

# Northern Ireland Estimates

## 2017-2018

Department of Finance  
November 2017

The Stationery Office

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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 Estimates

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|---|--|
| <b>Role of Estimates</b>  | 1.1. Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act.  |
| <b>Resource-based format of the Estimates</b>                             | 1.2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in <b>Section 2</b> .<br>1.3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.  |
| <b>Main Estimates</b>   | 1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2017-18.  |
| <b>Northern Ireland Estimates</b>   | 1.5. The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments.  |
| <b>NI Departmental Expenditure Limit and Annually Managed Expenditure</b> | 1.6. Public expenditure for Northern Ireland is subject to two separate controls Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL and AME together make up Total Managed Expenditure (TME). During the Budget process the main focus was on the DEL, in that the greater part of the DEL (known as the 'Assigned DEL') is subject to allocation in accordance with local needs and priorities.<br>1.7. DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc.), which cannot be reasonably subject to multi-year limits. |
| <b>Consolidated Fund of Northern Ireland</b>                              | 1.8. Northern Ireland has a separate Consolidated Fund, which is funded by a Block grant voted by Parliament as part of the Supply Estimates of the Northern Ireland Office, and by local revenues. The cash requirements of departments will be met from issues from the Consolidated Fund of Northern Ireland. The detailed accounts of the Consolidated Fund of Northern Ireland will be presented each year by the Department of Finance in the Public Income and Expenditure Account.   |
| <b>Accruing Resources</b>   | 1.9. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DoF Minute. 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 of Northern Ireland. 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.   |
| <b>Northern Ireland Estimates Structure</b>                               | 1.10. Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs) <sup>1</sup> . The Estimates consist of a total of 21 RfRs for 2017-18 which are grouped by department – see Table 1.1.<br>1.11. Table 1.2 compares the proposed provision for 2017-18, the provision for 2016-17 and the outturn for 2015-16. The table shows the net resources for each RfR and the net cash requirement for each Estimate.   |

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

**Table 1.1 Main Estimates Request for Resources (RfRs) Structure**

RfR	DEPARTMENT/RfR DESCRIPTOR
	<b>Department of Agriculture, Environment and Rural Affairs</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.
	<b>Department for Communities</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; services that encourage family based child maintenance arrangements; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
	<b>Department for the Economy</b>
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.
	<b>Department of Education</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.
B	Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.
	<b>Department of Education – Teachers' Superannuation</b>
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	<b>Department of Finance</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.
	<b>Department of Finance – Superannuation and other allowances</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), [CSIB(NI)].
	<b>Department of Health</b>
A	Providing high quality health and social care services and promoting good health and wellbeing.
B	Providing effective fire fighting, rescue and fire safety services.
	<b>Department of Health – Health and Social Care Pension Scheme</b>
A	Providing a pension scheme for persons employed in health and social care.
	<b>Department for Infrastructure</b>
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.



<b>RfR</b>	<b>DEPARTMENT/RfR DESCRIPTOR</b>
	<b>Department of Justice</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.
	<b>Department of Justice – Northern Ireland Judicial Pension Scheme</b>
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.
	<b>The Executive Office</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.
	<b>Food Standards Agency</b>
A	Improving food safety and promoting healthy eating.
	<b>Northern Ireland Assembly Commission</b>
A	Supporting the work of the Northern Ireland Assembly.
	<b>Northern Ireland Audit Office</b>
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	<b>Northern Ireland Authority for Utility Regulation</b>
A	Regulating the electricity, gas, water and sewerage industries.
	<b>Northern Ireland Public Services Ombudsman</b>
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.
	<b>Public Prosecution Service for Northern Ireland</b>
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

**Table 1.2 Summary of provision by Department and RfR – 2015-16 to 2017-18**

**£'000**

RfR	Department/RfR Descriptor	2017-2018 Provision		2016-2017 Provision		2015-2016 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department of Agriculture, Environment and Rural Affairs</b>	<b>272,571</b>	<b>255,176</b>	<b>275,167</b>	<b>270,813</b>	<b>230,492</b>	<b>245,142</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.	272,571	255,176	275,167	270,813	230,492	245,142
	<b>Department for Communities</b>	<b>4,386,339</b>	<b>4,281,732</b>	<b>4,354,450</b>	<b>4,257,319</b>	<b>4,236,305</b>	<b>4,079,380</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; services that encourage family based child maintenance arrangements; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	4,386,339	4,281,732	4,354,450	4,257,319	4,236,305	4,079,380
	<b>Department for the Economy</b>	<b>951,225</b>	<b>1,239,505</b>	<b>998,483</b>	<b>1,189,053</b>	<b>843,733</b>	<b>1,203,739</b>
A	To promote the growth of a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	951,225	1,239,505	998,483	1,189,053	843,733	1,203,739

RfR	Department/RfR Descriptor	2017-2018 Provision		2016-2017 Provision		2015-2016 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
	<b>Department of Education</b>	<b>2,243,186</b>	<b>2,274,175</b>	<b>2,318,797</b>	<b>2,352,122</b>	<b>2,132,767</b>	<b>2,150,594</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.	2,192,777		2,268,788		2,089,544	
B	Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promoting recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	409		50,009		43,223	
	<b>Department of Education – Teachers' Superannuation</b>	<b>616,777</b>	<b>196,509</b>	<b>471,970</b>	<b>171,778</b>	<b>513,506</b>	<b>156,149</b>
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	616,777	196,509	471,970	171,778	513,506	156,149
	<b>Department of Finance</b>	<b>218,061</b>	<b>205,757</b>	<b>195,389</b>	<b>192,217</b>	<b>197,067</b>	<b>181,748</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.	218,061	205,757	195,389	192,217	197,067	181,748
	<b>Department of Finance – Superannuation and Other allowances</b>	<b>618,000</b>	<b>135,000</b>	<b>479,823</b>	<b>84,233</b>	<b>558,622</b>	<b>148,659</b>

Table continues

Table 1.2 continued

RfR	Department/RfR Descriptor	2017-2018 Provision		2016-2017 Provision		2015-2016 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	618,000	135,000	479,823	84,233	558,622	148,659
	<b>Department of Health</b>	<b>5,113,697</b>	<b>5,121,088</b>	<b>4,736,299</b>	<b>4,708,091</b>	<b>4,505,120</b>	<b>4,480,268</b>
A	Providing high quality health and social care services and promoting good health and wellbeing.	5,015,848		4,644,947		4,421,539	
B	Providing effective fire fighting, rescue and fire safety services.	97,849		91,352		83,581	
	<b>Department of Health – Health and Social Care Pension Scheme</b>	<b>1,141,550</b>	<b>-</b>	<b>833,655</b>	<b>-</b>	<b>894,972</b>	<b>-</b>
A	Providing a pension scheme for persons employed in health and social care.	1,141,550		833,655	-	894,972	-
	<b>Department for Infrastructure</b>	<b>786,738</b>	<b>845,246</b>	<b>784,182</b>	<b>783,698</b>	<b>781,212</b>	<b>764,712</b>
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	786,738	845,246	784,182	783,698	781,212	764,712
	<b>Department of Justice</b>	<b>1,362,968</b>	<b>1,268,995</b>	<b>1,446,871</b>	<b>1,315,979</b>	<b>1,254,361</b>	<b>1,219,002</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.	1,362,968	1,268,995	1,446,871	1,315,979	1,254,361	1,219,002
	<b>Department of Justice – Northern Ireland Judicial Pension Scheme</b>	<b>500</b>	<b>350</b>	<b>200</b>	<b>-</b>	<b>-27</b>	<b>-</b>
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	500	350	200	-	-27	-
	<b>The Executive Office</b>	<b>199,013</b>	<b>196,012</b>	<b>65,083</b>	<b>63,964</b>	<b>94,428</b>	<b>79,831</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.	199,013	196,012	65,083	63,964	94,428	79,831

RfR	Department/RfR Descriptor	2017-2018 Provision		2016-2017 Provision		2015-2016 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement	<sup>(1)</sup> Net Resources	Net Cash Requirement
<b>OTHER PUBLIC BODIES</b>							
	<b>Food Standards Agency</b>	<b>8,301</b>	<b>8,889</b>	<b>8,163</b>	<b>8,146</b>	<b>8,431</b>	<b>8,434</b>
A	Improving food safety and promoting healthy eating.	8,301	8,889	8,163	8,146	8,431	8,434
	<b>Northern Ireland Assembly Commission</b>	<b>41,054</b>	<b>36,583</b>	<b>45,003</b>	<b>41,333</b>	<b>43,763</b>	<b>40,665</b>
A	Supporting the work of the Northern Ireland Assembly.	41,054	36,583	45,003	41,333	43,763	40,665
	<b>Northern Ireland Audit Office</b>	<b>7,778</b>	<b>8,002</b>	<b>8,006</b>	<b>8,341</b>	<b>8,237</b>	<b>7,604</b>
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,778	8,002	8,006	8,341	8,237	7,604
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>316</b>	<b>2,895</b>	<b>372</b>	<b>1,901</b>	<b>253</b>	<b>-</b>
A	Regulating the electricity, gas, water and sewerage industries.	316	2,895	372	1,901	253	-
	<b>Northern Ireland Public Services Ombudsman</b>	<b>2,586</b>	<b>2,538</b>	<b>2,229</b>	<b>2,155</b>	<b>1,951</b>	<b>2,041</b>
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	2,586	2,538	2,229	2,155	1,951	2,041
	<b>Public Prosecution Service for Northern Ireland</b>	<b>36,977</b>	<b>37,596</b>	<b>32,631</b>	<b>33,887</b>	<b>38,073</b>	<b>36,344</b>
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	36,977	37,596	32,631	33,887	38,073	36,344
	<b>TOTAL</b>	<b>18,007,637</b>	<b>16,116,048</b>	<b>17,056,773</b>	<b>15,485,030</b>	<b>16,343,266</b>	<b>14,804,312</b>

(1) Total resources net of operating accruing resources

## SECTION 2

# Resource-based Supply Arrangements

- Structure**
- 2.1 Under the resource-based Estimates process, each Northern Ireland department produces a single Estimate, with the exception of departments administering public service pension schemes. These pension schemes are presented as separate Estimates.
- 2.2 Each Estimate is produced in a standard format, and is structured on an objective and function basis. Under this presentation the Estimate is subdivided into “Requests for Resources” (RfRs), each of which equates to a departmental objective. Each RfR is further divided by expenditure category i.e. Departmental Expenditure Limits, Annually Managed Expenditure and Non-Budget, each containing lines equating to individual functions. Each RfR within an Estimate is identified by an alpha indicator, with each line denoting an individual function being identified by a numerical indicator.
- 2.3 Estimates consist of the following parts:
- Introduction;
  - Part I (including the Ambit(s));
  - Part II – Subhead detail and Resource to Cash reconciliation table; and
  - Part III – Extra receipts payable to the Consolidated Fund (income and cash).
- 2.4 In order to enhance the information available, Estimates may also be accompanied by:
- Statement of Comprehensive Net Expenditure (SCNE);
  - Reconciliation of resource expenditure between Estimates, Accounts and Budgets;
  - Reconciliation of capital expenditure between Estimates and Budgets;
  - Accruing Resources (ARs) Analysis;
  - Notional Charges Analysis;
  - Consolidated Fund Extra Receipts (CFERs) Analysis; and
  - Explanation of Accounting Officer Responsibilities.
- Introduction**
- 2.5 The introduction consists of a single page, comprising:
- the department’s main aim;
  - cross-references to any related Estimates;
  - details of any actual or contingent liabilities; and,
  - reference indicating where the symbols are explained (if applicable).
- Part I**
- 2.6 Part I of each Estimate will contain the following key facts:
- (i) the net provision sought (i.e. the amount of resources by RfR and the net cash requirement for the financial year);
  - (ii) a formal description of all the services covered by the Estimate, known as its Ambit. The Ambit clearly indicates the scope of the expenditure cover (including capital expenditure), and associated resources sought in each RfR contained within the Estimate; and
  - (iii) the department which will account for the Estimate,
- 2.7 No expenditure may be incurred or financed from the Estimate which is in excess of the net totals shown, or which is not covered by the Ambit. Ambits are kept under review to ensure that they properly describe the purposes for which expenditure may be incurred.
- 2.8 The Ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department as should the descriptions attaching to individual lines within an RfR in Part II. However, the title of each RfR must be objective-based in order to provide a link with the Statement of Operating Costs by Departmental Operating Segment of the resource account, the purpose of which is to inform users of the accounts as to how resources have been divided between the department’s segments.

## Part II and III

- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure (DEL),
  - Annually Managed Expenditure (AME), and
  - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.14 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. The total of the ARs amounts identified against each RfR line are subject to the legislature's control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to the legislature's control.
- 2.15 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital investment and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to the legislature's control.
- 2.16 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2015-16. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the current year.
- 2.17 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to the legislature's control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (e.g. depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.
- 2.18 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund of Northern Ireland in the year in question for the department to carry out its business as specified in the Ambit.
- 2.19 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing.

- 2.20 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund of Northern Ireland. This seeks to notify the legislature of the department's forecast of amounts to be paid directly to the Consolidated Fund of Northern Ireland, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.
- Other statements, tables and notes**
- 2.21 The statements and tables are accompanied by notes providing additional information about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.
- 2.22 The Estimates and supporting statements and notes provide an explanation of the expenditure to be financed from funds made available through the Budget Act.
- 2.23 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.
- Contingent liabilities**
- 2.24 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.
- Accruing Resources**
- 2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised to be used for the service of the year ending 31 March 2018. The source of all types of income making up the ARs is explained in an analysis in the form of a Note to each Estimate which provides a breakdown of forecast ARs for 2017-18 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).
- 2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.
- Symbols**
- 2.27 For convenience, the symbols used throughout Northern Ireland Estimates are reproduced below:
- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly
  - ◆ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
  - ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Northern Ireland Assembly.
  - ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
  - † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the DfI Minister. The accounts are laid before the Assembly in accordance with Article 276 of the Water and Sewerage Services Order (NI) 2006.
  - Extra receipts which are classified as "Non-Budget" and are surrendered to the Consolidated Fund as extra receipts.
  - Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.



## SECTION 3

# Accountability and Audit of Estimates

- |                           |     |  |
|---------------------------|-----|--|
| <b>Accountability</b>     | 3.1 | The permanent head of a department, or appropriate senior officer, will be separately appointed by the Department of Finance as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the Northern Ireland Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer. |
| <b>Resource accounts</b>  | 3.2 | At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Northern Ireland Assembly.   |
| <b>Accounting symbols</b> | 3.3 | The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 10.  |

# Glossary

<b>Accounting officer</b>	A person appointed by DoF or designated by a department to be accountable for the operations of an organisation and the preparation of its accounts. The appointee is, by convention, usually the Head of a department or other organisation or the Chief Executive of a non-departmental public body (NDPB).
<b>Accruals basis</b>	The principle, which may be used as a basis for the preparation of financial statements, that revenues and costs should be dealt with in the accounts for the period in which they are earned or incurred, so far as this is consistent with the concept of prudence in accounting.
<b>Accruing resources</b>	Income received by a department which it is authorised to retain (rather than surrender to the Consolidated Fund of Northern Ireland) to offset related expenditure. Such income is voted in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
<b>Administration costs</b>	Administration costs reflect the resources consumed directly by departments and agencies in providing central government services. Administration costs include pay, superannuation, travel and subsistence, current expenditure on accommodation etc.
<b>Ambit</b>	A formal description of the services for which authority for resource consumption and associated financing requirements is sought.
<b>Annually Managed Expenditure</b>	Expenditure not subject to firm multi-year limits and is usually demand-led.
<b>Budget Acts</b>	Annual Acts, which gives formal approval to departmental Supply Estimates and confers formal legal authority to departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
<b>Capital expenditure</b>	Spending on the creation of assets, above a certain capitalisation threshold, which are expected to be used for a period of at least one year. It includes the construction or extension and alteration of buildings, purchase of buildings, land and equipment, including machinery, plant and other assets.
<b>Consolidated Fund of Northern Ireland</b>	<p>The NI Executive's current account operated by DoF, into which are paid Northern Ireland's Block Grant, local revenues and other non-tax receipts and from which voted Supply/cash is paid to departments and statutory Standing Services are also paid.</p> <p>With effect from 1 April 1998 the Northern Ireland Civil Contingencies Fund ceased to exist. Where there is a need to finance urgent expenditure in anticipation of Assembly approval, application must now be made to the Consolidated Fund of Northern Ireland.</p>
<b>Consolidated Fund Standing Services</b>	Payments for services which has been decided, by statute, should be met directly from the Consolidated Fund of Northern Ireland rather than being voted annually (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc.)
<b>Contingent Liability</b>	A potential liability where the amount and likelihood of payment are uncertain but recognised that future expenditure may arise if certain conditions are met or certain events happen.
<b>Depreciation</b>	A measure of the wearing out, consumption or other reduction in the useful life of a fixed asset whether arising from use, deterioration, the passage of time or obsolescence through technological or market changes.
<b>Departmental Expenditure Limit</b>	A budgetary control or limit on spending – both voted and non-voted provision and includes that expenditure which is generally within the department's control and can be managed within fixed multi-year limits.
<b>Estimates</b>	Estimates set out in detail the amounts of cash and net resources required (taking account of planned receipts) for public services for one financial year for each department.
<b>Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)</b>	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the Consolidated Fund of Northern Ireland.
<b>Financial year</b>	The year from 1 April in one year to 31 March of the following year.

<b>Statement of Comprehensive Net Expenditure (SoCNE)</b>	A financial statement showing resources that are expected to be consumed during the year in support of the Department's administration and programme expenditure net of departmental income. The SoCNE takes account of both Supply and non-Supply expenditure and income within the departmental accounting boundary as defined in the Financial Reporting Manual (FReM). The SoCNE, thus, shows a broader picture of the department's planned activities for the year than that provided in Part II of the Estimate. Also known as Combined Statement of Comprehensive Net Expenditure.
<b>Grant</b>	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
<b>Grant-in-aid</b>	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the Consolidated Fund of Northern Ireland.
<b>Line</b>	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
<b>Northern Ireland Audit Office</b>	Office of the Northern Ireland Comptroller and Auditor General (C&AG) which audits the resource accounts of government bodies and carries out value for money inspections within the bodies it audits.
<b>Objective</b>	A specifically planned achievement which contributes towards a department's aim. An Objective should be expressed in a way which allows achievement of the aim to be assessed.
<b>Outturn</b>	Actual expenditure.
<b>Request for Resources (RfRs)</b>	The functional level into which departmental Estimates may be split. RfRs contain a number of functions being carried out by the department in pursuit of one or more of that department's objectives.
<b>Resource account</b>	An end of year account of a government department's resource consumption and spending of monies voted in the Budget Act which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate in line with the Financial Reporting Manual (FReM).
<b>Resource accounting</b>	The accruals basis on which annual departmental accounts are prepared.
<b>Resource budgeting</b>	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
<b>Subhead</b>	A single item/cell within a line in the Part II: Subhead Detail of an Estimate, which is separately identified in the resource account. Subheads within the Estimate are identified by line and column (in that order), for example within an RfR the "other current" subhead within the first line would be identified as subhead X -1/2 of RfR X.
<b>Subsidy</b>	A grant (i.e. an unrequited payment) to a producer or trader which is deemed to benefit the consumer by reducing the selling price of the products. See also 'grant'.
<b>Supply procedure</b>	This is a collective term for processes that deal with the scrutiny and approval of Estimates.



