

# **Northern Ireland Spring Supplementary Estimates**

**2021-2022**

Department of Finance

February 2022



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**Department of Agriculture, Environment and Rural Affairs**

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**Department for Communities**

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**Department for the Economy**

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**Department of Education**

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**Department of Education – Teachers’ Superannuation**

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**Department of Finance**

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

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**Department of Health**

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

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**Department for Infrastructure**

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**Department of Justice**

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**Department of Justice – Northern Ireland Judicial Pensions Scheme**

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**The Executive Office**

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**Food Standards Agency**

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**Northern Ireland Assembly Commission**

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**Northern Ireland Audit Office**

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**Northern Ireland Authority for Utility Regulation**

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**Northern Ireland Public Services Ombudsman**

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**Public Prosecution Service for Northern Ireland**



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## SECTION 1

# Introduction to Northern Ireland Supplementary Estimates

- Role of Estimates**
1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act.
- Resource-based format of the Estimates**
2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2021-2022 Main Estimates volume<sup>1</sup>.
  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 2021-22 Main Estimates for Northern Ireland departments were laid in the Assembly in May 2021 and gave details of provision, both resources and cash proposed during 2021-2022. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2021-2022.
  5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2021-2022 Main Estimates volume<sup>1</sup>. 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 2021-2022, APS Group, ISBN 978-1-5286-2559-3

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 2021-2022 along with the revised sums required in these Supplementary Estimates.



**Table 1 – Summary of 2021-22 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
	<b>Department of Agriculture, Environment and Rural Affairs</b>	<b>680,003</b>	<b>8,306</b>	<b>688,309</b>	<b>665,851</b>	<b>23,643</b>	<b>689,494</b>
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.	680,003	8,306	688,309			
	<b>Department for Communities</b>	<b>5,532,772</b>	<b>109,502</b>	<b>5,642,274</b>	<b>5,539,216</b>	<b>81,274</b>	<b>5,620,490</b>
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.	5,532,772	109,502	5,642,274			
	<b>Department for the Economy</b>	<b>1,451,925</b>	<b>234,285</b>	<b>1,686,210</b>	<b>1,651,810</b>	<b>15,969</b>	<b>1,667,779</b>
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,451,925	234,285	1,686,210			

Table 1 – Summary of 2021-22 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
	<b>Department of Education</b>	<b>2,653,238</b>	<b>185,731</b>	<b>2,838,969</b>	<b>2,672,162</b>	<b>185,639</b>	<b>2,857,801</b>
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.	2,653,238	185,731	2,838,969			
	<b>Department of Education – Teachers' Superannuation</b>	<b>700,544</b>	<b>10,089</b>	<b>710,633</b>	<b>118,901</b>	<b>-17,554</b>	<b>101,347</b>
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	700,544	10,089	710,633			
	<b>Department of Finance</b>	<b>292,961</b>	<b>60,464</b>	<b>353,425</b>	<b>479,445</b>	<b>3,712</b>	<b>483,157</b>
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.	292,961	60,464	353,425			
	<b>Department of Finance – Superannuation and Other allowances</b>	<b>526,055</b>	<b>11,945</b>	<b>538,000</b>	<b>69,005</b>	<b>10,995</b>	<b>80,000</b>
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)].	526,055	11,945	538,000			

**Table 1 – Summary of 2021-22 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
	<b>Department of Health</b>	<b>6,294,711</b>	<b>812,629</b>	<b>7,107,340</b>	<b>6,287,637</b>	<b>871,345</b>	<b>7,158,982</b>
A	"Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing."	6,294,711	812,629	7,107,340			
	<b>Department of Health – Health and Social Care Pension Scheme</b>	<b>1,626,268</b>	<b>61,057</b>	<b>1,687,325</b>	-	-	-
A	Providing a pension scheme for persons employed in health and social care.	1,626,268	61,057	1,687,325			
	<b>Department for Infrastructure</b>	<b>988,418</b>	<b>120,558</b>	<b>1,108,976</b>	<b>1,222,937</b>	<b>207,827</b>	<b>1,430,764</b>
A	Connecting people safely, supporting opportunities and creating sustainable living places.	988,418	120,558	1,108,976			
	<b>Department of Justice</b>	<b>1,589,901</b>	<b>16,412</b>	<b>1,606,313</b>	<b>1,411,660</b>	<b>36,188</b>	<b>1,447,848</b>
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.	1,589,901	16,412	1,606,313			
	<b>Department of Justice - Northern Ireland Judicial Pension Scheme</b>	<b>1,600</b>	<b>500</b>	<b>2,100</b>	<b>500</b>	-	<b>500</b>
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	1,600	500	2,100			
	<b>The Executive Office</b>	<b>584,956</b>	<b>-23,871</b>	<b>561,085</b>	<b>191,676</b>	<b>-16,089</b>	<b>175,587</b>
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.	584,956	-23,871	561,085			
	<b>OTHER PUBLIC BODIES</b>						
	<b>Food Standards Agency</b>	<b>12,105</b>	<b>1,580</b>	<b>13,685</b>	<b>11,971</b>	<b>1,516</b>	<b>13,487</b>
A	Improving food safety and promoting healthy eating.	12,105	1,580	13,685			
	<b>Northern Ireland Assembly Commission</b>	<b>51,533</b>	<b>-2,622</b>	<b>48,911</b>	<b>47,517</b>	<b>-3,379</b>	<b>44,138</b>
A	Supporting the work of the Northern Ireland Assembly.	51,533	-2,622	48,911			

Table 1 – Summary of 2021-22 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
	<b>Northern Ireland Audit Office</b>	<b>8,590</b>	<b>-750</b>	<b>7,840</b>	<b>12,865</b>	<b>-305</b>	<b>12,560</b>
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,590	-750	7,840			
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>465</b>	<b>-136</b>	<b>329</b>	<b>920</b>	<b>107</b>	<b>1,027</b>
A	Regulating the electricity, gas, water and sewerage industries.	465	-136	329			
	<b>Northern Ireland Public Services Ombudsman</b>	<b>3,553</b>	<b>-8</b>	<b>3,545</b>	<b>3,503</b>	<b>-35</b>	<b>3,468</b>
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,553	-8	3,545			
	<b>Public Prosecution Service for Northern Ireland</b>	<b>38,825</b>	<b>1,613</b>	<b>40,438</b>	<b>36,835</b>	<b>2,303</b>	<b>39,138</b>
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,825	1,613	40,438			
	<b>TOTAL</b>	<b>23,038,423</b>	<b>1,607,284</b>	<b>24,645,707</b>	<b>20,424,411</b>	<b>1,403,156</b>	<b>21,827,567</b>

**Table 2 - Summary of Expenditure resting on the sole authority of the Budget Act**

The Estimates of the following departments contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II Subhead Detail	Service	£'000
<b>Department for Communities</b>		<b>37,820</b>
A-1	<b>Welfare Reform Mitigations ■</b> Enabling legislation not yet enacted. These payments were previously made under the authority of the Welfare Reform (NI) Order 2015 as amended by The Welfare Reform and Work (NI) Order 2016 and 7 sets of subordinate legislation. This power ended on 31 March 2020. Provision is sought under Sole Authority of the Budget Act for expenditure on welfare reform mitigations until Royal Assent is received for the Welfare Supplementary Payments (Amendment) Bill; and until the Welfare Supplementary Payment (Extension) Regulations (NI) 2022 have been approved by a resolution of the Assembly. Progressing the necessary legislation to extend Welfare mitigations remains a priority for Minister. The legislation to extend will also require the Executive's support as it is a matter of priority.	37,700
A-1	<b>Annual uprating element of Pneumoconiosis ■</b> The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 – not yet enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these will not be approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly after the May 2022 election.	120
<b>Department for Economy</b>		<b>10,500</b>
A-3	<b>Supporting the operation of HMS Caroline as a visitor attraction ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure on HMS Caroline. Approval was first granted in January 2020 to incur expenditure under Sole Authority of the Budget Act and in total the approval under the Sole Authority of the Budget Act for HMSC has been in place for 3 financial years. A further provision is required for the 2021-22 financial year to establish an endowment fund to meet the future running costs of HMS Caroline (HMSC).	10,500
<b>Department of Finance</b>		<b>905</b>
A-1	<b>Fiscal Council ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward across two mandates, which commenced in 2021-22 however full completion of the legislative process to allow implementation is not anticipated until 2023. This will formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	450
A-1	<b>Fiscal Commission ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Commission in the absence of Legislation. Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	455

Section in Part II Subhead Detail	Service	£'000
<b>Department of Health</b>		<b>1,326</b>
<b>A-13</b>	<b>Donation of three oxygen generation units to India ■</b> As part of the United Kingdom's urgent response to the COVID-19 humanitarian crisis in India, the health service in Northern Ireland donated three oxygen generation units. In the absence of a specific legislative power to permit such activity the Department relied solely on the power to use resources for various purposes (specifically "Governmental response to the coronavirus COVID-19 pandemic" ) conferred by section 6 of the Budget Act (NI) 2021.	1,326
<b>Department for Infrastructure</b>		<b>1,500</b>
<b>A-7</b>	<b>Blue Green Funds ■</b> 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. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	1,500
<b>The Executive Office</b>		<b>2,646</b>
<b>A-1</b>	<b>Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■</b> Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under sole authority of the Budget Act. Expenditure has been approved as it is no more than £1.5m a year.	990
<b>A-1</b>	<b>Ending Violence Against Woman and Girls ■</b> In relation to the Northern Ireland Strategy on Violence Against Women and Girls Approval, £399k is needed to enable full delivery of this function in 2021-22 as this falls under the ambit of TEO. In future years TEO re-evaluate the need for legislation.	399
<b>A-1</b>	<b>Truth Recovery Programme ■</b> Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £234k for the rest of the financial year 2021-22 as this falls under the ambit of TEO. In future years commitments will be made to compensate Victims. At this point TEO will need to evaluate the need for legislation.	234
<b>A-2</b>	<b>Good Relations ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Social Investment Fund. There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2021 and the commitments to five projects TEO has entered into. Approval for sole authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.	1,023
<b>TOTAL</b>		<b>54,697</b>

### Table 3 - Provision Included Beyond the Outcome of the Executive's Final Monitoring Round

The Estimates of the following departments contain additional provision in excess of the outcome of the Executive's final Monitoring Round:

Section in Part II Subhead Detail	Description	Budget Category	£'000
<b>Department for Communities</b>			<b>124,000</b>
A-9	Thermal insulation for NIHE properties	Resource DEL	77,000
A-9	NIHE Tower Blocks Programme	Resource DEL	47,000
<b>Department of Finance</b>			<b>5,500</b>
A-4	Extension of Omicron Hospitality Payment	Resource DEL	5,500
<b>Department for Infrastructure</b>			<b>30,000</b>
A-4	Driver and Vehicle Agency	Resource DEL	9,000
A-6	Transport	Resource DEL	21,000
<b>Department of Education</b>			<b>22,000</b>
A-13	Energy Costs and Teachers Pay	Resource DEL	22,000
<b>TOTAL</b>			<b>181,500</b>

## SECTION 2

# Symbols used throughout Estimates

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

- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
- ♦ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly.
- ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the 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  
2021-22**

Department of  
Agriculture, Environment  
and Rural Affairs



## DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

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### 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 2021-22 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 £8,306,000 and an increase in the Net Cash Requirement of £23,643,000.
4. Symbols are explained in the guide at the front of the volume.

**Part I**

£

<b>RfR A:</b>	<b>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.</b>	
<b>Total Change to Net Resource Requirement</b>		<b>8,306,000</b>
<b>Total Change to Net Cash Requirement</b>		<b>23,643,000</b>

**Amounts required in the year ending 31 March 2022 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, clubs and other organisations for agri-food purposes, horticulture and rural development; provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and 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; provision of policy support, future policy development and legislation for protection and conservation of sea fisheries, inland fisheries, aquaculture and the environment; provision of country parks and nature reserves; 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; subsidy and grant for Forest Service; grants for scientific services by other bodies; support for innovation; providing hardship assistance; conservation; natural heritage; green growth, environmental legislation and protection; operation of the carrier bag levy; 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; digital services; administration costs; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Food and Farming	421,948	-21,522	-902	-20,620	401,328
A-2:	Veterinary Service and Animal Health	59,229	30,742	4,376	26,366	85,595
A-3:	Rural Affairs	20,594	5,157	-14	5,171	25,765
A-4:	Environment, Marine and Fisheries	78,875	-13,528	-1,344	-12,184	66,691
A-5:	Forestry	5,618	1,511	-8	1,519	7,137
A-6:	Common Agricultural Policy	-	-11,004	-11,004	-	-
A-7:	EU Community Initiatives	1,766	-10,137	-8,610	-1,527	239
A-8:	Provisions	13,270	-200	-	-200	13,070
A-11:	The Agri-Food and Biosciences Institute	49,965	9,235	-	9,235	59,200
A-13:	Northern Ireland Fishery Harbour Authority	100	546	-	546	646
<b>Total RfR A:</b>			<b>-9,200</b>	<b>-17,506</b>	<b>8,306</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		32,900	4,191	37,091
Non-operating accruing resources		-	-449	-449
<b>Total Net Capital</b>		<b>32,900</b>	<b>3,742</b>	<b>36,642</b>
<b>Net Cash Requirement</b>		<b>665,851</b>	<b>23,643</b>	<b>689,494</b>

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

		2021-22								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	
<b>RfR A:</b>	<b>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.</b>	<b>87,650</b>	<b>528,590</b>	<b>153,665</b>	<b>769,905</b>	<b>81,596</b>	<b>688,309</b>	<b>37,091</b>	<b>449</b>	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Food and Farming	34,171	352,208	24,536	410,915	9,587	<b>401,328</b>	13,248	319	
A-2:	Veterinary Service and Animal Health	6,472	98,858	-	105,600	20,005	<b>85,328</b>	12,474	-	
A-3:	Rural Affairs	5,465	7,710	12,843	26,018	253	<b>25,765</b>	1,770	-	
A-4:	Environment, Marine and Fisheries	14,121	52,081	15,934	82,136	15,445	<b>66,691</b>	8,221	130	
A-5:	Forestry ♥	2,050	3,513	1,586	7,149	12	<b>7,137</b>	1,378	-	
A-6:	Common Agricultural Policy	-	-	34,939	34,939	34,939	-	-	-	
A-7:	EU Community Initiatives	-	-	1,594	1,594	1,355	<b>239</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>										
A-8:	Provisions	-	13,070	-	13,070	-	<b>13,070</b>	-	-	
A-9:	Revaluations due to Change in Market Value	-	1,050	-	1,050	-	<b>1,050</b>	-	-	
A-10:	Fisheries	-	100	-	100	-	<b>100</b>	-	-	

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>Non-Budget:</b>									
A-11:	The Agri-Food and Biosciences Institute ♥	-	-	59,200	59,200	-	<b>59,200</b>	-	-
A-12:	Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,387	2,387	-	<b>2,387</b>	-	-
A-13:	Northern Ireland Fishery Harbour Authority ♣	-	-	646	646	-	<b>646</b>	-	-
A-14:	Notional Charges	25,101	-	-	25,101	-	<b>25,101</b>	-	-
<b>Total:</b>		<b>87,650</b>	<b>528,590</b>	<b>153,665</b>	<b>769,905</b>	<b>81,596</b>	<b>688,309</b>	<b>37,091</b>	<b>449</b>

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

<b>Resource to Cash Reconciliation</b>			
	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>680,003</b>	<b>8,306</b>	<b>688,309</b>
<b>Capital Items</b>			
Capital	32,900	4,191	37,091
Non-operating accruing resources	-	-449	-449
<b>Net Capital</b>	<b>32,900</b>	<b>3,742</b>	<b>36,642</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-21,181	395	-20,786
New provisions and adjustments to previous provisions	-13,270	200	-13,070
Notional charges	-25,101	-	-25,101
Movement in working capital	12,500	10,000	22,500
Use of provisions	-	1,000	1,000
<b>Total Accruals to Cash Adjustments</b>	<b>-47,052</b>	<b>11,595</b>	<b>-35,457</b>
<b>Net Cash Requirement</b>	<b>665,851</b>	<b>23,643</b>	<b>689,494</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	87,173
<b>Total Net Administration Costs</b>	<b>87,173</b>
<b>Net Programme Costs</b>	
Request for Resources A	601,136
<b>Total Net Programme Costs</b>	<b>601,136</b>
<b>Net Operating Cost</b>	<b>688,309</b>
<b>Net Resource Requirement</b>	<b>688,309</b>
<b>Resource Budget</b>	<b>612,416</b>

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

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>688,309</b>
<b>Net Operating Cost (Accounts)</b>	<b>688,309</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-87,334
Capital grants	-26,266
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	37,707
<b>Resource Budget</b>	<b>612,416</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	598,496
Annually Managed Expenditure (AME)	13,920

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>36,642</b>
<i>Adjustments to include:</i>	
Capital grants	26,266
Capital expenditure of NDPBs or other bodies	24,531
<b>Capital Budget</b>	<b>87,439</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	87,439
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Food and Farming	9,587	319
Veterinary Service and Animal Health	20,005	-
Rural Affairs	253	-
Environment, Marine and Fisheries	15,445	130
Forestry	12	-
Common Agricultural Policy	34,939	-
EU Community Initiatives	1,355	-
<b>Total for RfR A:</b>	<b>*81,596</b>	<b>**449</b>

\* 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**

2021-22							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>							
Food and Farming							
7,782	-	-	7,782	-	7,782	-	-
Veterinary Service and Animal Health							
5,773	-	-	5,773	-	5,773	-	-
Rural Affairs							
2,259	-	-	2,259	-	2,259	-	-
Environment, Marine and Fisheries							
7,530	-	-	7,530	-	7,530	-	-
Forestry							
1,757	-	-	1,760	-	1,760	-	-
<b>Total RfR A:</b>	<b>25,101</b>	<b>-</b>	<b>25,101</b>	<b>-</b>	<b>25,101</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>25,101</b>	<b>-</b>	<b>25,101</b>	<b>-</b>	<b>25,101</b>	<b>-</b>	<b>-</b>

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

Accommodation	6,797
Shared Services	10,193
Audit	131
Other	7,980
<b>Total RfR A:</b>	<b>25,101</b>
<b>Total Notional Charges:</b>	<b>25,101</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Anthony Harbinson, 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	59,200
Foyle, Carlingford and Irish Lights Commission	2,387



**Spring Supplementary  
Estimate  
2021-22**

Department for  
Communities



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## DEPARTMENT FOR COMMUNITIES

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### 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 2021-22 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 £109,502,000 and an increase in the Net Cash Requirement of £81,274,000.
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.

