR A:	
Accommodation	17,700
Shared Services	15,020
Audit	260
Other	827
Total RfR A:	33,807
Total Notional Charges:	33,807

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	3	<i>3</i>
Housing Associated loan interest	207	<i>207</i>
Housing receipts	541	<i>541</i>
Urban Regeneration receipts	-	-
Work & Inclusion receipts	110	<i>110</i>
Child Support receipts	15	<i>15</i>
Non-operating Income and Receipts		
Sport Capital Grant receipt	2,667	<i>2,667</i>
Total:	3,543	<i>3,543</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

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

Northern Ireland Housing Executive	327,133
Sports Council for Northern Ireland	38,413
Northern Ireland Library Authority	35,719
Arts Council of Northern Ireland	35,104
National Museums and Galleries Northern Ireland	17,067
Language Body	6,232
Armagh Observatory and Planetarium	2,923
Charities Commission Northern Ireland	2,253
Commissioner for Children and Young People for Northern Ireland	1,628
Commissioner for Older People for Northern Ireland	1,022

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 Mitigations ■ Enabling legislation not yet enacted.	40,500
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**Spring Supplementary
Estimate
2020-21**

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 £30.355m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. In respect of the Renewable Heat Incentive (RHI) Scheme, there is currently a Judicial Review against the introduction of the Northern Ireland (Regional Rates and Energy) (No.2) Act 2019. In addition there is also an appeal against the introduction of the 2017 Regulations which will not be considered until the judgement of the Judicial Review into the 2019 Act is available. The outcome of these cases is uncertain, however if they were to be successful then there could be a significant impact. If the applicants were successful in their judicial review of the 2019 regulations, the ultimate outcome is difficult to foresee but it could lead to legislative change, increasing payments to participants. The prospect of complex and prolonged litigation is foreseeable and the ultimate outcome will not be known for some time.
4. On 1 August 2011, a 10 year fixed rate loan of £175m at a rate of 2.02% was issued to the Presbyterian Mutual Society Limited (in Administration). This loan may be recoverable, in full or in part, depending on property market valuations in future years. Whilst the loan facility was due to cease in November 2020, the knock on effect of Covid-19 and the UK lockdown was so acute that based on advice from the Joint Supervisors, sales agents, the Department's advisors and legal advice, a two year extension was agreed and approved by both the DfE and DoF Ministers. The current outstanding balance due is £43.5m however the latest Joint Supervisor forecast indicates a potential under recovery of £18.5m. This has been provided for under the Departmental Expected Credit Loss provision.
5. This Supplementary Estimate reflects changes to the Budget position for 2020-21 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
6. As a result of all changes there is an increase in the Net Resource Requirement of £884,388,000 and an increase in the Net Cash Requirement of £390,169,000.
7. 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 884,388,000

Total change to Net Cash Requirement 390,169,000

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

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

economic development; Governmental response to the coronavirus COVID-19 pandemic; Innovation, Research and Development policy including policy evaluation and departmental research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); support for the agri-food industry; support in relation to air access; economic infrastructure in support of economic development including regulatory reform, supporting delivery of City/Growth Deals, mineral and petroleum licensing and legislation, geological research and safeguarding abandoned mines; energy strategy, energy policy and legislation; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme and associated costs; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to business and industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board (trading as Tourism Northern Ireland) and Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland); grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; mutuals policy, legislation and operations; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; social economy; higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grant-in-aid to certain bodies, grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; payments under European Union Structural Funds Programmes; preparations pertaining to the economy for the UK exiting the European Union; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs, including redundancy payments, severance payments; compensation payments in relation to the holiday pay case, associated non-cash items and other related services.

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

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	48,108	3,254	596	2,658	50,766
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	18,500	-1,615	20,115	17,415
A-3:	Tourism	576	951	-	951	1,527
A-4:	Employment & Skills	134,685	6,743	-7,067	13,810	148,495
A-5:	Student Support & Higher Education	473,203	301,835	1,326	300,509	773,712
A-6:	Tourism Ireland Ltd	1,306	-1,059	-	-1,059	247
A-7:	InterTradeIreland	172	-9	-	-9	163
A-8:	Representation & Regulatory Service	16,693	-1,095	-819	-276	16,417
A-9:	EU Programmes – European Regional Development Fund	482	-348	-188	-160	322
A-10:	EU Programmes – European Social Fund	6,322	-16,158	-24,181	8,023	14,345
A-11:	EU Community Initiatives	1,226	-2,951	-2,508	-443	783
A-12:	Peace IV	833	1,946	1,654	292	1,125
A-13:	Provisions	5,188	139,889	-	139,889	145,077
A-15:	Student Support	-88,742	59,685	-33,679	93,364	4,622
A-17:	Invest Northern Ireland	430,820	301,318	-	301,318	732,138
A-18:	Northern Ireland Tourist Board	45,909	-10,222	-	-10,222	35,687
A-19:	General Consumer Council for Northern Ireland	1,834	-30	-	-30	1,804
A-20:	Health and Safety Executive NI	600	120	-	120	720
A-21:	Tourism Ireland Ltd	13,905	-992	-	-992	12,913
A-22:	InterTradeIreland	5,379	-99	-	-99	5,280
A-23:	Teachers' Prem Retirement – ongoing liabilities	2,093	-10	-	-10	2,083
A-25:	Labour Relations Agency	4,290	424	-	424	4,714
A-26:	Further Education Colleges	251,681	14,741	-	14,741	266,422
A-27:	Higher Education Colleges	6,190	13	-	13	6,203
A-28:	Northern Ireland Screen	14,631	1,214	-	1,214	15,845
A-29:	Notional Charges	9,000	247	-	247	9,247
Total RfR A:			817,907	-66,481	884,388	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	417,529	-2,557	414,972
Non-operating accruing resources	-129,891	-14,734	-144,625
Total Net Capital	287,638	-17,291	270,347
Net Cash Requirement	1,666,073	390,169	2,056,242

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

		2020-21							
		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.	58,618	574,061	1,718,436	2,351,115	49,567	2,301,548	414,972	144,625
Departmental Expenditure in DEL:									
A-1:	Economic & Business Development	19,047	5,466	29,181	53,694	2,928	50,766	357	-
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-	18,500	-	18,500	1,085	17,415	-	33,750
A-3:	Tourism	811	718	-	1,529	2	1,527	-	-
A-4:	Employment & Skills	24,346	8,706	115,846	148,898	403	148,495	-	5
A-5:	Student Support & Higher Education	3,031	345,328	429,839	778,198	4,486	773,712	-	-
A-6:	Tourism Ireland Ltd	247	-	-	247	-	247	-	-
A-7:	InterTradeIreland	163	-	-	163	-	163	-	-
A-8:	Representation & Regulatory Service	1,726	16,996	448	19,170	2,753	16,417	334	-
A-9:	EU Programmes – European Regional Development Fund	-	-	805	805	483	322	-	-
A-10:	EU Programmes – European Social Fund	-	588	14,398	14,986	641	14,345	-	-
A-11:	EU Community Initiatives	-	-	5,220	5,220	4,437	783	-	-
A-12:	Peace IV	-	-	7,502	7,502	6,377	1,125	-	-

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

		2020-21							
		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	-	145,077	-	145,077	-	145,077	-	-
A-14:	NI Renewable Heat Incentive Scheme	-	-	33,470	33,470	-	33,470	-	-
A-15:	Student Support	-	30,594	-	30,594	25,972	4,622	414,281	110,870
A-16:	Revaluations	-	5	-	5	-	5	-	-
Non-Budget:									
A-17:	Invest Northern Ireland ♥	-	-	732,138	732,138	-	732,138	-	-
A-18:	Northern Ireland Tourist Board ♥	-	-	35,687	35,687	-	35,687	-	-
A-19:	General Consumer Council for Northern Ireland ♥	-	-	1,804	1,804	-	1,804	-	-
A-20:	Health and Safety Executive NI ♦	-	-	720	720	-	720	-	-
A-21:	Tourism Ireland Ltd ♥	-	-	12,913	12,913	-	12,913	-	-
A-22:	InterTradeIreland ♥	-	-	5,280	5,280	-	5,280	-	-
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥	-	2,083	-	2,083	-	2,083	-	-
A-24:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-25:	Labour Relations Agency ♥	-	-	4,714	4,714	-	4,714	-	-
A-26:	Further Education Colleges ♥	-	-	266,422	266,422	-	266,422	-	-

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

		2020-21							
		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 ♥	-	-	6,203	6,203	-	6,203	-	-
A-28:	Northern Ireland Screen ♥	-	-	15,845	15,845	-	15,845	-	-
A-29:	Notional Charges	9,247	-	-	9,247	-	9,247	-	-
Total:		58,618	574,061	1,718,436	2,351,115	49,567	2,301,548	414,972	144,625

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,417,160	884,388	2,301,548
Capital Items			
Capital	417,529	-2,557	414,972
Non-operating accruing resources	-129,891	-14,734	-144,625
Net Capital	287,638	-17,291	270,347
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-63,556	-312,783	-376,339
New provisions and adjustments to previous provisions	-4,981	-139,849	-144,830
Notional charges	-9,000	-247	-9,247
Other non-cash items	-888	-18,200	-19,088
Movement in working capital	36,000	-7,000	29,000
Use of provisions	3,700	1,151	4,851
Total Accruals to Cash Adjustments	-38,725	-476,928	-515,653
Net Cash Requirement	1,666,073	390,169	2,056,242

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	217	<i>217</i>	394	<i>394</i>
Total:	217	<i>217</i>	394	<i>394</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	58,616
Total Net Administration Costs	58,616
Net Programme Costs	
Request for Resources A	2,242,932
Consolidated Fund Extra Receipts in the SoCNE	-394
Non-voted expenditure in the SoCNE	6,550
Total Net Programme Costs	2,249,088
Net Operating Cost	2,307,704
Net Resource Requirement	2,301,548
Resource Budget	2,069,159