# **Main Estimate 2017-18**

Department of  
Agriculture, Environment  
and Rural Affairs



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## DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

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### Introduction

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

## 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>Net Resource Requirement</b>		<b>272,571,000</b>
<b>Net Cash Requirement</b>		<b>255,176,000</b>

Amounts required in the year ending 31 March 2018 for use by the Department of Agriculture, Environment and Rural Affairs on:

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

the provision of agricultural and educational services, research and development and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, contingency planning and exercising, veterinary public health, international veterinary certification of live animals and animal products, payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support and legislation for the agri-food and equine industries, veterinary medicines, dog control and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; environmental legislation and protection; operation of the carrier bag levy; payments for Coastal Communities Fund projects; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; payments under European Union Programmes and funds including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; administration costs; severance payments and associated non-cash items.

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

	£
	<b>Net Total</b>
<b>RfR A:</b>	
Net Resource Requirement	272,571,000
Net Cash Requirement	255,176,000



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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>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.</b>											
69,277	509,606	91,232	670,115	397,544	272,571	20,389	515	275,167	230,492		
<b>Departmental Expenditure in DEL:</b>											
<b>A-1: Food and Farming Group</b>											
24,587	38,209	22,857	85,653	14,244	71,409	7,406	500	87,415	95,369		
<b>A-2: Veterinary Service and Animal Health Group</b>											
3,890	67,483	575	71,948	16,608	55,340	7,215	-	40,244	46,491		
<b>A-3: Rural Affairs Group</b>											
3,971	7,261	1,057	12,289	266	12,023	981	-	16,127	11,745		
<b>A-4: Environment, Marine and Fisheries Group</b>											
10,172	41,794	4,614	56,580	16,116	40,464	3,660	-	40,419	47,182		
<b>A-5: Forest Service Agency ♥</b>											
1,556	14,319	1,073	16,948	9,956	6,992	1,127	15	6,781	6,282		
<b>A-6: Common Agricultural Policy (CAP)</b>											
-	319,620	13,243	332,863	332,863	-	-	-	-	-		
<b>A-7: EU Community Initiatives</b>											
-	-	8,813	8,813	7,491	1,322	-	-	-	84		
<b>Annually Managed Expenditure (AME):</b>											
<b>A-8: Forest Service Timber</b>											
-	5,000	-	5,000	-	5,000	-	-	5,000	-32,790		
<b>A-9: Provisions</b>											
-	12,770	-	12,770	-	12,770	-	-	13,620	-3,678		
<b>A-10: Revaluations due to Change in Market Value</b>											
-	3,050	-	3,050	-	3,050	-	-	3,050	623		
<b>A-11: Fisheries</b>											
-	100	-	100	-	100	-	-	100	91		

2017-18								2016-17	2015-16	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Non-Budget:</b>										
A-12:	The Agri-Food and Biosciences Institute ♥									
-	-	36,941	36,941	-	<b>36,941</b>	-	-	35,170	39,126	
A-13:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥									
-	-	2,059	2,059	-	<b>2,059</b>	-	-	2,140	1,312	
A-14:	Notional Charges									
25,101	-	-	25,101	-	<b>25,101</b>	-	-	25,101	18,655	
<b>Total:</b>	<b>69,277</b>	<b>509,606</b>	<b>91,232</b>	<b>670,115</b>	<b>397,544</b>	<b>272,571</b>	<b>20,389</b>	<b>515</b>	<b>275,167</b>	<b>230,492</b>

### Resource to Cash Reconciliation

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>272,571</b>	<b>275,167</b>	<b>230,492</b>
<b>Capital Items</b>			
Capital	20,389	32,830	16,240
Non-operating accruing resources	-515	-	-106
<b>Net Capital</b>	<b>19,874</b>	<b>32,830</b>	<b>16,134</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-22,496	-21,463	21,539
New provisions and adjustments to previous provisions	-12,770	-13,620	3,678
Notional charges	-25,101	-25,101	-18,655
Movement in working capital	23,000	23,000	-8,686
Use of provisions	98	-	640
<b>Total Accruals to Cash Adjustments</b>	<b>-37,269</b>	<b>-37,184</b>	<b>-1,484</b>
<b>Net Cash Requirement</b>	<b>255,176</b>	<b>270,813</b>	<b>245,142</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	11	<i>11</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	216	<i>216</i>
<b>Total:</b>	-	-	-	-	<b>227</b>	<b><i>227</i></b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	68,557	71,782	77,533
<b>Total Net Administration Costs</b>	<b>68,557</b>	<b>71,782</b>	<b>77,533</b>
<b>Net Programme Costs</b>			
Request for Resources A	204,014	203,385	152,732
<b>Total Net Programme Costs</b>	<b>204,014</b>	<b>203,385</b>	<b>152,732</b>
<b>Net Operating Cost</b>	<b>272,571</b>	<b>275,167</b>	<b>230,265</b>
<b>Net Resource Requirement</b>	<b>272,571</b>	<b>275,167</b>	<b>230,492</b>
<b>Resource Budget</b>	<b>233,293</b>	<b>238,500</b>	<b>207,113</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>272,571</b>	<b>275,167</b>	<b>230,492</b>
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-227
<b>Net Operating Cost (Accounts)</b>	<b>272,571</b>	<b>275,167</b>	<b>230,265</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-64,101	-62,411	-59,093
Capital grants	-11,477	-10,826	-6,426
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	11
Full resource consumption of NDPBs or other bodies	36,300	36,570	42,356
<b>Resource Budget</b>	<b>233,293</b>	<b>238,500</b>	<b>207,113</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	211,070	215,059	242,126
Annually Managed Expenditure (AME)	22,223	23,441	-35,013



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>19,874</b>	<b>32,830</b>	<b>16,134</b>
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs)	-	-	-11
<i>Adjustments to include:</i>			
Capital grants	11,477	10,826	6,426
Capital expenditure of NDPBs or other bodies	5,574	5,967	4,454
<b>Capital Budget</b>	<b>36,925</b>	<b>49,623</b>	<b>27,003</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	36,925	49,623	27,003
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Food and Farming Group	14,244	500	8,834	-	10,857	57
Veterinary Service and Animal Health Group	16,608	-	16,285	-	14,969	-
Rural Affairs Group	266	-	309	-	259	-
Environment, Marine and Fisheries Group	16,116	-	13,547	-	15,608	32
Forest Service Agency	9,956	15	9,448	-	11,319	17
Common Agricultural Policy (CAP)	332,863	-	259,136	-	255,925	-
EU Community Initiatives	7,491	-	-	-	251	-
<b>Total for RfR A:</b>	<b>*397,544</b>	<b>**515</b>	<b>307,559</b>	<b>-</b>	<b>309,188</b>	<b>106</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Food and Farming Group											
9,790	-	-	9,790	-	<b>9,790</b>	-	-	9,790	7,276		
Veterinary Service and Animal Health Group											
5,020	-	-	5,020	-	<b>5,020</b>	-	-	5,020	3,731		
Rural Affairs Group											
1,757	-	-	1,757	-	<b>1,757</b>	-	-	1,757	1,306		
Environment, Marine and Fisheries Group											
6,526	-	-	6,526	-	<b>6,526</b>	-	-	6,526	4,850		
Forest Service Agency											
2,008	-	-	2,008	-	<b>2,008</b>	-	-	2,008	1,492		
<b>Total RfR A:</b>	<b>25,101</b>	-	-	<b>25,101</b>	-	<b>25,101</b>	-	-	<b>25,101</b>	<b>18,655</b>	
<b>Total Notional Charges:</b>											
<b>25,101</b>	-	-	<b>25,101</b>	-	<b>25,101</b>	-	-	<b>25,101</b>	<b>18,655</b>		

## Detail

	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>RfR A:</b>			
Accommodation	6,571	6,571	4,884
Shared services	9,830	9,830	7,305
Audit	118	118	88
Other	8,582	8,582	6,378
<b>Total RfR A:</b>	<b>25,101</b>	<b>25,101</b>	<b>18,655</b>
<b>Total Notional Charges:</b>	<b>25,101</b>	<b>25,101</b>	<b>18,655</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipt</i>	Income	<i>Receipt</i>
<b>Operating Income and Receipts</b>						
Excess accruing resources	-	-	-	-	11	<i>11</i>
<b>Non-operating Income and Receipts</b>						
Excess accruing resources	-	-	-	-	216	<i>216</i>
<b>Total:</b>	-	-	-	-	<b>227</b>	<b><i>227</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Mr Noel Lavery, as Accounting Officer for the Department with responsibility for preparing 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 provision sought for 2017-18 is 0.9% lower than the final net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £ million to the following:
 

Agri-Food and Biosciences Institute	36,941
The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,059
3. The following function within RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:
 

A-4 Expenditure in connection with Coastal Communities Fund Projects ■	443
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# **Main Estimate 2017-18**

Department for  
Communities



DIC





## DEPARTMENT FOR COMMUNITIES

### Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of - Social Security, Social Inclusion, Housing, Community Regeneration and Community Cohesion.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; services that encourage family based child maintenance arrangements; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. Symbols are explained in the guide at the front of this volume.

## Part I

<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; services that encourage family based child maintenance arrangements; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.</b>	£
<b>Net Resource Requirement</b>		<b>4,386,339,000</b>
<b>Net Cash Requirement</b>		<b>4,281,732,000</b>

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

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

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

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

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

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	4,386,339,000
Net Cash Requirement	4,281,732,000

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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; services that encourage family based child maintenance arrangements; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.										
	91,004	423,711	3,999,105	4,513,820	127,481	4,386,339	19,071	35,729	4,354,450	4,236,305	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Social Security Administration										
	16,732	270,620	76,810	364,162	12,466	351,696	2,673	-	291,144	228,086	
A-2:	Belfast Benefit Delivery Centre										
	-	36,000	-	36,000	36,000	-	-	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	32,000	-	32,000	32,000	-	-	-	-	-	
A-4:	Child Maintenance Service										
	796	12,512	-	13,308	517	12,791	10	-	19,236	19,314	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
	<i>Independent Living Fund</i>										
	-	-	-	-	-	-	-	-	8,500	1,994	
A-6:	Discretionary Support Scheme										
	-	-	6,220	6,220	-	6,220	14,190	15,200	13,720	13,708	
A-7:	Housing Benefit										
	-	-	122,000	122,000	-	122,000	-	-	130,397	121,750	

		2017-18								2016-17	2015-16
		Resources				Capital				Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
	<i>Grants to Motability</i>	-	-	-	-	-	-	-	-	1,000	808
A-8:	Housing	8,478	1,624	7,650	17,752	19,289	-1,537	893	19,999	254	3,869
A-9:	Housing grants to the Northern Ireland Housing Executive	-	5,979	32,755	38,734	-	38,734	-	-	36,500	46,076
A-10:	Interest Payments on Housing Loans	-	26,324	-	26,324	26,324	-	-	-	-	-
A-11:	Urban Regeneration	8,566	3,657	12,384	24,607	-	24,607	268	530	57,280	55,501
A-12:	Community and Voluntary Sector Funding	4,608	-	32,851	37,459	-	37,459	-	-	12,634	14,355
A-13:	EU Programme for Peace and Reconciliation	-	-	127	127	108	19	-	-	-	1,880
A-14:	Library and Other Services	571	-	296	867	-	867	-	-	2,128	2,452
A-15:	Arts and Museums	8,456	170	2,787	11,413	-	11,413	-	-	5,864	9,434
A-16:	Sports	1,368	2,382	3,090	6,840	134	6,706	-	-	12,865	15,554
A-17:	Cultural Policy and Languages	721	87	1,121	1,929	-	1,929	-	-	3,337	2,200
A-18:	Public Record Office of Northern Ireland	18	4,212	-	4,230	53	4,177	67	-	4,467	5,234
A-19:	Historic Environment Division	-	6,928	-	6,928	400	6,528	970	-	6,585	7,839
A-20:	Local Government Services	1,845	-	52,515	54,360	-	54,360	-	-	49,071	54,221
A-21:	Employment and Skills	-	-	21,832	21,832	-	21,832	-	-	32,450	36,520

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-22:	Non-contributory and means tested benefits										
-	-	1,732,457	1,732,457	-	<b>1,732,457</b>	-	-	1,725,301	1,676,209		
<i>of which:</i>											
<i>Pensions benefits</i>											
-	-	6,370	6,370	-	<b>6,370</b>	-	-	6,276	5,997		
<i>Disability benefits</i>											
-	-	1,445,701	1,445,701	-	<b>1,445,701</b>	-	-	1,421,212	1,361,073		
<i>Industrial injuries benefits</i>											
-	-	28,543	28,543	-	<b>28,543</b>	-	-	29,464	29,959		
<i>Pension Credit</i>											
-	-	251,843	251,843	-	<b>251,843</b>	-	-	268,349	279,180		
A-23:	Income support - JSA & ESA & UC										
-	14,300	812,399	826,699	-	<b>826,699</b>	-	-	832,041	762,919		
<i>of which:</i>											
<i>Income support</i>											
-	14,300	150,885	165,185	-	<b>165,185</b>	-	-	174,035	177,623		
<i>Jobseeker's allowance (income based)</i>											
-	-	105,630	105,630	-	<b>105,630</b>	-	-	129,372	126,129		
<i>Employment and Support Allowance (income related)</i>											
-	-	555,884	555,884	-	<b>555,884</b>	-	-	528,634	459,167		
A-24:	<i>Job grant</i>										
-	-	10	10	-	<b>10</b>	-	-	500	1,641		
A-25:	<i>Housing benefit (rent)</i>										
-	-	585,765	585,765	-	<b>585,765</b>	-	-	552,427	580,852		
A-26:	<i>Discretionary housing payments</i>										
-	-	7,226	7,226	-	<b>7,226</b>	-	-	6,681	3,416		
A-27:	<i>Provisions, depreciation and Impairments</i>										
-	6,916	-	6,916	-	<b>6,916</b>	-	-	22,241	101,664		
<b>Non-budget:</b>											
A-28:	Social Fund (Regulated)										
-	-	12,752	12,752	-	<b>12,752</b>	-	-	12,752	3,203		

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
A-29:	Social Fund in respect of Winter Fuel Payments										
-	-	52,643	52,643	-	<b>52,643</b>	-	-	52,979	53,185		
A-30:	Northern Ireland National Insurance Fund										
-	-	69,300	69,300	-	<b>69,300</b>	-	-	66,200	75,700		
A-31:	Grant-in-Aid Paid to the Northern Ireland Housing Executive										
-	-	278,063	278,063	-	<b>278,063</b>	-	-	278,063	232,119		
A-32:	Charities Commission (NI) ♥										
-	-	1,691	1,691	-	<b>1,691</b>	-	-	1,700	1,745		
A-33:	Ulster Supported Employment Limited ♥										
-	-	836	836	-	<b>836</b>	-	-	800	733		
A-34:	Arts Council of Northern Ireland ♥										
-	-	11,099	11,099	-	<b>11,099</b>	-	-	11,373	10,952		
A-35:	National Museums and Galleries Northern Ireland ♥										
-	-	12,227	12,227	-	<b>12,227</b>	-	-	12,813	12,313		
A-36:	Sports Council for Northern Ireland ♥										
-	-	8,407	8,407	-	<b>8,407</b>	-	-	9,493	9,886		
A-37:	Northern Ireland Library Authority ♥										
-	-	32,714	32,714	-	<b>32,714</b>	-	-	33,434	30,693		
A-38:	Armagh Observatory and Planetarium ♥										
-	-	1,445	1,445	-	<b>1,445</b>	-	-	1,815	1,728		
A-39:	Northern Ireland Museums Council ♥										
-	-	212	212	-	<b>212</b>	-	-	221	317		
A-40:	Language Body ♥										
-	-	5,091	5,091	-	<b>5,091</b>	-	-	5,162	4,605		
A-41:	Commissioner for Children and Young People for Northern Ireland ♥										
-	-	1,297	1,297	-	<b>1,297</b>	-	-	1,357	1,357		
A-42:	Commissioner for Older People for Northern Ireland ♥										
-	-	843	843	-	<b>843</b>	-	-	820	820		
A-43:	Notional Charges										
38,845	-	-	38,845	-	<b>38,845</b>	-	-	38,845	29,453		
<b>Total:</b>	<b>91,004</b>	<b>423,711</b>	<b>3,999,105</b>	<b>4,513,820</b>	<b>127,481</b>	<b>4,386,339</b>	<b>19,071</b>	<b>35,729</b>	<b>4,354,450</b>	<b>4,236,305</b>	

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>4,386,339</b>	<b>4,354,450</b>	<b>4,236,305</b>
<b>Capital Items</b>			
Capital	19,071	36,475	114,904
Non-operating accruing resources	-35,729	-28,204	-34,520
<b>Total Net Capital</b>	<b>-16,658</b>	<b>8,271</b>	<b>80,384</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-10,335	-13,180	-35,586
New provisions and adjustments to previous provisions	-4,104	-3,604	-74,000
Notional charges	-38,845	-38,845	-29,453
Housing Benefit Rates Owner-Occupiers	-40,000	-49,773	-40,939
Movement in working capital	-	-	-62,409
Use of provisions	5,335	-	5,078
<b>Total Accruals to Cash Adjustments</b>	<b>-87,949</b>	<b>-105,402</b>	<b>-237,309</b>
<b>Net Cash Requirement</b>	<b>4,281,732</b>	<b>4,257,319</b>	<b>4,079,380</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	1,417	<i>1,417</i>	770	<i>770</i>	2,739	<i>2,739</i>
<b>Total:</b>	<b>1,417</b>	<b><i>1,417</i></b>	<b>770</b>	<b><i>770</i></b>	<b>2,739</b>	<b><i>2,739</i></b>



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# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
Net Administration Costs			
Request for Resources A	90,950	86,441	79,878
<b>Total Net Administration Costs</b>	<b>90,950</b>	<b>86,441</b>	<b>79,878</b>
<b>Net Programme Costs</b>			
Request for Resources A	4,305,856	4,292,869	4,168,322
Non-voted expenditure in the SoCNE	2,677,060	2,625,274	2,540,822
<b>Total Net Programme Costs</b>	<b>6,982,916</b>	<b>6,918,143</b>	<b>6,709,144</b>
<b>Net Operating Cost</b>	<b>7,073,866</b>	<b>7,004,584</b>	<b>6,789,022</b>
<b>Net Resource Requirement</b>	<b>4,386,339</b>	<b>4,354,450</b>	<b>4,236,305</b>
<b>Resource Budget</b>	<b>6,871,050</b>	<b>6,796,383</b>	<b>6,638,303</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,386,339</b>	<b>4,354,450</b>	<b>4,236,305</b>
<i>Adjustments</i>			
National Insurance Fund Benefit expenditure	2,677,060	2,625,274	2,540,822
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,417	-770	-2,739
National Insurance Fund Administration receipts	11,884	25,630	14,634
<b>Net Operating Cost (Accounts)</b>	<b>7,073,866</b>	<b>7,004,584</b>	<b>6,789,022</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-392,770	-395,896	-336,721
Funding which is paid into the Social Fund	-65,395	-65,731	-56,388
Capital grants	-36,534	-50,079	-46,727
ESA10 R & D	-	-15	-
Funding which is paid into the National Insurance Fund	-69,300	-66,200	-75,700
<i>Adjustments to include:</i>			
Social Fund Spend	63,430	63,767	62,448
National Insurance Fund Administration costs (DoF)	600	1,108	1,010
Full resource consumption of NDPBs or other bodies	227,853	235,445	225,659
Payments from the National Insurance Fund	69,300	69,400	75,700
<b>Resource Budget</b>	<b>6,871,050</b>	<b>6,796,383</b>	<b>6,638,303</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	892,880	885,438	827,475
Annually Managed Expenditure (AME)	5,978,170	5,910,945	5,810,828

