
**Northern Ireland
Main Estimates
2022-23**



Northern Ireland Main Estimates 2022-23

Presented to Parliament
by the Secretary of State for Northern Ireland
by Command of His Majesty

March 2023



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

Department of Justice – Northern Ireland Judicial Pensions Scheme

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments each year.
2. The format of Northern Ireland Estimates is described in detail in Section 2; Section 3 summarises the rules on the treatment of income in Estimates; Section 4 summarises the Estimates by department and Section 5 consists of individual departmental Estimates themselves.

The main spending aggregates

3. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL), for which plans were set in the Secretary of State for Northern Ireland's Written Ministerial Statement on Northern Ireland's Finances 2022-23 on 24 November 2022, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
4. The main elements of DEL and AME that are not funded through the Estimates are central government expenditure funded directly from other sources, e.g., the Northern Ireland National Insurance Fund.

2022-23 Northern Ireland Main Estimates

5. The total voted resource and capital expenditure, for which authority is sought in the 2022-23 Main Estimates is £26.657 billion. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
6. **Table 1** below shows the total voted Supply provision sought for 2022-23 for Estimates, compared to the provision for 2021-22 and the outturn for 2020-21.
7. **Table 2** in Section 4 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2022-23; the total provision for 2021-22; and the outturn for 2020-21.

Table 1 - Summary of Supply provision sought, current year and comparison with previous years

	£ million		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Total Resource Departmental Expenditure Limit	14,312,510	14,827,628	14,993,433
Total Capital Departmental Expenditure Limit	1,854,875	1,732,061	1,568,675
Total Resource Annually Managed Expenditure	9,506,795	8,521,493	7,545,189
Total Capital Annually Managed Expenditure	389,123	283,752	294,497
Total Net Budget	26,063,303	25,364,934	24,401,794
Total Non-Budget Resource Expenditure	423,672	313,195	281,931
Total Non-Budget Capital Expenditure	170,000	180,000	83,000
Total Resource and Capital in Estimates	26,656,975	25,858,129	24,766,725
Resource to cash adjustments	-5,169,634	-4,275,866	-4,745,291
Total Net cash requirement	21,487,341	21,582,263	20,021,434

† Figures for 2021-22 and 2020-21 have been adjusted to best reflect the 2022-23 Estimates structure.

In-year controls

8. Limits are voted on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget resource requirement;
 - The net non-budget capital requirement; and
 - The net cash requirement for the Estimate as a whole.
9. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote.

Departmental Expenditure Limits (DEL)

10. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
11. **Table 3** in Section 4 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2022-23 for the Main Estimates.
12. **Table 4** in Section 4 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2022-23 for the Main Estimates.
13. **Table 5** in Section 4 summarises by department expenditure that is resting on the sole authority of the Northern Ireland Budget Act 2023.

Review of Financial Process (RoFP)

14. The Review of the Financial Process (RoFP) reforms were implemented from 1 April 2022, and this is the first Main Estimates document to be presented on the new basis. The reforms simplify financial reporting by aligning, as far as possible, the recording of spending in Estimates with departmental budgets and accounts.
15. The impact of the RoFP reforms on the 2022-23 Main Estimates has been:
 - The provision being sought is now split by budgetary limits (i.e. Resource DEL; Capital DEL; Resource AME; Capital AME; Non-Budget Resource and Non-Budget Capital; and Net Cash Requirement) rather than by Requests for Resources;
 - Controls over spending are now aligned with the Department of Finance's (DoF) budgeting controls;
 - All expenditure is voted net of income and there is no longer a limit set on the level of income that departments can retain;
 - Estimates and accounting boundaries have been extended to accommodate the spending of designated arm's length bodies (ALBs);
 - The provision sought continues to relate to voted data only, but all non-voted departmental expenditure and income has been brought within the coverage of the Estimates.
16. Where complete alignment of controls, in departmental budgets, Estimates and resource accounts is not practical, it is still necessary for those expenditure items to be reported differently in different documents.

Accounting Standard IFRS 16

17. Departments were to have adopted the new International Financial Reporting Standard (IFRS) 16 Leases in 2020-21. However, due to the coronavirus pandemic, mandatory adoption of the standard was delayed. Departments have adopted this standard in 2022-23.