<b>Total Change to Net Resource Requirement</b>	<b>109,502,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>81,274,000</b>

**Amounts required in the year ending 31 March 2022 for use by the Department for Communities on:**

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

Social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; 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 and compensation; discretionary support grants and loans and repayment of loans; welfare supplementary payments and expenditure associated with the amendment of special rules for terminal illness; 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 United Kingdom Resettlement 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 and New Decade New Approach; delivering the Programme for Government; Governmental response to the coronavirus COVID-19 pandemic and the energy crisis; 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; 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
<b>Resources</b>					
A-1: Social Security Administration	337,455	23,161	497	22,664	360,119
A-2: Belfast Benefit Delivery Centre	-	6,000	6,000	-	-
A-3: Eastern Area (GB Child Maintenance Group)	-	2,000	2,000	-	-
A-4: Child Maintenance Service	11,245	-2,889	130	-3,019	8,226
A-6: Discretionary Support Scheme	13,720	93	-	93	13,813
A-7: Housing Benefit	127,209	-30,209	-	-30,209	97,000
A-8: Housing	-4,405	8,873	12,872	-3,999	-8,404
A-9: Housing grants to the Northern Ireland Housing Executive Landlord function	2,918	157,229	-	157,229	160,147
A-10: Interest Payments on Housing Loans	-	-4,373	-4,373	-	-
A-11: Urban Regeneration	33,183	14,687	1,262	13,425	46,608
A-12: Community and Voluntary Sector Funding	41,509	20,905	-	20,905	62,414
A-13: EU Programme for Peace and Reconciliation (€)	1,340	-5,720	-4,862	-858	482
A-14: Library and Other Services	724	-10	-	-10	714
A-15: Arts and Museums	3,485	6,196	-	6,196	9,681
A-16: Sports	25,812	-19,369	-	-19,369	6,443
A-17: Cultural Policy and Languages	2,404	395	-	395	2,799
A-18: Public Record Office of Northern Ireland	5,357	145	-	145	5,502
A-19: Historic Environment Division	8,521	1,844	315	1,529	10,050
A-20: Local Government Services	57,344	24,364	50	24,314	81,658
A-21: Employment and Skills	46,619	-24,604	-	-24,604	22,015
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>	7,535	268	-	268	7,803
<i>Disability benefits</i>	1,775,152	77,960	-	77,960	1,853,112
<i>Industrial injuries benefits</i>	25,325	3,940	-	3,940	29,265
<i>Pension Credit</i>	239,636	-6,310	-	-6,310	233,326
A-23: Income support - JSA & ESA & UC	1,722,277	-202,604	-12,096	-190,508	1,531,769
<i>of which:</i>					
<i>Income support</i>	75,990	145	-	145	76,135
<i>Jobseeker's allowance (income based)</i>	28,721	-155	-	-155	28,566

**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>	498,318	-13,704	-	-13,704	484,614
<i>Universal Credit</i>	1,158,244	-189,076	-	-189,076	969,168
<i>Tax Credit Debt</i>	-39,576	136	-12,096	12,232	-27,344
<i>Support for Mortgage Interest</i>	560	50	-	50	610
<i>Discretionary Support</i>	20	-	-	-	20
A-24: Housing benefit (rent)	430,548	8,279	-	8,279	438,827
A-26: Provisions, Depreciation and Impairments	12,107	-6,132	-	-6,132	5,975
A-27: Cash Paid Into the Social Fund	66,096	-1,484	-	-1,484	64,612
A-28: Northern Ireland National Insurance Fund	85,200	1,600	-	1,600	86,800
A-29: Grant-in-Aid Paid to the Northern Ireland Housing Executive	336,721	30,812	-	30,812	367,533
A-30: Charities Commission (NI)	2,113	71	-	71	2,184
A-31: Ulster Supported Employment Limited	724	446	-	446	1,170
A-32: Arts Council of Northern Ireland	11,347	8,193	-	8,193	19,540
A-33: National Museums and Galleries Northern Ireland	15,124	3,801	-	3,801	18,925
A-34: Sports Council for Northern Ireland	9,442	4,435	-	4,435	13,877
A-35: Northern Ireland Library Authority	29,307	4,020	-	4,020	33,327
A-36: Armagh Observatory and Planetarium	1,967	1,059	-	1,059	3,026
A-37: Northern Ireland Museums Council	216	98	-	98	314
A-38: Language Body	5,328	4,885	-	4,885	10,213
A-39: Commissioner for Children and Young People for Northern Ireland	1,379	377	-	377	1,756
A-40: Commissioner for Older People for Northern Ireland	881	319	-	319	1,200
A-41: Notional Charges	33,807	-1,454	-	-1,454	32,353
<b>Total RfR A:</b>		<b>111,297</b>	<b>1,795</b>	<b>109,502</b>	

**Part II: Changes Proposed****£'000**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	111,365	-15,557	95,808
Non-operating accruing resources	-29,520	-18,365	-47,885
<b>Total Net Capital</b>	<b>81,845</b>	<b>-33,922</b>	<b>47,923</b>
<b>Net Cash Requirement</b>	<b>5,539,216</b>	<b>81,274</b>	<b>5,620,490</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>RfR A:</b>	<b>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.</b>	<b>86,172</b>	<b>540,802</b>	<b>5,184,704</b>	<b>5,811,678</b>	<b>169,404</b>	<b>5,642,274</b>	<b>95,808</b>	<b>47,885</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Social Security Administration	29,822	258,148	86,994	374,964	14,845	<b>360,119</b>	5,417	-
A-2:	Belfast Benefit Delivery Centre	-	42,000	-	42,000	42,000	-	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	34,000	-	34,000	34,000	-	-	-
A-4:	Child Maintenance Service	-	9,203	-	9,203	977	<b>8,226</b>	-	-
A-5:	Mesothelioma Compensation Scheme	-	-	190	190	190	-	-	-
A-6:	Discretionary Support Scheme	-	-	13,813	13,813	-	<b>13,813</b>	7,962	8,312
A-7:	Housing Benefit	-	-	97,000	97,000	-	<b>97,000</b>	-	-
A-8:	Housing	6,329	2,418	9,921	18,668	27,072	<b>-8,404</b>	45,852	37,001
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function	-	128,729	31,418	160,147	-	<b>160,147</b>	-	-



## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22							
		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	-	14,621	-	14,621	14,621	-	-	-
A-11:	Urban Regeneration	6,137	7,026	35,207	48,370	1,762	<b>46,608</b>	1,294	2,202
A-12:	Community and Voluntary Sector Funding	6,099	863	55,452	62,414	-	<b>62,414</b>	-	-
A-13:	EU Programme for Peace and Reconciliation (€)	-	-	3,211	3,211	2,729	<b>482</b>	-	-
A-14:	Library and Other Services	374	-	340	714	-	<b>714</b>	-	-
A-15:	Arts and Museums	1,144	101	8,436	9,681	-	<b>9,681</b>	-	-
A-16:	Sports	923	2,032	3,578	6,533	90	<b>6,443</b>	-	-
A-17:	Cultural Policy and Languages	982	56	1,761	2,799	-	<b>2,799</b>	-	-
A-18:	Public Record Office of Northern Ireland	-	5,555	-	5,555	53	<b>5,502</b>	94	2
A-19:	Historic Environment Division	-	9,006	1,909	10,915	865	<b>10,050</b>	3,055	7
A-20:	Local Government Services	2,009	-	79,699	81,708	50	<b>81,658</b>	-	-
A-21:	Employment and Skills	-	-	22,015	22,015	-	<b>22,015</b>	-	-

## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>Annually Managed Expenditure (AME):</b>									
A-22:	Non-contributory and means tested benefits	-	2,500	2,121,006	2,123,506	-	<b>2,123,506</b>	-	-
	<i>of which:</i>								
	<i>Pensions benefits</i>	-	-	7,803	7,803	-	<b>7,803</b>	-	-
	<i>Disability benefits</i>	-	2,500	1,850,612	1,853,112	-	<b>1,853,112</b>	-	-
	<i>Industrial injuries benefits</i>	-	-	29,265	29,265	-	<b>29,265</b>	-	-
	<i>Pension Credit</i>	-	-	233,326	233,326	-	<b>233,326</b>	-	-
A-23:	Income support - JSA & ESA & UC	-	18,569	1,543,350	1,561,919	30,150	<b>1,531,769</b>	32,134	361
	<i>of which:</i>								
	<i>Income support</i>	-	-	76,135	76,135	-	<b>76,135</b>	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	28,566	28,566	-	<b>28,566</b>	-	-
	<i>Employment and Support Allowance (income related)</i>	-	-	484,614	484,614	-	<b>484,614</b>	-	-
	<i>Universal Credit</i>	-	15,133	954,035	969,168	-	<b>969,168</b>	-	-
	<i>Tax Credit Debt</i>	-	2,656	-	2,656	30,000	<b>-27,344</b>	30,000	-
	<i>Support for Mortgage Interest</i>	-	760	-	760	150	610	2,134	361
	<i>Discretionary Support</i>	-	20	-	20	-	<b>20</b>	-	-
A-24:	Housing benefit (rent)	-	-	438,827	438,827	-	<b>438,827</b>	-	-
A-25:	Discretionary housing payments	-	-	6,100	6,100	-	<b>6,100</b>	-	-

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

		2021-22							
		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	-	5,975	-	5,975	-	5,975	-	-
<b>Non-Budget:</b>									
A-27:	Cash Paid Into the Social Fund	-	-	64,612	64,612	-	64,612	-	-
A-28:	Northern Ireland National Insurance Fund	-	-	86,800	86,800	-	86,800	-	-
A-29:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	367,533	367,533	-	367,533	-	-
A-30:	Charities Commission (NI) ♥	-	-	2,184	2,184	-	2,184	-	-
A-31:	Ulster Supported Employment Limited ♥	-	-	1,170	1,170	-	1,170	-	-
A-32:	Arts Council of Northern Ireland ♥	-	-	19,540	19,540	-	19,540	-	-
A-33:	National Museums and Galleries Northern Ireland ♥	-	-	18,925	18,925	-	18,925	-	-
A-34:	Sports Council for Northern Ireland ♥	-	-	13,877	13,877	-	13,877	-	-
A-35:	Northern Ireland Library Authority ♥	-	-	33,327	33,327	-	33,327	-	-
A-36:	Armagh Observatory and Planetarium ♥	-	-	3,026	3,026	-	3,026	-	-
A-37:	Northern Ireland Museums Council ♥	-	-	314	314	-	314	-	-
A-38:	Language Body ♥	-	-	10,213	10,213	-	10,213	-	-
A-39:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,756	1,756	-	1,756	-	-

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

		2021-22							
		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 ♥	-	-	1,200	1,200	-	1,200	-	-
A-41:	Notional Charges	32,353	-	-	32,353	-	32,353	-	-
<b>Total:</b>		<b>86,172</b>	<b>540,802</b>	<b>5,184,704</b>	<b>5,811,678</b>	<b>169,404</b>	<b>5,642,274</b>	<b>95,808</b>	<b>47,885</b>

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>5,532,772</b>	<b>109,502</b>	<b>5,642,274</b>
<b>Capital Items</b>			
Capital	111,365	-15,557	95,808
Non-operating accruing resources	-29,520	-18,365	-47,885
<b>Net Capital</b>	<b>81,845</b>	<b>-33,922</b>	<b>47,923</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-18,233	17,561	-672
New provisions and adjustments to previous provisions	-4,004	-13,332	-17,336
Notional charges	-33,807	1,454	-32,353
Housing Benefit Rates Owner-Occupiers	-42,000	9,500	-32,500
Movement in working capital	16,629	-10,732	5,897
Use of provisions	6,014	1,243	7,257
<b>Total Accruals to Cash Adjustments</b>	<b>-75,401</b>	<b>5,694</b>	<b>-69,707</b>
<b>Net Cash Requirement</b>	<b>5,539,216</b>	<b>81,274</b>	<b>5,620,490</b>

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	815	<i>815</i>	278	<i>278</i>
<b>Total:</b>	<b>815</b>	<b><i>815</i></b>	<b>278</b>	<b><i>278</i></b>

# Supporting Statements, Tables and Notes





## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	86,172
<b>Total Net Administration Costs</b>	<b>86,172</b>
<b>Net Programme Costs</b>	
Request for Resources A	5,569,624
Non-voted expenditure in the SoCNE	2,972,851
<b>Total Net Programme Costs</b>	<b>8,542,475</b>
<b>Net Operating Cost</b>	<b>8,628,647</b>
<b>Net Resource Requirement</b>	<b>5,642,274</b>
<b>Resource Budget</b>	<b>8,365,484</b>

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

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>5,642,274</b>
<i>Adjustments to include:</i>	
National Insurance Fund Benefit expenditure	2,972,275
National Insurance Fund Administration receipts	13,800
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-278
Non-voted expenditure in the SoCNE	576
<b>Net Operating Cost (Accounts)</b>	<b>8,628,647</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-505,418
Funding which is paid into the Social Fund	-64,612
Capital grants	-28,054
Funding which is paid into the National Insurance Fund	-86,800
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	270,633
Social Fund spend	63,808
National Insurance Fund administration costs (DoF)	480
Payments from the National Insurance Fund	86,800
<b>Resource Budget</b>	<b>8,365,484</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,086,532
Annually Managed Expenditure (AME)	7,278,952

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>47,923</b>
<i>Adjustments:</i>	
Capital grants	28,054
Capital expenditure of NDPBs or other bodies	218,685
NIHE borrowing/loans	-21,410
Social Fund net capital	-1,428
<b>Capital Budget</b>	<b>271,824</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	274,493
Annually Managed Expenditure (AME)	-2,669

## Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
<b>RfR A:</b>		
Administration of DWP agency services	76,000	-
Administration of National Insurance Fund	13,800	-
Discretionary Support Loan repayments	-	8,312
Equity Withdrawal from Public Corporation	-	20,490
ERDF Receipts	674	-
EU Programme Receipts	2,729	-
EURES	185	-
Fees receivable for landlord registrations	678	-
Historic Monuments	865	7
Local Government Services	50	-
Long term loan repayments by housing associations	-	16,511
Mesothelioma Compensation Scheme	190	-
Other administration	2,384	-
Public Record Office of Northern Ireland	53	-
Reimbursement of loan interest charges by Housing Executive	14,621	-
Repayment of housing association grant	22,372	-
Sale of land and property	-	2,202
SMI Loan Interest & Receipts	150	361
Sports	90	2
Tax Credit Debt - Capital Grant in Kind	30,000	-
United Kingdom Resettlement Scheme Recoveries	3,246	-
Urban Regeneration rental income	1,317	-
Voluntary and Community Division	-	-
<b>Total for RfR A:</b>	<b>*169,404</b>	<b>**47,885</b>

\* 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 and transfers of assets from other Departments. 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; United Kingdom Resettlement 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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Social Security Administration								
20,249	-	-	20,249	-	20,249	-	-	-
Child Maintenance Service								
268	-	-	268	-	268	-	-	-
Housing								
517	-	-	517	-	517	-	-	-
Urban Regeneration								
2,475	-	-	2,475	-	2,475	-	-	-
Library and Other Services								
56	-	-	56	-	56	-	-	-
Arts and Museums								
218	-	-	218	-	218	-	-	-
Sports								
1,039	-	-	1,039	-	1,039	-	-	-
Cultural Policy								
139	-	-	139	-	139	-	-	-
Public Record Office of Northern Ireland								
199	-	-	199	-	199	-	-	-
Employment and Skills								
6,238	-	-	6,238	-	6,238	-	-	-
Local Government Services								
440	-	-	440	-	440	-	-	-
Historic Environment Division								
514	-	-	514	-	514	-	-	-
<b>Total RfR A:</b>	<b>32,353</b>	<b>-</b>	<b>32,353</b>	<b>-</b>	<b>32,353</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>32,353</b>	<b>-</b>	<b>32,353</b>	<b>-</b>	<b>32,353</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

2021-22							
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

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

Accommodation							18,143
Shared Services							13,227
Audit							260
Other							723
<b>Total RfR A:</b>							<b>32,353</b>
<b>Total Notional Charges:</b>							<b>32,353</b>

## Analysis of 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>
<b>Operating Income and Receipts</b>		
Housing Associated loan interest	127	<i>127</i>
Housing receipts	119	<i>119</i>
Urban Regeneration receipts	17	<i>17</i>
Child Support receipts	15	<i>15</i>
<b>Total:</b>	<b>278</b>	<b><i>278</i></b>

## 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	367,533
Northern Ireland Library Authority	33,327
Arts Council of Northern Ireland	19,540
National Museums and Galleries Northern Ireland	18,925
Sports Council for Northern Ireland	13,877
Language Body	10,213
Armagh Observatory and Planetarium	3,026
Charities Commission Northern Ireland	2,184
Commissioner for Children and Young People for Northern Ireland	1,756
Commissioner for Older People for Northern Ireland	1,200
Ulster Supported Employment Ltd	1,170

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.	37,700
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These payments were previously made under the authority of the Welfare Reform (NI) Order 2015 as amended by The Welfare Reform and Work (NI) Order 2016 and 7 sets of subordinate legislation. This power ended on 31 March 2020. Provision is sought under Sole Authority of the Budget Act for expenditure on welfare reform mitigations until Royal Assent is received for the Welfare Supplementary Payments (Amendment) Bill; and until the Welfare Supplementary Payment (Extension) Regulations (NI) 2022 have been approved by a resolution of the Assembly. Progressing the necessary legislation to extend Welfare mitigations remains a priority for Minister. The legislation to extend will also require the Executive's support as it is a matter of priority.