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,301,548
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-394
Non-voted expenditure in the SoCNE	6,550
Net Operating Cost (Accounts)	2,307,704
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,093,057
Capital grants and community asset transfers	-66,160
Research and Development (R&D) expenditure	-3,805
Non-voted resource expenditure outside the budget	-6,550
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	931,027
Resource Budget	2,069,159
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,839,874
Annually Managed Expenditure (AME)	229,285

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	270,347
<i>Adjustments to include:</i>	
Capital grants and community asset transfers	66,160
Research and Development (R&D) expenditure	3,805
Capital expenditure of NDPBs or other bodies	51,465
Capital Budget	391,777
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	88,366
Annually Managed Expenditure (AME)	303,411

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Economic & Business Development	2,928	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	1,085	33,750
Tourism	2	-
Employment & Skills	403	5
Student Support & Higher Education	30,458	110,870
Representation & Regulatory Services	2,753	-
EU Programmes – European Regional Development Fund	483	-
EU Programmes – European Social Fund	641	-
EU Community Initiatives	4,437	-
Peace IV	6,377	-
Total for RfR A:	*49,567	**144,625

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

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

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

2020-21								
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								
3,644	-	-	3,644	-	3,644	-	-	-
Tourism								
152	-	-	152	-	152	-	-	-
Employment & Skills								
4,560	-	-	4,560	-	4,560	-	-	-
Student Support & Higher Education								
568	-	-	568	-	568	-	-	-
Representation & Regulatory Services								
323	-	-	323	-	323	-	-	-
Total RfR A:	9,247	-	9,247	-	9,247	-	-	-
Total Notional Charges:	9,247	-	9,247	-	9,247	-	-	-

Detail

	Provision
RfR A:	
Accommodation	4,050
Shared Services	4,160
Audit	90
Other	947
Total RfR A:	9,247
Total Notional Charges:	9,247

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		
Fees & Charges	227	<i>227</i>
Refunds	167	<i>167</i>
Total:	394	<i>394</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the 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	732,138
Northern Ireland Tourist Board	35,687
General Consumer Council for Northern Ireland	1,804
Tourism Ireland Ltd	12,913
InterTradeIreland	5,280
Labour Relations Agency	4,714
Further Education Colleges	266,422
Higher Education Colleges	6,203
Northern Ireland Screen	15,845

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 ■	750
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Approval for expenditure under Sole Authority as the expenditure is no more than £1.5m a year and it is expected to last for no more than two years.

**Spring Supplementary
Estimate
2020-21**

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. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £144,796,000 and an increase in the Net Cash Requirement of £141,824,000.
4. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.

Total change to Net Resource Requirement	144,796,000
Total change to Net Cash Requirement	141,824,000

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

RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:

pre-school education, schools (including library and support services for schools and pupils); the youth service; children's services; childcare services; community relations measures for young people and other related services; certain services for children, young people and families; associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration) and for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; and associated non-cash items.

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

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	25,051	901	179	722	25,773
A-2:	Non-Departmental Public Bodies – Departmental Overheads	759	-18	-	-18	741
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,343	-126	-	-126	5,217
A-4:	Centrally Financed Services	31,293	8,217	-	8,217	39,510
A-5:	Early Years Services	31,601	110	-	110	31,711
A-6:	Co-funded ALB income	-14,115	-	457	-457	-14,572
A-7:	European Union Programme for Peace and Reconciliation	659	-3,172	-2,696	-476	183
A-8:	Shared Education (from Atlantic Philanthropies)	-1,553	-54	-1,504	1,450	-103
A-9:	Vulnerable Persons Relocation Scheme	-1,040	-	154	-154	-1,194
A-10:	Youth and Other Children's Services	5,657	-2,367	-	-2,367	3290
A-11:	Provisions	175	57	-	57	232
A-13:	Education Authority	2,034,092	132,948	-	132,948	2,167,040
A-14:	Voluntary and Grant Maintained Integrated Schools	489,697	8,151	-	8,151	497,848
A-15:	Council for the Curriculum, Examinations and Assessment	26,635	-3,000	-	-3,000	23,635
A-16:	Council for Catholic Maintained Schools	4,323	-323	-	-323	4,000
A-17:	General Teaching Council for Northern Ireland	-	62	-	62	62
Total RfR A:			141,386	-3,410	144,796	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	6,719	-2,745	3,974
Total Net Capital	6,719	-2,745	3,974
Net Cash Requirement	2,667,891	141,824	2,809,715

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

		2020-21							
		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. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	21,164	21,782	2,767,254	2,810,200	17,794	2,792,406	3,974	-
Departmental Expenditure in DEL:									
A-1:	Education Authority – Departmental Overheads	9,881	16,737	-	26,618	845	25,773	178	-
A-2:	Non-Departmental Public Bodies – Departmental Overheads	726	15	-	741	-	741	1,544	-
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,160	57	-	5,217	-	5,217	-	-
A-4:	Centrally Financed Services	857	2,476	36,177	39,510	-	39,510	2,252	-
A-5:	Early Years Services	148	25	31,538	31,711	-	31,711	-	-
A-6:	Co-funded ALB income	-	-	-	-	14,572	-14,572	-	-
A-7:	European Union Programme for Peace and Reconciliation	-	-	1,221	1,221	1,038	183	-	-
A-8:	Shared Education (from Atlantic Philanthropies)	-	42	-	42	145	-103	-	-
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	1,194	-1,194	-	-
A-10:	Youth and Other Children's Services	-	590	2,700	3,290	-	3,290	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2020-21							
		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-11:	Provisions	92	140	-	232	-	232	-	-
A-12:	Impairments	-	1,700	-	1,700	-	1,700	-	-
Non-Budget:									
A-13:	Education Authority ♥	-	-	2,167,040	2,167,040	-	2,167,040	-	-
A-14:	Voluntary and Grant Maintained Integrated Schools	-	-	497,848	497,848	-	497,848	-	-
A-15:	Council for the Curriculum, Examinations and Assessment ♥	-	-	23,635	23,635	-	23,635	-	-
A-16:	Council for Catholic Maintained Schools ♥	-	-	4,000	4,000	-	4,000	-	-
A-17:	General Teaching Council for Northern Ireland ♥	-	-	62	62	-	62	-	-
A-18:	Comhairle na Gaelscolaíochta ♣	-	-	856	856	-	856	-	-
A-19:	Northern Ireland Council for Integrated Education ♣	-	-	703	703	-	703	-	-
A-20:	Middletown Centre for Autism Limited ♣	-	-	1,418	1,418	-	1,418	-	-
A-21:	Youth Council for Northern Ireland ♥	-	-	56	56	-	56	-	-
A-22:	Notional Charges	4,300	-	-	4,300	-	4,300	-	-
Total:		21,164	21,782	2,767,254	2,810,200	17,794	2,792,406	3,974	-

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	2,647,610	144,796	2,792,406
Capital Items			
Capital	6,719	-2,745	3,974
Net Capital	6,719	-2,745	3,974
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,983	-170	-2,153
New provisions and adjustments to previous provisions	-175	-57	-232
Notional charges	-4,300	-	-4,300
Movement in working capital	20,000	-	20,000
Use of provisions	20	-	20
Total Accruals to Cash Adjustments	13,562	-227	13,335
Net Cash Requirement	2,667,891	141,824	2,809,715

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	-	-	4,602	<i>4,602</i>
Total:	-	-	4,602	<i>4,602</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	21,032
Total Net Administration Costs	21,032
Net Programme Costs	
Request for Resources A	2,766,772
Total Net Programme Costs	2,766,772
Net Operating Cost	2,787,804
Net Resource Requirement	2,792,406
Resource Budget	2,701,898

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,792,406
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-4,602
Net Operating Cost (Accounts)	2,787,804
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,699,918
Capital grants	-3,167
Capital Consolidated Fund Extra Receipts (CFERs) outside the budget	4,602
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,612,577
Resource Budget	2,701,898
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,516,076
Annually Managed Expenditure (AME)	185,822

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	3,974
<i>Adjustments to include:</i>	
Capital grants	3,167
Research and Development (R&D) expenditure	200
Capital expenditure of NDPBs or other bodies	158,987
Consolidated Fund Extra Receipts (CFERs)	-4,602
Capital Budget	161,726
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	161,726
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Education Authority - Departmental Overheads	845	-
Co-funded ALB income	14,572	-
European Union Programme for Peace and Reconciliation	1,038	-
Shared Education (from Atlantic Philanthropies)	145	-
Vulnerable Persons Relocation Scheme	1,194	-
Total for RfR A:	*17,794	-

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

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

2020-21								
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								
2,533	-	-	2,533	-	2,533	-	-	-
Non-Departmental Public Bodies – Departmental Overheads								
186	-	-	186	-	186	-	-	-
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads								
1,323	-	-	1,323	-	1,323	-	-	-
Centrally Financed Services								
220	-	-	220	-	220	-	-	-
Early Years Services								
38	-	-	38	-	38	-	-	-
Total RfR A:	4,300	-	-	4,300	-	4,300	-	-
Total Notional Charges:	4,300	-	-	4,300	-	4,300	-	-

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

Accommodation	1,506
ICT Services	1,091
Professional Services	1,591
Audit	64
Other	48
Total RfR A:	4,300
Total Notional Charges:	4,300

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		
Education Authority	782	<i>782</i>
Voluntary and Grant Maintained Integrated Schools	3,820	<i>3,820</i>
Total:	<u>4,602</u>	<u><i>4,602</i></u>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Acting Permanent Head of the Department of Education, Mrs Lianne Patterson, 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:	
Education Authority	2,167,040
Voluntary and Grant Maintained Integrated Schools	497,848
Council for the Curriculum, Examinations and Assessment (CCEA)	23,635
Council for Catholic Maintained Schools (CCMS)	4,000
Middletown Centre for Autism Limited	1,418

**Spring Supplementary
Estimate
2020-21**

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 2020-21 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 £18,246,000 and a decrease in the Net Cash Requirement of £39,355,000.