SECTION 2

Format of Estimates

1. This section explains the format of Main Estimates.
2. A total of 19 Northern Ireland Main Estimates are presented for 2022-23. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts.

Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other public bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

Introduction

4. The **Introduction** contains basic information intended to put the Estimate into context.

Part I

5. **Part I** provides the key information that is being voted:
 - i. provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
 - ii. a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department; and
 - iii. the entity that will account for the Estimate.
6. The voted net resource and net capital (split in both cases into DEL, AME and Non- Budget), net cash requirement and the ambit is reproduced in the Northern Ireland Budget Act 2023. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. 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 relating to individual sections in the Part II: Subhead detail.

Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which DoF will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although DoF may not approve virement if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Virement cannot take place between voted budgetary limits. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets

(e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 8.

11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6). The combined administration and programme net total is shown in column 7.
12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.
13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Northern Ireland Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also a voted control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net expenditure for the year falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior years data is also shown for comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although limits are no longer voted on the amount of income that a department can retain, this note aids scrutiny by providing information on the level of income the department and its executive agencies expect to receive, and also provides details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. The income that may be retained by the department and its executive agencies is also described in the ambit in Part I. Only types of income set out in this note and the relevant income ambit may be retained by the department. Any other income would have to be surrendered to the Northern Ireland Consolidated Fund. Prior years data is also shown for comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This sets out the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Northern Ireland Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior years data, analysed by income and cash receipts, is also shown for comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.

Contingent liabilities

20. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

SECTION 3

The rules on the treatment of income in Northern Ireland Estimates

Budget Act

1. This section sets out rules issued by DoF on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income in the Northern Ireland Budget Act 2023.
2. DoF controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
 - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME);
 - exceptionally non-budget income may be kept by a department, but the department must have specific DoF authority to do so; and
 - the income relates to activities performed by the department.

Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
 - sales of goods and services;
 - royalties and associated payments for use of Intellectual Property Rights (IPR);
 - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
 - income from insurance payments;
 - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
 - income from leases of property, plant and equipment (rental income);
 - those donations that are treated as current in the national accounts (NB donations can be capital as well);
 - income obtained from National Lottery distributing bodies that finances current expenditure;
 - some income associated with financial transactions, such as interest and dividends;
 - income from the European Union (EU) that finances current expenditure;
 - income from licences and levies, subject to DoF approval; and
 - income from fines and penalties, subject to DoF approval.

Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
 - income from fixed asset sales – limited to the net book value of the asset (not including any profit/loss on disposal);
 - income from National Lottery distributing bodies that finances capital expenditure;
 - capital grants from the private sector, including developer contributions and capital donations;
 - capital grants from the European Union (EU);
 - income from exercising an overage (claw-back) agreement;
 - income from sale of inventories (stocks) that score in the capital budget;
 - privatisation proceeds; and
 - income from the disposal of financial assets.

Income that cannot be treated as departmental income in the Estimate

6. The following types of income cannot be used as departmental income:
- where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
 - income from a completely new activity not included in the Estimate; and
 - where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

Describing the income: ambits

7. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL, AME and Non-Budget. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

SECTION 4

Summary of Northern Ireland Estimates

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Estimates presented by the Secretary of State for Northern Ireland			
Department of Agriculture, Environment and Rural Affairs			
Departmental Expenditure Limit			
Resource	596,248	598,496	598,398
Capital	82,447	87,439	85,808
Annually Managed Expenditure			
Resource	16,092	13,920	3,647
Capital			
Total Net Budget			
Resource	612,340	612,416	602,045
Capital	82,447	87,439	85,808
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	677,958	689,494	633,734
Department for Communities			
Departmental Expenditure Limit			
Resource	857,228	1,070,567	1,085,425
Capital	276,660	292,889	255,802
Annually Managed Expenditure			
Resource	4,421,843	4,244,256	4,053,174
Capital	38,719	1,773	2,268
Total Net Budget			
Resource	5,279,071	5,314,823	5,138,599
Capital	315,379	294,662	258,070
Non-Budget Expenditure			
Resource	135,052	64,612	50,000
Capital	-	-	-
Net Cash Requirement	5,716,897	5,620,490	5,328,417