A-1 Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 – not yet enacted	120
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The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these will not be approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly after the May 2022 election.



**Spring Supplementary  
Estimate  
2021-22**

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 £27.0m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. There are two main ongoing legal challenges in respect of the Renewable Heat Incentive (RHI) Scheme. Judgment of the case against the introduction of the Northern Ireland (Regional Rates and Energy) Act 2019 was delivered on 14 October 2021, with the Court dismissing the application for Judicial Review. In addition, there is also an appeal against the introduction of the 2017 Regulations. While the judgment of the 2019 case has been delivered, appeal is likely. Such appeal may be heard in combination with the appeal of the earlier judgment on the 2017 Regulations. The prospect of complex and prolonged litigation is foreseeable, the ultimate outcome difficult to predict and will not be known for some time however if they were to be successful then there could be a significant impact. In January 2020, the New Decade, New Approach (NDNA) document included a specific commitment to closure of RHI and replacement with a scheme which effectively cuts carbon emissions. The Department launched an eight week consultation in February 2021 which sought views on options for the future of the Non-Domestic RHI Scheme. The final decision on the future of the Non-Domestic RHI Scheme will be taken by the Executive collectively, informed by the outcome of the consultation and legal advice.
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. The current outstanding balance due is £10.0m following an Expected Credit Loss adjustment of £18.5m, made in the financial year 2020-21. The Department expects to recover the remaining balance.
5. Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are a number of issues with Abandoned Mines that are being investigated; specifically in Coalisland and Carrickfergus. At Coalisland, subsidence has been identified and remedial action will be required. Contractors have been engaged to investigate and prepare a plan of action, but they have been unable to finalise surveys due to COVID restrictions. In Carrickfergus, unauthorised dumping of waste has allegedly taken place at the site of a previous mine collapse and an investigation has been commissioned to ascertain the potential impact on two other abandoned mines in the same location. Due to the early stage of this investigation, it is not possible to estimate the extent of the liability.
6. This Supplementary Estimate reflects changes to the Budget position for 2021-22 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
7. As a result of all changes there is an increase in the Net Resource Requirement of £234,285,000 and a increase in the Net Cash Requirement of £15,969,000.
8. Symbols are explained in the guide at the front of the volume.

**Part I**

£

<b>RfR A:</b>	<b>To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.</b>	
<b>Total change to Net Resource Requirement</b>		<b>234,285,000</b>
<b>Total change to Net Cash Requirement</b>		<b>15,969,000</b>

**Amounts required in the year ending 31 March 2022 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 and recovery from the coronavirus COVID-19 pandemic; Science, Technology, Innovation, Research and Development policy including the development of circular economy policies, 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 including the Inclusive Future Fund and the Complementary Fund, 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 to include acquisition, management and disposal of assets and resources associated with the development of tourism, 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 including grant-in-aid to the Further Education Colleges; 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; 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; related services; associated non-cash items.

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
<b>Resources</b>						
A-1:	Economic & Business Development	228,903	3,049	2,558	461	229,364
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	-	-1,935	1,935	-765
A-3:	Tourism	750	10,349	-	10,349	11,099
A-4:	Employment & Skills	143,794	-21,286	3,508	-24,794	119,000
A-5:	Student Support & Higher Education	479,839	462,125	-454	426,579	942,418
A-6:	Tourism Ireland Ltd	341	-218	-	-218	123
A-7:	InterTradeIreland	184	-44	-	-44	140
A-8:	Representation & Regulatory Service	19,410	-1,843	-765	-1,078	18,332
A-9:	EU Programmes – European Regional Development Fund	697	-1,022	-614	-408	289
A-10:	EU Programmes – European Social Fund	7,963	10,369	10,206	163	8,126
A-11:	EU Community Initiatives	1,628	-2,706	-2,300	-406	1,222
A-12:	Peace IV	1,198	-1,981	-1,684	-297	901
A-13:	Provisions	5,142	103	-	103	5,245
A-15:	Student Support	-5,069	-175,835	17,367	-193,202	-198,271
A-16:	Revaluations	5	180	-	180	185
A-17:	Invest Northern Ireland	207,629	-50,444	-	-50,444	157,185
A-18:	Northern Ireland Tourist Board	41,739	2,042	-	2,042	43,781
A-19:	General Consumer Council for Northern Ireland	2,831	-511	-	-511	2,320
A-20:	Health and Safety Executive NI	1,787	-940	-	-940	847
A-21:	Tourism Ireland Ltd	17,337	5,078	-	5,078	22,415
A-22:	InterTradeIreland	4,640	2,256	-	2,256	6,896
A-23:	Teachers' Prem Retirement – ongoing liabilities	2,093	-39	-	-39	2,054
A-25:	Labour Relations Agency	5,429	-579	-	-579	4,850
A-26:	Further Education Colleges	225,854	18,249	-	18,249	244,103
A-27:	Higher Education Colleges	5,590	572	-	572	6,162
A-28:	Northern Ireland Screen	12,440	3,349	-	3,349	15,789
A-29:	Notional Charges	9,000	-71	-	-71	8,929
<b>Total RfR A:</b>			<b>260,202</b>	<b>25,917</b>	<b>234,285</b>	

**Part II: Changes Proposed****£'000**

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	465,987	-44,505	421,482
Non-operating accruing resources	-132,549	-25,823	-158,372
<b>Total Net Capital</b>	<b>333,438</b>	<b>-70,328</b>	<b>263,110</b>
<b>Net Cash Requirement</b>	<b>1,651,810</b>	<b>15,969</b>	<b>1,667,779</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>	<b>To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.</b>	<b>53,847</b>	<b>473,608</b>	<b>1,257,864</b>	<b>1,785,319</b>	<b>99,109</b>	<b>1,686,210</b>	<b>421,482</b>	<b>158,372</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Economic & Business Development	12,278	15,506	204,219	232,003	2,639	<b>229,364</b>	992	473
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society	-	-	-	-	765	<b>-765</b>	-	15,000
A-3:	Tourism	391	710	10,000	11,101	2	<b>11,099</b>	-	-
A-4:	Employment & Skills	27,457	9,436	92,953	129,846	10,846	<b>119,000</b>	2,229	-
A-5:	Student Support & Higher Education	2,901	574,804	366,175	943,880	1,462	<b>942,418</b>	-	-
A-6:	Tourism Ireland Ltd	123	-	-	123	-	<b>123</b>	-	-
A-7:	InterTradeIreland	140	-	-	140	-	<b>140</b>	-	-
A-8:	Representation & Regulatory Service	1,628	18,761	647	21,036	2,704	<b>18,332</b>	60	-
A-9:	EU Programmes – European Regional Development Fund	-	-	721	721	432	<b>289</b>	-	-
A-10:	EU Programmes – European Social Fund	-	150	31,177	31,327	23,201	<b>8,126</b>	-	-
A-11:	EU Community Initiatives	-	-	8,147	8,147	6,925	<b>1,222</b>	-	-
A-12:	Peace IV	-	-	6,006	6,006	5,105	<b>901</b>	-	-

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>Annually Managed Expenditure (AME):</b>									
A-13:	Provisions	-	5,245	-	5,245	-	5,245	-	-
A-14:	NI Renewable Heat Incentive Scheme	-	-	33,470	33,470	-	33,470	-	-
A-15:	Student Support	-	-153,243	-	-153,243	45,028	-198,271	418,201	142,899
A-16:	Revaluations	-	185	-	185	-	185	-	-
<b>Non-Budget:</b>									
A-17:	Invest Northern Ireland ♥	-	-	157,185	157,185	-	157,185	-	-
A-18:	Northern Ireland Tourist Board ♥	-	-	43,781	43,781	-	43,781	-	-
A-19:	General Consumer Council for Northern Ireland ♥	-	-	2,320	2,320	-	2,320	-	-
A-20:	Health and Safety Executive NI ♦	-	-	847	847	-	847	-	-
A-21:	Tourism Ireland Ltd ♥	-	-	22,415	22,415	-	22,415	-	-
A-22:	InterTradeIreland ♥	-	-	6,896	6,896	-	6,896	-	-
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥	-	2,054	-	2,054	-	2,054	-	-
A-24:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-25:	Labour Relations Agency ♥	-	-	4,850	4,850	-	4,850	-	-
A-26:	Further Education Colleges ♥	-	-	244,103	244,103	-	244,103	-	-



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

		2021-22							
		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 ♥	-	-	6,162	6,162	-	6,162	-	-
A-28:	Northern Ireland Screen ♥	-	-	15,789	15,789	-	15,789	-	-
A-29:	Notional Charges	8,929	-	-	8,929	-	8,929	-	-
<b>Total:</b>		<b>53,847</b>	<b>473,608</b>	<b>1,257,864</b>	<b>1,785,319</b>	<b>99,109</b>	<b>1,686,210</b>	<b>421,482</b>	<b>158,372</b>

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>1,451,925</b>	<b>234,285</b>	<b>1,686,210</b>
<b>Capital Items</b>			
Capital	465,987	-44,505	421,482
Non-operating accruing resources	-132,549	-25,823	-158,372
<b>Net Capital</b>	<b>333,438</b>	<b>-70,328</b>	<b>263,110</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-154,577	-269,425	-424,002
New provisions and adjustments to previous provisions	-5,088	1,797	-3,291
Notional charges	-9,000	71	-8,929
Other non-cash items	-888	888	-
Movement in working capital	36,000	113,000	149,000
Use of provisions	-	5,681	5,681
<b>Total Accruals to Cash Adjustments</b>	<b>-133,553</b>	<b>-147,988</b>	<b>-281,541</b>
<b>Net Cash Requirement</b>	<b>1,651,810</b>	<b>15,969</b>	<b>1,667,779</b>

**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	-	-	3,063	<i>1,822</i>
<b>Total:</b>	-	-	<b>3,063</b>	<b><i>1,822</i></b>

# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	53,845
<b>Total Net Administration Costs</b>	<b>53,845</b>
<b>Net Programme Costs</b>	
Request for Resources A	1,632,365
Consolidated Fund Extra Receipts in the SoCNE	-3,063
Non-voted expenditure in the SoCNE	3,750
<b>Total Net Programme Costs</b>	<b>1,633,052</b>
<b>Net Operating Cost</b>	<b>1,686,897</b>
<b>Net Resource Requirement</b>	<b>1,686,210</b>
<b>Resource Budget</b>	<b>1,599,771</b>

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

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>1,686,210</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-3,063
Non-voted expenditure in the SoCNE	3,750
<b>Net Operating Cost (Accounts)</b>	<b>1,686,897</b>
<i>Adjustments to include:</i>	
Resource consumption of NDPBs or other bodies	533,871
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-515,332
Capital grants	-97,925
Research and Development (R&D) expenditure	-3,990
Non-voted resource expenditure outside the budget	-3,750
<b>Resource Budget</b>	<b>1,599,771</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,720,985
Annually Managed Expenditure (AME)	-121,214

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

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>263,110</b>
<i>Adjustments to include:</i>	
Capital grants	97,925
Research and Development (R&D) expenditure	3,990
Capital expenditure of NDPBs or other bodies	26,680
<b>Capital Budget</b>	<b>391,705</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	116,403
Annually Managed Expenditure (AME)	275,302

## Analysis of Accruing Resources

£'000

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
<b>RfR A:</b>		
Economic & Business Development	2,639	473
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	765	15,000
Tourism	2	-
Employment & Skills	10,846	-
Student Support & Higher Education	46,490	142,899
Representation & Regulatory Services	2,704	-
EU Programmes – European Regional Development Fund	432	-
EU Programmes – European Social Fund	23,201	-
EU Community Initiatives	6,925	-
Peace IV	5,105	-
<b>Total for RfR A:</b>	<b>*99,109</b>	<b>**158,372</b>

\* Amount that may be applied as operating accruing resources arising from recoveries of salaries; 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, NI Science Park and Strategic Investment Board; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy; Vulnerable Persons Relocation Scheme income; Department for Communities grant income; student loans and the recovery of administration costs.

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



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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Economic & Business Development								
2,493	-	-	2,493	-	2,493	-	-	-
Tourism								
78	-	-	78	-	78	-	-	-
Employment & Skills								
5,458	-	-	5,458	-	5,458	-	-	-
Student Support & Higher Education								
577	-	-	577	-	577	-	-	-
Representation & Regulatory Services								
323	-	-	323	-	323	-	-	-
<b>Total RfR A:</b>	<b>8,929</b>	<b>-</b>	<b>8,929</b>	<b>-</b>	<b>8,929</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>8,929</b>	<b>-</b>	<b>8,929</b>	<b>-</b>	<b>8,929</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Accommodation	3,740
Shared Services	4,180
Audit	110
Other	899
<b>Total RfR A:</b>	<b>8,929</b>
<b>Total Notional Charges:</b>	<b>8,929</b>

**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*):

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Fees & Charges	114	<i>114</i>
Refunds	1,840	<i>1,623</i>
Asset Sales	1,109	<i>85</i>
<b>Total:</b>	<b><u>3,063</u></b>	<b><u><i>1,822</i></u></b>

## 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	157,185
Northern Ireland Tourist Board	43,781
General Consumer Council for Northern Ireland	2,320
Tourism Ireland Ltd	22,415
InterTradeIreland	6,896
Labour Relations Agency	4,850
Further Education Colleges	244,103
Higher Education Colleges	6,162
Northern Ireland Screen	15,789
  
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 ■	10,500
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Provision is sought under Sole Authority of the Budget Act for expenditure on HMS Caroline. Approval was first granted in January 2020 to incur expenditure under Sole Authority of the Budget Act and in total the approval under the Sole Authority of the Budget Act for HMSC has been in place for 3 financial years. A further provision is required for the 2021-22 financial year to establish an endowment fund to meet the future running costs of HMS Caroline (HMSC).



**Spring Supplementary  
Estimate  
2021-22**

Department of  
Education



## DEPARTMENT OF EDUCATION

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### 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 2021-22 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 £185,731,000 and an increase in the Net Cash Requirement of £185,639,000.
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.