Part I

£

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	
Total change to Net Resource Requirement	-18,246,000
Total change to Net Cash Requirement	-39,355,000

Amounts required in the year ending 31 March 2021 for use by the Department of Education on:**RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:**

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; and associated non-cash items.

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

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	680,254	2,000	20,256	-18,256	661,998
A-2:	Premature Retirement Compensation - receipts	-2,093	-	-10	10	-2,083
Total RfR A:			2,000	20,246	-18,246	
				Present Provision	Change in Provision	New Provision
Net Cash Requirement				143,557	-39,355	104,202

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

2020-21								
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	346,085	659,915	-	-	
Annually Managed Expenditure (AME):								
A-1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation								
	- 1,006,000		- 1,006,000	344,002	661,998	-	-	
Non-Budget:								
A-2: Premature Retirement Compensation - receipts								
	-		-	2,083	-2,083	-	-	
Total:	- 1,006,000		- 1,006,000	346,085	659,915	-	-	

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	678,161	-18,246	659,915
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,004,000	-2,000	-1,006,000
Movement in working capital	5,000	-	5,000
Use of provisions	464,396	-19,109	445,287
Total Accruals to Cash Adjustments	-534,604	-21,109	-555,713
Net Cash Requirement	143,557	-39,355	104,202

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	339,002
Transfers in	5,000
Other income	2,083
Total Income	346,085
Expenditure	
Increase in scheme liabilities	683,000
Interest on scheme liabilities	323,000
Total Expenditure	1,006,000
Net Operating Cost	659,915
Net Resource Requirement	659,915
Resource Budget	661,998

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	659,915
Net Operating Cost (Accounts)	659,915
<i>Adjustments:</i>	
Voted resource expenditure outside the budget	2,083
Resource Budget	661,998
<i>Of which:</i>	
Departmental Expenditure Limited (DEL)	-
Annually Managed Expenditure (AME)	661,998

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	344,002	-
Premature Retirement Compensation Receipts	2,083	-
Total for RfR A:	*346,085	-

- * 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 Acting Permanent Head of the Department of Education, Mrs Lianne Patterson, 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
2020-21**

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

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

Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of negotiations. As a result, and due to the EU funding the Department of Finance provides, an unquantifiable contingent liability was disclosed in the Department's 2019-20 Resource Accounts.

3. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £501,837,000 and an increase in the Net Cash Requirement of £508,386,000.
5. 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		501,837,000
Total Change to Net Cash Requirement		508,386,000

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

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

Finance, Procurement and Policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; severance payments; compensation payments and associated non-cash items.

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

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	21,049	9,317	-616	9,933	30,982
A-2:	NICS Shared Services	80,170	5,525	3,478	2,047	82,217
A-3:	Northern Ireland Statistics and Research Agency	22,646	-988	343	-1,331	21,315
A-4:	Land and Property Services	37,345	496,422	-2,548	498,970	536,315
A-5:	EU Peace Programmes	312	-847	-721	-126	186
A-6:	EU Community Initiatives	243	-672	-570	-102	141
A-8:	NICS Accommodation Services	60,254	-7,529	-	-7,529	52,725
A-11:	Special EU Programmes Body	1,048	-25	-	-25	1,023
Total RfR A:			501,203	-634	501,837	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	32,820	-4,671	28,149
	Non-operating accruing resources	-4,600	-2,717	-7,317
	Total Net Capital	28,220	-7,388	20,832
	Net Cash Requirement	221,063	508,386	729,449

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

		2020-21								
		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.	226,520	108,126	520,488	855,134	118,367	736,767	28,149	7,317	
Departmental Expenditure in DEL:										
A-1:	Finance, Procurement and Policy	44,317	1,775	10,077	56,169	25,187	30,982	983	-	
A-2:	NICS Shared Services	119,726	1,050	144	120,920	38,703	82,217	15,473	100	
A-3:	Northern Ireland Statistics and Research Agency	1,604	37,559	-	39,163	17,848	21,315	1,275	-	
A-4:	Land and Property Services	2,133	56,338	507,000	565,471	29,156	536,315	1,814	-	
A-5:	EU Peace Programmes	-	-	1,235	1,235	1,049	186	-	-	
A-6:	EU Community Initiatives	-	-	950	950	809	141	-	-	
A-7:	European Regional Development Fund	-	-	59	59	-	59	-	-	
A-8:	NICS Accommodation Services	58,340	-	-	58,340	5,615	52,725	8,604	7,217	
Annually Managed Expenditure (AME):										
A-9:	Provisions	-	2,010	-	2,010	-	2,010	-	-	
A-10:	Depreciation	-	9,394	-	9,394	-	9,394	-	-	

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

2020-21								
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 ♥							
	-	-	1,023	1,023	-	1,023	-	-
A-12:	Notional Charges							
	400	-	-	400	-	400	-	-
Total:	226,520	108,126	520,488	855,134	118,367	736,767	28,149	7,317

DoF

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	234,930	501,837	736,767
Capital Items			
Capital	32,820	-4,671	28,149
Non-operating accruing resources	-4,600	-2,717	-7,317
Net Capital	28,220	-7,388	20,832
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-45,552	-113	-45,665
New provisions and adjustments to previous provisions	-2,010	-	-2,010
Notional charges	-400	-	-400
Other non-cash items	-4,125	-3,950	-8,075
Movement in working capital	10,000	18,000	28,000
Total Accruals to Cash Adjustments	-42,087	13,937	-28,150
Net Cash Requirement	221,063	508,386	729,449

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	-	-	60	<i>60</i>
Operating income and receipts – excess accruing resources	-	-	10,921	<i>10,921</i>
Total:	-	-	10,981	<i>10,981</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	156,681
Total Net Administration Costs	156,681
Net Programme Costs	
Request for Resources A	580,086
Consolidated Fund Extra Receipts in the SoCNE	-10,981
Total Net Programme Costs	569,105
Net Operating Cost	725,786
Net Resource Requirement	736,767
Resource Budget	717,606

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	736,767
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-10,981
Net Operating Cost (Accounts)	725,786
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,423
Research and Development (R&D) expenditure	-50
Consolidated Fund Extra Receipts (CFERs) outside the budget	60
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,533
Income in respect of the Cost of rate collection	-8,300
Resource Budget	717,606
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	706,002
Annually Managed Expenditure (AME)	11,604

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	20,832
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	50
Capital expenditure of NDPBs or other bodies	22
Capital Budget	20,904
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	20,904
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Finance, Procurement and Policy	25,187	-
NICS Shared Services	38,703	100
Northern Ireland Statistics and Research Agency	17,848	-
Land and Property Services	29,156	-
EU Peace Programmes	1,049	-
EU Community Initiatives	809	-
NICS Accommodation Services	5,615	7,217
Total for RfR A:	*118,367	**7,317

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

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21								
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	60	<i>60</i>
Rate Relief Refunds	10,921	<i>10,921</i>
Total:	<u>10,981</u>	<u><i>10,981</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

1,023

**Spring Supplementary
Estimate
2020-21**

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 2020-21 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 £114,135,000 and an increase in the Net Cash Requirement of £7,843,000.

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		114,135,000
Total change to Net Cash Requirement		7,843,000

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

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

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

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

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	406,865	119,884	5,749	114,135	521,000
Total RfR A:		119,884	5,749	114,135	
			Present Provision	Change in Provision	New Provision
Net Cash Requirement			77,157	7,843	85,000

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

2020-21								
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)].							
-	849,425	-	849,425	328,425	521,000	-	-	
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							
-	834,425	-	834,425	313,425	521,000	-	-	
Total:	-	849,425	-	849,425	328,425	521,000	-	-

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	406,865	114,135	521,000
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-714,541	-119,884	-834,425
Movement in working capital	-	23,411	23,411
Use of provisions	384,833	-9,819	375,014
Total Accruals to Cash Adjustments	-329,708	-106,292	-436,000
Net Cash Requirement	77,157	7,843	85,000

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	310,000
Transfers in	3,425
Total Income	313,425
Expenditure	
Increase in scheme liabilities	544,425
Interest on scheme liabilities	290,000
Total Expenditure	834,425
Net Operating Cost	521,000
Net Resource Requirement	521,000
Resource Budget	521,000

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	521,000
Net Operating Cost (Accounts)	521,000
Resource Budget	521,000
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	521,000

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	313,425	-
Total for RfR A:	*328,425	-

- * 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
2020-21**

Department
of Health

DEPARTMENT OF HEALTH

Introduction

1. The aim of the Department of Health is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.
2. The position in relation to the coronavirus pandemic continues to be subject to significant uncertainty giving rise to unquantifiable contingent liabilities.
3. This Supplementary Estimate reflects changes to the Budget position for 2020-21 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
4. As a result of all changes there is a decrease in the Net Resource Requirement of £588,459,000 and a decrease in the Net Cash Requirement of £437,994,000.
5. 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 -588,459,000