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Department for the Economy			
Departmental Expenditure Limit			
Resource	1,396,351	1,725,093	1,521,296
Capital	244,571	116,403	87,383
Annually Managed Expenditure			
Resource	-206,037	-121,214	-22,433
Capital	335,687	275,302	291,723
Total Net Budget			
Resource	1,190,314	1,603,879	1,498,863
Capital	580,258	391,705	379,106
Non-Budget Expenditure			
Resource	2,079	2,054	2,065
Capital	-	-	-
Net Cash Requirement	1,490,428	1,667,779	1,588,741
Department of Education			
Departmental Expenditure Limit			
Resource	2,650,242	2,524,872	2,464,186
Capital	217,167	215,902	166,638
Annually Managed Expenditure			
Resource	282,301	225,936	199,837
Capital	-	-	-
Total Net Budget			
Resource	2,932,543	2,750,808	2,664,023
Capital	217,167	215,902	166,638
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	2,929,383	2,857,801	2,584,299
Department of Education - Teachers' Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	915,691	712,687	656,559
Capital	-	-	-
Total Net Budget			
Resource	915,691	712,687	656,559
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079	-2,054	-2,083
Capital	-	-	-
Net Cash Requirement	131,442	101,347	87,267

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Department of Finance			
Departmental Expenditure Limit			
Resource	242,614	341,792	606,599
Capital	32,337	35,461	17,381
Annually Managed Expenditure			
Resource	10,484	11,604	3,994
Capital	12,663	-	-
Total Net Budget			
Resource	253,098	353,396	610,593
Capital	45,000	35,461	17,381
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	249,959	483,157	460,154
Department of Finance - Superannuation and Other Allowances			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	696,500	538,000	507,490
Capital	-	-	-
Total Net Budget			
Resource	696,500	538,000	507,490
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	90,000	80,000	63,052
Department of Health			
Departmental Expenditure Limit			
Resource	6,627,291	6,578,602	6,760,338
Capital	358,084	340,154	354,815
Annually Managed Expenditure			
Resource	459,404	138,919	210,319
Capital	-	-	-
Total Net Budget			
Resource	7,086,695	6,717,521	6,970,657
Capital	358,084	340,154	354,815
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	7,189,137	7,158,982	6,604,952

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Department of Health - Health and Social Care Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,038,789	1,687,325	1,410,040
Capital	-	-	-
Total Net Budget			
Resource	2,038,789	1,687,325	1,410,040
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	-169,811	-245,304	-237,436
Department for Infrastructure			
Departmental Expenditure Limit			
Resource	404,013	472,201	564,559
Capital	498,472	524,142	407,897
Annually Managed Expenditure			
Resource	174,500	142,341	98,202
Capital	1,161	6,677	506
Total Net Budget			
Resource	578,513	614,542	662,761
Capital	499,633	530,819	408,403
Non-Budget Expenditure			
Resource	288,620	248,583	231,949
Capital	170,000	180,000	83,000
Net Cash Requirement	1,417,677	1,430,764	1,213,871
Department of Justice			
Departmental Expenditure Limit			
Resource	1,261,805	1,267,493	1,196,398
Capital	77,959	77,527	71,670
Annually Managed Expenditure			
Resource	515,328	505,529	336,370
Capital	758	-	-
Total Net Budget			
Resource	1,777,133	1,773,022	1,532,768
Capital	78,717	77,527	71,670
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	1,432,816	1,447,848	1,396,457

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Department of Justice - Northern Ireland Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	300	2,100	513
Capital	-	-	-
Total Net Budget			
Resource	300	2,100	513
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	500	500	-784
The Executive Office			
Departmental Expenditure Limit			
Resource	156,483	138,323	97,229
Capital	60,897	35,907	119,056
Annually Managed Expenditure			
Resource	178,171	416,806	87,064
Capital	-	-	-
Total Net Budget			
Resource	334,654	555,129	184,293
Capital	60,897	35,907	119,056
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	209,386	175,587	202,809
Food Standards Agency			
Departmental Expenditure Limit			
Resource	14,536	13,365	10,502
Capital	534	50	91
Annually Managed Expenditure			
Resource	300	300	-
Capital	135	-	-
Total Net Budget			
Resource	14,836	13,665	10,502
Capital	669	50	91
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	14,606	13,487	10,127