<b>Total change to Net Resource Requirement</b>	<b>185,731,000</b>
<b>Total change to Net Cash Requirement</b>	<b>185,639,000</b>

**Amounts required in the year ending 31 March 2022 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; 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
<b>Resources</b>						
A-1:	Education Authority – Departmental Overheads	25,214	1,349	111	1,238	26,452
A-2:	Non-Departmental Public Bodies – Departmental Overheads	870	-67	-	-67	803
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,415	238	-	238	5,653
A-4:	Centrally Financed Services	18,584	1,749	-	1,749	20,333
A-5:	Early Years Services	30,884	2,055	-	2,055	32,939
A-6:	Co-funded ALB income	-13,909	-	-1,607	1,607	-12,302
A-7:	European Union Programme for Peace and Reconciliation	493	-479	-407	-72	421
A-8:	Shared Education (from Atlantic Philanthropies)	-1,553	-96	-1,337	1,241	-312
A-9:	Vulnerable Persons Relocation Scheme	-1,040	-	-135	135	-905
A-10:	Youth and Other Children's Services	7,068	-5,011	-	-5,011	2,057
A-11:	Provisions	250	453	-	453	703
A-13:	Education Authority	2,072,086	152,056	-	152,056	2,224,142
A-14:	Voluntary and Grant Maintained Integrated Schools	474,242	33,378	-	33,378	507,620
A-15:	Council for the Curriculum, Examinations and Assessment	22,514	-3,314	-	-3,314	19,200
A-16:	Council for Catholic Maintained Schools	3,810	34	-	34	3,844
A-20:	Middletown Centre for Autism Limited	1,351	11	-	11	1,362
<b>Total RfR A:</b>			<b>182,356</b>	<b>-3,375</b>	<b>185,731</b>	

		Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		4,819	892	5,711
Non-operating accruing resources		-	-57	-57
<b>Total Net Capital</b>		<b>4,819</b>	<b>835</b>	<b>5,654</b>
<b>Net Cash Requirement</b>		<b>2,672,162</b>	<b>185,639</b>	<b>2,857,801</b>

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

		2021-22									
		Resources					Capital				
		1	2	3	4	5	6	7	8		
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-Operating Accruing Resources		
<b>RfR A:</b>	<b>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.</b>	<b>22,414</b>	<b>22,274</b>	<b>2,811,004</b>	<b>2,855,692</b>	<b>16,723</b>	<b>2,838,969</b>	<b>5,711</b>	<b>57</b>		
<b>Departmental Expenditure in DEL:</b>											
A-1:	Education Authority – Departmental Overheads	10,574	16,695	-	27,269	817	<b>26,452</b>	688	57		
A-2:	Non-Departmental Public Bodies – Departmental Overheads	788	15	-	803	-	<b>803</b>	720	-		
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads	5,599	54	-	5,653	-	<b>5,653</b>	-	-		
A-4:	Centrally Financed Services	930	3,125	16,278	20,333	-	<b>20,333</b>	4,303	-		
A-5:	Early Years Services	161	25	32,753	32,939	-	<b>32,939</b>	-	-		
A-6:	Co-funded ALB income	-	-	-	-	12,302	<b>-12,302</b>	-	-		
A-7:	European Union Programme for Peace and Reconciliation	-	-	2,808	2,808	2,837	<b>421</b>	-	-		
A-8:	Shared Education (from Atlantic Philanthropies)	-	-	-	-	312	<b>-312</b>	-	-		
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	905	<b>-905</b>	-	-		
A-10:	Youth and Other Children's Services	-	657	1,400	2,057	-	<b>2,057</b>	-	-		

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

2021-22									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-Operating Accruing Resources		
<b>Annually Managed Expenditure (AME):</b>									
A-11:	Provisions	-	703	-	703	-	703	-	-
A-12:	Impairments	-	1,000	-	1,000	-	1,000	-	-
<b>Non-Budget:</b>									
A-13:	Education Authority ♥	-	-	2,224,142	2,224,142	-	2,224,142	-	-
A-14:	Voluntary and Grant Maintained Integrated Schools	-	-	507,620	507,620	-	507,620	-	-
A-15:	Council for the Curriculum, Examinations and Assessment ♥	-	-	19,200	19,200	-	19,200	-	-
A-16:	Council for Catholic Maintained Schools ♥	-	-	3,844	3,844	-	3,844	-	-
A-17:	General Teaching Council for Northern Ireland ♥	-	-	59	59	-	59	-	-
A-18:	Comhairle na Gaelscolaíochta ♣	-	-	815	815	-	815	-	-
A-19:	Northern Ireland Council for Integrated Education ♣	-	-	670	670	-	670	-	-
A-20:	Middletown Centre for Autism Limited ♣	-	-	1,362	1,362	-	1,362	-	-
A-21:	Youth Council for Northern Ireland ♥	-	-	53	53	-	53	-	-
A-22:	Notional Charges	4,362	-	-	4,362	-	4,362	-	-
<b>Total:</b>	<b>22,414</b>	<b>22,274</b>	<b>2,811,044</b>	<b>2,855,692</b>	<b>16,723</b>	<b>2,838,969</b>	<b>5,711</b>	<b>57</b>	

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

<b>Resource to Cash Reconciliation</b>			
	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>2,653,238</b>	<b>185,731</b>	<b>2,838,969</b>
<b>Capital Items</b>			
Capital	4,819	892	5,711
Non-operating accruing resources	-	-57	-57
<b>Net Capital</b>	<b>4,819</b>	<b>835</b>	<b>5,654</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-1,283	-495	-1,778
New provisions and adjustments to previous provisions	-250	-453	-703
Notional charges	-4,362	-	-4,362
Movement in working capital	20,000	-	20,000
Use of provisions	-	21	21
<b>Total Accruals to Cash Adjustments</b>	<b>14,105</b>	<b>-927</b>	<b>13,178</b>
<b>Net Cash Requirement</b>	<b>2,672,162</b>	<b>185,639</b>	<b>2,857,801</b>

**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*):

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	2,885	<i>2,885</i>
<b>Total:</b>	-	-	<b>2,885</b>	<b><i>2,885</i></b>



# Supporting Statements, Tables and Notes





## Statement of Comprehensive Net Expenditure

£'000

	Provision
<b>Net Administration Costs</b>	
Request for Resources A	22,278
<b>Total Net Administration Costs</b>	<b>22,278</b>
<b>Net Programme Costs</b>	
Request for Resources A	2,813,806
<b>Total Net Programme Costs</b>	<b>2,813,806</b>
<b>Net Operating Cost</b>	<b>2,836,084</b>
<b>Net Resource Requirement</b>	<b>2,838,969</b>
<b>Resource Budget</b>	<b>2,753,974</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>2,838,969</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,885
<b>Net Operating Cost (Accounts)</b>	<b>2,836,084</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,762,127
Capital grants	-1,787
Capital Consolidated Fund Extra Receipts (CFERs) outside the budget	2,885
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,678,919
<b>Resource Budget</b>	<b>2,753,974</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,528,038
Annually Managed Expenditure (AME)	225,936

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

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>5,654</b>
<i>Adjustments to include:</i>	
Capital grants	1,787
Capital expenditure of NDPBs or other bodies	208,461
Consolidated Fund Extra Receipts (CFERs)	-2,885
<b>Capital Budget</b>	<b>213,017</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	213,017
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Education Authority – Departmental Overheads	817	57
Co-funded ALB income	12,302	-
European Union Programme for Peace and Reconciliation	2,387	-
Shared Education (from Atlantic Philanthropies)	312	-
Vulnerable Persons Relocation Scheme	905	-
<b>Total for RfR A:</b>	<b>*16,723</b>	<b>**57</b>

\* 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.

\*\* Amount that may be applied as non-operating accruing resources arising from Capital income from sale of an asset.

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Education Authority – Departmental Overheads								
2,555	-	-	2,555	-	2,555	-	-	-
Non-Departmental Public Bodies – Departmental Overheads								
190	-	-	190	-	190	-	-	-
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads								
1,353	-	-	1,353	-	1,353	-	-	-
Centrally Financed Services								
225	-	-	225	-	225	-	-	-
Early Years Services								
39	-	-	39	-	39	-	-	-
<b>Total RfR A:</b>	<b>4,362</b>	<b>-</b>	<b>-</b>	<b>4,362</b>	<b>-</b>	<b>4,362</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>4,362</b>	<b>-</b>	<b>-</b>	<b>4,362</b>	<b>-</b>	<b>4,362</b>	<b>-</b>	<b>-</b>

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

Accommodation	1,521
ICT Services	1,102
Professional Services	1,670
Audit	69
<b>Total RfR A:</b>	<b>4,362</b>
<b>Total Notional Charges:</b>	<b>4,362</b>

**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*):

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Education Authority	1,047	<i>1,047</i>
Voluntary and Grant Maintained Integrated Schools	1,838	<i>1,838</i>
<b>Total:</b>	<b><u>2,885</u></b>	<b><u><i>2,885</i></u></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, 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.

<b>Note to the Estimate:</b>	<b>£'000</b>
1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Education Authority	2,224,142
Voluntary and Grant Maintained Integrated Schools	507,620
Council for the Curriculum, Examinations and Assessment (CCEA)	19,200
Council for Catholic Maintained Schools (CCMS)	3,844
Middletown Centre for Autism Limited	1,362





**Spring Supplementary  
Estimate  
2021-22**

Department of Education –  
Teachers' Superannuation



## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

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### 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 2021-22 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £10,089,000 and a decrease in the Net Cash Requirement of £17,554,000.

**Part I**

£

RfR A: **Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.**

**Total change to Net Resource Requirement** 10,089,000

**Total change to Net Cash Requirement** -17,554,000

**Amounts required in the year ending 31 March 2022 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; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Pensions, Lump sums, Gratuities and Premature Retirement Compensation	702,637	27,900	17,850	10,050	712,687
A-2:	Premature Retirement Compensation – Receipts	-2,093	-	-39	39	-2,054
<b>Total RfR A:</b>			<b>27,900</b>	<b>17,811</b>	<b>10,089</b>	
<hr/>						
				<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Cash Requirement</b>				<b>118,901</b>	<b>-17,554</b>	<b>101,347</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>RfR A:</b>	<b>Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>	-	1,070,000	-	1,070,000	359,367	710,633	-	-
	<b>Annually Managed Expenditure (AME):</b>								
A-1:	Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-	1,070,000	-	1,070,000	357,313	712,687	-	-
	<b>Non-Budget:</b>								
A-2:	Premature Retirement Compensation – Receipts	-	-	-	-	2,054	-2,054	-	-
<b>Total:</b>		-	1,070,000	-	1,070,000	359,367	710,633	-	-

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>700,544</b>	<b>10,089</b>	<b>710,633</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-1,042,100	-27,900	-1,070,000
Movement in working capital	5,000	-	5,000
Use of provisions	455,457	257	455,714
<b>Total Accruals to Cash Adjustments</b>	<b>-581,643</b>	<b>-27,643</b>	<b>-609,286</b>
<b>Net Cash Requirement</b>	<b>118,901</b>	<b>-17,554</b>	<b>101,347</b>





# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	354,367
Transfers in	5,000
<b>Total Income</b>	<b>359,367</b>
<b>Expenditure</b>	
Increase in scheme liabilities	818,000
Interest on scheme liabilities	252,000
<b>Total Expenditure</b>	<b>1,070,000</b>
<b>Net Operating Cost</b>	<b>710,633</b>
<b>Net Resource Requirement</b>	<b>710,633</b>
<b>Resource Budget</b>	<b>712,687</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>710,633</b>
<b>Net Operating Cost (Accounts)</b>	<b>710,633</b>
<i>Adjustments to include:</i>	
Voted resource expenditure outside the budget	2,054
<b>Resource Budget</b>	<b>712,687</b>
<i>Of which:</i>	
Departmental Expenditure Limited (DEL)	-
Annually Managed Expenditure (AME)	712,687

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	357,313	-
Premature Retirement Compensation Receipts	2,054	-
<b>Total for RfR A:</b>	<b>*359,367</b>	-

- \* 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**

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The Department of Finance has appointed the Permanent Head of the Department of Education, 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.

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**Spring Supplementary  
Estimate  
2021-22**

Department  
of Finance





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## DEPARTMENT OF FINANCE

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### 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. The Department has entered into the following unquantifiable contingent liabilities. There are 11 Public/employer liability cases pending against the Department. The maximum that will be payable cannot be accurately estimated. There are two industrial tribunal cases pending. There are also two judicial review cases pending. The Department continues to work with HMRC to ensure full tax compliance in all areas. It is expected that some revision to existing practices will be required but it is not possible to accurately estimate all potential liabilities at this stage.
3. This Supplementary Estimate reflects changes to the Budget position for 2021-22 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 £60,464,000 and an increase in the Net Cash Requirement of £3,712,000.
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 60,464,000**

**Total Change to Net Cash Requirement 3,712,000**

**Amounts required in the year ending 31 March 2022 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 including to the wider public sector; 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; operational costs of the Fiscal Council and Fiscal Commission; 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; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Finance, Procurement and Policy	20,981	-144	5	-149	20,832
A-2:	NICS Shared Services	78,494	6,032	4,853	1,179	79,673
A-3:	Northern Ireland Statistics and Research Agency	22,842	-1,227	1,526	-2,753	20,089
A-4:	Land and Property Services	95,789	73,427	7,327	66,100	161,889
A-5:	EU Peace Programmes	247	507	431	76	323
A-6:	EU Community Initiatives	216	392	334	58	274
A-7:	European Regional Development Fund	59	-59	-	-59	-
A-8:	NICS Accommodation Services	61,449	-4,475	-487	-3,988	57,461
<b>Total RfR A:</b>			<b>74,453</b>	<b>13,989</b>	<b>60,464</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		44,969	-8,919	36,050
Non-operating accruing resources		-	-849	-849
<b>Total Net Capital</b>		<b>44,969</b>	<b>-9,768</b>	<b>35,201</b>
<b>Net Cash Requirement</b>		<b>479,445</b>	<b>3,712</b>	<b>483,157</b>

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

		2021-22								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	
<b>RfR A:</b>	<b>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.</b>	235,545	113,633	139,543	488,721	135,296	353,425	36,050	849	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Finance, Procurement and Policy	46,361	1,518	47	47,926	27,094	20,832	632	-	
A-2:	NICS Shared Services	122,467	50	334	122,851	43,178	79,673	11,216	476	
A-3:	Northern Ireland Statistics and Research Agency	1,580	37,540	-	39,120	19,031	20,089	1,624	-	
A-4:	Land and Property Services	2,148	63,121	134,100	199,369	37,480	161,889	2,459	-	
A-5:	EU Peace Programmes	-	-	2,152	2,152	1,829	323	-	-	
A-6:	EU Community Initiatives	-	-	1,830	1,830	1,556	274	-	-	
A-7:	European Regional Development Fund	-	-	-	-	-	-	-	-	
A-8:	NICS Accommodation Services	62,589	-	-	62,589	5,128	57,461	20,119	373	
<b>Annually Managed Expenditure (AME):</b>										
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**

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-11:	Special EU Programmes Body ♥							
	-	-	1,080	1,080	-	1,080	-	-
A-12:	Notional Charges							
	400	-	-	400	-	400	-	-
<b>Total:</b>	<b>235,545</b>	<b>113,633</b>	<b>139,543</b>	<b>488,721</b>	<b>135,296</b>	<b>353,425</b>	<b>36,050</b>	<b>849</b>

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**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>292,961</b>	<b>60,464</b>	<b>353,425</b>
<b>Capital Items</b>			
Capital	44,969	-8,919	36,050
Non-operating accruing resources	-	-849	-849
<b>Net Capital</b>	<b>44,969</b>	<b>-9,768</b>	<b>35,201</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-46,075	1,816	-44,259
New provisions and adjustments to previous provisions	-2,010	-	-2,010
Notional charges	-400	-	-400
Other non-cash items	-	-8,800	-8,800
Movement in working capital	190,000	-40,000	150,000
<b>Total Accruals to Cash Adjustments</b>	<b>141,515</b>	<b>-46,984</b>	<b>94,531</b>
<b>Net Cash Requirement</b>	<b>479,445</b>	<b>3,712</b>	<b>483,157</b>

**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	-	-	40	<i>40</i>
Operating income and receipts – excess accruing resources	-	-	630	<i>630</i>
<b>Total:</b>	-	-	<b>670</b>	<b><i>670</i></b>

# Supporting Statements, Tables and Notes





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	159,075
<b>Total Net Administration Costs</b>	<b>159,075</b>
<b>Net Programme Costs</b>	
Request for Resources A	194,350
Consolidated Fund Extra Receipts in the SoCNE	-670
<b>Total Net Programme Costs</b>	<b>193,680</b>
<b>Net Operating Cost</b>	<b>352,755</b>
<b>Net Resource Requirement</b>	<b>353,425</b>
<b>Resource Budget</b>	<b>344,307</b>

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

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>353,425</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-670
<b>Net Operating Cost (Accounts)</b>	<b>352,755</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,480
Capital grants	-190
Research and Development (R&D) expenditure	-50
Consolidated Fund Extra Receipts (CFERs) outside the budget	40
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,691
Income in respect of the Cost of rate collection	-8,459
<b>Resource Budget</b>	<b>344,307</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	332,703
Annually Managed Expenditure (AME)	11,604

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

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>35,201</b>
<i>Adjustments to include:</i>	
Capital grants	190
Research and Development (R&D) expenditure	50
Capital expenditure of NDPBs or other bodies	20
<b>Capital Budget</b>	<b>35,461</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	35,461
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Finance, Procurement and Policy	27,094	-
NICS Shared Services	43,178	476
Northern Ireland Statistics and Research Agency	19,031	-
Land and Property Services	37,480	-
EU Peace Programmes	1,829	-
EU Community Initiatives	1,556	-
NICS Accommodation Services	5,128	373
<b>Total for RfR A:</b>	<b>*135,296</b>	<b>**849</b>

\* 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 from the disposal of assets.

## Analysis of Notional Charges in Non-Budget

£'000

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
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	-	-	-
<b>Total RfR A:</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Detail

Provision

## RfR A:

Audit	400
<b>Total RfR A:</b>	<b>400</b>
<b>Total Notional Charges:</b>	<b>400</b>

**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*):

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Miscellaneous	40	<i>40</i>
Rate Relief Refunds	630	<i>630</i>
<b>Total:</b>	<b><u>670</u></b>	<b><u><i>670</i></u></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the acting Permanent Head of the Department, Mr Colum Boyle, 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:

Special EU Programmes Body	1,080
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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 Fiscal Council ■	450
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Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward across two mandates, which commenced in 2021-22 however full completion of the legislative process to allow implementation is not anticipated until 2023. This will formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.

A-1 Fiscal Commission ■	455
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Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Commission in the absence of Legislation. Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.