Total Change to Net Cash Requirement -437,994,000

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

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

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

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

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	195,601	-26,894	535	-27,429	168,172
A-2:	Social Care Services	68,439	843	-507	1,350	69,789
A-3:	Family Health Service – General Medical Services	301,538	24,540	-4	24,544	326,082
A-4:	Family Health Service – Pharmaceutical Services	489,453	51,537	-	51,537	540,990
A-5:	Family Health Service – Dental Services	112,337	-5,309	-19,994	14,685	127,022
A-6:	Family Health Service – Ophthalmic Services	24,625	1,126	-	1,126	25,751
A-7:	Health Support Services	207,303	-12,092	896	-12,988	194,315
A-8:	Public Health Services	81,205	7,810	-172	7,982	89,187
A-10:	Provisions	949	551	-	551	1,500
A-11:	Social Care Depreciation and Impairments	722	81	-	81	803
A-12:	Health Service Contributions	-579,869	-	-20,975	20,975	-558,894
A-13:	Health and Social Care Trusts	6,136,759	-676,737	-	-676,737	5,460,022
A-14:	Business Services Organisation	110,485	-892	-	-892	109,593
A-15:	Northern Ireland Blood Transfusion Service	292	63	-	63	355
A-16:	Northern Ireland Guardian Ad Litem Agency	4,747	-217	-	-217	4,530
A-17:	Northern Ireland Medical and Dental Training Agency	27,449	-2,113	-	-2,113	25,336
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,641	-6	-	-6	1,635
A-19:	Northern Ireland Social Care Council	2,504	1,331	-	1,331	3,835
A-20:	Patient and Client Council	1,820	372	-	372	2,192
A-21:	Regulation and Quality Improvement Authority	8,176	-1,020	-	-1,020	7,156
A-24:	Northern Ireland Fire and Rescue Service	92,496	3,614	-	3,614	96,110
A-25:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	5,162	4,427	-	4,427	9,589
A-26:	Notional Charges	4,895	305	-	305	5,200
Total RfR A:			-628,680	-40,221	-588,459	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	11,654	4,341	15,995
Non-operating accruing resources	-1,119	-2	-1,121
Total Net Capital	10,535	4,339	14,874
Net Cash Requirement	7,305,121	-437,994	6,867,127

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

		2020-21							
		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.	37,985	1,530,740	5,752,673	7,321,398	608,183	6,713,215	15,995	1,121
Departmental Expenditure in DEL:									
A-1:	Hospital, Paramedic and Ambulance Services	958	185,558	3,154	189,670	21,498	168,172	-	-
A-2:	Social Care Services	3,156	62,165	13,477	78,798	9,009	69,789	-	-
A-3:	Family Health Service – General Medical Services	649	321,161	4,285	326,095	13	326,082	2,600	1,121
A-4:	Family Health Service – Pharmaceutical Services	988	540,002	-	540,990	-	540,990	-	-
A-5:	Family Health Service – Dental Services	118	133,210	-	133,328	6,306	127,022	-	-
A-6:	Family Health Service – Ophthalmic Services	89	25,662	-	25,751	-	25,751	-	-
A-7:	Health Support Services	24,977	175,918	-	200,895	6,580	194,315	12,153	-
A-8:	Public Health Services	1,718	84,429	8,923	95,070	5,883	89,187	1,242	-
A-9:	Public Safety	219	245	-	464	-	464	-	-
Annually Managed Expenditure (AME):									
A-10:	Provisions	-	1,500	-	1,500	-	1,500	-	-
A-11:	Social Care Depreciation and Impairments	-	803	-	803	-	803	-	-

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

		2020-21							
		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	-	-	-	-	558,894	-558,894	-	-
A-13:	Health and Social Care Trusts ♥	-	-	5,460,022	5,460,022	-	5,460,022	-	-
A-14:	Business Services Organisation ♥	-	-	109,593	109,593	-	109,593	-	-
A-15:	Northern Ireland Blood Transfusion Service ♥	-	-	355	355	-	355	-	-
A-16:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,530	4,530	-	4,530	-	-
A-17:	Northern Ireland Medical and Dental Training Agency ♥	-	-	25,336	25,336	-	25,336	-	-
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	1,635	1,635	-	1,635	-	-
A-19:	Northern Ireland Social Care Council ♥	-	-	3,835	3,835	-	3,835	-	-
A-20:	Patient and Client Council ♥	-	-	2,192	2,192	-	2,192	-	-
A-21:	Regulation and Quality Improvement Authority ♥	-	-	7,156	7,156	-	7,156	-	-
A-22:	Food Safety Promotion Board ♥	-	-	2,059	2,059	-	2,059	-	-
A-23:	Institute of Public Health in Ireland ♣	-	-	422	422	-	422	-	-
A-24:	Northern Ireland Fire and Rescue Service ♥	-	-	96,110	96,110	-	96,110	-	-
A-25:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes ♥	-	-	9,589	9,589	-	9,589	-	-
A-26:	Notional Charges	5,113	87	-	5,200	-	5,200	-	-
Total:		37,985	1,530,740	5,752,673	7,321,398	608,183	6,713,215	15,995	1,121

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	7,301,674	-588,459	6,713,215
Capital Items			
Capital	11,654	4,341	15,995
Non-operating accruing resources	-1,119	-2	-1,121
Net Capital	10,535	4,339	14,874
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-5,354	-2,272	-7,626
New provisions and adjustments to previous provisions	-949	-551	-1,500
Notional charges	-4,895	-305	-5,200
Movement in working capital	-	150,000	150,000
Use of provisions	4,110	-746	3,364
Total Accruals to Cash Adjustments	-7,088	146,126	139,038
Net Cash Requirement	7,305,121	-437,994	6,867,127

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	37,865
Total Net Administration Costs	37,865
Net Programme Costs	
Request for Resources A	6,675,350
Total Net Programme Costs	6,675,350
Net Operating Cost	6,713,215
Net Resource Requirement	6,713,215
Resource Budget	7,432,973

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	6,713,215
Net Operating Cost (Accounts)	6,713,215
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-5,169,140
Capital grants	-8,031
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	5,896,929
Resource Budget	7,432,973
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,289,455
Annually Managed Expenditure (AME)	143,518

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

	Provision
Net Capital (Estimates)	14,874
<i>Adjustments to include:</i>	
Capital grants	8,031
Capital expenditure of NDPBs or other bodies	335,291
Capital Budget	358,196
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	358,196
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Hospital, Paramedic and Ambulance Services	21,498	-
Social Care Services	9,009	-
Family Health Service – General Medical Services	13	1,121
Family Health Service – Dental Services	6,306	-
Health Support Services	6,580	-
Public Health Services	5,883	-
Health Service Contributions	558,894	-
Total for RfR A:	*608,183	**1,121

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

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

Analysis of Notional Charges in Non-Budget

£'000

2020-21								
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								
149	3	-	152	-	152	-	-	
Social Care Services								
491	8	-	499	-	499	-	-	
Family Health Service – General Medical Services								
101	2	-	103	-	103	-	-	
Family Health Service – Pharmaceutical Services								
154	3	-	157	-	157	-	-	
Family Health Service – Dental Services								
18	-	-	18	-	18	-	-	
Family Health Service – Ophthalmic Services								
14	-	-	14	-	14	-	-	
Health Support Services								
3,885	66	-	3,951	-	3,951	-	-	
Public Health Services								
267	5	-	272	-	272	-	-	
Public Safety								
34	-	-	34	-	34	-	-	
Total RfR A:	5,113	87	-	5,200	-	5,200	-	-
Total Notional Charges:	5,113	87	-	5,200	-	5,200	-	-

Detail

Provision

RfR A:

Accommodation	2,627
Shared Services	2,361
Audit	162
Other	50
Total RfR A:	5,200
Total Notional Charges:	5,200

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	5,460,022
Business Services Organisation	109,593
Northern Ireland Guardian Ad Litem Agency	4,530
Northern Ireland Medical and Dental Training Agency	25,336
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,635
Northern Ireland Social Care Council	3,835
Patient and Client Council	2,192
Regulation and Quality Improvement Authority	7,156
Food Safety Promotion Board	2,059
Northern Ireland Fire and Rescue Service	96,110
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	9,589

**Spring Supplementary
Estimate
2020-21**

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 2020-21 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 £105,732,000. 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 105,732,000

Total Change to Net Cash Requirement -

Amounts required in the year ending 31 March 2021 for use by the Department of Health on:
RfR A: Providing a pension scheme for persons employed in health and social care:

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; and associated non-cash items.

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

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	1,371,305	169,217	63,485	105,732	1,477,037
Total RfR A:		169,217	63,485	105,732	

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

2020-21								
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.								
	- 2,223,298		- 2,223,298	746,261	1,477,037	-	-	
Annually Managed Expenditure (AME):								
A-1: Health and Social Care Pension Scheme								
	- 2,223,298		- 2,223,298	746,261	1,477,037	-	-	
Total:	- 2,223,298		- 2,223,298	746,261	1,477,037	-	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,371,305	105,732	1,477,037
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-2,053,000	-168,730	-2,221,730
Movement in working capital	-	-22,500	-22,500
Use of provisions	535,619	-9,987	525,632
Excess cash to be surrendered to the Consolidated Fund	146,076	95,485	241,561
Total Accruals to Cash Adjustments	-1,371,305	-105,732	-1,477,037
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>146,076</i>	-	<i>241,561</i>
Total:	-	<i>146,076</i>	-	<i>241,561</i>

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	743,413
Transfers in	2,800
Other income	48
Total Income	746,261
Expenditure	
Increase in scheme liabilities	1,610,900
Interest on scheme liabilities	610,830
Other expenditure	1,568
Total Expenditure	2,223,298
Net Operating Cost	1,477,037
Net Resource Requirement	1,477,037
Resource Budget	1,477,037

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,477,037
Net Operating Cost (Accounts)	1,477,037
Resource Budget	1,477,037
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,477,037

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Contributions receivable	743,413	-
Transfers in	2,800	-
Other income	48	-
Total for RfR A:	*746,261	-

* 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>241,561</i>
Total:	-	<i>241,561</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
2020-21**

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. The Department for Infrastructure aims to connect people safely, supporting opportunities and creating sustainable living places.
2. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK has been determined by negotiations on a deal made during a transition period which ended on 31 December 2020. Any subsequent changes in legislation, regulation and funding arrangements that may be required are subject to the outcome of this deal. It is possible that, should such changes occur, consequential (and currently unquantifiable) contingent liabilities could materialise.
3. In November 2019 a novel strain of coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the financial year end.

The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2020-21. The Department is actively working with the Department of Finance to seek to redress funding pressures within the Department and its Arm's Length Bodies to mitigate against the impacts of COVID-19.

4. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £93,841,000 and an increase in the Net Cash Requirement of £182,401,000.
6. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Connecting people safely, supporting opportunities and creating sustainable living places.	
Total change to Net Resource Requirement	93,841,000
Total change to Net Cash Requirement	182,401,000

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

design, construction and maintenance of roads, bridges, walking and cycling infrastructure, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; 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 and the management of the St Lucia site; 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; environmentally sustainable transport and related infrastructure including Active School Travel Programme, and grants for greenways and active travel; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning, planning policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration costs; payments in relation to the holiday pay case; 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	209,218	1,380	16,086	-14,706	194,512
A-2:	Rivers	16,137	-353	124	-477	15,660
A-3:	Road Safety Services	8,857	452	295	157	9,014
A-4:	Driver and Vehicle Agency	24,015	25,619	807	24,812	48,827
A-5:	Ferry Services, Air and Sea Ports	4,338	2,076	-100	2,176	6,514
A-6:	Railway Services	205,096	40,779	1,900	38,879	243,975
A-7:	Road Passenger Services	117,973	34,755	239	34,516	152,489
A-8:	Water Policy and Other Services	1,803	226	-	226	2,029
A-9:	Inland Waterways	836	-274	-	-274	562
A-10:	Planning and Policy	7,534	-1,050	1,889	-2,939	4,595
A-11:	Reinvestment and Reform	606	-18	-90	72	678
A-12:	EU Interreg	957	-2,746	-2,335	-411	546
A-13:	Central Policy and Other Services	4,035	1,259	5	1,254	5,289
A-14:	Taxi and Haulage Sector	-	25,000	-	25,000	25,000
A-15:	Depreciation & Impairment Costs	168,786	-22,825	-	-22,825	145,961
A-16:	Provisions	7,450	299	-	299	7,749
A-17:	Northern Ireland Water Limited	229,406	7,159	-2,387	9,546	238,952
A-18:	Waterways Ireland	4,921	-130	-	-130	4,791
A-19:	Notional Charges	15,562	-1,334	-	-1,334	14,228
Total RfR A:			110,274	16,433	93,841	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		349,168	21,378	370,546
Total Net Capital		349,168	21,378	370,546
Net Cash Requirement		1,138,878	182,401	1,321,279

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

		2020-21							
		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.	107,486	957,762	185,077	1,250,325	128,954	1,121,371	370,546	-
Departmental Expenditure in DEL:									
A-1:	Roads	70,563	158,444	-	229,007	34,495	194,512	248,132	-
A-2:	Rivers	-	15,784	150	15,934	274	15,660	7,350	-
A-3:	Road Safety Services	6,235	4,872	107	11,214	2,200	9,014	473	-
A-4:	Driver and Vehicle Agency	-	47,361	3,132	50,493	1,666	48,827	-	-
A-5:	Ferry Services, Air and Sea Ports	-	1,301	6,043	7,344	830	6,514	135	-
A-6:	Railway Services	-	151,399	94,476	245,875	1,900	243,975	-	-
A-7:	Road Passenger Services	5,382	74,788	72,558	152,728	239	152,489	949	-
A-8:	Water Policy and Other Services	1,803	226	-	2,029	-	2,029	300	-
A-9:	Inland Waterways	-	493	69	562	-	562	-	-
A-10:	Planning and Policy	2,105	4,463	116	6,684	2,089	4,595	3,207	-
A-11:	Reinvestment and Reform	-	738	-	738	60	678	200	-
A-12:	EU Interreg	-	-	3,635	3,635	3,089	546	-	-
A-13:	Central Policy and Other Services	5,071	223	-	5,294	5	5,289	-	-
A-14:	Taxi and Coach Industries	-	25,000	-	25,000	-	25,000	-	-

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

2020-21								
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-15:	Depreciation and Impairment Costs							
	1,800	144,161	-	145,961	-	145,961	-	-
A-16:	Provisions							
	299	7,450	-	7,749	-	7,749	4,800	-
Non-Budget:								
A-17:	Northern Ireland Water Limited †							
	-	321,059	-	321,059	82,107	238,952	105,000	-
A-18:	Waterways Ireland ♥							
	-	-	4,791	4,791	-	4,791	-	-
A-19:	Notional Charges							
	14,228	-	-	14,228	-	14,228	-	-
Total:	107,486	957,762	185,077	1,250,325	128,954	1,121,371	370,546	-

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	1,027,530	93,841	1,121,371
Capital Items			
Capital	349,168	21,378	370,546
Net Capital	349,168	21,378	370,546
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-205,648	27,946	-177,702
New provisions and adjustments to previous provisions	-40,950	28,401	-12,549
Notional charges	-15,562	1,334	-14,228
Movement in working capital	24,340	-3,994	20,346
Use of provisions	-	13,495	13,495
Total Accruals to Cash Adjustments	-237,820	67,182	-170,638
Net Cash Requirement	1,138,878	182,401	1,321,279

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	-	-	-354	-354
Total:	-	-	-354	-354

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	106,080
Consolidated Fund Extra Receipts in the SoCNE	-1
Total Net Administration Costs	106,079
Net Programme Costs	
Request for Resources A	1,015,291
Consolidated Fund Extra Receipts in the SoCNE	-353
Total Net Programme Costs	1,014,938
Net Operating Cost	1,121,017
Net Resource Requirement	1,121,371
Resource Budget	985,782

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,121,371
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-354
Net Operating Cost (Accounts)	1,121,017
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-257,971
Capital grants	-140,236
Research and Development (R&D) expenditure	-347
Consolidated Fund Extra Receipts (CFERs) outside the Resource budget	60
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	263,259
Resource Budget	985,782
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	817,423
Annually Managed Expenditure (AME)	168,359

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	370,546
<i>Adjustments to remove:</i>	
Voted non-budget capital	-105,000
<i>Adjustments to include:</i>	
Capital grants	140,236
Research and Development (R&D) expenditure	347
Capital expenditure of NDPBs or other bodies	171,948
Non voted Capital expenditure to Trust Ports	49,606
Consolidated Fund Extra Receipts (CFERs)	-60
Capital Budget	627,623
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	627,337
Annually Managed Expenditure (AME)	286

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Roads	34,495	-
Rivers	274	-
Road Safety Services	2,200	-
Driver and Vehicle Agency	1,666	-
Ferry Services, Air and Sea Ports	830	-
Railway Services	1,900	-
Road Passenger Services	239	-
Planning and Policy	2,089	-
Reinvestment and Reform	60	-
EU Interreg	3,089	-
Central Policy and other services	5	-
Northern Ireland Water Limited	82,107	-
Total for RfR A:	*128,954	-

- * 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 Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals, from Crumlin Road Gaol Visitor Attraction and Conference Centre, Mater Hospital car park, property certifications, compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; dividend and loan interest from Northern Ireland Water; European Union income; related income and miscellaneous receipts.

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

2020-21								
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								
9,793	-	-	9,793	-	9,793	-	-	-
Rivers								
1,861	-	-	1,861	-	1,861	-	-	-
Road Safety Services								
619	-	-	619	-	619	-	-	-
Road Passenger Services								
665	-	-	665	-	665	-	-	-
Water Policy and Other services								
276	-	-	276	-	276	-	-	-
Planning and Policy								
606	-	-	606	-	606	-	-	-
Central Policy and Other Services								
408	-	-	408	-	408	-	-	-
Total RfR A:	14,228	-	14,228	-	14,228	-	-	-
Total Notional Charges:	14,228	-	14,228	-	14,228	-	-	-

Detail

	Provision
RfR A:	
Accommodation	5,326
Shared Services	8,048
Audit	104
Other	750
Total RfR A:	14,228
Total Notional Charges:	14,228

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	-354	<i>-354</i>
Total:	<u>-354</u>	<u><i>-354</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.

Notes to the Estimate:

£'000

- | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| 1. | The Estimate includes grant-in-aid provision above £1 million for the following: | |
| | Northern Ireland Water Limited | 238,952 |
| | Waterways Ireland | 4,791 |
| 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 Blue Green Funds ■ | 500 |
| | Blue/Green grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. Expenditure expected to remain below threshold. | |

**Spring Supplementary
Estimate
2020-21**

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
2. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £43,808,000 and an increase in the Net Cash Requirement of £3,135,000.
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 43,808,000

Total Change to Net Cash Requirement 3,135,000

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

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

policy development and service improvement; Access to Justice services; forensic science services; crime and public protection services; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing and police pensions; historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; security costs; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; Police Rehabilitation and Retraining Trust; RUC George Cross Foundation; Independent Assessor of PSNI Recruitment Vetting; prisons, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals, and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments, costs relating to the Victims' Payments Board and Troubles Permanent Disablement Payment Scheme; and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration costs; settlement of equal pay and holiday pay claims, severance payments, pension scheme payments and related services and associated non-cash items.