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn‡
Northern Ireland Assembly Commission			
Departmental Expenditure Limit			
Resource	50,757	46,954	42,160
Capital	2,925	478	929
Annually Managed Expenditure			
Resource	2,200	1,900	408
Capital	-	-	-
Total Net Budget			
Resource	52,957	48,854	42,568
Capital	2,925	478	929
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	50,514	44,138	39,389
Northern Ireland Audit Office			
Departmental Expenditure Limit			
Resource	10,315	7,590	7,078
Capital	2,290	5,100	527
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,315	7,590	7,078
Capital	2,290	5,100	527
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	10,920	12,560	7,442
Northern Ireland Authority for Utility Regulation			
Departmental Expenditure Limit			
Resource	318	114	104
Capital	40	20	5
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	318	114	104
Capital	40	20	5
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	962	1,027	229

Table 2 Northern Ireland Estimates by department

	£'000		
	2022-23	2021-22	2020-21
	Plans	Provisions†	Outturn†
Northern Ireland Public Services Ombudsman			
Departmental Expenditure Limit			
Resource	4,035	3,528	3,116
Capital	57	35	25
Annually Managed Expenditure			
Resource	-45	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,990	3,528	3,116
Capital	57	35	25
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	3,972	3,468	3,013
Public Prosecution Service for Northern Ireland			
Departmental Expenditure Limit			
Resource	40,274	38,638	36,045
Capital	435	554	648
Annually Managed Expenditure			
Resource	974	1,084	5
Capital	-	-	-
Total Net Budget			
Resource	41,248	39,722	36,050
Capital	435	554	648
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	40,595	39,138	35,701
Grand Total			
Departmental Expenditure Limit			
Resource	14,312,510	14,827,628	14,993,433
Capital	1,854,875	1,732,061	1,568,675
Annually Managed Expenditure			
Resource	9,506,795	8,521,493	7,545,189
Capital	389,123	283,752	294,497
Total Net Budget			
Resource	23,819,305	23,349,121	22,538,622
Capital	2,243,998	2,015,813	1,863,172
Non-Budget Expenditure			
Resource	423,672	313,195	281,931
Capital	170,000	180,000	83,000
Net Cash Requirement	21,487,341	21,582,263	20,021,434

† Figures for 2021-22 and 2020-21 have been adjusted to best reflect the 2022-23 Estimates structure.

Table 3 Resource Departmental Expenditure Limits 2022-23

	£'000		
	Voted	Non-Voted	Total
Department			
Northern Ireland Departments			
Department of Agriculture, Environment and Rural Affairs	596,248	-	596,248
Department for Communities	857,228	13,310	870,538
Department for the Economy	1,396,351	-1,057	1,395,294
Department of Education	2,650,242	-	2,650,242
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	242,614	-9,570	233,044
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	6,627,291	916,955	7,544,246
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	404,013	246,106	650,119
Department of Justice	1,261,805	6,689	1,268,494
Department of Justice - Northern Ireland Judicial Pensions Scheme	-	-	-
The Executive Office	156,483	-	156,483
Sub-total Northern Ireland Departments	14,192,275	1,172,433	15,364,708
Other Public Bodies			
Food Standards Agency	14,536	-	14,536
Northern Ireland Assembly Commission	50,757	-10	50,747
Northern Ireland Audit Office	10,315	220	10,535
Northern Ireland Authority for Utility Regulation	318	-	318
Northern Ireland Public Services Ombudsman	4,035	160	4,195
Public Prosecution Service for Northern Ireland	40,274	-	40,274
Sub-total Other Public Bodies	120,235	370	120,605
Total	14,312,510	1,172,803	15,485,313

Table 4 - Capital Departmental Expenditure Limits 2022-23

	£'000		
	Voted	Non-Voted	Total
Department			
Northern Ireland Departments			
Department of Agriculture, Environment and Rural Affairs	82,447	-	82,447
Department for Communities	276,660	-13,300	263,360
Department for the Economy	244,571	-	244,571
Department of Education	217,167	-5,184	211,983
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	32,337	-	32,337
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	358,084	-	358,084
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	498,472	298,551	797,023
Department of Justice	77,959	-	77,959
Department of Justice - Northern Ireland Judicial Pensions Scheme	-	-	-
The Executive Office	60,897	-	60,897
Sub-total Northern Ireland Departments	1,848,594	280,067	2,128,661
Other Public Bodies			
Food Standards Agency	534	-	534
Northern Ireland Assembly Commission	2,925	-	2,925
Northern Ireland Audit Office	2,290	-	2,290
Northern Ireland Authority for Utility Regulation	40	-	40
Northern Ireland Public Services Ombudsman	57	-	57
Public Prosecution Service for Northern Ireland	435	-	435
Sub-total Other Public Bodies	6,281	-	6,281
Total	1,854,875	280,067	2,134,942