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>-16,658</b>	<b>8,271</b>	<b>80,384</b>
<i>Adjustments to include:</i>			
Capital grants	36,534	50,079	46,727
Research and Development (R&D) expenditure	-	15	-
Capital expenditure of NDPBs or other bodies	149,094	153,004	129,204
Other adjustments	-43,536	-51,685	-54,816
Social Fund net capital	-	-	-255
<b>Capital Budget</b>	<b>125,434</b>	<b>159,684</b>	<b>201,244</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	125,434	159,684	201,499
Annually Managed Expenditure (AME)	-	-	-255

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Administration of National Insurance Fund	11,884	-	25,630	-	14,635	-
Administration of DWP agency services	68,000	-	44,000	-	47,708	-
Other administration	1,099	-	265	-	1,041	-
Mesothelioma Compensation Scheme	190	-	190	-	272	-
Crisis Loan repayments	-	15,200	-	14,200	-	13,425
Local Government Services	-	-	-	-	78	-
Repayment of housing association grant	15,212	-	12,951	-	14,218	-
Long term loan repayments by housing associations	-	1,224	-	1,358	-	1,380
Reimbursement of loan interest charges by Housing Executive	26,324	-	39,899	-	34,287	-
Equity Withdrawal from Public Corporation	-	18,775	-	12,646	-	14,005
Fees receivable for landlord registrations	215	-	500	-	458	-
Sale of land and property	-	530	-	-	-	5,745
EU Programme Receipts	108	-	-	-	6,866	-
Nomadic refurbishment recoveries	-	-	-	-	34	-
Syrian Vulnerable Person Relocation Scheme Recoveries	3,862	-	-	-	215	-
Sports	134	-	90	-	188	-
Public Record Office of Northern Ireland	53	-	18	-	62	-
Arts	-	-	-	-	1	-
Historic Monuments	400	-	320	-	894	-
<b>Total for RfR A:</b>	<b>*127,481</b>	<b>**35,729</b>	<b>123,863</b>	<b>28,204</b>	<b>120,957</b>	<b>34,555</b>



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

## Analysis of Notional Charges in Non-Budget

£'000

2017-18						2016-17 Provision	2015-16 Outturn		
Resources			Capital						
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Social Security Administration									
26,145	-	-	26,145	-	26,145	-	-	26,145	18,568
Child Maintenance Service									
300	-	-	300	-	300	-	-	300	238
Housing									
503	-	-	503	-	503	-	-	503	437
Urban Regeneration									
2,458	-	-	2,458	-	2,458	-	-	2,458	1,376
Library and Other Services									
57	-	-	57	-	57	-	-	57	115
Arts									
156	-	-	156	-	156	-	-	156	366
Museums									
30	-	-	30	-	30	-	-	30	63
W5									
15	-	-	15	-	15	-	-	15	0
Sports									
1,267	-	-	1,267	-	1,267	-	-	1,267	605
Cultural Policy									
105	-	-	105	-	105	-	-	105	0
Public Record Office of Northern Ireland									
178	-	-	178	-	178	-	-	178	552
Language Body Departmental Overheads									
6	-	-	6	-	6	-	-	6	263
Waterways Ireland Departmental Overheads									
6	-	-	6	-	6	-	-	6	0

2017-18								2016-17 Provision	2015-16 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources	
Support for the Government and other services										
65	-	-	65	-	65	-	-	65	61	
Employment and Skills										
6,554	-	-	6,554	-	6,554	-	-	6,554	5,228	
Local Government Services										
456	-	-	456	-	456	-	-	456	718	
Historic Environment Division										
544	-	-	544	-	544	-	-	544	863	
<b>Total RfR A:</b>	<b>38,845</b>	-	-	<b>38,845</b>	-	<b>38,845</b>	-	-	<b>38,845</b>	<b>29,453</b>
<b>Total Notional Charges:</b>										
38,845	-	-	38,845	-	38,845	-	-	38,845	29,453	

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Accommodation	25,992	25,992	18,925
Audit	598	598	439
Other	12,255	12,255	10,089
<b>Total RfR A:</b>	<b>38,845</b>	<b>38,845</b>	<b>29,453</b>
<b>Total Notional Charges:</b>	<b>38,845</b>	<b>38,845</b>	<b>29,453</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Core admin receipts	10	<i>10</i>	-	-	3	<i>3</i>
Housing Association loan interest	-	-	770	<i>770</i>	770	<i>770</i>
Housing receipts	640	<i>640</i>	-	-	8	<i>8</i>
Urban Regeneration receipts	752	<i>752</i>	-	-	1086	<i>1086</i>
Social Security receipts	-	-	-	-	823	<i>823</i>
Child Support receipts	15	<i>15</i>	-	-	15	<i>15</i>
Employment and Training scheme receipts	-	-	-	-	34	<i>34</i>
<b>Total:</b>	<b>1,417</b>	<b><i>1,417</i></b>	<b>770</b>	<b><i>770</i></b>	<b>2,739</b>	<b><i>2,739</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mr Leo O'Reilly, as Accounting Officer for the Department for Communities 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 for Communities assets, are set out in Managing Public Money Northern Ireland.

### Notes to the Estimate:

£'000

1.	The provision sought for 2017-18 is 0.7% higher than the final net provision for 2016-17.	
2.	This Estimate includes grant-in-aid provision above £1million to the following:-	
	Northern Ireland Housing Executive	278,063
	Northern Ireland Library Authority	32,714
	National Museums and Galleries Northern Ireland	12,227
	Arts Council of Northern Ireland	11,099
	Sports Council for Northern Ireland	8,407
	Language Body	5,091
	Charities Commission Northern Ireland	1,691
	Armagh Observatory and Planetarium	1,445
	Commissioner for Children and Young People for Northern Ireland	1,297
3.	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 Fresh Start Payments ■	10,000
	A-1 Annual uprating element of Pneumoconiosis ■	3



DIC



# **Main Estimate 2017-18**

Department for  
the Economy



D/E





## DEPARTMENT FOR THE ECONOMY

### Introduction

1. This Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £58m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
5. Symbols are explained in the guide at the front of this volume.

## Part I

DfE

<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>Net Resource Requirement</b>		<b>951,225,000</b>
<b>Net Cash Requirement</b>		<b>1,239,505,000</b>

### Amounts required in the year ending 31 March 2018 for use by the DfE on:

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

economic development; Innovation, Research and Development policy including policy evaluation and departmental research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); economic infrastructure in support of economic development including regulatory reform, mineral and petroleum licensing, geological research and safeguarding abandoned mines; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board (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; Registry of Credit Unions and Industrial and Provident Societies and repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; social economy; higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education, Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industry Strategy and the British Council; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; payments under European Union Structural Funds Programmes; preparations pertaining to the economy for the UK exiting the European Union; administration costs, including redundancy payments, severance payments; associated non-cash items and other related services.

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

	£
	<b>Net Total</b>
<b>RfR A:</b>	
Net Resource Requirement	951,225,000
Net Cash Requirement	1,239,505,000

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

£'000

DfE

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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>										
	42,668	118,692	860,916	1,022,276	71,051	951,225	421,910	92,000	998,483	843,733	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Economic Development & Infrastructure										
	5,755	4,866	5,775	16,396	51	16,345	3,073	-	22,228	25,882	
A-2:	Economic Development & Infrastructure - Repayment of Assistance in respect of the Presbyterian Mutual Society										
	-	-	-	-	2,700	-2,700	-	8,000	-2,700	-2,618	
A-3:	Invest Northern Ireland & Tourism										
	470	-	-	470	2	468	-	-	1,134	445	
A-4:	Employment & Skills										
	23,631	7,594	84,085	115,310	7,338	107,972	105	-	103,676	113,774	
A-5:	Student Support & Higher Education										
	2,363	140,999	321,125	464,487	586	463,901	-	-	467,615	229,465	
A-6:	Tourism Ireland Ltd										
	152	-	-	152	-	152	-	-	184	168	
A-7:	InterTradeIreland										
	163	-	-	163	-	163	-	-	104	105	
A-8:	Representation & Regulatory Services										
	1,339	16,172	284	17,795	3,384	14,411	229	-	14,418	14,211	
A-9:	EU Structural Funds - ERDF Support for Economic Development										
	-	-	1,791	1,791	1,046	745	-	-	1,026	327	
A-10:	EU Programmes - ESF Support										
	-	1,208	21,966	23,174	12,829	10,345	-	-	9,948	10,125	
A-11:	EU Community Initiatives										
	-	-	4,007	4,007	3,406	601	-	-	-	1,408	
A-12:	Peace IV										
	-	-	760	760	646	114	-	-	-	-	

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-13:	Provisions										
	-	1,250	-	1,250	-	1,250	-	-	1,250	-509	
A-14:	NI Renewable Heat Incentive Scheme										
	-	-	22,300	22,300	-	22,300	-	-	18,300	35,103	
A-15:	Student Support										
	-	-55,400	-	-55,400	39,063	-94,463	418,503	84,000	-45,576	-27,358	
A-16:	Revaluations										
	-	5	-	5	-	5	-	-	5	5,642	
<b>Non-Budget:</b>											
A-17:	Invest Northern Ireland ♥										
	-	-	148,643	148,643	-	148,643	-	-	148,643	167,087	
A-18:	Northern Ireland Tourist Board ♥										
	-	-	25,520	25,520	-	25,520	-	-	24,520	27,509	
A-19:	General Consumer Council for Northern Ireland ♥										
	-	-	1,329	1,329	-	1,329	-	-	1,329	1,430	
A-20:	Health and Safety Executive NI ♦										
	-	-	1,177	1,177	-	1,177	-	-	649	605	
A-21:	Tourism Ireland Ltd ♥										
	-	-	11,539	11,539	-	11,539	-	-	11,539	11,694	
A-22:	InterTradeIreland ♥										
	-	-	2,888	2,888	-	2,888	-	-	2,549	1,863	
A-23:	Teachers' Prem Retirement - ongoing liabilities ♥										
	-	1,998	-	1,998	-	1,998	-	-	1,797	2,012	
A-24:	Construction Industry Training Board ♥										
	-	-	257	257	-	257	-	-	1	-	
A-25:	Labour Relations Agency ♥										
	-	-	4,105	4,105	-	4,105	-	-	3,745	3,628	
A-26:	Further Education Colleges ♥										
	-	-	197,200	197,200	-	197,200	-	-	197,200	206,920	

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
A-27:	Higher Education Colleges ♥										
	-	-	5,200	5,200	-	5,200	-	-	4,493	5,689	
A-28	Northern Ireland Screen ♥										
	-	-	965	965	-	965	-	-	1,811	2,120	
A-29:	Notional Charges										
	8,795	-	-	8,795	-	8,795	-	-	8,595	7,006	
<b>Total:</b>	<b>42,668</b>	<b>118,692</b>	<b>860,916</b>	<b>1,022,276</b>	<b>71,051</b>	<b>951,225</b>	<b>421,910</b>	<b>92,000</b>	<b>998,483</b>	<b>843,733</b>	

### Resource to Cash Reconciliation

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>951,225</b>	<b>998,483</b>	<b>843,733</b>
<b>Capital Items</b>			
Capital	421,910	385,951	350,674
Non-operating accruing resources	-92,000	-76,371	-84,307
<b>Net Capital</b>	<b>329,910</b>	<b>309,580</b>	<b>266,367</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-86,983	-137,571	95,739
New provisions and adjustments to previous provisions	-850	-511	1,163
Profit/Loss on Sale of Assets	-2	-100	-17
Notional charges	-8,795	-8,595	-7,006
Other non-cash items	-1,208	-1,233	-1,223
Movement in working capital	51,000	29,000	-577
Use of provisions	5,208	-	5,560
<b>Total Accruals to Cash Adjustments</b>	<b>-41,630</b>	<b>-119,010</b>	<b>93,639</b>
<b>Net Cash Requirement</b>	<b>1,239,505</b>	<b>1,189,053</b>	<b>1,203,739</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1,815	3,088
Non-operating income and receipts – excess accruing resources	-	-	-	-	546	-
<b>Total:</b>	-	-	-	-	<b>1,269</b>	<b>3,088</b>

# Supporting Statements, Tables and Notes



D/E





## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	42,666	41,485	43,741
<b>Total Net Administration Costs</b>	<b>42,666</b>	<b>41,485</b>	<b>43,741</b>
<b>Net Programme Costs</b>			
Request for Resources A	908,559	956,998	799,992
Consolidated Fund Extra Receipts in the SoCNE	-	-	-1,815
Non-voted expenditure in the SoCNE	4,300	1,200	1,336
<b>Total Net Programme Costs</b>	<b>912,859</b>	<b>958,198</b>	<b>799,513</b>
<b>Net Operating Cost</b>	<b>955,525</b>	<b>999,683</b>	<b>843,254</b>
<b>Net Resource Requirement</b>	<b>951,225</b>	<b>998,483</b>	<b>843,733</b>
<b>Resource Budget</b>	<b>920,000</b>	<b>963,314</b>	<b>765,519</b>

DfE

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>951,225</b>	<b>998,483</b>	<b>843,733</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	1,815
Non-voted expenditure in the SoCNE	4,300	1,200	1,336
<b>Net Operating Cost (Accounts)</b>	<b>955,525</b>	<b>999,683</b>	<b>843,254</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-409,616	-406,871	-437,563
Capital grants	-21,097	-25,677	-28,588
Research and Development (R&D) expenditure	-1,405	-1,143	-946
Non-voted resource expenditure outside the budget	-4,300	-1,200	-1,336
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	-1,815
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	400,893	398,522	392,513
<b>Resource Budget</b>	<b>920,000</b>	<b>963,314</b>	<b>765,519</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	935,429	952,311	757,495
Annually Managed Expenditure (AME)	-15,429	11,003	8,024

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>329,910</b>	<b>309,580</b>	<b>266,367</b>
<i>Adjustments to include:</i>			
Capital grants	21,097	25,677	28,588
Research and Development (R&D) expenditure	1,405	1,143	946
Capital expenditure of NDPBs or other bodies	44,067	51,874	45,410
Consolidated Fund Extra Receipts (CFERs)	-	-	-546
<b>Capital Budget</b>	<b>396,479</b>	<b>388,274</b>	<b>340,765</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	61,976	92,085	61,176
Annually Managed Expenditure (AME)	334,503	296,189	279,589

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Economic Development & Infrastructure	51	-	113	-	223	-
Economic Development & Infrastructure - Repayment of Assistance in respect of the Presbyterian Mutual Society	2,700	8,000	2,700	6,064	2,618	14,000
Invest Northern Ireland & Tourism	2	-	2	-	2	-
Employment & Skills	7,338	-	7,244	-	4,129	-
Student Support & Higher Education	39,649	84,000	41,023	70,307	32,778	70,307
Representation & Regulatory Services	3,384	-	2,596	-	3,774	-
EU Structural Funds - ERDF Support for Economic Development	1,046	-	1,067	-	2,643	-
EU Programmes - ESF Support	12,829	-	3,011	-	13,140	-
EU Community Initiatives	3,406	-	-	-	4,225	-
Peace IV	646	-	-	-	-	-
<b>Total for RfR A:</b>	<b>*71,051</b>	<b>**92,000</b>	<b>57,756</b>	<b>76,371</b>	<b>63,532</b>	<b>84,307</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

DfE

2017-18								2016-17	2015-16
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Economic Development & Infrastructure									
1,573	-	-	1,573	-	1,573	-	-	3,536	2,440
Invest Northern Ireland & Tourism									
123	-	-	123	-	123	-	-	365	154
Employment & Skills									
6,133	-	-	6,133	-	6,133	-	-	3,952	3,860
Student Support & Higher Education									
615	-	-	615	-	615	-	-	483	447
Representation & Regulatory Services									
351	-	-	351	-	351	-	-	259	105
<b>Total RfR A:</b>	<b>8,795</b>	<b>-</b>	<b>-</b>	<b>8,795</b>	<b>-</b>	<b>8,795</b>	<b>-</b>	<b>8,595</b>	<b>7,006</b>
<b>Total Notional Charges:</b>									
<b>8,795</b>	<b>-</b>	<b>-</b>	<b>8,795</b>	<b>-</b>	<b>8,795</b>	<b>-</b>	<b>-</b>	<b>8,595</b>	<b>7,006</b>

## Detail

DfE

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Land & Property Services	36	36	2
Accommodation	4,610	4,610	3,022
Account NI	893	893	851
Shared services	1,550	1,550	1,911
NI Audit Office	167	167	138
Other	1,539	1,339	1,082
<b>Total RfR A:</b>	<b>8,795</b>	<b>8,595</b>	<b>7,006</b>
<b>Total Notional Charges:</b>	<b>8,795</b>	<b>8,595</b>	<b>7,006</b>

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

DfE

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Other Grant Income	-	-	-	-	(2,002)	2,917
Insolvency Fees	-	-	-	-	146	153
Insolvency Unclaimed Dividends	-	-	-	-	36	18
Fees and Charges	-	-	-	-	5	-
<b>Non-operating Income and Receipts</b>						
Student Loans	-	-	-	-	-546	-
<b>Total:</b>	-	-	-	-	<b>1,269</b>	<b>3,088</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for the Economy, Dr Andrew McCormick, as Accounting Officer for the Department with responsibility for preparing 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 provision sought for 2017-18 is 4.7% lower than the net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Invest Northern Ireland	148,643
Northern Ireland Tourist Board	25,520
General Consumer Council for Northern Ireland	1,329
Health & Safety Executive for Northern Ireland	1,177
Tourism Ireland Ltd	11,539
InterTradeIreland	2,888
Labour Relations Agency	4,105
Further Education Colleges	197,200
Higher Education Colleges	5,200
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:
 

A-28 Northern Ireland Screen ■	965
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# **Main Estimate 2017-18**

Department of  
Education



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## DEPARTMENT OF EDUCATION

### Introduction

1. The vision of the Department of Education is for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland (GTCNI), the Northern Ireland Council for Integrated Education (NICIE), Comhairle na Gaelscolaíochta (CnaG), Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth and children’s services, community relations measures for young people, and administration; and grants-in-aid to the Education Authority and the Youth Council for Northern Ireland.
4. Symbols are explained in the guide at the front of this volume.