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

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	4,211	229	-142	371	4,582
A-2:	Access to Justice	13,657	-1,032	333	-1,365	12,292
A-3:	Compensation Services	1,802	1,413	1,573	-160	1,642
A-4:	Safer Communities	30,889	-3,076	-691	-2,385	28,504
A-5:	Northern Ireland Prison Service	139,955	-6,185	252	-6,437	133,518
A-6:	Youth Justice Agency	16,400	-616	-	-616	15,784
A-7:	Northern Ireland Courts and Tribunals Service	47,749	3,366	-2,821	6,187	53,936
A-8:	Legal Services Agency Northern Ireland	7,376	970	884	86	7,462
A-11:	Access to Justice	1,231	4,351	-	4,351	5,582
A-12:	Compensation Services	17,100	4,054	-	4,054	21,154
A-13:	Northern Ireland Courts and Tribunals Service	721	1,133	-	1,133	1,854
A-14:	Legal Services Agency Northern Ireland	83,045	40,000	-	40,000	123,045
A-16:	Safer Communities	50	4,600	-	4,600	4,650
A-17:	Police Service of Northern Ireland	848,819	-3,626	-	-3,626	845,193
A-18:	Police Pension Schemes	153,113	-1,393	-	-1,393	151,720
A-19:	Police Ombudsman for Northern Ireland	10,794	-850	-	-850	9,944
A-20:	Northern Ireland Policing Board	6,089	-234	-	-234	5,855
A-21:	Probation Board for Northern Ireland	23,178	331	-	331	23,509
A-22:	Criminal Justice Inspection Northern Ireland	1,208	-16	-	-16	1,192
A-23:	RUC George Cross Foundation	127	29	-	29	156
A-25:	Police Rehabilitation and Retraining Trust	2,045	-10	-	-10	2,035
A-26:	Notional Charges	13,580	-242	-	-242	13,338
Total RfR A:			43,196	-612	43,808	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	26,375	-3,245	23,130
Non-operating accruing resources	-	-183	-183
Total Net Capital	26,375	-3,428	22,947
Net Cash Requirement	1,393,322	3,135	1,396,457

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

		2020-21								
		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.	52,670	421,022	1,053,084	1,526,776	51,536	1,475,240	23,130	183	
Departmental Expenditure in DEL:										
A-1:	Forensic Science Northern Ireland ♥	-	14,741	-	14,741	10,159	4,582	800	-	
A-2:	Access to Justice	9,252	2,121	2,652	14,025	1,733	12,292	233	-	
A-3:	Compensation Services	-	3,315	-	3,315	1,673	1,642	180	-	
A-4:	Safer Communities	9,071	13,816	6,871	29,758	1,254	28,504	2,413	-	
A-5:	Northern Ireland Prison Service ♥	13,539	122,210	2,276	138,025	4,507	133,518	15,794	-	
A-6:	Youth Justice Agency ♥	-	15,905	-	15,905	121	15,784	287	-	
A-7:	Northern Ireland Courts and Tribunals Service ♥	7,470	75,160	183	82,813	28,877	53,936	3,115	183	
A-8:	Legal Services Agency Northern Ireland ♥	-	10,649	25	10,674	3,212	7,462	308	-	
Annually Managed Expenditure (AME):										
A-9:	Northern Ireland Prison Service	-	6,560	-	6,560	-	6,560	-	-	
A-10:	Youth Justice Agency	-	240	-	240	-	240	-	-	
A-11:	Access to Justice	-	5,582	-	5,582	-	5,582	-	-	
A-12:	Compensation Services	-	21,154	-	21,154	-	21,154	-	-	

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

		2020-21							
		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	-	1,854	-	1,854	-	1,854	-	-
A-14:	Legal Services Agency Northern Ireland	-	123,045	-	123,045	-	123,045	-	-
A-15:	Forensic Science Northern Ireland	-	20	-	20	-	20	-	-
A-16:	Safer Communities	-	4,650	-	4,650	-	4,650	-	-
Non-Budget:									
A-17:	Police Service of Northern Ireland ♥	-	-	845,193	845,193	-	845,193	-	-
A-18:	Police Pension Schemes ♥	-	-	151,720	151,720	-	151,720	-	-
A-19:	Police Ombudsman for Northern Ireland ♥	-	-	9,944	9,944	-	9,944	-	-
A-20:	Northern Ireland Policing Board ♥	-	-	5,855	5,855	-	5,855	-	-
A-21:	Probation Board for Northern Ireland ♥	-	-	23,509	23,509	-	23,509	-	-
A-22:	Criminal Justice Inspection Northern Ireland ♥	-	-	1,192	1,192	-	1,192	-	-
A-23:	RUC George Cross Foundation ♥	-	-	156	156	-	156	-	-
A-24:	Northern Ireland Police Fund ♥	-	-	1,473	1,473	-	1,473	-	-
A-25:	Police Rehabilitation and Retraining Trust ♥	-	-	2,035	2,035	-	2,035	-	-
A-26:	Notional Charges	13,338	-	-	13,338	-	13,338	-	-
Total:		52,670	421,022	1,053,084	1,526,776	51,536	1,475,240	23,130	183

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	1,431,432	43,808	1,475,240
Capital Items			
Capital	26,375	-3,245	23,130
Non-operating accruing resources	-	-183	-183
Net Capital	26,375	-3,428	22,947
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-36,481	3,980	-32,501
New provisions and adjustments to previous provisions	-107,167	-54,138	-161,305
Notional charges	-13,580	242	-13,338
Movement in working capital	4,000	12,525	16,525
Use of provisions	88,743	146	88,889
Total Accruals to Cash Adjustments	-64,485	-37,245	-101,730
Net Cash Requirement	1,393,322	3,135	1,396,457

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	51,834
Total Net Administration Costs	51,834
Net Programme Costs	
Request for Resources A	1,423,406
Consolidated Fund Standing Services	8,575
Total Net Programme Costs	1,431,981
Net Operating Cost	1,483,815
Net Resource Requirement	1,475,240
Resource Budget	1,638,297

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,475,240
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	8,575
Net Operating Cost (Accounts)	1,483,815
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,054,415
Capital grants	-183
Research and Development (R&D) expenditure	-805
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,212,885
Resource Budget	1,638,297
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,220,290
Annually Managed Expenditure (AME)	418,007

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	22,947
<i>Adjustments to include:</i>	
Capital grants	183
Research and Development (R&D) expenditure	805
Capital expenditure of NDPBs or other bodies	56,328
Capital Budget	80,263
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	80,263
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Forensic Science Northern Ireland	10,159	-
Access to Justice	1,733	-
Compensation Services	1,673	-
Safer Communities	1,254	-
Northern Ireland Prison Service	4,507	-
Youth Justice Agency	121	-
Northern Ireland Courts and Tribunals Service	28,877	183
Legal Services Agency Northern Ireland	3,212	-
Total for RfR A:	*51,536	**183

* 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 NDPBs; 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 associated compensation payments, and costs for the Victims' Payments Board and Troubles Permanent Disablement Payment 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.

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

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

2020-21								
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								
50	-	-	50	-	50	-	-	-
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								
2,758	-	-	2,758	-	2,758	-	-	-
Youth Justice Agency								
497	-	-	497	-	497	-	-	-
Northern Ireland Courts and Tribunals Service								
1,567	-	-	1,567	-	1,567	-	-	-
Legal Services Agency Northern Ireland								
499	-	-	499	-	499	-	-	-
Total RfR A:	13,338	-	13,338	-	13,338	-	-	-
Total Notional Charges:	13,338	-	13,338	-	13,338	-	-	-

Detail

	Provision
RfR A:	
Accommodation	2,351
Shared Services	10,156
Audit	279
Other	552
Total RfR A:	13,338
Total Notional Charges:	13,338

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	5,000	<i>5,000</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</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	845,193
Police Pension Schemes	151,720
Probation Board for Northern Ireland	23,509
Police Ombudsman for Northern Ireland	9,944
Northern Ireland Policing Board	5,855
Police Rehabilitation and Retraining Trust	2,035
Northern Ireland Police Fund	1,473
Criminal Justice Inspection Northern Ireland	1,192

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 ■ Certain judicial allowances which will last no more than one year in the absence of legislation.	104
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**Spring Supplementary
Estimate
2020-21**

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 2020-21 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 £1,400,000 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 1,400,000

Total Change to Net Cash Requirement -

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Judicial Pension Scheme on:

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

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and Governmental response to the coronavirus COVID-19 pandemic and associated non-cash items.

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

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	1,400	-	1,400	2,100
Total RfR A:		1,400	-	1,400	

	Present Provision	Change in Provision	New Provision
Net Cash Requirement	500	-	500

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

2020-21								
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.								
-	3,580	-	3,580	1,480	2,100	-	-	
Annually Managed Expenditure (AME):								
A-1: Northern Ireland Judicial Pension Scheme								
-	3,580	-	3,580	1,480	2,100	-	-	
Total:	-	3,580	-	3,580	1,480	2,100	-	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	700	1,400	2,100
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-2,180	-1,400	-3,580
Use of provisions	1,980	-	1,980
Total Accruals to Cash Adjustments	-200	-1,400	-1,600
Net Cash Requirement	500	-	500

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	1,480
Total Income	1,480
Expenditure	
Increase in scheme liabilities	3,300
Interest on scheme liabilities	280
Total Expenditure	3,580
Net Operating Cost	2,100
Net Resource Requirement	2,100
Resource Budget	2,100

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

	Provision
Net Resource Requirement (Estimates)	2,100
Net Operating Cost (Accounts)	2,100
Resource Budget	2,100
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	2,100

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pension contributions receivable	1,480	-
Total for RfR A:	*1,480	-

- * 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
2020-21**

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 2020-21 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 £433,649,000 and a decrease in the Net Cash Requirement of £21,211,000.
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	433,649,000
Total Change to Net Cash Requirement	-21,211,000

Amounts required in the year ending 31 March 2021 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; the Joint Ministerial Committee and associated matters; civil contingencies; the Reinvestment and Reform Initiative; delivery of a Programme for Government, including strategic delivery of NICS of the Future; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; work associated with clerical child abuse, Mother and Baby Homes and Magdalene Laundries; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the Planned Interventions Programme, Central Good Relations Fund and District Council Good relations Programme, 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 for Permanent Disablement; 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, including services for victims and survivors; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; North West Development Fund; the regeneration of Ebrington; grant-in-aid to the Strategic Investment Board Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council, the Victims and Survivors Service Limited, the Commissioner for Survivors of Institutional Childhood Abuse; expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; Public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland and the Commissioner for Older People for Northern Ireland; support for the Compact Civic Advisory Panel; the Panel for Ministerial Standards; the Commission on Flags, Identity, Culture and Tradition; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to future relations with the EU and ongoing EU issues; expenditure on devolved functions that are required as a result of the United Kingdom's exit from the European Union; Governmental response to and recovery from the coronavirus COVID-19 pandemic; settlement of NICS equal pay claims; settlement of holiday pay claims; severance payments and associated non-cash items.