Table 5 – Summary of Expenditure resting on the sole authority of the Budget Act

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

Section in Part II Subhead Detail	Service	£'000
Department for Communities		10,010
1	Welfare Reform Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	10,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	10
Department of Finance		836
1	Fiscal Council ■ Legislation is due to be brought forward later this year to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	650
1	Fiscal Commission ■ Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	125
1	Boardroom Apprentice Programme ■ Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	61
Department for Infrastructure		1,500
3	Blue Green Funds ■ Blue/Green grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	1,500
The Executive Office		11,634

Table 5 – Summary of Expenditure resting on the sole authority of the Budget Act

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

Section in Part II Subhead Detail	Service	£'000
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under sole authority of the Budget Act. Expenditure has been approved as it is no more than £1.5m a year.	990
1	Ending Violence Against Women and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £1.498m is needed to enable full delivery of this function in 2022-23 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	1,498
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £1,572k for the rest of the financial year 2022-23, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	1,572
2	Good Relations ■ There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2023 and the commitments to five projects TEO has entered into. Approval for sole authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.	1,228
1	Homes for Ukraine Scheme ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required.	4,833
1	Full Dispersal Asylum Seekers Scheme ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required.	1,497
1	Mother and Baby Homes, Magdalene Laundries and Historical Clerical Abuse ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required for the work of the interdepartmental working group.	16
TOTAL		23,980

SECTION 5

Individual Main Estimates

Main Estimate 2022-23

Department of
Agriculture,
Environment
and Rural Affairs

Department for Agriculture, Environment and Rural Affairs

Introduction

1. The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	596,248,000	-	596,248,000
Capital	82,447,000	-	82,447,000
Annually Managed Expenditure			
Resource	16,092,000	-	16,092,000
Capital	-	-	-
Total Net Budget			
Resource	612,340,000	-	612,340,000
Capital	82,447,000	-	82,447,000
Non-Budget Expenditure	-		-
Net cash requirement	677,958,000		677,958,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

Departmental Expenditure Limit:*Expenditure arising from:*

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, clubs and other organisations for agri-food purposes, horticulture, environmental purposes and rural development. The provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food and equine industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs and the protection for all aspects of animal, bee and plant health and welfare. The provision and application of policy support, policy development and legislation for protection and conservation of sea fisheries, inland fisheries, aquaculture and the environment; for mitigating against and adapting to climate change; and for delivering sustainable green growth. The provision of country parks and nature reserves. Net spend of the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority and the Livestock and Meat Commission for Northern Ireland. Grants to the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising, digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK COVID-19 Inquiry activities; associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

Creation and movement in provisions; revaluations due to change in market value; depreciation; net spend of Arms Length Bodies.

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

Part II: Subhead Detail**£'000**

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
74,597	-487	74,110	591,894	-69,756	522,138	596,248	96,885	-14,438	82,447	598,496	87,439
<i>Of which:</i>											
1: Food and Farming											
46,893	-6	46,887	389,136	-13,178	375,958	422,845	42,843	-258	42,585	425,301	45,792
<i>Of which:</i>											
<i>Food and Farming - Departmental Expenditure</i>											
33,172	-6	33,166	366,252	-13,178	353,074	386,240	21,706	-258	21,448	393,181	22,076
<i>Livestock and Meat Commission (ALB - Net)</i>											
680	-	680	-265	-	-265	415	30	-	30	15	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>											
13,041	-	13,041	23,149	-	23,149	36,190	21,107	-	21,107	32,105	23,686
2: Veterinary Service and Animal Health											
7,011	-	7,011	104,294	-23,608	80,686	87,697	10,316	-	10,316	85,595	12,474
3: Rural Affairs											
6,422	-231	6,191	12,485	-18	12,467	18,658	8,869	-	8,869	16,078	11,457
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)											
-	-	-	2,630	-	2,630	2,630	653	-	653	2,619	653
5: Environment, Marine and Fisheries											
12,359	-250	12,109	70,430	-24,245	46,185	58,294	24,801	-6,942	17,859	63,352	14,099
<i>Of which:</i>											
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>											
12,042	-250	11,792	68,295	-24,082	44,213	56,005	21,664	-4,337	17,327	60,863	13,919
<i>EU Community Initiatives</i>											
-	-	-	192	-163	29	29	3,065	-2,605	460	221	18
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>											
317	-	317	1,943	-	1,943	2,260	72	-	72	2,268	162
6: Forestry											
1,912	-	1,912	4,222	-10	4,212	6,124	2,165	-	2,165	5,551	2,964