**Spring Supplementary  
Estimate  
2021-22**

Department  
of Finance –  
Superannuation and  
Other Allowances



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## DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

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### 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. In December 2018, the Court of Appeal ruled that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, amounted to direct age discrimination and were therefore unlawful. The reformed public service schemes in Northern Ireland, including the NICS Pension Scheme, incorporate similar age-based transitional protections. Work is progressing on the legislative steps required to implement the remedy. The actuarial liability as at 31 March 2021 includes provision for management's best estimate of the higher expected costs to implement the remedy under the latest proposals based on information currently available. Should there be any further change to the proposals, amounts recognised may need to be revised.
3. The High Court in England ruled on 26 October 2018 that all Guaranteed Minimum Pension (GMP) benefits in UK pension plans must be equalised for males and females. The outcome of this judgement will affect all UK defined benefit schemes, including public sector pension schemes such as the NICS Pension Scheme, which had been contracted out of the State pension arrangements resulting in members of the scheme having a GMP. The most pressing consideration is to understand the potential scale of any impact and to consider the implications. As such, it is not possible to quantify the potential financial impact on the NICS Pension Scheme at this time.
4. There are 3 other legal cases being considered but given the nature of these and the current status of proceedings, it is not possible to quantify the potential financial impact on the NICS Pension Scheme at this time.
5. This Supplementary Estimate reflects changes to the Budget position for 2021-22 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 £11,945,000 and an increase in the Net Cash Requirement of £10,995,000.

**Part I**

£

<b>RfR A:</b>	<b>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)].</b>	
<b>Total change to Net Resource Requirement</b>		<b>11,945,000</b>
<b>Total change to Net Cash Requirement</b>		<b>10,995,000</b>

**Amounts required in the year ending 31 March 2022 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; 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	
<b>Resources</b>						
A-2: Pensions, Lump Sum and Gratuities	526,055	24,139	12,194	11,945	538,000	
<b>Total RfR A:</b>		<b>24,139</b>	<b>12,194</b>	<b>11,945</b>		
				Present Provision	Change in Provision	New Provision
<b>Net Cash Requirement</b>				<b>69,005</b>	<b>10,995</b>	<b>80,000</b>

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

2021-22									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>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)].</b>								
-	883,044	-	883,044	345,044	538,000	-	-		
<b>Departmental Expenditure in DEL:</b>									
A-1:	Redundancy and Early Retirement Costs								
-	15,000	-	15,000	15,000	-	-	-		
<b>Annually Managed Expenditure (AME):</b>									
A-2:	Pensions, Lump Sum and Gratuities								
-	868,044	-	868,044	330,044	538,000	-	-		
<b>Total:</b>	<b>-</b>	<b>883,044</b>	<b>-</b>	<b>883,044</b>	<b>345,044</b>	<b>538,000</b>	<b>-</b>	<b>-</b>	

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>526,055</b>	<b>11,945</b>	<b>538,000</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-843,905	-24,139	-868,044
Movement in working capital	10,000	5,917	15,917
Use of provisions	376,855	17,272	394,127
<b>Total Accruals to Cash Adjustments</b>	<b>-457,050</b>	<b>-950</b>	<b>-458,000</b>
<b>Net Cash Requirement</b>	<b>69,005</b>	<b>10,995</b>	<b>80,000</b>





# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	325,000
Transfers in	5,044
<b>Total Income</b>	<b>330,044</b>
<b>Expenditure</b>	
Increase in scheme liabilities	643,044
Interest on scheme liabilities	225,000
<b>Total Expenditure</b>	<b>868,044</b>
<b>Net Operating Cost</b>	<b>538,000</b>
<b>Net Resource Requirement</b>	<b>538,000</b>
<b>Resource Budget</b>	<b>538,000</b>

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

£'000

	Provision
Net Resource Requirement (Estimates)	538,000
Net Operating Cost (Accounts)	538,000
<b>Resource Budget</b>	<b>538,000</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	538,000

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-
Pensions, lump sums and gratuities	330,044	-
<b>Total for RfR A:</b>	<b>*345,044</b>	-

- \* 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**

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The Department of Finance has appointed the acting Permanent Head of the Department, Mr Colum Boyle, 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.

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**Spring Supplementary  
Estimate  
2021-22**

Department  
of Health





## DEPARTMENT OF HEALTH

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### 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 2021-22 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 £812,629,000 and an increase in the Net Cash Requirement of £871,345,000.
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 812,629,000**

**Total Change to Net Cash Requirement 871,345,000**

**Amounts required in the year ending 31 March 2022 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; grants to voluntary organisations and other bodies; reviews and inquiries; compensation, settlement of legal claims and ex-gratia payments; indemnities; 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; 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
<b>Resources</b>						
A-1:	Hospital, Paramedic and Ambulance Services	124,939	57,750	1,363	56,387	181,326
	<i>Of which:</i>					
	<i>EU Programmes</i>	491	-1,637	-1,391	-246	245
A-2:	Social Care Services	54,062	13,502	-1,267	14,769	68,831
	<i>Of which:</i>					
	<i>EU Programmes</i>	777	-2,590	-2,202	-388	389
A-3:	Family Health Service – General Medical Services	297,508	35,835	1,497	34,338	331,846
A-4:	Family Health Service – Pharmaceutical Services	484,453	69,651	-	69,651	554,104
A-5:	Family Health Service – Dental Services	112,304	1,910	-12,052	13,692	126,266
A-6:	Family Health Service – Ophthalmic Services	24,625	609	-	609	25,234
A-7:	Health Support Services	119,465	3,361	-1,344	4,705	124,170
A-8:	Public Health Services	75,409	28,153	1,814	26,339	101,748
	<i>Of which:</i>					
	<i>EU Programmes</i>	777	-2,590	-2,202	-388	389
A-10:	Provisions	1,500	2,262	-	2,262	3,762
A-11:	Social Care Depreciation and Impairments	805	227	-	227	1,032
A-12:	Health Service Contributions	-568,926	-	88,000	-88,000	-656,926
A-13:	Health and Social Care Trusts	5,322,734	649,877	-	649,877	5,972,611
A-14:	Business Services Organisation	94,871	4,572	-	4,572	99,443
A-15:	Northern Ireland Blood Transfusion Service	100	85	-	85	185
A-16:	Northern Ireland Guardian Ad Litem Agency	4,332	342	-	342	4,674
A-17:	Northern Ireland Medical and Dental Training Agency	25,065	233	-	233	25,298
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,310	58	-	58	1,368
A-19:	Northern Ireland Social Care Council	2,174	2,651	-	2,651	4,825
A-20:	Patient and Client Council	1,564	738	-	738	2,302
A-21:	Regulation and Quality Improvement Authority	7,013	596	-	596	7,609
A-22:	Food Safety Promotion Board	1,992	67	-	67	2,059
A-24:	Northern Ireland Fire and Rescue Service	93,085	15,943	-	15,943	109,028
A-25:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	8,283	2,493	-	2,493	10,776
A-26:	Notional Charges	5,158	-275	-	-275	4,883
<b>Total RfR A:</b>			<b>890,640</b>	<b>78,011</b>	<b>812,629</b>	

**Part II: Changes Proposed****£'000**

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	5,145	9,393	14,538
Non-operating accruing resources	-123	-589	-712
<b>Total Net Capital</b>	<b>5,022</b>	<b>8,804</b>	<b>13,826</b>
<b>Net Cash Requirement</b>	<b>6,287,637</b>	<b>871,345</b>	<b>7,158,982</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>	<b>Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.</b>	<b>43,083</b>	<b>1,508,829</b>	<b>6,275,605</b>	<b>7,827,517</b>	<b>720,177</b>	<b>7,107,340</b>	<b>14,538</b>	<b>712</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Hospital, Paramedic and Ambulance Services	958	199,761	3,886	204,605	23,279	<b>181,326</b>	-	-
	<i>Of which:</i>								
	<i>EU Programmes</i>	-	-	1,636	1,636	1,391	<b>245</b>	-	-
A-2:	Social Care Services	3,156	61,356	14,693	79,205	10,374	<b>68,831</b>	-	-
	<i>Of which:</i>								
	<i>EU Programmes</i>	-	-	2,591	2,591	2,202	<b>389</b>	-	-
A-3:	Family Health Service – General Medical Services	649	327,882	4,829	333,360	1,514	<b>331,846</b>	160	512
A-4:	Family Health Service – Pharmaceutical Services	988	553,116	-	554,104	-	<b>554,104</b>	-	-
A-5:	Family Health Service – Dental Services	118	140,396	-	140,514	14,248	<b>126,266</b>	-	-
A-6:	Family Health Service – Ophthalmic Services	89	25,145	-	25,234	-	<b>25,234</b>	-	-
A-7:	Health Support Services	30,408	97,902	200	128,510	4,340	<b>124,170</b>	14,145	200
A-8:	Public Health Services	1,718	98,129	11,397	111,244	9,496	<b>101,748</b>	233	-
	<i>Of which:</i>								
	<i>EU Programmes</i>	-	-	2,591	2,591	2,202	<b>389</b>	-	-
A-9:	Public Safety								

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

2021-22								
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	
219	245	-	464	-	464	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-10:	Provisions	-	3,762	-	3,762	-	-	
A-11:	Social Care Depreciation and Impairments	-	1,032	-	1,032	-	-	
<b>Non-Budget:</b>								
A-12:	Health Service Contributions	-	-	-	656,926	-656,926	-	
A-13:	Health and Social Care Trusts ♥	-	-	5,972,611	5,972,611	-	5,972,611	
A-14:	Business Services Organisation ♥	-	-	99,443	99,443	-	99,443	
A-15:	Northern Ireland Blood Transfusion Service ♥	-	-	185	185	-	185	
A-16:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,674	4,674	-	4,674	
A-17:	Northern Ireland Medical and Dental Training Agency ♥	-	-	25,298	25,298	-	25,298	
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	1,368	1,368	-	1,368	
A-19:	Northern Ireland Social Care Council ♥	-	-	4,825	4,825	-	4,825	
A-20:	Patient and Client Council ♥	-	-	2,302	2,302	-	2,302	
A-21:	Regulation and Quality Improvement Authority ♥	-	-	7,609	7,609	-	7,609	
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 ♥	-	-	109,028	109,028	-	109,028	

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

2021-22									
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-25:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes ♥								
	-	-	10,776	10,776	-	10,776	-	-	
A-26:	Notional Charges								
	4,780	103	-	4,883	-	4,833	-	-	
<b>Total:</b>	<b>43,083</b>	<b>1,508,829</b>	<b>6,275,605</b>	<b>7,827,517</b>	<b>720,177</b>	<b>7,107,340</b>	<b>14,538</b>	<b>712</b>	

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>6,294,711</b>	<b>812,629</b>	<b>7,107,340</b>
<b>Capital Items</b>			
Capital	5,145	9,393	14,538
Non-operating accruing resources	-123	-589	-712
<b>Net Capital</b>	<b>5,022</b>	<b>8,804</b>	<b>13,826</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-5,438	275	-5,163
New provisions and adjustments to previous provisions	-1,500	-2,262	-3,762
Notional charges	-5,158	275	-4,883
Movement in working capital	-	45,000	45,000
Use of provisions	-	6,624	6,624
<b>Total Accruals to Cash Adjustments</b>	<b>-12,096</b>	<b>49,912</b>	<b>37,816</b>
<b>Net Cash Requirement</b>	<b>6,287,637</b>	<b>871,345</b>	<b>7,158,982</b>





# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	42,963
<b>Total Net Administration Costs</b>	<b>42,963</b>
<b>Net Programme Costs</b>	
Request for Resources A	7,064,377
<b>Total Net Programme Costs</b>	<b>7,064,377</b>
<b>Net Operating Cost</b>	<b>7,107,340</b>
<b>Net Resource Requirement</b>	<b>7,107,340</b>
<b>Resource Budget</b>	<b>7,374,447</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>7,107,340</b>
<b>Net Operating Cost (Accounts)</b>	<b>7,107,340</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-5,588,557
Capital grants	-8,525
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	5,864,189
<b>Resource Budget</b>	<b>7,374,447</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,235,528
Annually Managed Expenditure (AME)	138,919

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


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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>13,826</b>
<i>Adjustments to include:</i>	
Capital grants	8,525
Capital expenditure of NDPBs or other bodies	317,803
<b>Capital Budget</b>	<b>340,154</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	340,154
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Hospital, Paramedic and Ambulance Services	23,279	-
Social Care Services	10,374	-
Family Health Service – General Medical Services	1,514	512
Family Health Service – Dental Services	14,248	-
Health Support Services	4,340	200
Public Health Services	9,496	-
Health Service Contributions	656,926	-
<b>Total for RfR A:</b>	<b>*720,177</b>	<b>**712</b>

\* 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; donations, including donations of assets; 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; 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; sundry receipts.

## Analysis of Notional Charges in Non-Budget

£'000

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Hospital, Paramedic and Ambulance Services								
120	3	-	123	-	123	-	-	-
Social Care Services								
394	8	-	402	-	402	-	-	-
Family Health Service – General Medical Services								
81	2	-	83	-	83	-	-	-
Family Health Service – Pharmaceutical Services								
123	3	-	126	-	126	-	-	-
Family Health Service – Dental Services								
15	-	-	15	-	15	-	-	-
Family Health Service – Ophthalmic Services								
11	-	-	11	-	11	-	-	-
Health Support Services								
3,795	82	-	3,877	-	3,877	-	-	-
Public Health Services								
214	5	-	219	-	219	-	-	-
Public Safety								
27	-	-	27	-	27	-	-	-
<b>Total RfR A:</b>	<b>4,780</b>	<b>103</b>	<b>-</b>	<b>4,883</b>	<b>-</b>	<b>4,883</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>4,780</b>	<b>103</b>	<b>-</b>	<b>4,883</b>	<b>-</b>	<b>4,883</b>	<b>-</b>	<b>-</b>

## Detail

Provision

## RfR A:

Accommodation	2,314
Shared Services	2,361
Audit	208
<b>Total RfR A:</b>	<b>4,883</b>
<b>Total Notional Charges:</b>	<b>4,883</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

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

Health and Social Care Trusts	5,972,611
Business Services Organisation	99,443
Northern Ireland Guardian Ad Litem Agency	4,674
Northern Ireland Medical and Dental Training Agency	25,298
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,368
Northern Ireland Social Care Council	4,825
Patient and Client Council	2,302
Regulation and Quality Improvement Authority	7,609
Food Safety Promotion Board	2,059
Northern Ireland Fire and Rescue Service	109,028
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	10,776

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-13 Donation of three oxygen generation units to India ■	1,326
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As part of the United Kingdom's urgent response to the COVID-19 humanitarian crisis in India, the health service in Northern Ireland donated three oxygen generation units. In the absence of a specific legislative power to permit such activity the Department relied solely on the power to use resources for various purposes (specifically "Governmental response to the coronavirus COVID-19 pandemic") conferred by section 6 of the Budget Act (NI) 2021.



**Spring Supplementary  
Estimate  
2021-22**

Department of Health –  
Health and Social Care  
Pension Scheme



## DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

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### 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 2021-22 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 £61,057,000. There is no change to the Net Cash Requirement.

**Part I**

£

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**RfR A: Providing a pension scheme for persons employed in health and social care.**
**Total Change to Net Resource Requirement** 61,057,000

**Total Change to Net Cash Requirement** -
 

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**Amounts required in the year ending 31 March 2022 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; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
A-1: Health and Social Care Pension Scheme	1,626,268	107,001	45,944	61,057	1,687,325
<b>Total RfR A:</b>		<b>107,001</b>	<b>45,944</b>	<b>61,057</b>	

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

2021-22								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>								
-	2,490,701	-	2,490,701	803,376	1,687,325	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-1: Health and Social Care Pension Scheme								
-	2,490,701	-	2,490,701	803,376	1,687,325	-	-	
<b>Total:</b>								
-	2,490,701	-	2,490,701	803,376	1,687,325	-	-	

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>1,626,268</b>	<b>61,057</b>	<b>1,687,325</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-2,373,900	-115,229	-2,489,129
Movement in working capital	-	-8,500	-8,500
Use of provisions	542,200	22,800	565,000
Excess cash to be surrendered to the Consolidated Fund	205,432	39,872	245,304
<b>Total Accruals to Cash Adjustments</b>	<b>-1,626,268</b>	<b>-61,057</b>	<b>-1,687,325</b>
<b>Net Cash Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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*):

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Excess cash to be surrendered to the Consolidated Fund	-	<i>205,432</i>	-	<i>245,304</i>
<b>Total:</b>	-	<b><i>205,432</i></b>	-	<b><i>245,304</i></b>





# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	795,225
Transfers in	8,000
Other income	151
<b>Total Income</b>	<b>803,376</b>
<b>Expenditure</b>	
Increase in scheme liabilities	2,031,400
Interest on scheme liabilities	457,729
Other expenditure	1,572
<b>Total Expenditure</b>	<b>2,490,701</b>
<b>Net Operating Cost</b>	<b>1,687,325</b>
<b>Net Resource Requirement</b>	<b>1,687,325</b>
<b>Resource Budget</b>	<b>1,687,325</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>1,687,325</b>
<b>Net Operating Cost (Accounts)</b>	<b>1,687,325</b>
<b>Resource Budget</b>	<b>1,687,325</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,687,325

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
<b>RfR A:</b>		
Contributions receivable	795,225	-
Transfers in	8,000	-
Other income	151	-
<b>Total for RfR A:</b>	<b>*803,376</b>	<b>-</b>

\* 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; 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*):

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Excess cash receipts	-	<i>245,304</i>
<b>Total:</b>	-	<i>245,304</i>

## **Explanation of Accounting Officer Responsibilities**

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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 Health and Social Care Pension Scheme's assets, are set out in Managing Public Money Northern Ireland.