The Executive Office will account for this Estimate.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Executive Support and Policy Development	48,154	3,922	9	3,913	52,067
A-2: Good Relations	18,305	-14,128	-14,603	475	18,780
A-3: North-South Ministerial Council	1,514	-243	-	-243	1,271
A-4: Attorney General for Northern Ireland	1,325	-76	-	-76	1,249
A-5: Strategic Sites	1,500	-900	-	-900	600
A-6: Provisions	19	430,000	-	430,000	430,019
A-7: Equality Commission for Northern Ireland	5,191	200	-	200	5,391
A-8: Commission for Victims and Survivors for Northern Ireland	862	47	-	47	909
A-9: Maze/Long Kesh Development Corporation	1,698	-394	-	-394	1,304
A-10: Northern Ireland Judicial Appointments Commission	1,032	104	-	104	1,136
A-11: Victims and Survivors Service Limited	13,352	-276	-	-276	13,076
A-13: Northern Ireland Community Relations Council	2,605	516	-	516	3,121
A-14: Commissioner for Survivors of Institutional Childhood Abuse	-	163	-	163	163
A-15: Notional Charges	3,350	120	-	120	3,470
Total RfR A:		419,055	-14,594	433,649	

Capital and Cash

	Present Provision	Change in Provision	New Provision
Capital Items			
Capital	2,741	-483	2,258
Total Net Capital	2,741	-483	2,258
Net Cash Requirement	241,074	-21,211	219,863

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

		2020-21							
		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.	17,337	467,026	170,716	655,079	7,222	647,857	2,258	-
Departmental Expenditure in DEL:									
A-1:	Executive Support and Policy Development	12,610	32,757	7,041	52,408	341	52,067	2,258	-
A-2:	Good Relations	-	2,887	22,774	25,661	6,881	18,780	-	-
A-3:	North-South Ministerial Council	8	763	500	1,271	-	1,271	-	-
A-4:	Attorney General for Northern Ireland	1,249	-	-	1,249	-	1,249	-	-
Annually Managed Expenditure (AME):									
A-5:	Strategic Sites	-	600	-	600	-	600	-	-
A-6:	Provisions	-	430,019	-	430,019	-	430,019	-	-
Non-Budget:									
A-7:	Equality Commission for Northern Ireland ♥	-	-	5,391	5,391	-	5,391	-	-
A-8:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	909	909	-	909	-	-
A-9:	Maze/Long Kesh Development Corporation ♥	-	-	1,304	1,304	-	1,304	-	-
A-10:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,136	1,136	-	1,136	-	-
A-11:	Victims and Survivors Service Limited ♥	-	-	13,076	13,076	-	13,076	-	-

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

		2020-21							
		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 ♥	-	-	115,301	115,301	-	115,301	-	-
A-13:	Northern Ireland Community Relations Council ♥	-	-	3,121	3,121	-	3,121	-	-
A-14:	Commissioner for Survivors of Institutional Childhood Abuse	-	-	163	163	-	163	-	-
A-15:	Notional Charges	3,470	-	-	3,470	-	3,470	-	-
Total:		17,337	467,026	170,716	655,079	7,222	647,857	2,258	-

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	214,208	433,649	647,857
Capital Items			
Capital	2,741	-483	2,258
Net Capital	2,741	-483	2,258
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-2,492	1,357	-1,135
New provisions and adjustments to previous provisions	-19	-430,000	-430,019
Notional charges	-3,350	-120	-3,470
Movement in working capital	-	-4,796	-4,796
Use of provisions	29,986	-20,818	9,168
Total Accruals to Cash Adjustments	24,125	-454,377	-430,252
Net Cash Requirement	241,074	-21,211	219,863

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	17,337
Total Net Administration Costs	17,337
Net Programme Costs	
Request for Resources A	630,520
Total Net Programme Costs	630,520
Net Operating Cost	647,857
Net Resource Requirement	647,857
Resource Budget	604,446

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	647,857
Net Operating Cost (Accounts)	647,857
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-143,871
Capital grants	-11,110
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	111,570
Resource Budget	604,446
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	100,763
Annually Managed Expenditure (AME)	503,683

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

	Provision
Net Capital (Estimates)	2,258
<i>Adjustments to include:</i>	
Capital grants	11,110
Capital expenditure of NDPBs or other bodies	106,434
Capital Budget	119,802
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	119,802
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Recovery of Secondee costs	76	-
Support for the government and other services	65	-
EU Income	6,881	-
Reinvestment and Reform Initiative	200	-
Total for RfR A:	*7,222	-

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

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

2020-21								
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								
3,470	-	-	3,470	-	3,470	-	-	-
Total RfR A:	3,470	-	3,470	-	3,470	-	-	-
Total Notional Charges:	3,470	-	3,470	-	3,470	-	-	-

Detail

	Provision
RfR A:	
Accommodation	1,169
Shared Services	2,031
Audit	71
Other	199
Total RfR A:	3,470
Total Notional Charges:	3,470

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	115,301
Victims and Survivors Service Limited	13,076
Equality Commission for Northern Ireland	5,391
Northern Ireland Community Relations Council	3,121
Maze/Long Kesh Development Corporation	1,304
Northern Ireland Judicial Appointments Commission	1,136

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 ■ Commissioner for Survivors of Institutional Childhood Abuse prior to commencement of legislation and other Hart Report Actions in the absence of legislation. Expenditure expected to remain below threshold.	493
A-1 Executive Support and Policy Development ■ Ministerial Panel on Standards in absence of legislation. Expenditure expected to remain below threshold.	5
A-2 Good Relations ■ Contractual commitments and supporting expenditure in the absence of legislation.	7,327

**Spring Supplementary
Estimate
2020-21**

Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £36,000 and a decrease in the Net Cash Requirement of £110,000.

Part I

£

RfR A: Improving food safety and promoting healthy eating.	
Total change to Net Resource Requirement	-36,000
Total change to Net Cash Requirement	-110,000

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

improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration; related services; and associated non-cash items.

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

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	11,291	-50	-	-50	11,241
A-2:	Food Safety, Nutrition and Standards	300	-	-	-	300
A-3:	Notional Charges	-	14	-	14	14
Total RfR A:			-36	-	-36	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		100	-50	50
Total Net Capital		100	-50	50
Net Cash Requirement		11,556	-110	11,446

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

2020-21								
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.								
-	12,605	3,218	15,823	4,268	11,555	50	-	
Departmental Expenditure in DEL:								
A-1: Food Safety, Nutrition and Standards								
-	12,291	3,218	15,509	4,268	11,241	50	-	
Annually Managed Expenditure (AME):								
A-2: Food Safety, Nutrition and Standards								
-	300	-	300	-	300	-	-	
Non-Budget:								
A-3: Notional Charges								
-	14	-	14	-	14	-	-	
Total:								
-	12,605	3,218	15,823	4,268	11,555	50	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	11,591	-36	11,555
Capital Items			
Capital	100	-50	50
Net Capital	100	-50	50
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-10	-57
New provisions and adjustments to previous provisions	-	-300	-300
Notional charges	-	-14	-14
Other non-cash items	-300	300	-
Movement in working capital	212	-	212
Total Accruals to Cash Adjustments	-135	-24	-159
Net Cash Requirement	11,556	-110	11,446

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	11,555
Total Net Programme Costs	11,555
Net Operating Cost	11,555
Net Resource Requirement	11,555
Resource Budget	11,491

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	11,555
Net Operating Cost (Accounts)	11,555
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
Capital grants	-50
Resource Budget	11,491
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	11,191
Annually Managed Expenditure (AME)	300

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

	Provision
Net Capital (Estimates)	50
<i>Adjustments to include:</i>	
Capital grants	50
Capital Budget	100
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	100
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Meat Hygiene Inspections	4,258	-
Other	10	-
Total for RfR A:	*4,268	-

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

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

2020-21								
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
2020-21**

Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £789,000 and an increase in the Net Cash Requirement of £221,000.

Part I

£

RfR A: Supporting the work of the Northern Ireland Assembly.
Total change to Net Resource Requirement 789,000

Total change to Net Cash Requirement 221,000

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Assembly Commission on:
RfR A: Supporting the work of the Northern Ireland Assembly:

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; hosting events; compensation and severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; response to the coronavirus Covid-19 pandemic and associated non-cash items.

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

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	44,847	277	43	234	45,081
A-2: Administration and Support Services	2,200	500	-	500	2,700
A-3: Notional Charges	-	55	-	55	55
Total RfR A:		832	43	789	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	1,093	-123	970
Total Net Capital	1,093	-123	970
Net Cash Requirement	42,240	221	42,461

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

2020-21								
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.								
-	47,985	-	47,985	149	47,836	970	-	
Departmental Expenditure in DEL:								
A-1: Administration and Support Services								
-	45,230	-	45,230	149	45,081	970	-	
Annually Managed Expenditure (AME):								
A-2: Administration and Support Services								
-	2,700	-	2,700	-	2,700	-	-	
Non-Budget:								
A-3: Notional Charges								
-	55	-	55	-	55	-	-	
Total:								
-	47,985	-	47,985	149	47,836	970	-	

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	47,047	789	47,836
Capital Items			
Capital	1,093	-123	970
Net Capital	1,093	-123	970
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,700	410	-3,290
New provisions and adjustments to previous provisions	-2,200	-500	-2,700
Notional charges	-	-55	-55
Movement in working capital	-	-300	-300
Total Accruals to Cash Adjustments	-5,900	-445	-6,345
Net Cash Requirement	42,240	221	42,461

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	30	<i>30</i>
Total:	-	-	30	<i>30</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Programme Costs	
Request for Resources A	47,836
Consolidated Fund Extra Receipts in the SoCNE	-30
Total Net Programme Costs	47,806
Net Operating Cost	47,806
Net Resource Requirement	47,836
Resource Budget	47,751

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	47,836
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-30
Net Operating Cost (Accounts)	47,806
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-55
Resource Budget	47,751
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	45,051
Annually Managed Expenditure (AME)	2,700

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

	Provision
Net Capital (Estimates)	970
Capital Budget	970
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	970
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Administration and Support Services	149	-
Total for RfR A:	*149	-

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

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

2020-21								
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								
-	55	-	55	-	55	-	-	-
Total RfR A:								
-	55	-	55	-	55	-	-	-
Total Notional Charges:								
-	55	-	55	-	55	-	-	-

Detail

	Provision
RfR A:	
Audit	55
Total RfR A:	
	55
Total Notional Charges:	
	55

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Non-retainable income	30	<i>30</i>
Total:	30	<i>30</i>

Explanation of Accounting Officer Responsibilities

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

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

**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 2020-21 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 £585,000 and a decrease in the Net Cash Requirement of £450,000.