Part II: Subhead Detail**£'000**

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net	Gross	Income	Net Capital	Net	Net	
Gross	Income	Net	Gross	Income	Net	Resources						
1	2	3	4	5	6	7	8	9	10	11	12	
7: Common Agricultural Policy												
-	-	-	8,697	-8,697	-	-	7,238	-7,238	-	-	-	
Total Spending in DEL												
74,597	-487	74,110	591,894	-69,756	522,138	596,248	96,885	-14,438	82,447	598,496	87,439	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	16,092	-	16,092	16,092	-	-	-	13,920	-	
<i>Of which:</i>												
8: Provisions - Departmental												
-	-	-	13,226	-	13,226	13,226	-	-	-	12,070	-	
9: Revaluations - Departmental												
-	-	-	1,050	-	1,050	1,050	-	-	-	1,050	-	
10: Depreciation - Departmental												
-	-	-	116	-	116	116	-	-	-	100	-	
11: Arm's Length Bodies (Net)												
-	-	-	1,700	-	1,700	1,700	-	-	-	700	-	
Total Spending in AME												
-	-	-	16,092	-	16,092	16,092	-	-	-	13,920	-	
Total for Estimate												
74,597	-487	74,110	607,986	-69,756	538,230	612,340	96,885	-14,438	82,447	612,416	87,439	
<i>Of which:</i>												
Voted Expenditure												
74,597	-487	74,110	607,986	-69,756	538,230	612,340	96,885	-14,438	82,447	612,416	87,439	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to Cash Reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	612,340	612,416	602,045
Net Capital Requirement	82,447	87,439	85,808
Accruals to cash adjustments	-16,829	-10,361	-54,119
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-43,195	-37,707	-38,528
Remove voted capital	-21,862	-24,531	-20,228
Add cash grant-in-aid	63,287	62,233	50,357
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-24,333	-20,786	-16,521
New provisions and adjustments to previous provisions	-13,436	-13,070	-2,547
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	22,500	22,500	-26,652
Use of provisions	210	1,000	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	677,958	689,494	633,734

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	74,597	76,544	72,225
<i>Less:</i>			
Administration DEL Income	-487	-477	-567
Net Administration Costs	74,110	76,067	71,658
Gross Programme Costs	663,684	660,538	648,302
<i>Less:</i>			
Programme DEL Income	-83,936	-81,119	-73,476
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	579,748	579,419	574,826
Net expenditure for the year (Accounts)	653,858	655,486	646,484
<i>Of which:</i>			
Resource DEL	596,248	598,496	598,398
Capital DEL	41,518	43,070	44,439
Resource AME	16,092	13,920	3,647
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-41,518	-43,070	-44,439
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	612,340	612,416	602,045
<i>Of which:</i>			
Resource DEL	596,248	598,496	598,398
Resource AME	16,092	13,920	3,647
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	612,340	612,416	602,045