## Part I

DE

£

<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.</b>	<b>2,192,777,000</b>
<b>RfR B:</b>	<b>Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:</b>	<b>50,409,000</b>
<b>Net Resource Requirement</b>		<b>2,243,186,000</b>
<b>Net Cash Requirement</b>		<b>2,274,175,000</b>

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

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

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

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

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

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

	£
	<b>Net Total</b>
RfR A:	2,192,777,000
RfR B:	50,409,000
Net Resource Requirement	2,243,186,000
Net Cash Requirement	2,274,175,000

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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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.</b>										
	19,354	18,583	2,177,863	2,215,800	23,023	2,192,777	12,122	-	2,268,788	2,089,544	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Education Authority - Departmental Overheads										
	8,043	12,515	-	20,558	45	20,513	18	-	133,954	25,229	
A-2:	Non-Departmental Public Bodies - Departmental Overheads										
	792	14	-	806	-	806	-	-	821	711	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads										
	5,236	123	-	5,359	-	5,359	-	-	5,953	5,083	
A-4:	Centrally Financed Services										
	856	4,531	5,213	10,600	-	10,600	12,104	-	11,880	10,856	
A-5:	Early Years Services										
	151	25	28,928	29,104	-	29,104	-	-	26,703	26,981	
A-6:	Further Education and Student Support										
	-	-	-	-	14,759	-14,759	-	-	-14,861	-13,850	
A-7:	European Union Programme for Peace and Reconciliation										
	-	-	2,387	2,387	2,029	358	-	-	-	-	
A-8:	Shared Education (from Atlantic Philanthropies)										
	-	-	-	-	5,150	-5,150	-	-	-	-	
A-9:	Vulnerable Persons Relocation Scheme										
	-	-	-	-	1,040	-1,040	-	-	-	-	

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-10:	Provisions										
	-	175	-	175	-	175	-	-	175	35	
A-11:	Impairments										
	-	1,200	-	1,200	-	1,200	-	-	2,000	-	
<b>Non-Budget:</b>											
A-12:	Education Authority ♥										
	-	-	1,674,248	1,674,248	-	1,674,248	-	-	1,664,248	1,604,843	
A-13:	Voluntary and Grant Maintained Integrated Schools										
	-	-	435,000	435,000	-	435,000	-	-	402,756	395,445	
A-14:	Council for the Curriculum, Examinations and Assessment ♥										
	-	-	25,000	25,000	-	25,000	-	-	23,990	24,115	
A-15:	Council for Catholic Maintained Schools ♥										
	-	-	3,910	3,910	-	3,910	-	-	3,770	4,194	
A-16:	General Teaching Council for Northern Ireland ♥										
	-	-	81	81	-	81	-	-	81	-	
A-17:	Comhairle na Gaelscolaíochta ♣										
	-	-	830	830	-	830	-	-	776	769	
A-18:	Northern Ireland Council for Integrated Education ♣										
	-	-	700	700	-	700	-	-	700	638	
A-19:	Middletown Centre for Autism Limited ♣										
	-	-	1,566	1,566	-	1,566	-	-	1,566	1,181	
A-20:	Notional Charges										
	4,276	-	-	4,276	-	4,276	-	-	4,276	3,314	

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR B:</b>	<b>Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:</b>										
	1,277	509	48,623	50,409	-	50,409	-	-	50,009	43,223	
<b>Departmental Expenditure in DEL:</b>											
B-1:	Education Authority - Departmental Overheads										
	541	-	-	541	-	541	-	-	408	576	
B-2:	Youth Council for Northern Ireland - Departmental Overheads										
	116	-	-	116	-	116	-	-	93	98	
B-3:	Youth and Other Children's Services										
	310	509	5,323	6,142	-	6,142	-	-	518	5,583	
	<i>Voluntary Bodies and Other Services supporting Community Relations</i>										
	-	-	-	-	-	-	-	-	285	-	
<b>Non-Budget:</b>											
B-4:	Education Authority ♥										
	-	-	43,200	43,200	-	43,200	-	-	43,200	32,326	
B-5:	Youth Council for Northern Ireland ♥										
	-	-	100	100	-	100	-	-	5,200	4,371	
B-6:	Notional Charges										
	310	-	-	310	-	310	-	-	305	269	
<b>Total:</b>	<b>20,631</b>	<b>19,092</b>	<b>2,226,486</b>	<b>2,266,209</b>	<b>23,023</b>	<b>2,243,186</b>	<b>12,122</b>	<b>-</b>	<b>2,318,797</b>	<b>2,132,767</b>	

**Resource to Cash Reconciliation**

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Total Net Resources</b>	<b>2,243,186</b>	<b>2,318,797</b>	<b>2,132,767</b>
<b>Capital Items</b>			
Capital	12,122	20,253	7,586
<b>Total net capital</b>	<b>12,122</b>	<b>20,253</b>	<b>7,586</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,372	-2,172	-158
New provisions and adjustments to previous provisions	-175	-175	-35
Notional charges	-4,586	-4,581	-3,582
Movement in working capital	25,000	20,000	13,955
Use of provisions	-	-	61
<b>Total accruals to cash adjustments</b>	<b>18,867</b>	<b>13,072</b>	<b>10,241</b>
<b>Net Cash Required</b>	<b>2,274,175</b>	<b>2,352,122</b>	<b>2,150,594</b>



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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-1,000	<i>-1,000</i>	-	-	3,056	<i>3,471</i>
<b>Total:</b>	<b>-1,000</b>	<b><i>-1,000</i></b>	<b>-</b>	<b>-</b>	<b>3,056</b>	<b><i>3,471</i></b>

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# Supporting Statements, Tables and Notes



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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	19,354	21,169	21,238
Request for Resources B	1,277	1,320	1,205
<b>Total Net Administration Costs</b>	<b>20,631</b>	<b>22,489</b>	<b>22,443</b>
<b>Net Programme Costs</b>			
Request for Resources A	2,172,423	2,247,619	2,065,265
Request for Resources B	49,132	48,689	42,003
<b>Total Net Programme Costs</b>	<b>2,221,555</b>	<b>2,296,308</b>	<b>2,107,268</b>
<b>Net Operating Cost</b>	<b>2,242,186</b>	<b>2,318,797</b>	<b>2,129,711</b>
<b>Net Resource Requirement</b>	<b>2,243,186</b>	<b>2,318,797</b>	<b>2,132,767</b>
<b>Resource Budget</b>	<b>2,178,996</b>	<b>2,051,161</b>	<b>2,088,382</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,243,186</b>	<b>2,318,797</b>	<b>2,132,767</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,000	-	-3,056
<b>Net Operating Cost (Accounts)</b>	<b>2,242,186</b>	<b>2,318,797</b>	<b>2,129,711</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,189,221	-2,150,868	-2,071,465
Capital grants	-6,003	-	-4,834
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	1,000	-	3,041
Profit on Disposal CFER	-	-	8
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies <sup>(1)</sup>	2,131,034	1,883,232	2,031,921
<b>Resource Budget</b>	<b>2,178,996</b>	<b>2,051,161</b>	<b>2,088,382</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,944,111	1,948,076	1,986,029
Annually Managed Expenditure (AME)	234,885	103,085	102,353

(1) Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools.

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>12,122</b>	<b>20,253</b>	<b>7,586</b>
<i>Adjustments:</i>			
Capital expenditure of NDPBs or other bodies <sup>(1)</sup>	155,472	173,445	130,160
Capital Consolidated Fund Extra Receipts (CFERs)	-1,000	-	-3,041
Capital grants	6,003	-	4,834
<b>Capital Budget</b>	<b>172,597</b>	<b>193,698</b>	<b>139,539</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	172,597	193,698	139,539
Annually Managed Expenditure (AME)	-	-	-

(1) Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools.

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non- operating ARs
<b>RfR A:</b>						
Education Authority - Departmental Overheads	45	-	346	-	143	-
Further Education and Student Support	14,759	-	14,861	-	13,850	-
European Union Programme for Peace and Reconciliation	2,029	-	-	-	-	-
Shared Education (from Atlantic Philanthropies)	5,150	-	-	-	-	-
Vulnerable Persons Relocation Scheme	1,040	-	-	-	-	-
<b>Total for RfR A:</b>	<b>*23,023</b>	<b>-</b>	<b>15,207</b>	<b>-</b>	<b>13,993</b>	<b>-</b>

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



## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17	2015-16
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Education Authority - Departmental Overheads									
2,281	-	-	2,281	-	<b>2,281</b>	-	-	2,359	2,067
Non-Departmental Public Bodies - Departmental Overheads									
224	-	-	224	-	<b>224</b>	-	-	199	131
Voluntary and Grant Maintained Integrated Schools - Departmental Overheads									
1,485	-	-	1,485	-	<b>1,485</b>	-	-	1,440	934
Centrally Financed Services									
243	-	-	243	-	<b>243</b>	-	-	241	155
Early Years Services									
43	-	-	43	-	<b>43</b>	-	-	37	27
<b>Total RfR A:</b>	<b>4,276</b>	-	<b>4,276</b>	-	<b>4,276</b>	-	-	<b>4,276</b>	<b>3,314</b>
<b>RfR B:</b>									
Education Authority - Departmental Overheads									
174	-	-	174	-	<b>174</b>	-	-	122	108
Youth Council for Northern Ireland - Departmental Overheads									
37	-	-	37	-	<b>37</b>	-	-	28	18
Youth and Other Children's Services									
99	-	-	99	-	<b>99</b>	-	-	69	143
Voluntary Bodies and Other Services support Community Relations									
-	-	-	-	-	-	-	-	86	-
<b>Total RfR B:</b>	<b>310</b>	-	<b>310</b>	-	<b>310</b>	-	-	<b>305</b>	<b>269</b>
<b>Total Notional Charges:</b>									
<b>4,586</b>	-	-	<b>4,586</b>	-	<b>4,586</b>	-	-	<b>4,581</b>	<b>3,583</b>

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Detail	£'000		
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Audit	86	86	84
Accommodation	1,709	1,625	1,095
ICT Services	1,386	1,386	1,121
Personnel Services	47	23	19
Professional Services	996	1,104	946
Miscellaneous	52	52	49
<b>Total RfR A:</b>	<b>4,276</b>	<b>4,276</b>	<b>3,314</b>
<b>RfR B:</b>			
Audit	5	4	4
Accommodation	147	128	104
ICT Services	100	110	106
Personnel Services	4	2	2
Professional Services	51	58	50
Miscellaneous	3	3	3
<b>Total RfR B:</b>	<b>310</b>	<b>305</b>	<b>269</b>
<b>Total Notional Charges:</b>	<b>4,586</b>	<b>4,581</b>	<b>3,583</b>

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education Authority	-500	<i>-500</i>	-	-	2,356	<i>2,771</i>
Voluntary and Grant Maintained Integrated Schools	-500	<i>-500</i>	-	-	693	<i>693</i>
Departmental	-	-	-	-	7	<i>7</i>
<b>Total:</b>	<b>-1,000</b>	<b><i>-1,000</i></b>	-	-	<b>3,056</b>	<b><i>3,471</i></b>

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## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, Mr Derek Baker, as Accounting Officer for the Department of Education 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 of Education's assets, are set out in Managing Public Money Northern Ireland.

### Notes to the Estimate: £'000

1. The provision sought for 2017-18 is 3.3% lower than the final net provision for 2016-17.
2. The following functions within RfR A contain provisions sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:
 

A-13 Expenditure relating to maintenance grants to Voluntary Grammar Schools and Grant Maintained Integrated Schools. ■	19,000
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3. This Estimate includes grant-in-aid provision above £1million to the following:
 

<u>RfR A</u>	
Education Authority	1,674,248
Voluntary and Grant Maintained Integrated Schools	435,000
Council for the Curriculum, Examinations and Assessment (CCEA)	25,000
Council for Catholic Maintained Schools (CCMS)	3,910
Middletown Centre for Autism Limited	1,566
 <u>RfR B</u>	
Education Authority	43,200

# **Main Estimate 2017-18**

Department of Education –  
Teachers' Superannuation



DE-S



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## DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

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### Introduction

1. This Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.

## Part I

<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme</b>	£
<b>Net Resource Requirement</b>	<b>616,777,000</b>
<b>Net Cash Requirement</b>	<b>196,509,000</b>

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

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

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; and associated non-cash items.

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

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	616,777,000
Net Cash Requirement	196,509,000



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

£'000

2017-18						2016-17 Provision	2015-16 Outturn			
Resources								Capital		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>										
-	870,500	-	870,500	253,723	616,777	-	-	471,970	513,506	
<b>Annually Managed Expenditure:</b>										
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation										
-	870,500	-	870,500	251,725	618,775	-	-	473,767	515,519	
<b>Non-Budget:</b>										
A-2: Premature Retirement Compensation - receipts										
-	-	-	-	1,998	-1,998	-	-	-1,797	-2,013	
<b>Total:</b>	<b>-</b>	<b>870,500</b>	<b>-</b>	<b>870,500</b>	<b>253,723</b>	<b>616,777</b>	<b>-</b>	<b>-</b>	<b>471,970</b>	<b>513,506</b>

Resource to Cash Reconciliation			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Total Resources</b>	<b>616,777</b>	<b>471,970</b>	<b>513,506</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-870,500	-725,000	-759,394
Movement in working capital	11,000	11,000	410
Use of provisions	439,232	413,808	401,627
<b>Total accruals to cash adjustments</b>	<b>-420,268</b>	<b>-300,192</b>	<b>-357,357</b>
<b>Net Cash Required</b>	<b>196,509</b>	<b>171,778</b>	<b>156,149</b>

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income not classified as accruing resources	-	-	-	-	3	3
<b>Total:</b>	-	-	-	-	<b>3</b>	<b>3</b>

# Supporting Statements, Tables and Notes

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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Income</b>			
Contributions receivable	242,725	246,233	240,483
Transfers in	9,000	5,000	3,392
Other income	1,998	1,797	2,013
<b>Total Income</b>	<b>253,723</b>	<b>253,030</b>	<b>245,888</b>
<b>Expenditure</b>			
Increase in scheme liabilities	460,500	315,000	329,394
Interest on scheme liabilities	410,000	410,000	430,000
<b>Total Expenditure</b>	<b>870,500</b>	<b>725,000</b>	<b>759,394</b>
<b>Net Operating Cost</b>	<b>616,777</b>	<b>471,970</b>	<b>513,506</b>
<b>Net Resource Requirement</b>	<b>616,777</b>	<b>471,970</b>	<b>513,506</b>
<b>Resource Budget</b>	<b>618,775</b>	<b>473,767</b>	<b>515,516</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>616,777</b>	<b>471,970</b>	<b>513,506</b>
<b>Net Operating Cost (Accounts)</b>	<b>616,777</b>	<b>471,970</b>	<b>513,506</b>
<i>Adjustments:</i>			
Voted resource expenditure outside the budget	1,998	1,797	2,013
Non-operating Consolidated Fund Extra Receipts	-	-	-3
<b>Resource Budget</b>	<b>618,775</b>	<b>473,767</b>	<b>515,516</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	618,775	473,767	515,516

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	251,725	-	251,233	-	243,875	-
Premature Retirement Compensation - Receipts	1,998	-	1,797	-	2,013	-
<b>Total for RfR A:</b>	<b>*253,723</b>	<b>-</b>	<b>253,030</b>	<b>-</b>	<b>245,888</b>	<b>-</b>

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

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other amounts collectable on behalf of the NI Consolidated Fund	-	-	-	-	3	3
<b>Total:</b>	-	-	-	-	3	3



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## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 30.7% higher than the final net provision for 2016-17.



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# **Main Estimate 2017-18**

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

## Part I

<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>	<b>£</b>
<b>Net Resource Requirement</b>		<b>218,061,000</b>
<b>Net Cash Requirement</b>		<b>205,757,000</b>

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

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

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

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

	<b>£</b>
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	218,061,000
Net Cash Requirement	205,757,000

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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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>										
	<b>208,934</b>	<b>105,024</b>	<b>8,027</b>	<b>321,985</b>	<b>103,924</b>	<b>218,061</b>	<b>30,474</b>	<b>4,400</b>	<b>195,389</b>	<b>197,067</b>	
A-1:	Finance and Personnel Policy										
	36,173	5,268	1,997	43,438	22,862	20,576	355	-	19,643	23,188	
A-2:	NICS Shared Services										
	102,987	2,782	260	106,029	26,289	79,740	8,031	10	60,750	64,537	
A-3:	Northern Ireland Statistics and Research Agency										
	817	26,279	-	27,096	16,069	11,027	1,515	-	9,290	11,728	
A-4:	Land and Property Services										
	1,478	58,121	-	59,599	30,528	29,071	2,162	-	27,722	35,744	
A-5:	EU Peace Programmes										
	-	-	1,241	1,241	1,055	186	-	-	-	152	
A-6:	EU Community Initiatives										
	-	-	1,086	1,086	923	163	-	-	-	1,499	
A-7:	European Regional Development Fund										
	-	-	57	57	-	57	-	-	-	334	
A-8:	NICS Accommodation Services										
	67,079	654	2,390	70,123	6,198	63,925	18,411	4,390	64,466	57,754	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Provisions										
	-	2,510	-	2,510	-	2,510	-	-	2,678	-127	
A-10:	Depreciation and Impairment										
	-	9,410	-	9,410	-	9,410	-	-	9,389	924	

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2017-18								2016-17 Provision	2015-16 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Non-Budget:</b>										
A-11:	Special EU Programmes Body ♥									
-	-	996	996	-	<b>996</b>	-	-	996	896	
A-12:	Notional Charges									
400	-	-	400	-	<b>400</b>	-	-	455	438	
<b>Total:</b>	<b>208,934</b>	<b>105,024</b>	<b>8,027</b>	<b>321,985</b>	<b>103,924</b>	<b>218,061</b>	<b>30,474</b>	<b>4,400</b>	<b>195,389</b>	<b>197,067</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>218,061</b>	<b>195,389</b>	<b>197,067</b>
<b>Capital Items</b>			
Capital	30,474	33,567	32,974
Non-operating accruing resources	-4,400	-	-1,677
<b>Net Capital</b>	<b>26,074</b>	<b>33,567</b>	<b>31,297</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-45,507	-43,774	-34,517
New provisions and adjustments to previous provisions	-2,510	-2,510	127
Notional charges	-400	-455	-438
Movement in working capital	10,000	10,000	-12,239
Use of provisions	39	-	451
<b>Total Accruals to Cash Adjustments</b>	<b>-38,378</b>	<b>-36,739</b>	<b>-46,616</b>
<b>Net Cash Requirement</b>	<b>205,757</b>	<b>192,217</b>	<b>181,748</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	201	<i>201</i>
Non-operating income and receipts not classified as accruing resources	-	-	-	-	19	<i>19</i>
<b>Total:</b>	-	-	-	-	<b>220</b>	<b><i>220</i></b>

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# Supporting Statements, Tables and Notes

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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	152,141	145,923	147,253
<b>Total Net Administration Costs</b>	<b>152,141</b>	<b>145,923</b>	<b>147,253</b>
<b>Net Programme Costs</b>			
Request for Resources A	65,920	49,466	49,123
<b>Total Net Programme Costs</b>	<b>65,920</b>	<b>49,466</b>	<b>49,123</b>
<b>Net Operating Cost</b>	<b>218,061</b>	<b>195,389</b>	<b>196,376</b>
<b>Net Resource Requirement</b>	<b>218,061</b>	<b>195,389</b>	<b>197,067</b>
<b>Resource Budget</b>	<b>204,616</b>	<b>186,489</b>	<b>189,886</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>218,061</b>	<b>195,389</b>	<b>197,067</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-201
Non-voted expenditure in the SoCNE	-	-	-490
<b>Net Operating Cost (Accounts)</b>	<b>218,061</b>	<b>195,389</b>	<b>196,376</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,396	-1,451	-1,334
Capital grants	-4,340	-	1,943
Research and Development (R&D) expenditure	-130	-130	-96
Non-voted resource expenditure outside the budget	-	-	490
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	153
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,421	1,481	1,423
Income in respect of the cost of rate collection	-9,000	-8,800	-9,069
<b>Resource Budget</b>	<b>204,616</b>	<b>186,489</b>	<b>189,886</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	192,535	174,222	189,406
Annually Managed Expenditure (AME)	12,081	12,267	480

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>26,074</b>	<b>33,567</b>	<b>31,297</b>
<i>Adjustments to include:</i>			
Capital grants	4,340	-	-1,943
Research and Development (R&D) expenditure	130	130	96
Capital expenditure of NDPBs or other bodies	20	25	20
<b>Capital Budget</b>	<b>30,564</b>	<b>33,722</b>	<b>29,470</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	30,564	33,722	29,470
Annually Managed Expenditure (AME)	-	-	-

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## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Finance & Personnel Policy	22,862	-	18,979	-	17,682	78
NICS Shared Services	26,289	10	24,526	-	27,376	25
Northern Ireland Statistics and Research Agency	16,069	-	14,975	-	14,989	-
Land and Property Services	30,528	-	27,742	-	27,906	54
EU Peace Programmes	1,055	-	-	-	589	-
EU Community Initiatives	923	-	-	-	4,596	-
NICS Accommodation Services	6,198	4,390	4,079	-	5,283	1,520
<b>Total for RfR A:</b>	<b>*103,924</b>	<b>**4,400</b>	<b>90,301</b>	<b>-</b>	<b>98,421</b>	<b>1,677</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; Central Procurement Directorate services; Internal Audit services; charges levied by the Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges.