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**Spring Supplementary  
Estimate  
2021-22**

Department for  
Infrastructure



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## DEPARTMENT FOR INFRASTRUCTURE

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### Introduction

1. The Department for Infrastructure aims to connect people safely, supporting opportunities and creating sustainable living places.
2. The future relationship between the EU and the UK may result in changes to legislation, regulation and funding arrangements as a result of the deal reached between the UK Government and the EU. It is possible that, should such changes occur, consequential (and currently unquantifiable) contingent liabilities could materialise.
3. The COVID-19 pandemic continues to cause significant economic disruption. The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2021-22. 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 2021-22 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 £120,558,000 and an increase in the Net Cash Requirement of £207,827,000.
6. Symbols are explained in the guide at the front of the volume.

**Part I**

£

<b>RfR A: Connecting people safely, supporting opportunities and creating sustainable living places.</b>	
<b>Total change to Net Resource Requirement</b>	<b>120,558,000</b>
<b>Total change to Net Cash Requirement</b>	<b>207,827,000</b>

**Amounts required in the year ending 31 March 2022 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; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of European Union Floods Directive; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage Order; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; 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, grants for greenways and active travel and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, 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; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Roads	206,062	9,261	15,881	-6,620	199,442
A-2:	Rivers	16,137	473	182	291	16,428
A-3:	Road Safety Services	8,289	1,141	18	1,123	9,412
A-4:	Driver and Vehicle Agency	19,560	6,294	1,424	4,870	24,430
A-5:	Ferry Services, Air and Sea Ports	1,015	-65	70	-135	880
A-6:	Railway Services	206,622	47,578	-	47,578	254,200
A-7:	Road Passenger Services	85,295	86,151	227	85,924	171,219
A-8:	Water Policy and Other Services	1,853	-24	-	-24	1,829
A-9:	Inland Waterways	1,198	-444	-	-444	754
A-10:	Planning and Policy	5,168	-116	2,115	-2,231	2,937
A-11:	Reinvestment and Reform	671	-93	-20	-73	598
A-12:	EU Interreg	726	-3,367	-2,862	-505	221
A-13:	Central Policy and Other Services	4,035	977	-	977	5,012
A-14:	Taxi and Coach Industries	-	3,723	-	3,723	3,723
A-15:	Depreciation & Impairment Costs	168,786	-25,000	-	-25,000	143,786
A-16:	Provisions	7,750	-679	-	-679	7,071
A-17:	Northern Ireland Water Limited	234,106	15,193	716	14,477	248,583
A-18:	Waterways Ireland	5,583	-185	-	-185	5,398
A-19:	Notional Charges	15,562	-2,509	-	-2,509	13,053
<b>Total RfR A:</b>			<b>138,309</b>	<b>17,751</b>	<b>120,558</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		470,467	6,421	476,888
Non-operating accruing resources		-	-700	-700
<b>Total Net Capital</b>		<b>470,467</b>	<b>5,721</b>	<b>476,188</b>
<b>Net Cash Requirement</b>		<b>1,222,937</b>	<b>207,827</b>	<b>1,430,764</b>

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

		2021-22								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Connecting people safely, supporting opportunities and creating sustainable living places.</b>	<b>103,289</b>	<b>865,136</b>	<b>269,513</b>	<b>1,237,938</b>	<b>128,962</b>	<b>1,108,976</b>	<b>476,888</b>	<b>700</b>	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Roads	67,710	166,022	-	233,732	34,290	<b>199,442</b>	260,507	700	
A-2:	Rivers	-	16,748	12	16,760	332	<b>16,428</b>	19,723	-	
A-3:	Road Safety Services	6,551	4,679	105	11,335	1,923	<b>9,412</b>	400	-	
A-4:	Driver and Vehicle Agency	-	15,679	11,034	26,713	2,283	<b>24,430</b>	-	-	
A-5:	Ferry Services, Air and Sea Ports	-	893	987	1,880	1,000	<b>880</b>	44	-	
A-6:	Railway Services	-	108,358	145,842	254,200	-	<b>254,200</b>	-	-	
A-7:	Road Passenger Services	4,322	62,728	104,396	171,446	227	<b>171,219</b>	1,408	-	
A-8:	Water Policy and Other Services	1,811	18	-	1,829	-	<b>1,829</b>	735	-	
A-9:	Inland Waterways	26	578	150	754	-	<b>754</b>	-	-	
A-10:	Planning and Policy	2,086	3,050	116	5,252	2,315	<b>2,937</b>	3,301	-	
A-11:	Reinvestment and Reform	-	728	-	728	130	<b>598</b>	270	-	
A-12:	EU Interreg	-	-	1,473	1,473	1,252	<b>221</b>	-	-	
A-13:	Central Policy and Other Services	4,828	184	-	5,012	-	<b>5,012</b>	-	-	
A-14:	Taxi and Coach Industries	-	3,723	-	3,723	-	<b>3,723</b>	-	-	

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-15:	Depreciation and Impairment Costs							
	1,800	141,986	-	143,786	-	<b>143,786</b>	-	-
A-16:	Provisions							
	1,102	5,969	-	7,071	-	<b>7,071</b>	10,500	-
<b>Non-Budget:</b>								
A-17:	Northern Ireland Water Limited †							
	-	333,793	-	333,793	85,210	<b>248,583</b>	180,000	-
A-18:	Waterways Ireland ♥							
	-	-	5,398	5,398	-	<b>5,398</b>	-	-
A-19:	Notional Charges							
	13,053	-	-	13,053	-	<b>13,053</b>	-	-
<b>Total:</b>	<b>103,289</b>	<b>865,136</b>	<b>269,513</b>	<b>1,237,938</b>	<b>128,962</b>	<b>1,108,976</b>	<b>476,888</b>	<b>700</b>

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

	Present Provision	Change in Provision	New Provision
<b>Resource to Cash Reconciliation</b>			
<b>Net Resource Requirement</b>	<b>988,418</b>	<b>120,558</b>	<b>1,108,976</b>
<b>Capital Items</b>			
Capital	470,467	6,421	476,888
Non-operating accruing resources	-	-700	-700
<b>Net Capital</b>	<b>470,467</b>	<b>5,721</b>	<b>476,188</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-203,476	27,783	-175,693
New provisions and adjustments to previous provisions	-41,250	23,679	-17,571
Notional charges	-15,562	2,509	-13,053
Movement in working capital	24,340	11,726	36,066
Use of provisions	-	15,851	15,851
<b>Total Accruals to Cash Adjustments</b>	<b>-235,948</b>	<b>81,548</b>	<b>-154,400</b>
<b>Net Cash Requirement</b>	<b>1,222,937</b>	<b>207,827</b>	<b>1,430,764</b>



**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*):

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	144	<i>144</i>
<b>Total:</b>	-	-	<b>144</b>	<b><i>144</i></b>



# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	101,992
Consolidated Fund Extra Receipts in the SoCNE	-2
<b>Total Net Administration Costs</b>	<b>101,990</b>
<b>Net Programme Costs</b>	
Request for Resources A	1,006,984
Consolidated Fund Extra Receipts in the SoCNE	-142
<b>Total Net Programme Costs</b>	<b>1,006,842</b>
<b>Net Operating Cost</b>	<b>1,108,832</b>
<b>Net Resource Requirement</b>	<b>1,108,976</b>
<b>Resource Budget</b>	<b>936,837</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>1,108,976</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-144
<b>Net Operating Cost (Accounts)</b>	<b>1,108,832</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-267,034
Capital grants and community asset transfers	-232,776
Consolidated Fund Extra Receipts (CFERs) outside the budget	12
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	327,803
<b>Resource Budget</b>	<b>936,837</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	706,172
Annually Managed Expenditure (AME)	230,665

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

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>476,188</b>
<i>Adjustments to remove:</i>	
Voted non-budget capital	-180,000
<i>Adjustments to include:</i>	
Capital grants and community asset transfers	232,776
Capital expenditure of NDPBs or other bodies	223,420
Non voted Capital expenditure to Trust Ports	8,984
Consolidated Fund Extra Receipts (CFERs)	-12
<b>Capital Budget</b>	<b>761,356</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	754,679
Annually Managed Expenditure (AME)	6,677

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Roads	34,290	700
Rivers	332	-
Road Safety Services	1,923	-
Driver and Vehicle Agency	2,283	-
Ferry Services, Air and Sea Ports	1,000	-
Road Passenger Services	227	-
Planning and Policy	2,315	-
Reinvestment and Reform	130	-
EU Interreg	1,252	-
NI Water	85,210	-
<b>Total for RfR A:</b>	<b>*128,962</b>	<b>**700</b>

\* 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; contribution to the water level management of the Lough Erne system; 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.

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



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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Roads								
8,675	-	-	8,675	-	8,675	-	-	-
Rivers								
1,819	-	-	1,819	-	1,819	-	-	-
Road Safety Services								
611	-	-	611	-	611	-	-	-
Road Passenger Services								
528	-	-	528	-	528	-	-	-
Water Policy and Other services								
255	-	-	255	-	255	-	-	-
Planning and Policy								
578	-	-	578	-	578	-	-	-
Central Policy and Other Services								
587	-	-	587	-	587	-	-	-
<b>Total RfR A:</b>	<b>13,053</b>	-	<b>13,053</b>	-	<b>13,053</b>	-	-	-
<b>Total Notional Charges:</b>	<b>13,053</b>	-	<b>13,053</b>	-	<b>13,053</b>	-	-	-

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

Accommodation	5,139
Shared Services	7,231
Audit	104
Other	579
<b>Total RfR A:</b>	<b>13,053</b>
<b>Total Notional Charges:</b>	<b>13,053</b>

**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*):

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Roads	144	<i>144</i>
<b>Total:</b>	<u>144</u>	<u><i>144</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   | 248,583 |
|    | Waterways Ireland  | 5,398   |
| 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 ■   | 1,500   |
|    | 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. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold. |         |



**Spring Supplementary  
Estimate  
2021-22**

Department of Justice



## DEPARTMENT OF JUSTICE

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### 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 2021-22 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 £16,412,000 and an increase in the Net Cash Requirement of £36,188,000.
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.**

<b>Total Change to Net Resource Requirement</b>	<b>16,412,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>36,188,000</b>

**Amounts required in the year ending 31 March 2022 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; related services; associated non-cash items.

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



**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Forensic Science Northern Ireland	3,974	692	405	287	4,261
A-2:	Access to Justice	17,942	-2,220	3,205	-5,425	12,517
A-3:	Compensation Services	14,624	-17,872	-5,053	-12,819	1,805
A-4:	Safer Communities	39,137	-7,497	3,313	-10,810	28,327
A-5:	Northern Ireland Prison Service	129,750	586	3,910	-3,324	126,426
A-6:	Youth Justice Agency	16,933	-1,351	9	-1,360	15,573
A-7:	Northern Ireland Courts and Tribunals Service	49,246	11,823	5,482	6,341	55,587
A-8:	Legal Services Agency Northern Ireland	84,187	-75,306	-305	-75,001	9,186
A-9:	Northern Ireland Prison Service	7,060	80,150	-	80,150	87,210
A-10:	Youth Justice Agency	150	90	-	90	240
A-11:	Access to Justice	1,234	-334	-	-334	900
A-12:	Compensation Services	51,651	-27,001	-	-27,001	24,650
A-13:	Northern Ireland Courts and Tribunals Service	401	4,141	-	4,141	4,452
A-14:	Legal Services Agency Northern Ireland	104,113	19	-	19	104,132
A-16:	Safer Communities	50	48,080	-	48,080	48,130
A-17:	Police Service of Northern Ireland	856,606	16,783	-	16,783	873,389
A-18:	Police Pension Schemes	152,304	-1,798	-	-1,798	150,506
A-19:	Police Ombudsman for Northern Ireland	13,893	-3,103	-	-3,103	10,790
A-20:	Northern Ireland Policing Board	6,380	206	-	206	6,586
A-21:	Probation Board for Northern Ireland	21,772	1,644	-	1,644	23,416
A-22:	Criminal Justice Inspection Northern Ireland	1,127	36	-	36	1,163
A-23:	RUC George Cross Foundation	132	64	-	64	196
A-24:	Northern Ireland Police Fund	1,561	-50	-	-50	1,511
A-25:	Police Rehabilitation and Retraining Trust	2,044	-109	-	-109	1,935
A-26:	Notional Charges	13,580	-295	-	-295	13,285
<b>Total RfR A:</b>			<b>27,378</b>	<b>10,966</b>	<b>16,412</b>	

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	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	23,702	-5,603	18,099
<b>Total Net Capital</b>	<b>23,702</b>	<b>-5,603</b>	<b>18,099</b>
<b>Net Cash Requirement</b>	<b>1,411,660</b>	<b>36,188</b>	<b>1,447,848</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>RfR A:</b>	<b>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:</b>	<b>52,559</b>	<b>541,013</b>	<b>1,080,780</b>	<b>1,674,352</b>	<b>68,039</b>	<b>1,606,313</b>	<b>18,099</b>	-
<b>Departmental Expenditure in DEL:</b>									
A-1:	Forensic Science Northern Ireland ♥	-	15,045	-	15,045	10,784	<b>4,261</b>	1,532	-
A-2:	Access to Justice	9,032	5,911	2,679	17,622	5,105	<b>12,517</b>	634	-
A-3:	Compensation Services	-	1,885	-	1,885	80	<b>1,805</b>	6	-
A-4:	Safer Communities	9,899	16,827	6,359	33,085	4,758	<b>28,327</b>	278	-
A-5:	Northern Ireland Prison Service ♥	13,111	119,002	2,250	134,363	7,937	<b>126,426</b>	9,479	-
A-6:	Youth Justice Agency ♥	-	15,684	-	15,684	111	<b>15,573</b>	200	-
A-7:	Northern Ireland Courts and Tribunals Service ♥	7,232	85,324	-	92,556	36,969	<b>55,587</b>	5,373	-
A-8:	Legal Services Agency Northern Ireland ♥	-	11,481	-	11,481	2,295	<b>9,186</b>	597	-
<b>Annually Managed Expenditure (AME):</b>									
A-9:	Northern Ireland Prison Service	-	87,210	-	87,210	-	<b>87,210</b>	-	-
A-10:	Youth Justice Agency	-	240	-	240	-	<b>240</b>	-	-
A-11:	Access to Justice	-	900	-	900	-	<b>900</b>	-	-
A-12:	Compensation Services	-	24,650	-	24,650	-	<b>24,650</b>	-	-

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

		2021-22							
		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	-	4,542	-	4,542	-	4,542	-	-
A-14:	Legal Services Agency Northern Ireland	-	104,132	-	104,132	-	104,132	-	-
A-15:	Forensic Science Northern Ireland	-	50	-	50	-	50	-	-
A-16:	Safer Communities	-	48,130	-	48,130	-	48,130	-	-
<b>Non-Budget:</b>									
A-17:	Police Service of Northern Ireland ♥	-	-	873,389	873,389	-	873,389	-	-
A-18:	Police Pension Schemes ♥	-	-	150,506	150,506	-	150,506	-	-
A-19:	Police Ombudsman for Northern Ireland ♥	-	-	10,790	10,790	-	10,790	-	-
A-20:	Northern Ireland Policing Board ♥	-	-	6,586	6,586	-	6,586	-	-
A-21:	Probation Board for Northern Ireland ♥	-	-	23,416	23,416	-	23,416	-	-
A-22:	Criminal Justice Inspection Northern Ireland ♥	-	-	1,163	1,163	-	1,163	-	-
A-23:	RUC George Cross Foundation ♥	-	-	196	196	-	196	-	-
A-24:	Northern Ireland Police Fund ♥	-	-	1,511	1,511	-	1,511	-	-
A-25:	Police Rehabilitation and Retraining Trust ♥	-	-	1,935	1,935	-	1,935	-	-
A-26:	Notional Charges	13,285	-	-	13,285	-	13,285	-	-
<b>Total:</b>		<b>52,559</b>	<b>541,013</b>	<b>1,080,780</b>	<b>1,674,352</b>	<b>68,039</b>	<b>1,606,313</b>	<b>18,099</b>	<b>-</b>

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>1,589,901</b>	<b>16,412</b>	<b>1,606,313</b>
<b>Capital Items</b>			
Capital	23,702	-5,603	18,099
<b>Net Capital</b>	<b>23,702</b>	<b>-5,603</b>	<b>18,099</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-32,501	-8,902	-41,403
New provisions and adjustments to previous provisions	-162,909	-95,437	-258,346
Notional charges	-13,580	295	-13,285
Movement in working capital	7,000	14,000	21,000
Use of provisions	47	115,423	115,470
<b>Total Accruals to Cash Adjustments</b>	<b>-201,943</b>	<b>25,379</b>	<b>-176,564</b>
<b>Net Cash Requirement</b>	<b>1,411,660</b>	<b>36,188</b>	<b>1,447,848</b>

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



# Supporting Statements, Tables and Notes





## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	51,471
<b>Total Net Administration Costs</b>	<b>51,471</b>
<b>Net Programme Costs</b>	
Request for Resources A	1,554,842
Consolidated Fund Standing Services	9,275
<b>Total Net Programme Costs</b>	<b>1,564,117</b>
<b>Net Operating Cost</b>	<b>1,615,588</b>
<b>Net Resource Requirement</b>	<b>1,606,313</b>
<b>Resource Budget</b>	<b>1,779,297</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>1,606,313</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	9,275
<b>Net Operating Cost (Accounts)</b>	<b>1,615,588</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,082,777
Capital grants	27
Research and Development (R&D) expenditure	-629
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,250,088
<b>Resource Budget</b>	<b>1,779,297</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,273,722
Annually Managed Expenditure (AME)	505,575

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

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>18,099</b>
<i>Adjustments to include:</i>	
Capital grants	-27
Research and Development (R&D) expenditure	629
Capital expenditure of NDPBs or other bodies	58,826
<b>Capital Budget</b>	<b>77,527</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	77,527
Annually Managed Expenditure (AME)	-

## Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Forensic Science Northern Ireland	10,784	-
Access to Justice	5,105	-
Compensation Services	80	-
Safer Communities	4,758	-
Northern Ireland Prison Service	7,937	-
Youth Justice Agency	111	-
Northern Ireland Courts and Tribunals Service	36,969	-
Legal Services Agency Northern Ireland	2,295	-
<b>Total for RfR A:</b>	<b>*68,039</b>	<b>-</b>

\* 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.