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	-585,000
Total change to Net Cash Requirement	-450,000

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Audit Office on:

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

audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus Covid-19 pandemic; administration and related services and associated non-cash items.

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

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	8,165	-720	-135	-585	7,580
Total RfR A:		-720	-135	-585	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital		330	-
Total Net Capital		330	-
Net Cash Requirement		8,320	-450

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

		2020-21							
		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.	-	9,995	250	10,245	2,665	7,580	330	-
Departmental Expenditure in DEL:									
A-1:	Audit and Assurance Services	-	9,995	250	10,245	2,665	7,580	330	-
Total:		-	9,995	250	10,245	2,665	7,580	330	-

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	8,165	-585	7,580
Capital Items			
Capital	330	-	330
Net Capital	330	-	330
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-175	35	-140
Movement in working capital	-	100	100
Total Accruals to Cash Adjustments	-175	135	-40
Net Cash Requirement	8,320	-450	7,870

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	7,580
Consolidated Fund Standing Services	160
Total Net Administration Costs	7,740
Net Operating Cost	7,740
Net Resource Requirement	7,580
Resource Budget	7,490

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	7,580
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	160
Net Operating Cost (Accounts)	7,740
<i>Adjustments to remove:</i>	
Research and Development (R&D) expenditure	-250
Resource Budget	7,490
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,490
Annually Managed Expenditure (AME)	-

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	330
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	250
Capital Budget	580
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	580
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	10	-
Total for RfR A:	*2,665	-

* 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
2020-21**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £2,000,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.
3. This Supplementary Estimate reflects changes to the Budget position for 2020-21 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
4. As a result of all changes there is a decrease in the Net Resource Requirement of £144,000 and a decrease in the Net Cash Requirement of £118,000.

Part I

£

RfR A: Regulating the electricity, gas, water and sewerage industries.	
Total change to Net Resource Requirement	-144,000
Total change to Net Cash Requirement	-118,000

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Authority for Utility Regulation on:

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

developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration; related services; and associated non-cash items.

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

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	382	526	-144	106
Total RfR A:		382	526	-144	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital		20	5
Non-operating accruing resources		-	-
Total Net Capital		20	5
Net Cash Requirement		1,299	1,181

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

2020-21								
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.								
-	10,824	-	10,824	10,526	298	5	-	
Departmental Expenditure in DEL:								
A-1: Utility Regulation								
-	10,632	-	10,632	10,526	106	5	-	
Non-Budget:								
A-2: Notional Charges								
-	192	-	192	-	192	-	-	
Total:	-	10,824	-	10,824	10,526	298	5	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	442	-144	298
Capital Items			
Capital	20	-15	5
Non-operating accruing resources	-	-	-
Net Capital	20	-15	5
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	41	-9
Notional charges	-192	-	-192
Movement in working capital	800	-	800
Use of provisions	279	-	279
Total Accruals to Cash Adjustments	837	41	878
Net Cash Requirement	1,299	-118	1,181

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	298
Total Net Programme Costs	298
Net Operating Cost	298
Net Resource Requirement	298
Resource Budget	106

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	298
Net Operating Cost (Accounts)	298
<i>Adjustments to remove:</i>	
Notional charges	-192
Resource Budget	106
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	106
Annually Managed Expenditure (AME)	-

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

	Provision
Net Capital (Estimates)	5
Capital Budget	5
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	5
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Licence fees	9,090	-
Other	1,436	-
Total for RfR A:	*10,526	-

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

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

2020-21								
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								
-	192	-	192	-	192	-	-	-
Total RfR A:								
-	192	-	192	-	192	-	-	-
Total Notional Charges:								
-	192	-	192	-	192	-	-	-

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

Shared Services	160
Audit	27
Other	5
Total RfR A:	192
Total Notional Charges:	192

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Chief Executive of the Northern Ireland Authority for Utility Regulation, Mr John French, 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
2020-21**

**Northern Ireland
Public Services Ombudsman**

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.
2. This Supplementary Estimate reflects changes to the Budget position for 2020-21 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 £90,000 and a decrease in the Net Cash Requirement of £127,000.

Part I

£

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	
Total change to Net Resource Requirement	-90,000
Total change to Net Cash Requirement	-127,000

Amounts required in the year ending 31 March 2021 for use by the Northern Ireland Public Services Ombudsman on:**RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:**

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

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

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	3,279	-127	-20	-107	3,172
A-3:	Notional Charges	-	17	-	17	17
Total RfR A:			-110	-20	-90	

		Present Provision	Change in Provision	New Provision	
Capital and Cash					
Capital Items					
	Capital		90	-45	45
	Total Net Capital		90	-45	45
	Net Cash Requirement		3,254	-127	3,127

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

2020-21									
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.								
	-	3,295	-	3,295	106	3,189	45	-	
Departmental Expenditure in DEL:									
A-1:	Investigation and Adjudication								
	-	3,278	-	3,278	106	3,172	45	-	
Non-Budget:									
A-3:	Notional Charges								
	-	17	-	17	-	17	-	-	
Total:	-	3,295	-	3,295	106	3,189	45	-	

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	3,279	-90	3,189
Capital Items			
Capital	90	-45	45
Net Capital	90	-45	45
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-115	25	-90
Notional charges	-	-17	-17
Total Accruals to Cash Adjustments	-115	8	-107
Net Cash Requirement	3,254	-127	3,127

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	78	<i>78</i>
Total:	-	-	78	<i>78</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Programme Costs	
Request for Resources A	3,189
Consolidated Fund Extra Receipts in the SoCNE	-78
Consolidated Fund Standing Services	140
Total Net Programme Costs	3,251
Net Operating Cost	3,251
Net Resource Requirement	3,189
Resource Budget	3,234

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	3,189
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-78
Consolidated Fund Standing Services	140
Net Operating Cost (Accounts)	3,251
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-17
Resource Budget	3,234
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	3,234
Annually Managed Expenditure (AME)	-

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

	Provision
Net Capital (Estimates)	45
Capital Budget	45
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	45
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Investigation and Adjudication	106	-
Total for RfR A:	*106	-

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

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

2020-21							
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							
-	17	-	17	-	17	-	-
Total RfR A:							
-	17	-	17	-	17	-	-
Total Notional Charges:							
-	17	-	17	-	17	-	-

Detail

	Provision
RfR A:	
Audit	15
Other	2
Total RfR A:	
	17
Total Notional Charges:	
	17

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
CFER - Recovery of Legal Costs	78	<i>-78</i>
Total:	78	<i>-78</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Ombudsman, Ms Margaret Kelly, as Accounting Officer for the Office of the Northern Ireland Public Services Ombudsman with responsibility for preparing this Estimate.

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

Spring Supplementary Estimate 2020-21

**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 2020-21 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 £315,000 and an increase in the Net Cash Requirement of £380,000.

Part I

£

RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Total Change to Net Resource Requirement	315,000
Total Change to Net Cash Requirement	380,000

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

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

the prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; Governmental response to the coronavirus COVID-19 pandemic; settlement of other claims; settlement of holiday pay claims; other related services and 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	37,290	605	290	315	37,605
Total RfR A:		605	290	315	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital		589	65
Total Net Capital		589	65
Net Cash Requirement		38,396	380
			38,776

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

2020-21									
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.								
	2,145	36,631	-	38,776	371	38,405	654	-	
Departmental Expenditure in DEL:									
A-1:	Public Prosecution and Legal Services								
	2,145	35,831	-	37,976	371	37,605	654	-	
Annually Managed Expenditure (AME):									
A-2:	Public Prosecution and Legal Services								
	-	734	-	734	-	734	-	-	
Non-Budget:									
A-3:	Notional Charges								
	-	66	-	66	-	66	-	-	
Total:	2,145	36,631	-	38,776	371	38,405	654	-	

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	38,090	315	38,405
Capital Items			
Capital	589	65	654
Net Capital	589	65	654
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,982	-200	-2,182
New provisions and adjustments to previous provisions	-734	-	-734
Notional charges	-66	-	-66
Movement in working capital	2,323	200	2,523
Use of provisions	176	-	176
Total Accruals to Cash Adjustments	-283	-	-283
Net Cash Requirement	38,396	380	38,776

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	2,145
Total Net Administration Costs	2,145
Net Programme Costs	
Request for Resources A	36,260
Total Net Programme Costs	36,260
Net Operating Cost	38,405
Net Resource Requirement	38,405
Resource Budget	38,339

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	38,405
Net Operating Cost (Accounts)	38,405
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-66
Resource Budget	38,339
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	37,605
Annually Managed Expenditure (AME)	734

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

	Provision
Net Capital (Estimates)	654
Capital Budget	654
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	654
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	250	-
Departmental Receipts	40	-
Total for RfR A:	*371	-

* 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

2020-21								
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								
-	66	-	66	-	66	-	-	
Total RfR A:								
-	66	-	66	-	66	-	-	
Total Notional Charges:								
-	66	-	66	-	66	-	-	

Detail

	Provision
RfR A:	
Audit	45
Other	21
Total RfR A:	
	66
Total Notional Charges:	
	66

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.