\*\* Amount that may be applied as accruing resources in relation to the disposal of assets.



## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Finance and Personnel Policy									
120	-	-	120	-	120	-	-	243	108
NICS Shared Services									
90	-	-	90	-	90	-	-	125	208
Northern Ireland Statistics and Research Agency									
60	-	-	60	-	60	-	-	-	37
Land and Property Services									
70	-	-	70	-	70	-	-	65	45
NICS Accommodation Services									
60	-	-	60	-	60	-	-	22	40
<b>Total RfR A:</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>455</b>	<b>438</b>
<b>Total Notional Charges:</b>									
<b>400</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>455</b>	<b>438</b>

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Audit	220	170	214
Other	180	285	224
<b>Total RfR A:</b>	<b>400</b>	<b>455</b>	<b>438</b>
<b>Total Notional Charges:</b>	<b>400</b>	<b>455</b>	<b>438</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Operating Income and Receipts</b>						
Miscellaneous	-	-	-	-	220	220
<b>Total:</b>	-	-	-	-	<b>220</b>	<b>220</b>

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## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 11.6% higher than the final net provision for 2016-17.



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# **Main Estimate 2017-18**

## **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 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).

## 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), [CSIB(NI)].</b>	£
	<b>Net Resource Requirement</b>	<b>618,000,000</b>
	<b>Net Cash Requirement</b>	<b>135,000,000</b>

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

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

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI), the Civil Service Injury Benefit Scheme (NI) and associated non-cash items.

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

	£
	<b>Net Total</b>
<b>RfR A:</b>	
Net Resource Requirement	618,000,000
Net Cash Requirement	135,000,000



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

£'000

2017-18						2016-17 Provision	2015-16 Outturn		
Resources								Capital	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>									
-	872,000	-	872,000	254,000	618,000	-	-	479,823	558,622
<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									
-	857,000	-	857,000	239,000	618,000	-	-	479,823	558,622
<b>Total:</b>	<b>- 872,000</b>	<b>-</b>	<b>872,000</b>	<b>254,000</b>	<b>618,000</b>	<b>-</b>	<b>-</b>	<b>479,823</b>	<b>558,622</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>618,000</b>	<b>479,823</b>	<b>558,622</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-857,000	-708,372	-839,679
Movement in working capital	39,000	-	80,541
Use of provisions	335,000	312,782	349,175
<b>Total Accruals to Cash Adjustments</b>	<b>-483,000</b>	<b>-395,590</b>	<b>-409,963</b>
<b>Net Cash Requirement</b>	<b>135,000</b>	<b>84,233</b>	<b>148,659</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	1,761	<i>1,761</i>
<b>Total:</b>	-	-	-	-	<b>1,761</b>	<b><i>1,761</i></b>

# Supporting Statements, Tables and Notes



Dof-S



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Income</b>			
Contributions receivable	231,000	226,549	236,721
Transfers in	8,000	2,000	46,097
<b>Total Income</b>	<b>239,000</b>	<b>228,549</b>	<b>282,818</b>
<b>Expenditure</b>			
Increase in scheme liabilities	475,000	286,974	381,000
Interest on scheme liabilities	382,000	421,398	410,000
Other expenditure	-	-	48,679
<b>Total Expenditure</b>	<b>857,000</b>	<b>708,372</b>	<b>839,679</b>
<b>Net Operating Cost</b>	<b>618,000</b>	<b>479,823</b>	<b>556,861</b>
<b>Net Resource Requirement</b>	<b>618,000</b>	<b>479,823</b>	<b>558,622</b>
<b>Resource Budget</b>	<b>618,000</b>	<b>479,823</b>	<b>556,861</b>

DoF-S

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>618,000</b>	<b>479,823</b>	<b>558,622</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-1,761
<b>Net Operating Cost (Accounts)</b>	<b>618,000</b>	<b>479,823</b>	<b>556,861</b>
<b>Resource Budget</b>	<b>618,000</b>	<b>479,823</b>	<b>556,861</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	618,000	479,823	556,861

DoF-S

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Redundancy, early retirement and taxations costs to or in respect of Scheme Members	15,000	-	5,229	-	101,660	-
Pensions, lump sums and gratuities	239,000	-	228,549	-	281,057	-
<b>Total for RfR A:</b>	<b>*254,000</b>	<b>-</b>	<b>233,778</b>	<b>-</b>	<b>382,717</b>	<b>-</b>

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

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	<i>Income</i>	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Group transfers in	-	-	-	-	1,761	<i>1,761</i>
<b>Total:</b>	-	-	-	-	<b>1,761</b>	<b><i>1,761</i></b>

DoF-S



## Explanation of Accounting Officer Responsibilities

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

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

### Note to the Estimate:

1. The provision sought for 2017-18 is 28.8% higher than the final net provision for 2016-17.



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# **Main Estimate 2017-18**

## **Department of Health**



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## DEPARTMENT OF HEALTH

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### Introduction

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

## Part I

	£
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.	5,015,848,000
RfR B Providing effective fire fighting, rescue and fire safety services.	97,849,000
<b>Net Resource Requirement</b>	<b>5,113,697,000</b>
<b>Net Cash Requirement</b>	<b>5,121,088,000</b>

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

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

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

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

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

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

	£ Net Total
RfR A:	5,015,848,000
RfR B:	97,849,000
Net Resource Requirement	5,113,697,000
Net Cash Requirement	5,121,088,000

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

£'000

		2017-18						2016-17		2015-16	
		Resources				Capital		Provision	Outturn		
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing high quality health and social care services and promoting good health and wellbeing.</b>										
	35,310	1,208,966	4,349,950	5,594,226	578,378	5,015,848	2,512	113	4,644,947	4,421,539	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Hospital and Paramedic Services										
	1,902	153,750	3,155	158,807	25,429	133,378	-	-	114,358	97,867	
A-2:	Social Care Services										
	5,282	54,164	15,125	74,571	6,618	67,953	-	-	47,312	54,941	
A-3:	Family Health Service - General Medical Services										
	409	263,916	-	264,325	10	264,315	1,472	113	251,287	250,106	
A-4:	Family Health Service - Pharmaceutical Services										
	192	471,783	-	471,975	-	471,975	-	-	479,769	478,408	
A-5:	Family Health Service - Dental Services										
	98	131,922	-	132,020	23,310	108,710	-	-	104,703	104,101	
A-6:	Family Health Service - Ophthalmic Services										
	98	23,661	-	23,759	-	23,759	-	-	22,385	22,624	
A-7:	Health Support Services										
	20,698	47,410	-	68,108	4,125	63,983	1,000	-	71,033	54,571	
A-8:	Public Health Services										
	1,586	61,517	4,664	67,767	1,295	66,472	40	-	62,301	68,370	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Provisions										
	-	195	-	195	-	195	-	-	17,547	18,017	
A-10:	Social Care Depreciation and Impairments										
	-	573	-	573	-	573	-	-	628	663	
<b>Non-Budget:</b>											
A-11:	Health Service Contributions										
	-	-	-	-	517,591	-517,591	-	-	-495,752	-495,751	

		2017-18								2016-17	2015-16
		Resources				Capital				Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-12:	Health and Social Care Trusts ♥										
	-	-	4,251,257	4,251,257	-	4,251,257	-	-	3,889,371	3,688,905	
A-13:	Business Services Organisation ♥										
	-	-	37,966	37,966	-	37,966	-	-	37,966	37,590	
A-14:	Northern Ireland Blood Transfusion Service ♥										
	-	-	295	295	-	295	-	-	96	84	
A-15:	Northern Ireland Guardian Ad Litem Agency ♥										
	-	-	4,156	4,156	-	4,156	-	-	4,441	4,343	
A-16:	Northern Ireland Medical and Dental Training Agency ♥										
	-	-	18,500	18,500	-	18,500	-	-	15,751	16,286	
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥										
	-	-	1,196	1,196	-	1,196	-	-	1,409	1,396	
A-18:	Northern Ireland Social Care Council ♥										
	-	-	2,677	2,677	-	2,677	-	-	3,151	3,053	
A-19:	Patient and Client Council ♥										
	-	-	1,640	1,640	-	1,640	-	-	1,640	1,617	
A-20:	Regulation and Quality Improvement Authority ♥										
	-	-	7,105	7,105	-	7,105	-	-	7,566	7,482	
A-21:	Food Safety Promotion Board ♥										
	-	-	1,792	1,792	-	1,792	-	-	1,792	1,900	
A-22:	Institute of Public Health in Ireland ♣										
	-	-	422	422	-	422	-	-	332	332	
A-23:	Notional Charges										
	5,045	75	-	5,120	-	5,120	-	-	5,861	4,634	
<b>RfR B:</b>	<b>Providing effective fire fighting, rescue and fire safety services.</b>										
	<b>186</b>	<b>245</b>	<b>97,418</b>	<b>97,849</b>	<b>-</b>	<b>97,849</b>	<b>-</b>	<b>-</b>	<b>91,352</b>	<b>83,581</b>	



2017-18						2016-17 Provision	2015-16 Outturn			
Resources								Capital		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Departmental Expenditure in DEL:</b>										
B-1:	Fire, Rescue and Fire Safety Services									
	186	245	-	431	-	431	-	-	206	321
<b>Non-Budget:</b>										
B-2:	Northern Ireland Fire and Rescue Service ♥									
	-	-	90,853	90,853	-	90,853	-	-	84,581	79,233
B-3:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥									
	-	-	6,565	6,565	-	6,565	-	-	6,565	4,027
<b>Total:</b>	<b>35,496</b>	<b>1,209,211</b>	<b>4,447,368</b>	<b>5,692,075</b>	<b>578,378</b>	<b>5,113,697</b>	<b>2,512</b>	<b>113</b>	<b>4,736,299</b>	<b>4,505,120</b>

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>5,113,697</b>	<b>4,736,299</b>	<b>4,505,120</b>
<b>Capital Items</b>			
Capital	2,512	14,000	3,555
Non-operating accruing resources	-113	-130	-113
<b>Net Capital</b>	<b>2,399</b>	<b>13,870</b>	<b>3,442</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-5,838	-4,386	-6,685
New provisions and adjustments to previous provisions	-195	-17,547	-18,017
Notional charges	-5,120	-5,861	-4,634
Movement in working capital	6,722	-14,284	-15,240
Use of provisions	9,423	-	16,282
<b>Total Accruals to Cash Adjustments</b>	<b>4,992</b>	<b>-42,078</b>	<b>-28,294</b>
<b>Net Cash Requirement</b>	<b>5,121,088</b>	<b>4,708,091</b>	<b>4,480,268</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	112	<i>139</i>
<b>Total:</b>	-	-	-	-	<b>112</b>	<b><i>139</i></b>

# Supporting Statements, Tables and Notes

DoH



DoH



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	35,110	36,797	32,228
Request for Resources B	186	186	164
<b>Total Net Administration Costs</b>	<b>35,296</b>	<b>36,983</b>	<b>32,392</b>
<b>Net Programme Costs</b>			
Request for Resources A	4,908,738	4,608,150	4,389,311
Request for Resources B	97,663	91,166	83,417
Consolidated Fund Extra Receipts in the SoCNE	-	-	-112
<b>Total Net Programme Costs</b>	<b>5,078,401</b>	<b>4,699,316</b>	<b>4,472,616</b>
<b>Net Operating Cost</b>	<b>5,113,697</b>	<b>4,736,299</b>	<b>4,505,008</b>
<b>Net Resource Requirement</b>	<b>5,113,697</b>	<b>4,736,299</b>	<b>4,505,120</b>
<b>Resource Budget</b>	<b>5,331,798</b>	<b>5,176,984</b>	<b>5,000,224</b>

DoH

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>5,113,697</b>	<b>4,736,299</b>	<b>4,505,120</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-112
<b>Net Operating Cost (Accounts)</b>	<b>5,113,697</b>	<b>4,736,299</b>	<b>4,505,008</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3,911,953	-3,564,770	-3,355,131
Capital grants	-4,228	-4,600	-4,663
Research and Development (R&D) expenditure	75	-	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	4,134,207	4,010,055	3,855,010
<b>Resource Budget</b>	<b>5,331,798</b>	<b>5,176,984</b>	<b>5,000,224</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	5,262,254	4,988,086	4,945,658
Annually Managed Expenditure (AME)	69,544	188,898	54,566

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>2,399</b>	<b>13,870</b>	<b>3,442</b>
<i>Adjustments to include:</i>			
Capital grants	4,228	4,600	4,663
Research and Development (R&D) expenditure	-75	-	-
Capital expenditure of NDPBs or other bodies	210,585	223,630	206,529
<b>Capital Budget</b>	<b>217,137</b>	<b>242,100</b>	<b>214,634</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	217,129	242,100	212,188
Annually Managed Expenditure (AME)	8	-	2,446

DoH

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Hospital and Paramedic Services	25,429	-	24,727	-	24,517	-
Social Care Services	6,618	-	-	-	1,841	-
Family Health Service - General Medical Services	10	113	10	130	-	113
Family Health Service - Dental Services	23,310	-	21,873	-	22,682	-
Health Support Services	4,125	-	2,675	-	2,545	-
Public Health Services	1,295	-	1,243	-	1,619	-
Health Service Contributions	517,591	-	495,752	-	495,751	-
<b>Total for RfR A:</b>	<b>*578,378</b>	<b>**113</b>	<b>546,280</b>	<b>130</b>	<b>548,955</b>	<b>113</b>

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

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



## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17	2015-16
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Hospital and Paramedic Services									
311	5	-	316	-	<b>316</b>	-	-	355	286
Social Care Services									
859	13	-	872	-	<b>872</b>	-	-	1,117	789
Family Health Service - General Medical Services									
67	1	-	68	-	<b>68</b>	-	-	76	61
Family Health Service - Pharmaceutical Services									
31	-	-	31	-	<b>31</b>	-	-	36	29
Family Health Service - Dental Services									
16	-	-	16	-	<b>16</b>	-	-	18	15
Family Health Service - Ophthalmic Services									
16	-	-	16	-	<b>16</b>	-	-	18	15
Health Support Services									
3,489	52	-	3,541	-	<b>3,541</b>	-	-	4,235	3,204
Public Health Services									
256	4	-	260	-	<b>260</b>	-	-	6	235
<b>Total RfR A:</b>	<b>5,045</b>	<b>75</b>	<b>5,120</b>	<b>-</b>	<b>5,120</b>	<b>-</b>	<b>-</b>	<b>5,861</b>	<b>4,634</b>
<b>Total Notional Charges:</b>									
<b>5,045</b>	<b>75</b>	<b>-</b>	<b>5,120</b>	<b>-</b>	<b>5,120</b>	<b>-</b>	<b>-</b>	<b>5,861</b>	<b>4,634</b>

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**Detail**

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Accommodation	2,700	3,100	2,062
Shared services	2,200	2,600	2,350
Audit	170	110	177
Other	50	51	45
<b>Total RfR A:</b>	<b>5,120</b>	<b>5,861</b>	<b>4,634</b>
<b>Total Notional Charges:</b>	<b>5,120</b>	<b>5,861</b>	<b>4,634</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Operating income not classified as accruing resources	-	-	-	-	112	<i>139</i>
<b>Total:</b>	-	-	-	-	<b>112</b>	<b><i>139</i></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 of Health 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 of Health's assets, are set out in Managing Public Money Northern Ireland.

### Notes to the Estimate:

£'000

1. The provision sought for 2017-18 is 8.0% higher than the final net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

RfR A:

Health and Social Care Trusts	4,251,257
Business Services Organisation	37,966
Northern Ireland Guardian Ad Litem Agency	4,156
Northern Ireland Medical and Dental Training Agency	18,500
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,196
Northern Ireland Social Care Council	2,677
Patient and Client Council	1,640
Regulation and Quality Improvement Authority	7,105
Food Safety Promotion Board	1,792

RfR B:

Northern Ireland Fire and Rescue Service	90,853
Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes	6,565

# **Main Estimate 2017-18**

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



DoH-HSCPS



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

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### Introduction

1. This Estimate provides for expenditure by the Department of Health on the Health and Social Care Pension Scheme.

**Part I**

<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>	<b>£</b>
<b>Net Resource Requirement</b>	<b>1,141,550,000</b>
<b>Net Cash Requirement</b>	<b>-</b>

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

**RfR A: Providing a pension scheme for persons employed in health and social care:**

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment and associated non-cash items.

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

	<b>£</b>
	<b>Net</b>
	<b>Total</b>
<b>RfR A:</b>	
Net Resource Requirement	1,141,550,000
Net Cash Requirement	-

DoH-HSCPS



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

£'000

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>											
	- 1,607,500		- 1,607,500	465,950	1,141,550	-	-	833,655	894,972		
<b>Departmental Expenditure in DEL:</b>											
A-1: Health and Social Care Pension Scheme											
	- 1,607,500		- 1,607,500	465,950	1,141,550	-	-	833,655	894,972		
<b>Total:</b>	<b>- 1,607,500</b>		<b>- 1,607,500</b>	<b>465,950</b>	<b>1,141,550</b>	<b>-</b>	<b>-</b>	<b>833,655</b>	<b>894,972</b>		

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>1,141,550</b>	<b>833,655</b>	<b>894,972</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-1,607,500	-1,289,700	-1,341,801
Movement in working capital	-6,745	25,182	16,158
Use of provisions	426,401	411,980	386,279
Excess cash to be surrendered to the Consolidated Fund	46,294	18,883	44,392
<b>Total Accruals to Cash Adjustments</b>	<b>-1,141,550</b>	<b>-833,655</b>	<b>-894,972</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	-	2,979
Excess cash to be surrendered to the Consolidated Fund	-	<i>46,294</i>	-	<i>18,883</i>	-	<i>44,392</i>
<b>Total:</b>	-	<b><i>46,294</i></b>	-	<b><i>18,883</i></b>	-	<b><i>47,371</i></b>

# Supporting Statements, Tables and Notes



DoH-HSCPS



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Income</b>			
Contributions receivable	459,240	447,335	440,907
Transfers in	6,700	8,700	6,517
Other income	10	10	13
<b>Total Income</b>	<b>465,950</b>	<b>456,045</b>	<b>447,437</b>
<b>Expenditure</b>			
Increase in scheme liabilities	956,600	678,300	711,801
Interest on scheme liabilities	650,900	611,400	630,000
Other expenditure	-	-	608
<b>Total Expenditure</b>	<b>1,607,500</b>	<b>1,289,700</b>	<b>1,342,409</b>
<b>Net Operating Cost</b>	<b>1,141,550</b>	<b>833,655</b>	<b>894,972</b>
<b>Net Resource Requirement</b>	<b>1,141,550</b>	<b>833,655</b>	<b>894,972</b>
<b>Resource Budget</b>	<b>1,141,550</b>	<b>833,655</b>	<b>894,972</b>

DoH-HSCPS

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
Net Resource Requirement (Estimates)	1,141,550	833,655	894,972
Net Operating Cost (Accounts)	1,141,550	833,655	894,972
Resource Budget	1,141,550	833,655	894,972
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,141,550	833,655	894,972

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Contributions receivable	459,240	-	447,335	-	440,907	-
Transfers in	6,700	-	8,700	-	6,517	-
Other income	10	-	10	-	13	-
<b>Total for RfR A:</b>	<b>*465,950</b>	<b>-</b>	<b>456,045</b>	<b>-</b>	<b>447,437</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 and sundry receipts.