## Analysis of Notional Charges in Non-Budget

£'000

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Forensic Science Northern Ireland								
50	-	-	50	-	50	-	-	-
Access to Justice								
4,166	-	-	4,166	-	4,166	-	-	-
Compensation Services								
45	-	-	45	-	45	-	-	-
Safer Communities								
3,665	-	-	3,665	-	3,665	-	-	-
Northern Ireland Prison Service								
2,889	-	-	2,889	-	2,889	-	-	-
Youth Justice Agency								
530	-	-	530	-	530	-	-	-
Northern Ireland Courts and Tribunals Service								
1,540	-	-	1,540	-	1,540	-	-	-
Legal Services Agency Northern Ireland								
400	-	-	400	-	400	-	-	-
<b>Total RfR A:</b>	<b>13,285</b>	<b>-</b>	<b>13,285</b>	<b>-</b>	<b>13,285</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>13,285</b>	<b>-</b>	<b>13,285</b>	<b>-</b>	<b>13,285</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Detail

	Provision
<b>RfR A:</b>	
Accommodation	2,426
Shared Services	10,248
Audit	284
Other	327
<b>Total RfR A:</b>	<b>13,285</b>
<b>Total Notional Charges:</b>	<b>13,285</b>

**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>
<b>Operating Income and Receipts</b>		
Fines and miscellaneous	5,000	<i>5,000</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>

## 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

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

Police Service of Northern Ireland	873,389
Police Pension Schemes	150,506
Probation Board for Northern Ireland	23,416
Police Ombudsman for Northern Ireland	10,790
Northern Ireland Policing Board	6,586
Police Rehabilitation and Retraining Trust	1,935
Northern Ireland Police Fund	1,511
Criminal Justice Inspection Northern Ireland	1,163





**Spring Supplementary  
Estimate  
2021-22**

Department of Justice –  
Northern Ireland  
Judicial Pension Scheme



## DEPARTMENT OF JUSTICE - NORTHERN IRELAND JUDICIAL PENSION SCHEME

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### 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 2021-22 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 £500,000 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** 500,000

**Total Change to Net Cash Requirement** -

**Amounts required in the year ending 31 March 2022 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; 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	
<b>Resources</b>						
A-1: Northern Ireland Judicial Pension Scheme	1,600	790	290	500	2,100	
<b>Total RfR A:</b>		<b>790</b>	<b>290</b>	<b>500</b>		
				Present Provision	Change in Provision	New Provision
<b>Net Cash Requirement</b>				<b>500</b>	<b>-</b>	<b>500</b>

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>								
-	3,900	-	3,900	1,800	2,100	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-1: Northern Ireland Judicial Pension Scheme								
-	3,900	-	3,900	1,800	2,100	-	-	
<b>Total:</b>	<b>-</b>	<b>3,900</b>	<b>-</b>	<b>3,900</b>	<b>1,800</b>	<b>2,100</b>	<b>-</b>	<b>-</b>

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>1,600</b>	<b>500</b>	<b>2,100</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-3,110	-790	-3,900
Use of provisions	2,010	290	2,300
<b>Total Accruals to Cash Adjustments</b>	<b>-1,100</b>	<b>-500</b>	<b>-1,600</b>
<b>Net Cash Requirement</b>	<b>500</b>	<b>-</b>	<b>500</b>

# Supporting Statements, Tables and Notes





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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	1,800
<b>Total Income</b>	<b>1,800</b>
<b>Expenditure</b>	
Increase in scheme liabilities	3,600
Interest on scheme liabilities	300
<b>Total Expenditure</b>	<b>3,900</b>
<b>Net Operating Cost</b>	<b>2,100</b>
<b>Net Resource Requirement</b>	<b>2,100</b>
<b>Resource Budget</b>	<b>2,100</b>

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

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	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>2,100</b>
<b>Net Operating Cost (Accounts)</b>	<b>2,100</b>
<b>Resource Budget</b>	<b>2,100</b>
<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
<b>RfR A:</b>		
Pension contributions receivable	1,800	-
<b>Total for RfR A:</b>	<b>*1,800</b>	-

\* 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**

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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.

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**Spring Supplementary  
Estimate  
2021-22**

**The Executive Office**



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## THE EXECUTIVE OFFICE

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### 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. 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.  
The Department also have further potential contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement and for the Truth Recovery programme. Currently there is uncertainty over the quantity and cost of these programmes. Work will continue in 2022/23 to improve the accuracy of the estimates of these liabilities.
3. This Supplementary Estimate reflects changes to the Budget position for 2021-22 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 £23,871,000 and a decrease in the Net Cash Requirement of £16,089,000
5. Symbols are explained in the guide at the front of the volume.

**Part I**

£

<b>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.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-23,871,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-16,089,000</b>

**Amounts required in the year ending 31 March 2022 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 to the Executive Committee; 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 supporting the renewal of the NICS of the future; re-establishment of the economic policy unit; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; the legislative programme; 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 historical 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 T:BUC Camps Programme, Planned Interventions Programme, Central Good Relations Fund and District Councils 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 a public apology, seeking contributions from Institutions towards the costs of redress and 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; policy on standards in public life; 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, supporting international activities of benefit to NI, 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 the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; Governmental response to and recovery from the coronavirus COVID-19 pandemic; delivery of a strategy to tackle violence against women and girls; settlement of the NICS equal pay claims; severance payments; associated non-cash items.

The Executive Office will account for this Estimate.



**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Executive Support and Policy Development	112,800	-28,319	157	-28,476	84,324
A-2:	Good Relations	21,201	-8,977	-5,115	-3,862	17,339
A-3:	North-South Ministerial Council	1,773	-397	-	-397	1,376
A-4:	Attorney General for Northern Ireland	1,325	98	-	98	1,423
A-7:	Equality Commission for Northern Ireland	5,084	770	-	770	5,854
A-8:	Commission for Victims and Survivors for Northern Ireland	862	14	-	14	876
A-9:	Maze/Long Kesh Development Corporation	961	497	-	497	1,458
A-10:	Northern Ireland Judicial Appointments Commission	1,032	252	-	252	1,284
A-11:	Victims and Survivors Service Limited	13,352	2,470	-	2,470	15,822
A-12:	Strategic Investment Board Limited	4,708	3,250	-	3,250	7,958
A-13:	Northern Ireland Community Relations Council	2,605	785	-	785	3,390
A-14:	Commissioner for Survivors of Institutional Childhood Abuse	-	728	-	728	728
<b>Total RfR A:</b>			<b>-28,829</b>	<b>-4,958</b>	<b>-23,871</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	6,000	-95	5,905
Non-operating accruing resources	-	-213	-213
<b>Total Net Capital</b>	<b>6,000</b>	<b>-308</b>	<b>5,692</b>
<b>Net Cash Requirement</b>	<b>191,676</b>	<b>-16,089</b>	<b>175,587</b>

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

		2021-22								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>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.</b>	<b>19,344</b>	<b>484,809</b>	<b>75,262</b>	<b>579,415</b>	<b>18,330</b>	<b>561,085</b>	<b>5,905</b>	<b>213</b>	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Executive Support and Policy Development	14,629	64,887	5,241	84,757	433	<b>84,324</b>	5,903	213	
A-2:	Good Relations	-	3,050	32,186	35,236	17,897	<b>17,339</b>	-	-	
A-3:	North-South Ministerial Council	20	891	465	1,376	-	<b>1,376</b>	-	-	
A-4:	Attorney General for Northern Ireland	1,423	-	-	1,423	-	<b>1,423</b>	2	-	
<b>Annually Managed Expenditure (AME):</b>										
A-5:	Strategic Sites	-	1,500	-	1,500	-	<b>1,500</b>	-	-	
A-6:	Provisions	-	414,481	-	414,481	-	<b>414,481</b>	-	-	
<b>Non-Budget:</b>										
A-7:	Equality Commission for Northern Ireland ♥	-	-	5,854	5,854	-	<b>5,854</b>	-	-	
A-8:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	876	876	-	<b>876</b>	-	-	
A-9:	Maze/Long Kesh Development Corporation ♥	-	-	1,458	1,458	-	<b>1,458</b>	-	-	
A-10:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,284	1,284	-	<b>1,284</b>	-	-	
A-11:	Victims and Survivors Service Limited ♥	-	-	15,822	15,822	-	<b>15,822</b>	-	-	

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

2021-22								
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 ♥							
	-	-	7,958	7,958	-	7,958	-	-
A-13:	Northern Ireland Community Relations Council ♥							
	-	-	3,390	3,390	-	3,390	-	-
A-14:	Commissioner for Survivors of Institutional Childhood Abuse							
	-	-	728	728	-	728	-	-
A-15:	Notional Charges							
	3,272	-	-	3,272	-	3,272	-	-
<b>Total:</b>	<b>19,344</b>	<b>484,809</b>	<b>75,262</b>	<b>579,415</b>	<b>18,330</b>	<b>561,085</b>	<b>5,905</b>	<b>213</b>

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>584,956</b>	<b>-23,871</b>	<b>561,085</b>
<b>Capital Items</b>			
Capital	6,000	-95	5,905
Non-operating accruing resources	-	-213	-213
<b>Net Capital</b>	<b>6,000</b>	<b>-308</b>	<b>5,692</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-2,527	515	-2,012
New provisions and adjustments to previous provisions	-414,481	-	-414,481
Notional charges	-3,272	-	-3,272
Movement in working capital	-	7,575	7,575
FTC Payment	21,000	-	21,000
<b>Total Accruals to Cash Adjustments</b>	<b>-399,280</b>	<b>8,090</b>	<b>-391,190</b>
<b>Net Cash Requirement</b>	<b>191,676</b>	<b>-16,089</b>	<b>175,587</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	19,344
<b>Total Net Administration Costs</b>	<b>19,344</b>
<b>Net Programme Costs</b>	
Request for Resources A	541,741
<b>Total Net Programme Costs</b>	<b>541,741</b>
<b>Net Operating Cost</b>	<b>561,085</b>
<b>Net Resource Requirement</b>	<b>561,085</b>
<b>Resource Budget</b>	<b>555,129</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>561,085</b>
<b>Net Operating Cost (Accounts)</b>	<b>561,085</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-40,642
Capital grants	-6,364
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	41,050
<b>Resource Budget</b>	<b>555,129</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	138,323
Annually Managed Expenditure (AME)	416,806



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


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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>5,692</b>
<i>Adjustments to include:</i>	
Capital grants	6,364
Capital expenditure of NDPBs or other bodies	23,851
<b>Capital Budget</b>	<b>35,907</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	35,907
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	<b>Provision</b>	
	<b>Operating Accruing Resources</b>	<b>Non- operating Accruing Resources</b>
<b>RfR A:</b>		
Recovery of Seconded costs	132	-
Support for the government and other services	101	-
EU Income	17,897	-
Reinvestment and Reform Initiative	200	213
<b>Total for RfR A:</b>	<b>*18,330</b>	<b>**213</b>

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

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

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Executive Support and Policy Development								
3,272	-	-	3,272	-	3,272	-	-	-
<b>Total RfR A:</b>	<b>3,272</b>	<b>-</b>	<b>3,272</b>	<b>-</b>	<b>3,272</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>3,272</b>	<b>-</b>	<b>3,272</b>	<b>-</b>	<b>3,272</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Detail**

	Provision
<b>RfR A:</b>	
Accommodation	1,169
Shared Services	1,972
Audit	71
Other	60
<b>Total RfR A:</b>	<b>3,272</b>
<b>Total Notional Charges:</b>	<b>3,272</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed Mr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

### Notes to the Estimate:

£'000

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

Victims and Survivors Service Limited	15,822
Equality Commission for Northern Ireland	5,854
Strategic Investment Board Limited	7,958
Northern Ireland Community Relations Council	3,390
Maze/Long Kesh Development Corporation	1,458
Northern Ireland Judicial Appointments Commission	1,284

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 Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■ 990  
Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under sole authority of the Budget Act. Expenditure has been approved as it is no more than £1.5m a year.

A-1 Ending Violence Against Woman and Girls ■ 399  
In relation to the Northern Ireland Strategy on Violence Against Women and Girls Approval, £399k is needed to enable full delivery of this function in 2021-22 as this falls under the ambit of TEO. In future years TEO re-evaluate the need for legislation.

A-1 Truth Recovery Programme ■ 234  
Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £234k for the rest of the financial year 2021-22 as this falls under the ambit of TEO. In future years commitments will be made to compensate Victims. At this point TEO will need to evaluate the need for legislation.

A-2 Good Relations ■ 1,023  
Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Social Investment Fund. There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2021 and the commitments to five projects TEO has entered into. Approval for sole authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.

**Spring Supplementary  
Estimate  
2021-22**

**Food Standards Agency**



## THE FOOD STANDARDS AGENCY

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### 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 2021-22 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 £1,580,000 and an increase in the Net Cash Requirement of £1,516,000.

**Part I**

£

**RfR A: Improving food safety and promoting healthy eating.****Total change to Net Resource Requirement** 1,580,000**Total change to Net Cash Requirement** 1,516,000**Amounts required in the year ending 31 March 2022 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; associated non-cash items.

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



**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Food Safety, Nutrition and Standards	11,791	1,657	83	1,574	13,365
A-2:	Food Safety, Nutrition and Standards	300	-	-	-	300
A-3:	Notional Charges	14	6	-	6	20
<b>Total RfR A:</b>			<b>1,663</b>	<b>83</b>	<b>1,580</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		100	-50	50
<b>Total Net Capital</b>		<b>100</b>	<b>-50</b>	<b>50</b>
<b>Net Cash Requirement</b>		<b>11,971</b>	<b>1,516</b>	<b>13,487</b>

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>								
-	13,298	4,738	18,036	4,351	13,685	50	-	
<b>Departmental Expenditure in DEL:</b>								
A-1: Food Safety, Nutrition and Standards								
-	12,978	4,738	17,716	4,351	13,365	50	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2: Food Safety, Nutrition and Standards								
-	300	-	300	-	300	-	-	
<b>Non-Budget:</b>								
A-3: Notional Charges								
-	20	-	20	-	20	-	-	
<b>Total:</b>	<b>-</b>	<b>13,298</b>	<b>4,738</b>	<b>18,036</b>	<b>4,351</b>	<b>13,685</b>	<b>50</b>	<b>-</b>

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>12,105</b>	<b>1,580</b>	<b>13,685</b>
<b>Capital Items</b>			
Capital	100	-50	50
<b>Net Capital</b>	<b>100</b>	<b>-50</b>	<b>50</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-47	-8	-55
New provisions and adjustments to previous provisions	-300	-	-300
Notional charges	-14	-6	-20
Movement in working capital	127	-	127
<b>Total Accruals to Cash Adjustments</b>	<b>-234</b>	<b>-14</b>	<b>-248</b>
<b>Net Cash Requirement</b>	<b>11,971</b>	<b>1,516</b>	<b>13,487</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	13,685
<b>Total Net Programme Costs</b>	<b>13,685</b>
<b>Net Operating Cost</b>	<b>13,685</b>
<b>Net Resource Requirement</b>	<b>13,685</b>
<b>Resource Budget</b>	<b>13,665</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>13,685</b>
<b>Net Operating Cost (Accounts)</b>	<b>13,685</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-20
<b>Resource Budget</b>	<b>13,665</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	13,365
Annually Managed Expenditure (AME)	300

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>50</b>
<b>Capital Budget</b>	<b>50</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	50
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Meat Hygiene Inspections	4,318	-
Other	33	-
<b>Total for RfR A:</b>	* <b>4,351</b>	-

\* 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**

2021-22							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>							
Food Safety, Nutrition and Standards							
-	20	-	20	-	20	-	-
<b>Total RfR A:</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>

**Detail**

	Provision
<b>RfR A:</b>	
Audit	20
<b>Total RfR A:</b>	<b>20</b>
<b>Total Notional Charges:</b>	<b>20</b>

## **Explanation of Accounting Officer Responsibilities**

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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.

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**Spring Supplementary  
Estimate  
2021-22**

Northern Ireland  
Assembly Commission



## NORTHERN IRELAND ASSEMBLY COMMISSION

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### 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 2021-22 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £2,622,000 and a decrease in the Net Cash Requirement of £3,379,000.