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess accruing resources	-	-	-	-	-	2,979
Excess cash to be surrendered to the Consolidated Fund	-	<i>46,294</i>	-	<i>18,883</i>	-	<i>44,392</i>
<b>Total:</b>	-	<b><i>46,294</i></b>	-	<b><i>18,883</i></b>	-	<b><i>47,371</i></b>



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## 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 Health and Social Care Pension Scheme with responsibility for preparing this Estimate.

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 36.9% higher than the final net provision for 2016-17.



DoH-HSCPS



# **Main Estimate 2017-18**

Department for  
Infrastructure



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## DEPARTMENT FOR INFRASTRUCTURE

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### Introduction

1. In support of the Department for Infrastructure's aim of building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.
2. Symbols are explained in the guide at the front of this volume.

## Part I

<b>RfR A:</b>	<b>Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.</b>	£
<b>Net Resource Requirement</b>		<b>786,738,000</b>
<b>Net Cash Requirement</b>		<b>845,246,000</b>

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

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

design, construction and maintenance of roads, bridges, walking and cycling infrastructure, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; public liability claims; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; maintenance of designated watercourses and sea defences, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, enhancing community resilience to flooding, development of reservoir safety legislation and support for Drainage Council for Northern Ireland; road safety services; driver licensing, driver and vehicle testing, transport licensing and enforcement; issue of Commercial Bus Service Permits; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; sustainable transport, Active School Travel programme; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for regional planning, transport planning and visioning; the management and disposal of legacy sites; payments under European Union Programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies; equity injections, grants and net lending to Northern Ireland Water Limited, the Shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; administration costs; severance payments; related services including services to other departments; and associated non-cash items.

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

	£
	<b>Net Total</b>
<b>RfR A:</b>	
Net Resource Requirement	786,738,000
Net Cash Requirement	845,246,000

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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.</b>											
95,828	708,428	112,783	917,039	130,301	786,738	242,848	2,640	784,182	781,212		
<b>Departmental Expenditure in DEL:</b>											
A-1:	Roads										
58,554	143,053	-	201,607	25,097	176,510	134,331	250	183,780	222,646		
A-2:	Rivers										
-	14,886	270	15,156	230	14,926	8,050	-	16,159	19,677		
A-3:	Road Safety Services										
5,176	3,794	100	9,070	2,338	6,732	200	-	8,929	8,187		
A-4:	Driver and Vehicle Agency										
713	2,983	2,710	6,406	3,224	3,182	4,780	2,390	4,049	6,938		
A-5:	Ferry Services, Air and Sea Ports										
-	732	2,208	2,940	1,105	1,835	60	-	1,223	401		
A-6:	Railway Services										
-	32,609	60,835	93,444	2,050	91,394	-	-	100,369	63,462		
A-7:	Road Passenger Services										
4,890	31,488	20,206	56,584	215	56,369	8,569	-	43,521	54,125		
A-8:	Water Policy and Other Services										
1,475	60	-	1,535	-	1,535	-	-	1,133	1,228		
A-9:	Inland Waterways										
217	561	15	793	-	793	-	-	675	3,019		
A-10:	Planning and Policy										
2,021	5,559	90	7,670	200	7,470	150	-	5,765	9,775		
A-11:	Reinvestment and Reform										
-	666	-	666	177	489	208	-	492	-1,482		
A-12:	EU Interreg										
-	-	21,299	21,299	23,104	-1,805	2,000	-	-	4,161		
A-13:	Central Policy and Other Services										
4,304	267	-	4,571	4	4,567	-	-	5,403	4,212		

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>Annually Managed Expenditure (AME):</b>											
A-14:	Depreciation and Impairment Costs										
	2,687	168,769	-	171,456	-	<b>171,456</b>	-	-	168,348	149,617	
A-15:	Provisions										
	300	7,064	-	7,364	-	<b>7,364</b>	20,500	-	6,700	6,853	
<b>Non-Budget:</b>											
A-16:	Northern Ireland Water Limited †										
	-	295,937	-	295,937	72,557	<b>223,380</b>	64,000	-	215,138	212,071	
A-17:	Waterways Ireland										
	-	-	5,050	5,050	-	<b>5,050</b>	-	-	3,550	3,423	
A-18:	Notional Charges										
	15,491	-	-	15,491	-	<b>15,491</b>	-	-	18,948	12,899	
<b>Total:</b>	<b>95,828</b>	<b>708,428</b>	<b>112,783</b>	<b>917,039</b>	<b>130,301</b>	<b>786,738</b>	<b>242,848</b>	<b>2,640</b>	<b>784,182</b>	<b>781,212</b>	



<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2017-18 Provision</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Net Resource Requirement</b>	<b>786,738</b>	<b>784,182</b>	<b>781,212</b>
<b>Capital Items</b>			
Capital	242,848	232,050	194,491
Non-operating accruing resources	-2,640	-	-46,974
<b>Net Capital</b>	<b>240,208</b>	<b>232,050</b>	<b>147,517</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-208,391	-209,914	-165,179
New provisions and adjustments to previous provisions (Capital)	-20,500	-21,000	-102
New provisions and adjustments to previous provisions (Revenue)	-7,364	-6,700	-6,853
Notional charges	-15,491	-18,948	-12,899
Movement in working capital	39,507	22,584	6,574
Use of provisions	30,539	1,444	14,442
<b>Total Accruals to Cash Adjustments</b>	<b>-181,700</b>	<b>-232,534</b>	<b>-164,017</b>
<b>Net Cash Requirement</b>	<b>845,246</b>	<b>783,698</b>	<b>764,712</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	-578	-578
Non-operating income and receipts not classified as accruing resources	-	-	-	-	-767	-767
<b>Total:</b>	-	-	-	-	<b>-1,345</b>	<b>-1,345</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	94,042	98,310	106,545
<b>Total Net Administration Costs</b>	<b>94,042</b>	<b>98,310</b>	<b>106,545</b>
<b>Net Programme Costs</b>			
Request for Resources A	693,465	687,372	673,344
<b>Total Net Programme Costs</b>	<b>693,465</b>	<b>687,372</b>	<b>673,344</b>
<b>Net Operating Cost</b>	<b>787,507</b>	<b>785,682</b>	<b>779,889</b>
<b>Net Resource Requirement</b>	<b>786,738</b>	<b>784,182</b>	<b>781,212</b>
<b>Resource Budget</b>	<b>691,270</b>	<b>682,315</b>	<b>646,709</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>786,738</b>	<b>784,182</b>	<b>781,212</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-1,345
Non-voted expenditure in the SoCNE	769	1,500	-
<b>Net Operating Cost (Accounts)</b>	<b>787,507</b>	<b>785,682</b>	<b>779,867</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-243,921	-237,636	-228,393
Capital grants	-67,402	-69,847	-84,071
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	745
<i>Adjustments to include:</i>			
Full resource consumption of Northern Ireland Water Limited & Waterways Ireland	215,855	205,616	178,539
Other adjustments - Trust Ports Loan	-769	-1,500	22
<b>Resource Budget</b>	<b>691,270</b>	<b>682,315</b>	<b>646,709</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	486,521	483,580	500,090
Annually Managed Expenditure (AME)	204,749	198,735	146,619

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>240,208</b>	<b>232,050</b>	<b>147,517</b>
<i>Adjustments to remove:</i>			
Voted non-budget capital	-64,000	-45,000	-36,000
Trust Ports Loan	-769	1,500	3,036
<i>Adjustments to include:</i>			
Capital grants	67,402	69,847	84,071
Capital expenditure of Northern Ireland Water Limited & Waterways Ireland	170,800	146,700	140,002
Consolidated Fund Extra Receipts (CFERs)	-	-	-745
<b>Capital Budget</b>	<b>413,641</b>	<b>405,097</b>	<b>337,881</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	414,338	384,097	341,966
Annually Managed Expenditure (AME)	-697	21,000	-4,085

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Roads	25,097	250	16,354	-	17,946	46,967
Rivers	230	-	210	-	439	-
Road Safety Services	2,338	-	3,091	-	3,012	-
Driver and Vehicle Agency	3,224	2,390	759	-	920	-
Ferry services, air and sea ports	1,105	-	511	-	1,000	-
Railway services	2,050	-	-	-	5,203	-
Road passenger services	215	-	-	-	1,587	-
Planning and Policy	200	-	200	-	414	-
Reinvestment & Reform	177	-	-	-	160	-
EU Interreg	23,104	-	-	-	7,263	-
Central Policy and other services	4	-	55	-	47	7
Northern Ireland Water Limited	72,557	-	70,262	-	71,251	-
<b>Total for RfR A:</b>	<b>*130,301</b>	<b>**2,640</b>	<b>91,442</b>	<b>-</b>	<b>109,242</b>	<b>46,974</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; various goods and services provided by Rivers Agency; leases held by Rivers Agency; dividend and loan interest on the investment in the trading fund function of DVA and other services provided; issue of Commercial Bus Roads Transport Service Permits; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; sale of assets; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications and appeals, property certifications, compensation; tourism and events held in Crumlin Road Gaol; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; dividend and loan interest from Northern Ireland Water; European Union (EU) income and other miscellaneous receipts.

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



## Analysis of Notional Charges in Non-Budget

£'000

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Roads											
9,903	-	-	9,903	-	<b>9,903</b>	-	-	11,840	8,071		
Rivers											
1,223	-	-	1,223	-	<b>1,223</b>	-	-	1,626	1,246		
Road Safety Services											
329	-	-	329	-	<b>329</b>	-	-	438	335		
Road Passenger Services											
3,131	-	-	3,131	-	<b>3,131</b>	-	-	3,898	2,386		
Planning and Policy											
658	-	-	658	-	<b>658</b>	-	-	875	653		
Water Policy and Other services											
247	-	-	247	-	<b>247</b>	-	-	271	208		
<b>Total RfR A:</b>	<b>15,491</b>	-	-	<b>15,491</b>	-	<b>15,491</b>	-	-	<b>18,948</b>	<b>12,899</b>	
<b>Total Notional Charges:</b>											
<b>15,491</b>	-	-	<b>15,491</b>	-	<b>15,491</b>	-	-	<b>18,948</b>	<b>12,899</b>		

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Accommodation	7,950	5,441	4,471
Land Valuation	940	562	668
Audit	123	211	204
Departmental Solicitors Office	205	221	225
Enterprise Shared Services Centre	3,683	4,935	4,316
Account NI	2,100	3,153	2,847
Centre for Applied Learning	12	59	11
Records NI	375	518	1
Miscellaneous	103	3,848	156
<b>Total RfR A:</b>	<b>15,491</b>	<b>18,948</b>	<b>12,899</b>
<b>Total Notional Charges:</b>	<b>15,491</b>	<b>18,948</b>	<b>12,899</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Roads	-	-	-	-	-181	<i>-181</i>
Core	-	-	-	-	-389	<i>-389</i>
Crumlin Road Gaol	-	-	-	-	-8	<i>-8</i>
<b>Non-operating Income and Receipts</b>						
Roads	-	-	-	-	-219	<i>-219</i>
Core	-	-	-	-	-526	<i>-526</i>
NI Water	-	-	-	-	-22	<i>-22</i>
<b>Total:</b>	-	-	-	-	<b>-1,345</b>	<b><i>-1,345</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2017-18 is 0.33% higher than the final net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Northern Ireland Water Limited	223,380
Waterways Ireland	5,050
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:
 

Northern Ireland Plugged in Places ■	15
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# **Main Estimate 2017-18**

Department of Justice



DoJ



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## 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 to reduce the risks of re-offending.
2. Symbols are explained in the guide at the front of this volume.

## Part I

<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>Net Resource Requirement</b>		<b>1,362,968,000</b>
<b>Net Cash Requirement</b>		<b>1,268,995,000</b>

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

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

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

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

	£
	<b>Net Total</b>
<b>RfR A:</b>	
Net Resource Requirement	1,362,968,000
Net Cash Requirement	1,268,995,000



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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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>										
	51,807	433,370	927,840	1,413,017	50,049	1,362,968	32,174	1,700	1,446,871	1,254,361	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Forensic Science Northern Ireland ♥										
	-	13,636	-	13,636	10,237	3,399	320	-	2,069	2,803	
A-2:	Access to Justice										
	8,400	9,274	171	17,845	1,323	16,522	498	-	25,035	14,806	
A-3:	Compensation Services										
	-	2,487	-	2,487	100	2,387	10	-	15,647	2,349	
A-4:	Safer Communities										
	9,322	18,410	6,000	33,732	1,628	32,104	1,175	-	33,544	27,941	
A-5:	Northern Ireland Prison Service ♥										
	12,636	104,785	1,824	119,245	3,591	115,654	25,552	1,700	106,910	111,448	
A-6:	Youth Justice Agency ♥										
	-	16,575	-	16,575	30	16,545	120	-	17,046	17,722	
A-7:	Northern Ireland Courts and Tribunals Service ♥										
	5,780	63,160	-	68,940	30,565	38,375	633	-	38,453	43,790	
A-8:	Legal Services Agency Northern Ireland ♥										
	-	9,609	65	9,674	2,575	7,099	3,866	-	93,823	5,413	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Northern Ireland Prison Service										
	-	20,266	-	20,266	-	20,266	-	-	13,909	4,899	
A-10:	Youth Justice Agency										
	-	10,140	-	10,140	-	10,140	-	-	150	8,767	
A-11:	Access to Justice										
	-	6,203	-	6,203	-	6,203	-	-	1,203	4,745	
A-12:	Compensation Services										
	-	37,100	-	37,100	-	37,100	-	-	14,400	11,098	

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
A-13:	Northern Ireland Courts and Tribunals Service										
	-	10,505	-	10,505	-	10,505	-	-	545	815	
A-14:	Legal Services Agency Northern Ireland										
	-	111,200	-	111,200	-	111,200	-	-	102,000	98,304	
A-15:	Forensic Science Northern Ireland										
	-	20	-	20	-	20	-	-	20	-35	
	<i>Safer Communities</i>										
	-	-	-	-	-	-	-	-	-	14	
<b>Non-Budget:</b>											
A-16:	Police Service of Northern Ireland ♥										
	-	-	733,392	733,392	-	733,392	-	-	790,494	720,927	
A-17:	Police Pension Schemes ♥										
	-	-	149,044	149,044	-	149,044	-	-	145,515	134,373	
A-18:	Police Ombudsman for Northern Ireland ♥										
	-	-	9,002	9,002	-	9,002	-	-	8,557	8,645	
A-19:	Northern Ireland Policing Board ♥										
	-	-	5,930	5,930	-	5,930	-	-	6,177	5,312	
A-20:	Probation Board for Northern Ireland ♥										
	-	-	18,057	18,057	-	18,057	-	-	16,258	18,021	
A-21:	Criminal Justice Inspection Northern Ireland ♥										
	-	-	1,139	1,139	-	1,139	-	-	1,132	1,116	
A-22:	RUC George Cross Foundation ♥										
	-	-	131	131	-	131	-	-	133	439	
A-23:	Northern Ireland Police Fund ♥										
	-	-	1,463	1,463	-	1,463	-	-	1,485	1,481	
A-24:	Police Rehabilitation and Retraining Trust ♥										
	-	-	1,622	1,622	-	1,622	-	-	1,818	1,736	
A-25:	Notional Charges										
	15,669	-	-	15,669	-	15,669	-	-	10,548	7,432	
<b>Total:</b>	<b>51,807</b>	<b>433,370</b>	<b>927,840</b>	<b>1,413,017</b>	<b>50,049</b>	<b>1,362,968</b>	<b>32,174</b>	<b>1,700</b>	<b>1,446,871</b>	<b>1,254,361</b>	

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2017-18 Provision</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Net Resource Requirement</b>	<b>1,362,968</b>	<b>1,446,871</b>	<b>1,254,361</b>
<b>Capital Items</b>			
Capital	32,174	30,769	18,387
Non-operating accruing resources	-1,700	-	-38
<b>Net Capital</b>	<b>30,474</b>	<b>30,769</b>	<b>18,349</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-41,739	-48,212	-23,432
New provisions and adjustments to previous provisions	-193,884	-127,677	-129,073
Notional charges	-15,965	-10,812	-7,753
Other non-cash items	-	-5	-2,183
Movement in working capital	25,000	25,000	-9,174
Use of provisions	102,141	45	117,907
<b>Total Accruals to Cash Adjustments</b>	<b>-124,447</b>	<b>-161,661</b>	<b>-53,708</b>
<b>Net Cash Requirement</b>	<b>1,268,995</b>	<b>1,315,979</b>	<b>1,219,002</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	120	<i>126</i>
Operating income and receipts - excess accruing resources	-	-	-	-	16	<i>16</i>
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	5,398	<i>5,398</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	-	-	1,677	<i>1,677</i>
<b>Total:</b>	<b>11,000</b>	<b><i>11,000</i></b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>7,211</b>	<b><i>7,217</i></b>

# Supporting Statements, Tables and Notes



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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	50,827	59,347	47,777
<b>Total Net Administration Costs</b>	<b>50,827</b>	<b>59,347</b>	<b>47,777</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,312,141	1,387,524	1,206,584
Consolidated Fund Extra Receipts in the SoCNE	-	-	-16
Consolidated Fund Standing Services	7,854	8,229	8,310
<b>Total Net Programme Costs</b>	<b>1,319,995</b>	<b>1,395,753</b>	<b>1,214,878</b>
<b>Net Operating Cost</b>	<b>1,370,822</b>	<b>1,455,100</b>	<b>1,262,655</b>
<b>Net Resource Requirement</b>	<b>1,362,968</b>	<b>1,446,871</b>	<b>1,254,361</b>
<b>Resource Budget</b>	<b>1,507,905</b>	<b>1,623,966</b>	<b>1,429,156</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,362,968</b>	<b>1,446,871</b>	<b>1,254,361</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-16
Consolidated Fund Standing Services	7,854	8,229	8,310
<b>Net Operating Cost (Accounts)</b>	<b>1,370,822</b>	<b>1,455,100</b>	<b>1,262,655</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-919,780	-971,569	-892,050
Notional charges	-15,669	-10,548	-7,432
Capital grants	-	-	-2,091
Research and Development (R&D) expenditure	-243	-	-
Other Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000	-	-1,678
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,075,775	1,150,983	1,069,752
<b>Resource Budget</b>	<b>1,507,905</b>	<b>1,623,966</b>	<b>1,429,156</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,116,319	1,134,683	1,118,376
Annually Managed Expenditure (AME)	391,586	489,283	310,780



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>30,474</b>	<b>30,769</b>	<b>18,248</b>
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	243	-	-
Capital expenditure of NDPBs or other bodies	20,499	27,258	58,450
<b>Capital Budget</b>	<b>51,216</b>	<b>58,027</b>	<b>76,698</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	51,216	58,027	44,166
Annually Managed Expenditure (AME)	-	-	32,532

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Forensic Science Northern Ireland	10,237	-	9,840	-	10,321	-
Access to Justice Directorate	1,323	-	256	-	392	-
Compensation Services	100	-	100	-	66	-
Safer Communities Directorate	1,628	-	2,787	-	3,733	-
Northern Ireland Prison Service	3,591	1,700	2,825	-	2,551	-
Youth Justice Agency	30	-	41	-	77	-
Northern Ireland Courts and Tribunals Service	30,565	-	25,710	-	26,208	-
Legal Services Agency	2,575	-	3,000	-	2,915	-
<b>Total for RfR A:</b>	<b>*50,049</b>	<b>**1,700</b>	<b>44,559</b>	<b>-</b>	<b>46,263</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 NDPB's; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; other fees; related income and sundry receipts.

\*\* Amount that may be applied as non-operating accruing resources arising from the sale or transfer of land and buildings; disposal of property, plant and equipment; related income and sundry receipts.

## Analysis of Notional Charges in Non-Budget

£'000

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Forensic Science Northern Ireland											
66	-	-	66	-	66	-	-	66	40		
Access to Justice											
4,040	-	-	4,040	-	4,040	-	-	2,438	2,117		
Compensation Services											
45	-	-	45	-	45	-	-	45	-		
Safer Communities											
3,540	-	-	3,540	-	3,540	-	-	1,938	1,691		
Northern Ireland Prison Service											
4,463	-	-	4,463	-	4,463	-	-	3,127	2,041		
Youth Justice Agency ♥											
707	-	-	707	-	707	-	-	707	502		
Northern Ireland Courts and Tribunals Service											
2,343	-	-	2,343	-	2,343	-	-	1,762	629		
Legal Services Agency Northern Ireland											
465	-	-	465	-	465	-	-	465	412		
<b>Total RfR A:</b>	<b>15,669</b>	<b>-</b>	<b>15,669</b>	<b>-</b>	<b>15,669</b>	<b>-</b>	<b>-</b>	<b>10,548</b>	<b>7,432</b>		
<b>Total Notional Charges:</b>											
<b>15,669</b>	<b>-</b>	<b>-</b>	<b>15,669</b>	<b>-</b>	<b>15,669</b>	<b>-</b>	<b>-</b>	<b>10,548</b>	<b>7,432</b>		

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Accommodation	2,429	1,380	1,360
Shared services	12,552	7,873	5,386
Other	688	1,295	686
<b>Total RfR A:</b>	<b>15,669</b>	<b>10,548</b>	<b>7,432</b>
<b>Total Notional Charges:</b>	<b>15,669</b>	<b>10,548</b>	<b>7,432</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Fines and miscellaneous	8,000	<i>8,000</i>	8,000	<i>8,000</i>	5,398	<i>5,398</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	-	-	1,677	<i>1,677</i>
Excess operating income	-	-	-	-	16	<i>16</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	120	<i>126</i>
<b>Total:</b>	<b>11,000</b>	<b><i>11,000</i></b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>7,211</b>	<b><i>7,217</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2017-18 is 5.8% lower than the final net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £1million to the following:

Police Service of Northern Ireland	733,392
Police Pension Schemes	149,044
Police Ombudsman for Northern Ireland	9,002
Northern Ireland Policing Board	5,930
Probation Board for Northern Ireland	18,057
Criminal Justice Inspection Northern Ireland	1,139
Northern Ireland Police Fund	1,463
Police Rehabilitation and Retraining Trust	1,622

# **Main Estimate 2017-18**

Department of Justice -  
Northern Ireland  
Judicial Pension Scheme



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## DEPARTMENT OF JUSTICE - NORTHERN IRELAND JUDICIAL PENSION SCHEME

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### Introduction

1. This Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.

## Part I

<b>RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>	£
<b>Net Resource Requirement</b>	<b>500,000</b>
<b>Net Cash Requirement</b>	<b>350,000</b>

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

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

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

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

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	500,000
Net Cash Requirement	350,000

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

£'000

2017-18										2016-17 Provision	2015-16 Outturn
Resources						Capital		9	10		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>											
-	1,200	-	1,200	700	500	-	-	200	-27		
<b>Annually Managed Expenditure (AME):</b>											
<b>A-1: Northern Ireland Judicial Pension Scheme</b>											
-	1,200	-	1,200	700	500	-	-	200	-27		
<b>Total:</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>700</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-27</b>	

## Resource to Cash Reconciliation

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>500</b>	<b>200</b>	<b>-27</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-1,200	-606	-322
Use of provisions	1,050	-	-
Excess cash to be surrendered to the Consolidated Fund	-	406	349
<b>Total Accruals to Cash Adjustments</b>	<b>-150</b>	<b>-200</b>	<b>27</b>
<b>Net Cash Requirement</b>	<b>350</b>	<b>-</b>	<b>-</b>

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	<i>406</i>	349	<i>319</i>
<b>Total:</b>	-	-	-	<b><i>406</i></b>	<b>349</b>	<b><i>319</i></b>

# Supporting Statements, Tables and Notes



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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Income</b>			
Contributions receivable	700	406	349
<b>Total Income</b>	<b>700</b>	<b>406</b>	<b>349</b>
<b>Expenditure</b>			
Increase in scheme liabilities	1,140	592	316
Interest on scheme liabilities	60	14	6
<b>Total Expenditure</b>	<b>1,200</b>	<b>606</b>	<b>322</b>
<b>Net Operating Cost</b>	<b>500</b>	<b>200</b>	<b>-27</b>
<b>Net Resource Requirement</b>	<b>500</b>	<b>200</b>	<b>-27</b>
<b>Resource Budget</b>	<b>500</b>	<b>200</b>	<b>-27</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
Net Resource Requirement (Estimates)	500	200	-27
Net Operating Cost (Accounts)	500	200	-27
Resource Budget	500	200	-27
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	500	200	-27



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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Pension contributions receivable	700	-	406	-	349	-
<b>Total for RfR A:</b>	<b>*700</b>	<b>-</b>	<b>406</b>	<b>-</b>	<b>349</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 and sundry receipts.

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess cash to be surrendered to the Consolidated Fund	-	-	-	<i>406</i>	349	<i>319</i>
<b>Total:</b>	-	-	-	<b><i>406</i></b>	<b>349</b>	<b><i>319</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 150% higher than the final net provision for 2016-17.



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# **Main Estimate 2017-18**

## **The Executive Office**



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## THE EXECUTIVE OFFICE

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### Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. Symbols are explained in the guide at the front of this volume.

## Part I

**RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.**

	£
<b>Net Resource Requirement</b>	<b>199,013,000</b>
<b>Net Cash Requirement</b>	<b>196,012,000</b>

**Amounts required in the year ending 31 March 2018 for use by The Executive Office on:**

**RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government:**

support for the Executive; the North-South Ministerial Council; the British-Irish Council; civil contingencies; the Reinvestment and Reform Initiative; delivery of a Programme for Government, including strategic delivery of NICS of the Future; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; actions associated with the preparation and implementation of the Historical Institutional Abuse Inquiry Report and Findings; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the Racial Equality Strategy; the European Union Programme for Peace and Reconciliation; district council programmes; delivering social change including the associated Executive Funds; victims and survivors; implementation of the Stormont House Agreement and the Fresh Start Agreement; North West Development Fund; grant-in-aid to the Strategic Investment Board Limited, Ilex Urban Regeneration Company Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council, the Victims and Survivors Service Limited; expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; Public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland and the Commissioner for Older People for Northern Ireland; support for the Compact Civic Advisory Panel; the Commission on Flags, Identity, Culture and Tradition; administration and other services including the European Taskforce Working Group, supporting the region's interests in Europe; policy development in respect of EU future relations; International Relations for devolved issues; settlement of NICS equal pay claims; severance payments and associated non-cash items.

The **Executive Office** will account for this Estimate.

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	199,013,000
Net Cash Requirement	196,012,000



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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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>										
	17,144	15,119	171,896	204,159	5,146	199,013	4,000	-	65,083	94,428	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Executive Support and Policy Development										
	12,859	9,857	1,254	23,970	154	23,816	4,000	-	22,678	23,522	
A-2:	Community Relations										
	-	-	3,067	3,067	-	3,067	-	-	3,469	2,786	
A-3:	Delivering Social Change										
	-	103	-	103	-	103	-	-	-	388	
A-4:	Shared Future										
	-	624	5,332	5,956	-	5,956	-	-	-	4,515	
A-5:	Social Investment Fund										
	-	670	24,467	25,137	-	25,137	-	-	-	5,957	
A-6:	North-South Ministerial Council										
	43	859	1,000	1,902	-	1,902	-	-	965	975	
A-7:	Attorney General for Northern Ireland										
	1,274	-	-	1,274	-	1,274	-	-	1,357	1,814	
A-8:	EU Programme for Peace and Reconciliation										
	-	-	5,873	5,873	4,992	881	-	-	-	265	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Strategic Sites										
	-	3,000	-	3,000	-	3,000	-	-	2,000	1,222	
A-10:	Provisions										
	-	6	-	6	-	6	-	-	6	160	

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2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>Non-Budget:</b>									
A-11:	Equality Commission for Northern Ireland ♥								
-	-	5,109	5,109	-	<b>5,109</b>	-	-	6,088	5,762
A-12:	Commission for Victims and Survivors for Northern Ireland ♥								
-	-	838	838	-	<b>838</b>	-	-	881	913
A-13:	Northern Ireland Judicial Appointments Commission ♥								
-	-	1,031	1,031	-	<b>1,031</b>	-	-	1,090	818
A-14:	Maze/Long Kesh Development Corporation ♥								
-	-	1,278	1,278	-	<b>1,278</b>	-	-	1,215	1,527
A-15:	Victims and Survivors Service Limited ♥								
-	-	13,220	13,220	-	<b>13,220</b>	-	-	13,220	13,500
A-16:	Strategic Investment Board Limited ♥								
-	-	106,674	106,674	-	<b>106,674</b>	-	-	5,220	22,116
A-17:	Northern Ireland Community Relations Council ♥								
-	-	2,739	2,739	-	<b>2,739</b>	-	-	2,926	2,997
A-18:	Ilex Urban Regeneration Company Limited ♥								
-	-	14	14	-	<b>14</b>	-	-	1,000	2,391
A-19:	Notional Charges								
2,968	-	-	2,968	-	<b>2,968</b>	-	-	2,968	2,800
<b>Total:</b>	<b>17,144</b>	<b>15,119</b>	<b>171,896</b>	<b>204,159</b>	<b>5,146</b>	<b>199,013</b>	<b>4,000</b>	<b>65,083</b>	<b>94,428</b>

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2017-18 Provision</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Net Resource Requirement</b>	<b>199,013</b>	<b>65,083</b>	<b>94,428</b>
<b>Capital Items</b>			
Capital	4,000	5,000	1,848
Non-operating accruing resources	-	-	-2,701
<b>Net Capital</b>	<b>4,000</b>	<b>5,000</b>	<b>-853</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-4,027	-3,145	-2,115
New provisions and adjustments to previous provisions	-6	-6	-160
Notional charges	-2,968	-2,968	-2,800
Movement in working capital	-	-	-9,048
Use of provisions	-	-	379
<b>Total Accruals to Cash Adjustments</b>	<b>-7,001</b>	<b>-6,119</b>	<b>-13,744</b>
<b>Net Cash Requirement</b>	<b>196,012</b>	<b>63,964</b>	<b>79,831</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	-3	3
Operating income and receipts - excess accruing resources	-	-	-	-	2	2
<b>Total:</b>	-	-	-	-	<b>-1</b>	<b>5</b>

# Supporting Statements, Tables and Notes



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## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	16,990	13,591	16,934
<b>Total Net Administration Costs</b>	<b>16,990</b>	<b>13,591</b>	<b>16,934</b>
<b>Net Programme Costs</b>			
Request for Resources A	182,023	51,492	77,495
<b>Total Net Programme Costs</b>	<b>182,023</b>	<b>51,492</b>	<b>77,495</b>
<b>Net Operating Cost</b>	<b>199,013</b>	<b>65,083</b>	<b>94,429</b>
<b>Net Resource Requirement</b>	<b>199,013</b>	<b>65,083</b>	<b>94,428</b>
<b>Resource Budget</b>	<b>80,450</b>	<b>61,395</b>	<b>77,903</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>199,013</b>	<b>65,083</b>	<b>94,428</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	1
<b>Net Operating Cost (Accounts)</b>	<b>199,013</b>	<b>65,083</b>	<b>94,429</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	133,871	34,608	52,824
Capital grants	14,271	-	1,866
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	29,579	30,920	38,164
<b>Resource Budget</b>	<b>80,450</b>	<b>61,395</b>	<b>77,903</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	78,784	60,450	74,834
Annually Managed Expenditure (AME)	1,666	945	3,069



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>4,000</b>	<b>5,000</b>	<b>-853</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	102,088	6,000	15,040
Capital grants	14,271	-	1,866
<b>Capital Budget</b>	<b>120,359</b>	<b>11,000</b>	<b>16,053</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	120,359	11,000	16,053
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Recovery of Seconded costs	154	-	113	-	189	-
Support for the government and other services	-	-	-	-	81	1
EU Income	4,992	-	-	-	794	-
Reinvestment and Reform Initiative	-	-	-	-	-	2,700
<b>Total for RfR A:</b>	<b>*5,146</b>	<b>-</b>	<b>113</b>	<b>-</b>	<b>1,064</b>	<b>2,701</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Executive Support and Policy Development									
2,968	-	-	2,968	-	2,968	-	-	2,968	2,800
<b>Total RfR A:</b>	<b>2,968</b>	<b>-</b>	<b>2,968</b>	<b>-</b>	<b>2,968</b>	<b>-</b>	<b>-</b>	<b>2,968</b>	<b>2,800</b>
<b>Total Notional Charges:</b>									
<b>2,968</b>	<b>-</b>	<b>-</b>	<b>2,968</b>	<b>-</b>	<b>2,968</b>	<b>-</b>	<b>-</b>	<b>2,968</b>	<b>2,800</b>

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Accommodation	1,467	1,467	1,221
Shared services	1,210	1,210	1,310
Audit	65	65	58
Other	226	226	211
<b>Total RfR A:</b>	<b>2,968</b>	<b>2,968</b>	<b>2,800</b>
<b>Total Notional Charges:</b>	<b>2,968</b>	<b>2,968</b>	<b>2,800</b>

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**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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Rental Income	-	-	-	-	4	2
Miscellaneous	-	-	-	-	-5	3
<b>Total:</b>	-	-	-	-	-1	5

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of The Executive Office, Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing 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 provision sought for 2017-18 is 205.8% higher than the final net provision for 2016-17.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Strategic Investment Board Limited	106,674
Victims and Survivors Service Limited	13,220
Equality Commission for Northern Ireland	5,109
Northern Ireland Community Relations Council	2,739
Maze/Long Kesh Development Corporation	1,278
Northern Ireland Judicial Appointments Commission	1,031
3. RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act as follows:
 

A-5 Social investment Fund ■	25,137
A-6 North-South Ministerial Council ■	1,000



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# **Main Estimate 2017-18**

Food Standards Agency



FSA





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## 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.

## Part I

<b>RfR A: Improving food safety and promoting healthy eating.</b>	<b>£</b>
<b>Net Resource Requirement</b>	<b>8,301,000</b>
<b>Net Cash Requirement</b>	<b>8,889,000</b>

Amounts required in the year ending 31 March 2018 for use by the Food Standards Agency on:

**RfR A: Improving food safety and promoting healthy eating:**

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

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

	<b>£</b>
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	8,301,000
Net Cash Requirement	8,889,000

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

£'000

2017-18								2016-17	2015-16	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>										
-	11,204	1,040	12,244	3,943	8,301	103	-	8,163	8,431	
<b>Departmental Expenditure in DEL:</b>										
A-1: Food Safety, Nutrition and Standards										
-	11,184	1,040	12,224	3,943	8,281	103	-	8,143	8,426	
<b>Annually Managed Expenditure (AME):</b>										
<i>Food Safety, Nutrition and Standards</i>										
-	-	-	-	-	-	-	-	-	-8	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	20	-	20	-	20	-	-	20	13	
<b>Total:</b>	-	11,204	1,040	12,244	3,943	8,301	103	-	8,163	8,431

## Resource to Cash Reconciliation

£'000

	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>Net Resource Requirement</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<b>Capital Items</b>			
Capital	103	50	106
<b>Total Net Capital</b>	<b>103</b>	<b>50</b>	<b>106</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-47	-47	-33
New provisions and adjustments to previous provisions	-	-	8
Notional charges	-20	-20	-13
Movement in working capital	552	-	-65
<b>Total Accruals to Cash Adjustments</b>	<b>485</b>	<b>-67</b>	<b>-103</b>
<b>Net Cash Requirement</b>	<b>8,889</b>	<b>8,146</b>	<b>8,434</b>

FSA



FSA



# Supporting Statements, Tables and Notes



FSA



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	8,301	8,163	8,431
<b>Total Net Programme Costs</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<b>Net Operating Cost</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<b>Net Resource Requirement</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<b>Resource Budget</b>	<b>8,263</b>	<b>8,143</b>	<b>8,418</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<b>Net Operating Cost (Accounts)</b>	<b>8,301</b>	<b>8,163</b>	<b>8,431</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-20	-20	-13
Research and Development (R&D) expenditure	-18	-	-
<b>Resource Budget</b>	<b>8,263</b>	<b>8,143</b>	<b>8,418</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,263	8,143	8,426
Annually Managed Expenditure (AME)	-	-	-8



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>103</b>	<b>50</b>	<b>106</b>
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	18	-	-
<b>Capital Budget</b>	<b>121</b>	<b>50</b>	<b>106</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	121	50	106
Annually Managed Expenditure (AME)	-	-	-

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Meat Hygiene Inspections	3,880	-	3,638	-	3,385	-
Other	63	-	125	-	161	-
<b>Total for RfR A:</b>	<b>*3,943</b>	<b>-</b>	<b>3,763</b>	<b>-</b>	<b>3,546</b>	<b>-</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

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Food Safety, Nutrition and Standards									
-	20	-	20	-	20	-	-	20	13
<b>Total RfR A:</b>									
-	20	-	20	-	20	-	-	20	13
<b>Total Notional Charges:</b>									
-	20	-	20	-	20	-	-	20	13

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Audit	20	20	13
<b>Total RfR A:</b>			
	20	20	13
<b>Total Notional Charges:</b>			
	20	20	13

## Explanation of Accounting Officer Responsibilities

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The Department of Finance has appointed the Chief Executive of the Food Standards Agency, Mr Jason Feeney, 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 Food Standards Agency assets, are set out in Managing Public Money Northern Ireland.

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### Note to the Estimate:

1. The provision sought for 2017-18 is 1.7% higher than the final net provision for 2016-17.

# **Main Estimate 2017-18**

Northern Ireland  
Assembly Commission



MIAC



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## 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.