**Part I**

£

**RfR A: Supporting the work of the Northern Ireland Assembly.****Total change to Net Resource Requirement -2,622,000****Total change to Net Cash Requirement -3,379,000****Amounts required in the year ending 31 March 2022 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; response to the coronavirus COVID-19 pandemic; associated non-cash items; related services.

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
<b>Resources</b>					
A-1: Administration and Support Services	49,333	-2,269	110	-2,379	46,954
A-2: Administration and Support Services	2,200	-300	-	-300	1,900
A-3: Notional Charges	-	57	-	57	57
<b>Total RfR A:</b>		<b>-2,512</b>	<b>110</b>	<b>-2,622</b>	

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	1,684	-1,206	478
<b>Total Net Capital</b>	<b>1,684</b>	<b>-1,206</b>	<b>478</b>
<b>Net Cash Requirement</b>	<b>47,517</b>	<b>-3,379</b>	<b>44,138</b>

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>								
-	49,651	-	49,651	740	48,911	478	-	
<b>Departmental Expenditure in DEL:</b>								
A-1: Administration and Support Services								
-	47,694	-	47,694	740	46,954	478	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2: Administration and Support Services								
-	1,900	-	1,900	-	1,900	-	-	
<b>Non-Budget:</b>								
A-3: Notional Charges								
-	57	-	57	-	57	-	-	
<b>Total:</b>								
-	49,651	-	49,651	740	48,911	478	-	



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

	Present Provision	Change in Provision	New Provision
<b>Resource to Cash Reconciliation</b>			
<b>Net Resource Requirement</b>	<b>51,533</b>	<b>-2,622</b>	<b>48,911</b>
<b>Capital Items</b>			
Capital	1,684	-1,206	478
<b>Net Capital</b>	<b>1,684</b>	<b>-1,206</b>	<b>478</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-3,500	291	-3,209
New provisions and adjustments to previous provisions	-2,200	300	-1,900
Notional charges	-	-57	-57
Movement in working capital	-	-85	-85
<b>Total Accruals to Cash Adjustments</b>	<b>-5,700</b>	<b>449</b>	<b>-5,251</b>
<b>Net Cash Requirement</b>	<b>47,517</b>	<b>-3,379</b>	<b>44,138</b>

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	95	95
<b>Total:</b>	-	-	<b>95</b>	<b>95</b>

# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	48,911
Consolidated Fund Extra Receipts in the SoCNE	-95
<b>Total Net Programme Costs</b>	<b>48,816</b>
<b>Net Operating Cost</b>	<b>48,816</b>
<b>Net Resource Requirement</b>	<b>48,911</b>
<b>Resource Budget</b>	<b>48,759</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>48,911</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-95
<b>Net Operating Cost (Accounts)</b>	<b>48,816</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-57
<b>Resource Budget</b>	<b>48,759</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	46,859
Annually Managed Expenditure (AME)	1,900

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>478</b>
<b>Capital Budget</b>	<b>478</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	478
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Administration and Support Services	740	-
<b>Total for RfR A:</b>	<b>*740</b>	<b>-</b>

\* 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; funding for Members' development costs; related income and sundry receipts.



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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Administration and Support Services								
-	57	-	57	-	57	-	-	-
<b>Total RfR A:</b>								
-	57	-	57	-	57	-	-	-
<b>Total Notional Charges:</b>								
-	57	-	57	-	57	-	-	-

**Detail**

	Provision
<b>RfR A:</b>	
Audit	57
<b>Total RfR A:</b>	
	57
<b>Total Notional Charges:</b>	
	57

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
<b>Operating Income and Receipts</b>		
Non-retainable income	95	<i>95</i>
<b>Total:</b>	<b>95</b>	<b><i>95</i></b>

## **Explanation of Accounting Officer Responsibilities**

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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.

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**Spring Supplementary  
Estimate  
2021-22**

Northern Ireland  
Audit Office



## NORTHERN IRELAND AUDIT OFFICE

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### 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 2021-22 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 £750,000 and a decrease in the Net Cash Requirement of £305,000.

**Part I**

£

<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>	
<b>Total change to Net Resource Requirement</b>	<b>-750,000</b>
<b>Total change to Net Cash Requirement</b>	<b>-305,000</b>

**Amounts required in the year ending 31 March 2022 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; 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; 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
<b>Resources</b>					
A-1: Audit and Assurance Services	8,590	-560	190	-750	7,840
<b>Total RfR A:</b>		<b>-560</b>	<b>190</b>	<b>-750</b>	

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	4,450	400	4,850
<b>Total Net Capital</b>	<b>4,450</b>	<b>400</b>	<b>4,850</b>
<b>Net Cash Requirement</b>	<b>12,865</b>	<b>-305</b>	<b>12,560</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>RfR A:</b>	<b>Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>	-	10,320	250	10,570	2,730	7,840	4,850	-
<b>Departmental Expenditure in DEL:</b>									
A-1:	Audit and Assurance Services	-	10,320	250	10,570	2,730	7,840	4,850	-
<b>Total:</b>		-	10,320	250	10,570	2,730	7,840	4,850	-

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

<b>Resource to Cash Reconciliation</b>			
	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Resource Requirement</b>	<b>8,590</b>	<b>-750</b>	<b>7,840</b>
<b>Capital Items</b>			
Capital	4,450	400	4,850
<b>Net Capital</b>	<b>4,450</b>	<b>400</b>	<b>4,850</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-175	45	-130
<b>Total Accruals to Cash Adjustments</b>	<b>-175</b>	<b>45</b>	<b>-130</b>
<b>Net Cash Requirement</b>	<b>12,865</b>	<b>-305</b>	<b>12,560</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	Provision
<b>Net Administration Costs</b>	
Request for Resources A	7,840
Consolidated Fund Standing Services	260
<b>Total Net Administration Costs</b>	<b>8,100</b>
<b>Net Operating Cost</b>	<b>8,100</b>
<b>Net Resource Requirement</b>	<b>7,840</b>
<b>Resource Budget</b>	<b>7,850</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>7,840</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	260
<b>Net Operating Cost (Accounts)</b>	<b>8,100</b>
<i>Adjustments to remove:</i>	
Research and Development (R&D) expenditure	250
<b>Resource Budget</b>	<b>7,850</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,850
Annually Managed Expenditure (AME)	-



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


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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>4,850</b>
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	250
<b>Capital Budget</b>	<b>5,100</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	5,100
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Audit and Assurance Services	2,730	-
<b>Total for RfR A:</b>	<b>*2,730</b>	<b>-</b>

\* 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**

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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*.

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**Spring Supplementary  
Estimate  
2021-22**

The Northern Ireland  
Authority for  
Utility Regulation



## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

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### Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £1,500,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.
3. This Supplementary Estimate reflects changes to the Budget position for 2021-22 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
4. As a result of all changes there is an a decrease in the Net Resource Requirement of £136,000 and an increase in the Net Cash Requirement of £107,000.

**Part I**

£

<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>	
<b>Total change to Net Resource Requirement</b>	<b>-136,000</b>
<b>Total change to Net Cash Requirement</b>	<b>107,000</b>

**Amounts required in the year ending 31 March 2022 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; 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
<b>Resources</b>					
A-1: Utility Regulation	250	1,301	1,437	-136	114
<b>Total RfR A:</b>		<b>1,301</b>	<b>1,437</b>	<b>-136</b>	

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	20	-	20
Non-operating accruing resources	-	-	-
<b>Total Net Capital</b>	<b>20</b>	<b>-</b>	<b>20</b>
<b>Net Cash Requirement</b>	<b>920</b>	<b>107</b>	<b>1,027</b>

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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>								
-	11,713	-	11,713	11,384	329	20	-	
<b>Departmental Expenditure in DEL:</b>								
A-1: Utility Regulation								
-	11,498	-	11,498	11,384	114	20	-	
<b>Non-Budget:</b>								
A-2: Notional Charges								
-	215	-	215	-	215	-	-	
<b>Total:</b>	<b>-</b>	<b>11,713</b>	<b>-</b>	<b>11,713</b>	<b>11,384</b>	<b>329</b>	<b>20</b>	<b>-</b>

**Resource to Cash Reconciliation**

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	<b>465</b>	<b>-136</b>	<b>329</b>
<b>Capital Items</b>			
Capital	20	-	20
<b>Net Capital</b>	<b>20</b>	<b>-</b>	<b>20</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-50	43	-7
Notional charges	-215	-	-215
Movement in working capital	500	300	800
Use of provisions	200	-100	100
<b>Total Accruals to Cash Adjustments</b>	<b>435</b>	<b>243</b>	<b>678</b>
<b>Net Cash Requirement</b>	<b>920</b>	<b>107</b>	<b>1,027</b>

# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	329
<b>Total Net Programme Costs</b>	<b>329</b>
<b>Net Operating Cost</b>	<b>329</b>
<b>Net Resource Requirement</b>	<b>329</b>
<b>Resource Budget</b>	<b>114</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>329</b>
<b>Net Operating Cost (Accounts)</b>	<b>329</b>
<i>Adjustments to remove:</i>	
Notional charges	-215
<b>Resource Budget</b>	<b>114</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	114
Annually Managed Expenditure (AME)	-

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>20</b>
<b>Capital Budget</b>	<b>20</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	20
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	<b>Provision</b>	
	<b>Operating Accruing Resources</b>	<b>Non- operating Accruing Resources</b>
<b>RfR A:</b>		
Licence fees	9,747	-
Other	1,637	-
<b>Total for RfR A:</b>	<b>*11,384</b>	<b>-</b>

\* 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**

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Utility Regulation								
-	215	-	215	-	215	-	-	-
<b>Total RfR A:</b>								
-	215	-	215	-	215	-	-	-
<b>Total Notional Charges:</b>								
-	215	-	215	-	215	-	-	-

**Detail**

	Provision
<b>RfR A:</b>	
Shared Services	30
Audit	180
Other	5
<b>Total RfR A:</b>	
	215
<b>Total Notional Charges:</b>	
	215

## **Explanation of Accounting Officer Responsibilities**

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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.

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**Spring Supplementary  
Estimate  
2021-22**

**Northern Ireland  
Public Services Ombudsman**



## NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

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### 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; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors.
2. This Supplementary Estimate reflects changes to the Budget position for 2021-22 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 £8,000 and a decrease in the Net Cash Requirement of £35,000.

**Part I**

£

<b>RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>	
<b>Total change to Net Resource Requirement</b>	<b>-8,000</b>
<b>Total change to Net Cash Requirement</b>	<b>-35,000</b>

**Amounts required in the year ending 31 March 2022 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; undertaking own initiative investigations of systemic maladministration; fulfilling a statutory complaint standards function in respect of Northern Ireland public authorities, 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; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Investigation and Adjudication	3,553	-55	-30	-25	3,528
A-2:	Notional Charges	-	17	-	17	17
<b>Total RfR A:</b>			<b>-38</b>	<b>-30</b>	<b>-8</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>	
<b>Capital and Cash</b>					
<b>Capital Items</b>					
	Capital		70	-35	35
	<b>Total Net Capital</b>		<b>70</b>	<b>-35</b>	<b>35</b>
	<b>Net Cash Requirement</b>		<b>3,503</b>	<b>-35</b>	<b>3,468</b>

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

2021-22									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>								
	-	3,641	-	3,641	96	3,545	35	-	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Investigation and Adjudication								
	-	3,624	-	3,624	96	3,528	35	-	
<b>Non-Budget:</b>									
A-2:	Notional Charges								
	-	17	-	17	-	17	-	-	
<b>Total:</b>	-	3,641	-	3,641	96	3,545	35	-	

	Present Provision	Change in Provision	New Provision
<b>Net Resource Requirement</b>	3,553	-8	3,545
<b>Capital Items</b>			
Capital	70	-35	35
<b>Net Capital</b>	<b>70</b>	<b>-35</b>	<b>35</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-120	25	-95
Notional charges	-	-17	-17
<b>Total Accruals to Cash Adjustments</b>	<b>-120</b>	<b>8</b>	<b>-112</b>
<b>Net Cash Requirement</b>	<b>3,503</b>	<b>-35</b>	<b>3,468</b>



# Supporting Statements, Tables and Notes



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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	3,545
Consolidated Fund Standing Services	155
<b>Total Net Programme Costs</b>	<b>3,700</b>
<b>Net Operating Cost</b>	<b>3,700</b>
<b>Net Resource Requirement</b>	<b>3,545</b>
<b>Resource Budget</b>	<b>3,683</b>

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

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>3,545</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	155
<b>Net Operating Cost (Accounts)</b>	<b>3,700</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-17
<b>Resource Budget</b>	<b>3,683</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	3,683
Annually Managed Expenditure (AME)	-

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>35</b>
<b>Capital Budget</b>	<b>35</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	35
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>		
Investigation and Adjudication	96	-
<b>Total for RfR A:</b>	* <b>96</b>	-

\* 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**

2021-22							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>							
Investigation and Adjudication							
-	17	-	17	-	17	-	-
<b>Total RfR A:</b>							
-	17	-	17	-	17	-	-
<b>Total Notional Charges:</b>							
-	17	-	17	-	17	-	-

**Detail**

	Provision
<b>RfR A:</b>	
Audit	15
Other	2
<b>Total RfR A:</b>	
	17
<b>Total Notional Charges:</b>	
	17

## **Explanation of Accounting Officer Responsibilities**

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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.

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# **Spring Supplementary Estimate 2021-22**

**Public Prosecution  
Service for  
Northern Ireland**



## **PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND**

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### **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 2021-22 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 £1,613,000 and an increase in the Net Cash Requirement of £2,303,000.

**Part I**

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<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>1,613,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>2,303,000</b>

**Amounts required in the year ending 31 March 2022 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 holiday pay claims; settlement of other claims; other related services; severance payments; associated non-cash items.

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

**Part II: Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Public Prosecution and Legal Services	37,025	1,993	320	1,613	38,638
A-2:	Public Prosecution and Legal Services	1,084	-	-	-	1,084
A-3:	Notional Charges	716	-	-	-	716
<b>Total RfR A:</b>			<b>1,993</b>	<b>320</b>	<b>1,613</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		589	-35	554
<b>Total Net Capital</b>		<b>589</b>	<b>-35</b>	<b>554</b>
<b>Net Cash Requirement</b>		<b>36,835</b>	<b>2,303</b>	<b>39,138</b>

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

		2021-22							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
<b>RfR A:</b>	<b>Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	2,145	38,694	-	40,839	401	40,438	554	-
<b>Departmental Expenditure in DEL:</b>									
A-1:	Public Prosecution and Legal Services	2,145	36,894	-	39,039	401	38,638	554	-
<b>Annually Managed Expenditure (AME):</b>									
A-2:	Public Prosecution and Legal Services	-	1,084	-	1,084	-	1,084	-	-
<b>Non-Budget:</b>									
A-3:	Notional Charges	-	716	-	716	-	716	-	-
<b>Total:</b>		<b>2,145</b>	<b>38,694</b>	<b>-</b>	<b>40,839</b>	<b>401</b>	<b>40,438</b>	<b>554</b>	<b>-</b>

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

	Present Provision	Change in Provision	New Provision
<b>Resource to Cash Reconciliation</b>			
<b>Net Resource Requirement</b>	<b>38,825</b>	<b>1,613</b>	<b>40,438</b>
<b>Capital Items</b>			
Capital	589	-35	554
<b>Net Capital</b>	<b>589</b>	<b>-35</b>	<b>554</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-1,740	-25	-1,765
New provisions and adjustments to previous provisions	-1,084	-	-1,084
Notional charges	-716	-	-716
Movement in working capital	785	750	1,535
Use of provisions	176	-	176
<b>Total Accruals to Cash Adjustments</b>	<b>-2,579</b>	<b>725</b>	<b>-1,854</b>
<b>Net Cash Requirement</b>	<b>36,835</b>	<b>2,303</b>	<b>39,138</b>





# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	2,145
<b>Total Net Administration Costs</b>	<b>2,145</b>
<b>Net Programme Costs</b>	
Request for Resources A	38,293
<b>Total Net Programme Costs</b>	<b>38,293</b>
<b>Net Operating Cost</b>	<b>40,438</b>
<b>Net Resource Requirement</b>	<b>40,438</b>
<b>Resource Budget</b>	<b>39,722</b>

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

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	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>40,438</b>
<b>Net Operating Cost (Accounts)</b>	<b>40,438</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-716
<b>Resource Budget</b>	<b>39,722</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	38,638
Annually Managed Expenditure (AME)	1,084

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

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>554</b>
<b>Capital Budget</b>	<b>554</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	554
Annually Managed Expenditure (AME)	-

**Analysis of Accruing Resources****£'000**

	<b>Provision</b>	
	<b>Operating Accruing Resources</b>	<b>Non- operating Accruing Resources</b>
<b>RfR A:</b>		
Court Costs recovered	81	-
Incentivisation Receipts	250	-
Departmental Receipts	70	-
<b>Total for RfR A:</b>	<b>*401</b>	<b>-</b>

\* 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

2021-22								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>								
Public Prosecution and Legal Services								
-	716	-	716	-	716	-	-	-
<b>Total RfR A:</b>								
-	716	-	716	-	716	-	-	-
<b>Total Notional Charges:</b>								
-	716	-	716	-	716	-	-	-

## Detail

	Provision
<b>RfR A:</b>	
Shared Services	650
Audit	44
Other	22
<b>Total RfR A:</b>	
	716
<b>Total Notional Charges:</b>	
	716

## **Explanation of Accounting Officer Responsibilities**

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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.

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