## Part I

<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	<b>£</b>
<b>Net Resource Requirement</b>	<b>41,054,000</b>
<b>Net Cash Requirement</b>	<b>36,583,000</b>

**Amounts required in the year ending 31 March 2017 for use by the Northern Ireland Assembly Commission on:**

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

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

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

	<b>£</b>
	<b>Net</b>
	<b>Total</b>
<b>RfR A:</b>	
Net Resource Requirement	<b>41,054,000</b>
Net Cash Requirement	<b>36,583,000</b>



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

£'000

2017-18						2016-17	2015-16			
Resources						Capital	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>										
-	41,144	-	41,144	90	41,054	824	-	45,003	43,763	
<b>Departmental Expenditure in DEL:</b>										
A-1: Administration and Support Services										
-	38,899	-	38,899	90	38,809	824	-	42,758	41,826	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Administration and Support Services										
-	2,200	-	2,200	-	2,200	-	-	2,200	1,900	
<b>Non-Budget:</b>										
A-3: Notional Charges										
-	45	-	45	-	45	-	-	45	37	
<b>Total:</b>	<b>-</b>	<b>41,144</b>	<b>-</b>	<b>41,144</b>	<b>90</b>	<b>41,054</b>	<b>824</b>	<b>-</b>	<b>45,003</b>	<b>43,763</b>

Resource to Cash Reconciliation			£'000
	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>Net Resource Requirement</b>	<b>41,054</b>	<b>45,003</b>	<b>43,763</b>
<b>Capital Items</b>			
Capital	824	1,970	1,490
Non-operating accruing resources	-	-	-18
<b>Net Capital</b>	<b>824</b>	<b>1,970</b>	<b>1,472</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-3,395	-3,395	-3,147
New provisions and adjustments to previous provisions	-2,200	-2,200	-1,900
Notional charges	-45	-45	-37
Movement in working capital	345	-	514
<b>Total Accruals to Cash Adjustments</b>	<b>-5,295</b>	<b>-5,640</b>	<b>-4,570</b>
<b>Net Cash Requirement</b>	<b>36,583</b>	<b>41,333</b>	<b>40,665</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*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	10	<i>10</i>
<b>Total:</b>	-	-	-	-	<b>10</b>	<b><i>10</i></b>

# Supporting Statements, Tables and Notes



MIAC



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	41,054	45,003	43,753
<b>Total Net Programme Costs</b>	<b>41,054</b>	<b>45,003</b>	<b>43,753</b>
<b>Net Operating Cost</b>	<b>41,054</b>	<b>45,003</b>	<b>43,753</b>
<b>Net Resource Requirement</b>	<b>41,054</b>	<b>45,003</b>	<b>43,763</b>
<b>Resource Budget</b>	<b>41,009</b>	<b>44,958</b>	<b>43,716</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>41,054</b>	<b>45,003</b>	<b>43,763</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-10
<b>Net Operating Cost (Accounts)</b>	<b>41,054</b>	<b>45,003</b>	<b>43,753</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-45	-45	-37
<b>Resource Budget</b>	<b>41,009</b>	<b>44,958</b>	<b>43,716</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	38,809	42,758	41,816
Annually Managed Expenditure (AME)	2,200	2,200	1,900

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>824</b>	<b>1,970</b>	<b>1,472</b>
<b>Capital Budget</b>	<b>824</b>	<b>1,970</b>	<b>1,472</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	824	1,970	1,472
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Administration and Support Services	90	-	46	-	107	18
<b>Total for RfR A:</b>	<b>*90</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>107</b>	<b>18</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; recovery of administration costs; related income and sundry receipts.



## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Administration and Support Services									
-	45	-	45	-	45	-	-	45	37
<b>Total RfR A:</b>									
-	45	-	45	-	45	-	-	45	37
<b>Total Notional Charges:</b>									
-	45	-	45	-	45	-	-	45	37

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Audit	40	40	37
Other	5	5	-
<b>Total RfR A:</b>			
	45	45	37
<b>Total Notional Charges:</b>			
	45	45	37

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Recovery of prior year payments	-	-	-	-	4	4
Non-retainable income	-	-	-	-	5	5
Other	-	-	-	-	1	1
<b>Total:</b>	-	-	-	-	<b>10</b>	<b>10</b>

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## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 8.8% lower than the final net provision for 2016-17.



MIAC



# **Main Estimate 2017-18**

Northern Ireland  
Audit Office



N/AO



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## 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.

## 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>£</b>
<b>Net Resource Requirement</b>	<b>7,778,000</b>
<b>Net Cash Requirement</b>	<b>8,002,000</b>

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

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

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

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

	<b>£</b>
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	7,778,000
Net Cash Requirement	8,002,000



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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<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>										
-	10,224	-	10,224	2,446	7,778	40	-	8,006	8,237		
<b>Departmental Expenditure in DEL:</b>											
A-1:	Audit and Assurance Services										
-	10,214	-	10,214	2,446	7,768	40	-	7,995	8,235		
<b>Annually Managed Expenditure (AME):</b>											
<i>Audit and Assurance Services</i>											
-	-	-	-	-	-	-	-	1	-		
<b>Non-Budget:</b>											
A-2:	Notional Charges										
-	10	-	10	-	10	-	-	10	2		
<b>Total:</b>	<b>-</b>	<b>10,224</b>	<b>-</b>	<b>10,224</b>	<b>2,446</b>	<b>7,778</b>	<b>40</b>	<b>-</b>	<b>8,006</b>	<b>8,237</b>	

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2017-18 Provision</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Net Resource Requirement</b>	<b>7,778</b>	<b>8,006</b>	<b>8,237</b>
Capital Items			
Capital	40	40	36
<b>Net Capital</b>	<b>40</b>	<b>40</b>	<b>36</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-325	-215	-199
New provisions and adjustments to previous provisions	-	-1	-
Notional charges	-10	-10	-2
Movement in working capital	500	500	-531
Use of provisions	19	21	63
<b>Total Accruals to Cash Adjustments</b>	<b>184</b>	<b>295</b>	<b>-669</b>
<b>Net Cash Requirement</b>	<b>8,002</b>	<b>8,341</b>	<b>7,604</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 Audit Office and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
Operating income and receipts – excess accruing resources	-	-	-	-	107	<i>31</i>
<b>Total:</b>	-	-	-	-	<b>108</b>	<b><i>32</i></b>



N/AO



# Supporting Statements, Tables and Notes



N/AO



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	7,778	8,012	8,237
Consolidated Fund Extra Receipts in the SoCNE	-	-	-108
Consolidated Fund Standing Services	164	191	196
<b>Total Net Administration Costs</b>	<b>7,942</b>	<b>8,203</b>	<b>8,235</b>
<b>Net Operating Cost</b>	<b>7,942</b>	<b>8,203</b>	<b>8,235</b>
<b>Net Resource Requirement</b>	<b>7,778</b>	<b>8,006</b>	<b>8,237</b>
<b>Resource Budget</b>	<b>7,932</b>	<b>8,193</b>	<b>8,323</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>7,778</b>	<b>8,006</b>	<b>8,237</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-108
Consolidated Fund Standing Services	164	197	196
<b>Net Operating Cost (Accounts)</b>	<b>7,942</b>	<b>8,203</b>	<b>8,325</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-10	-10	-2
<b>Resource Budget</b>	<b>7,932</b>	<b>8,193</b>	<b>8,323</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	7,951	8,213	8,386
Annually Managed Expenditure (AME)	-19	-20	-63



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	40	40	36
<b>Capital Budget</b>	40	40	36
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	40	40	36
Annually Managed Expenditure (AME)	-	-	-

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Audit and Assurance Services	2,446	-	2,607	-	2,398	-
<b>Total for RfR A:</b>	<b>*2,446</b>	<b>-</b>	<b>2,607</b>	<b>-</b>	<b>2,398</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; related income and sundry receipts.

## Analysis of Notional Charges in Non-Budget

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Audit and Assurance Services											
-	10	-	10	-	10	-	-	10	2		
<b>Total RfR A:</b>										<b>10</b>	<b>2</b>
<b>Total Notional Charges:</b>										<b>10</b>	<b>2</b>

## Detail

	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>RfR A:</b>			
Legal services	9	9	2
Property and valuation services	1	1	-
<b>Total RfR A:</b>	<b>10</b>	<b>10</b>	<b>2</b>
<b>Total Notional Charges:</b>	<b>10</b>	<b>10</b>	<b>2</b>

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess accruing resources	-	-	-	-	107	<i>31</i>
Operating Income not classified as accruing resources	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>108</b>	<b><i>32</i></b>

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## 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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### Note to the Estimate:

1. The provision sought for 2017-18 is 2.8% lower than the final net provision for 2016-17.



N/AO



# **Main Estimate 2017-18**

The Northern Ireland  
Authority for  
Utility Regulation



MAUR





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## 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 £2,000,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.

## Part I

<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>	<b>£</b>
<b>Net Resource Requirement</b>	<b>316,000</b>
<b>Net Cash Requirement</b>	<b>2,895,000</b>

Amounts required in the year ending 31 March 2018 for use by the Northern Ireland Authority for Utility Regulation on:

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

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

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

	<b>£</b>
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	316,000
Net Cash Requirement	2,895,000

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

£'000

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>									
-	12,155	-	12,155	11,839	316	10	-	372	253
<b>Departmental Expenditure in DEL:</b>									
A-1: Utility Regulation									
-	11,991	-	11,991	11,839	152	10	-	208	112
<b>Non-Budget:</b>									
A-2: Notional Charges									
-	164	-	164	-	164	-	-	164	141
<b>Total:</b>	-	12,155	-	12,155	11,839	316	-	372	253

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>316</b>	<b>372</b>	<b>253</b>
<b>Capital Items</b>			
Capital	10	43	18
<b>Net Capital</b>	<b>10</b>	<b>43</b>	<b>18</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-50	-50	-7
Notional charges	-164	-164	-141
Movement in working capital	2,500	1,500	-217
Use of provisions	283	200	7
Excess cash to be surrendered to the Consolidated Fund	-	-	87
<b>Total Accruals to Cash Adjustments</b>	<b>2,569</b>	<b>1,486</b>	<b>-271</b>
<b>Net Cash Requirement</b>	<b>2,895</b>	<b>1,901</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 Northern Ireland Authority for Utility Regulation and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>87</i>
<b>Total:</b>	-	-	-	-	-	<i>87</i>

# Supporting Statements, Tables and Notes



MAUR



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	316	372	253
<b>Total Net Programme Costs</b>	<b>316</b>	<b>372</b>	<b>253</b>
<b>Net Operating Cost</b>	<b>316</b>	<b>372</b>	<b>253</b>
<b>Net Resource Requirement</b>	<b>316</b>	<b>372</b>	<b>253</b>
<b>Resource Budget</b>	<b>152</b>	<b>208</b>	<b>112</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>316</b>	<b>372</b>	<b>253</b>
<b>Net Operating Cost (Accounts)</b>	<b>316</b>	<b>372</b>	<b>253</b>
<i>Adjustments to remove:</i>			
Notional charges	-164	-164	-141
<b>Resource Budget</b>	<b>152</b>	<b>208</b>	<b>112</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	152	208	112
Annually Managed Expenditure (AME)	-	-	-



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>10</b>	<b>43</b>	<b>18</b>
<b>Capital Budget</b>	<b>10</b>	<b>43</b>	<b>18</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	10	43	18
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Licence fees	10,866	-	8,044	-	7,367	-
Other	973	-	630	-	634	-
<b>Total for RfR A:</b>	<b>*11,839</b>	<b>-</b>	<b>8,674</b>	<b>-</b>	<b>8,001</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A:</b>											
Utility Regulation											
-	164	-	164	-	164	-	-	164	141		
<b>Total RfR A:</b>										<b>164</b>	<b>141</b>
<b>Total Notional Charges:</b>										<b>164</b>	<b>141</b>

## Detail

	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>RfR A:</b>			
Shared services	138	141	115
Audit	23	23	23
Other	3	-	3
<b>Total RfR A:</b>			
	<b>164</b>	<b>164</b>	<b>141</b>
<b>Total Notional Charges:</b>			
	<b>164</b>	<b>164</b>	<b>141</b>

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

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>87</i>
<b>Total:</b>	-	-	-	-	-	<i>87</i>

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## 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, Mrs Jenny Pyper, as Accounting Officer for the Regulator with responsibility for preparing the Regulator's Estimate.

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 15.1% lower than the final net provision for 2016-17.



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# **Main Estimate 2017-18**

Northern Ireland  
Public Services  
Ombudsman





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## NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

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### Introduction

1. The Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools and investigates and adjudicates on local government ethical standards complaints against councillors.

## Part I

<b>RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>	£
<b>Net Resource Requirement</b>	<b>2,586,000</b>
<b>Net Cash Requirement</b>	<b>2,538,000</b>

Amounts required in the year ending 31 March 2018 for use by the Northern Ireland Public Services Ombudsman on:

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

investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; administration; related services and associated non-cash items.

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

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	2,586,000
Net Cash Requirement	2,538,000

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

£'000

2017-18								2016-17 Provision	2015-16 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>										
-	2,586	-	2,586	-	2,586	15	-	2,229	1,951	
<b>Departmental Expenditure in DEL:</b>										
A-1: Investigation and Adjudication										
-	2,571	-	2,571	-	2,571	15	-	2,214	1,920	
<b>Annually Managed Expenditure (AME):</b>										
<i>Investigation and Adjudication</i>										
-	-	-	-	-	-	-	-	-	18	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	15	-	15	-	15	-	-	15	13	
<b>Total:</b>	-	2,586	-	2,586	-	2,586	15	-	2,229	1,951

<b>Resource to Cash Reconciliation</b>			£'000
	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement</b>	<b>2,586</b>	<b>2,229</b>	<b>1,951</b>
<b>Capital Items</b>			
Capital	15	12	2
<b>Total Net Capital</b>	<b>15</b>	<b>12</b>	<b>2</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-49	-49	-20
New provisions and adjustments to previous provisions	-	-	-18
Notional charges	-15	-15	-13
Movement in working capital	1	-22	6
Use of provisions	-	-	133
<b>Total Accruals to Cash Adjustments</b>	<b>-63</b>	<b>-86</b>	<b>88</b>
<b>Net Cash Requirement</b>	<b>2,538</b>	<b>2,155</b>	<b>2,041</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	2,586	2,229	1,951
Consolidated Fund Standing Services	155	155	115
<b>Total Net Programme Costs</b>	<b>2,741</b>	<b>2,384</b>	<b>2,066</b>
<b>Net Operating Cost</b>	<b>2,741</b>	<b>2,384</b>	<b>2,066</b>
<b>Net Resource Requirement</b>	<b>2,586</b>	<b>2,229</b>	<b>1,951</b>
<b>Resource Budget</b>	<b>2,726</b>	<b>2,369</b>	<b>2,053</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,586</b>	<b>2,229</b>	<b>1,951</b>
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	155	155	115
<b>Net Operating Cost (Accounts)</b>	<b>2,741</b>	<b>2,384</b>	<b>2,066</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-15	-15	-13
<b>Resource Budget</b>	<b>2,726</b>	<b>2,369</b>	<b>2,053</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,726	2,369	2,168
Annually Managed Expenditure (AME)	-	-	-115



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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	15	12	2
<b>Capital Budget</b>	15	12	2
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	15	12	2
Annually Managed Expenditure (AME)	-	-	-

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

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Investigation and Adjudication	-	-	-	-	5	-
<b>Total for RfR A:</b>	-	-	-	-	5	-

## Analysis of Notional Charges in Non-Budget

£'000

2017-18								2016-17	2015-16
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Investigation and Adjudication									
-	15	-	15	-	15	-	-	15	13
<b>Total RfR A:</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>15</b>	<b>13</b>
<b>Total Notional Charges:</b>									
-	15	-	15	-	15	-	-	15	13

## Detail

	2017-18	2016-17	2015-16
	Provision	Provision	Outturn
<b>RfR A:</b>			
Audit	13	13	12
Other	2	2	1
<b>Total RfR A:</b>	<b>15</b>	<b>15</b>	<b>13</b>
<b>Total Notional Charges:</b>	<b>15</b>	<b>15</b>	<b>13</b>

## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2017-18 is 16.0% higher than the final net provision for 2016-17.

# **Main Estimate 2017-18**

## **Public Prosecution Service for Northern Ireland**



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## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

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### Introduction

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

## Part I

	£
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	
<b>Net Resource Requirement</b>	<b>36,977,000</b>
<b>Net Cash Requirement</b>	<b>37,596,000</b>

Amounts required in the year ending 31 March 2018 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

	£
	<b>Net Total</b>
RfR A:	
Net Resource Requirement	36,977,000
Net Cash Requirement	37,596,000



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

£'000

2017-18										2016-17	2015-16
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>											
2,068	35,715	-	37,783	806	36,977	800	-	32,631	38,073		
<b>Departmental Expenditure in DEL:</b>											
A-1: Public Prosecution Service - Admin											
2,068	33,739	-	35,807	806	35,001	800	-	32,403	37,912		
<b>Annually Managed Expenditure (AME):</b>											
A-2: Public Prosecution Service - AME											
-	1,916	-	1,916	-	1,916	-	-	168	123		
<b>Non-Budget:</b>											
A-3: Notional Charges											
-	60	-	60	-	60	-	-	60	38		
<b>Total:</b>	<b>2,068</b>	<b>35,715</b>	<b>-</b>	<b>37,783</b>	<b>806</b>	<b>36,977</b>	<b>800</b>	<b>-</b>	<b>32,631</b>	<b>38,073</b>	

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2017-18 Provision</b>	<b>2016-17 Provision</b>	<b>2015-16 Outturn</b>
<b>Net Resource Requirement</b>	<b>36,977</b>	<b>32,631</b>	<b>38,073</b>
<b>Capital Items</b>			
Capital	800	1,517	1,171
<b>Net Capital</b>	<b>800</b>	<b>1,517</b>	<b>1,171</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-1,438	-1,438	-1,411
New provisions and adjustments to previous provisions	-1,916	-168	-123
Notional charges	-60	-60	-38
Other non-cash items	397	-	-593
Movement in working capital	2,656	1,230	-899
Use of provisions	180	175	164
<b>Total Accruals to Cash Adjustments</b>	<b>-181</b>	<b>-261</b>	<b>-2,900</b>
<b>Net Cash Requirement</b>	<b>37,596</b>	<b>33,887</b>	<b>36,344</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	2,068	2,053	1,859
<b>Total Net Administration Costs</b>	<b>2,068</b>	<b>2,053</b>	<b>1,859</b>
<b>Net Programme Costs</b>			
Request for Resources A	34,909	30,578	36,214
<b>Total Net Programme Costs</b>	<b>34,909</b>	<b>30,578</b>	<b>36,214</b>
<b>Net Operating Cost</b>	<b>36,977</b>	<b>32,631</b>	<b>38,073</b>
<b>Net Resource Requirement</b>	<b>36,977</b>	<b>32,631</b>	<b>38,073</b>
<b>Resource Budget</b>	<b>36,917</b>	<b>32,571</b>	<b>38,035</b>

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

£'000

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>36,977</b>	<b>32,631</b>	<b>38,073</b>
<b>Net Operating Cost (Accounts)</b>	<b>36,977</b>	<b>32,631</b>	<b>38,073</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-38
<b>Resource Budget</b>	<b>36,917</b>	<b>32,571</b>	<b>38,035</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	35,001	32,403	37,912
Annually Managed Expenditure (AME)	1,916	168	123

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

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>Net Capital (Estimates)</b>	<b>800</b>	<b>1,517</b>	<b>1,171</b>
<b>Capital Budget</b>	<b>800</b>	<b>1,517</b>	<b>1,171</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	800	1,517	1,171
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

	2017-18 Provision		2016-17 Provision		2015-16 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Court Costs recovered	81	-	81	-	47	-
Incentivisation Receipts	600	-	-	-	364	-
Departmental Receipts	125	-	-	-	53	-
<b>Total for RfR A:</b>	<b>*806</b>	<b>-</b>	<b>81</b>	<b>-</b>	<b>464</b>	<b>-</b>

\* Amount that may be applied as operating accruing resources arising from fines 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

£'000

2017-18								2016-17 Provision	2015-16 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Public Prosecution Service Admin									
-	60	-	60	-	60	-	-	60	38
<b>Total RfR A:</b>									
-	60	-	60	-	60	-	-	60	38
<b>Total Notional Charges:</b>									
-	60	-	60	-	60	-	-	60	38

## Detail

	2017-18 Provision	2016-17 Provision	2015-16 Outturn
<b>RfR A:</b>			
Audit	39	60	38
Welfare Support Service	21	-	-
<b>Total RfR A:</b>			
	60	60	38
<b>Total Notional Charges:</b>			
	60	60	38

## Explanation of Accounting Officer Responsibilities

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The Department of Finance has appointed the Director of the Public Prosecution Service, Mr Barra McGrory QC, 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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### Note to the Estimate:

1. The provision sought for 2017-18 is 13.3% higher than the final net provision for 2016-17.