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-70,243	-59,789	-49,814
Administration			
Other Income	-487	-477	-567
<i>Of which:</i>			
1: Food and Farming	-6	-6	-98
2: Veterinary Service and Animal Health	-	-	-1
3: Rural Affairs	-231	-231	-231
5: Environment, Marine and Fisheries	-250	-240	-237
Total Administration	-487	-477	-567
Programme			
EU Grants Received	-8,860	-17,387	-14,422
<i>Of which:</i>			
5: Environment, Marine and Fisheries	-163	-1,252	-9,021
7: Common Agricultural Policy	-8,697	-16,135	-5,401
Other Income	-60,896	-41,925	-34,825
<i>Of which:</i>			
1: Food and Farming	-13,178	-9,581	-9,095
2: Veterinary Service and Animal Health	-23,608	-20,005	-14,629
3: Rural Affairs	-18	-22	-15
5: Environment, Marine and Fisheries	-24,082	-12,305	-11,074
6: Forestry	-10	-12	-12
Total Programme	-69,756	-59,312	-49,247
Total Voted Resource Income	-70,243	-59,789	-49,814
Voted Capital DEL	-14,438	-22,256	-24,251
Programme			
Other Income	-258	-449	-22
<i>Of which:</i>			
1: Food and Farming	-258	-319	-20
5: Environment, Marine and Fisheries	-	-130	-2
Other Grants	-14,180	-21,807	-24,229
<i>Of which:</i>			
5: Environment, Marine and Fisheries	-6,942	-3,003	-11,675
7: Common Agricultural Policy	-7,238	-18,804	-12,554
Total Programme	-14,438	-22,256	-24,251
Total Voted Capital Income	-14,438	-22,256	-24,251

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer:	Katrina Godfrey
Executive Agency Accounting Officer:	
Paul Donnelly	Northern Ireland Environment Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Ian Stevenson	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon McMahan	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Kevin Quigley	NI Fishery Harbour Authority

Katrina Godfrey has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1	Livestock and Meat Commission	415	30	-
1, 11	The Agri-Food and Biosciences Institute	37,590	21,107	59,000
4, 11	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,930	653	3,302
5	NI Fishery Harbour Authority	2,260	72	985
Total		43,195	21,862	63,287

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. DAERA is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. DAERA is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Main Estimate 2022-23

Department for
Communities

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 – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	857,228,000	13,310,000	870,538,000
Capital	276,660,000	-13,300,000	263,360,000
Annually Managed Expenditure			
Resource	4,421,843,000	3,257,085,000	7,678,928,000
Capital	38,719,000	-3,049,000	35,670,000
Total Net Budget			
Resource	5,279,071,000	3,270,395,000	8,549,466,000
Capital	315,379,000	-16,349,000	299,030,000
Non-Budget Expenditure	135,052,000		135,052,000
Net cash requirement	5,716,897,000		5,716,897,000

Amounts required in the year ending 31 March 2023 for use by the Department for Communities on:

Departmental Expenditure Limit:*Expenditure arising from:*

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, Charities Commission for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Commissioner for Children and Young People, Ulster Supported Employment Limited, Commissioner for Older People for Northern Ireland, Northern Ireland Museums Council, Local Government Staff Commission and Northern Ireland Local Government Officer's Superannuation Committee. Expenditure/services of the Department and its ALBs include: Social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; Payment of Welfare Supplementary payments; Payments associated with the amendment of Special Rules for Terminal Illness; Payment of Discretionary Support grants and loans; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies. provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; preventing homelessness, and supporting people to stay in their homes; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector support; provision of money and debt advice; services provided to the Resettlement Scheme; grants to councils in support of local services, transferred functions and emergency financial assistance; grant funding for delivery of the All-Island Local Authority Programme; built heritage; payments under European Union Structural Funds programmes and expenditure relating to exiting the European Union; sums payable under the Fresh Start and New Decade New Approach Agreements; UK COVID-19 Inquiry activities; costs of administering services provided to other departments and partner organisations; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department in delivering their statutory responsibilities. Including: Recoupment of salaries and associated costs for seconded staff; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from other Government Departments and other public bodies for services provided; funding from Shared Island and other investment funds; recovery of mesothelioma payments; recovery of proceeds from crime in respect of benefit fraud and organised fraud; sale of capital assets and non-capital items; recovery of discretionary loans; landlord registration fees and reimbursement of loan interest charges by the Housing Executive; repayment of grants and loans from housing associations; repayment of Financial Transaction Capital (FTC) loans; rental income; admission fees to historic monuments and events; levies from publications and the users of the Public Record Office of Northern Ireland; Resettlement Scheme recoupments; Licence fee income; EU Income; interest accrued and recovered; sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations including the governmental response to the COVID-19 pandemic. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs. Provisions, impairments and other Annually Managed Expenditure of the department and its ALBs.

Income arising from:

Transfer of Tax Credit debt from other government departments and the recovery of support for mortgage interest loans.

Non-Budget Expenditure:*Expenditure arising from:*

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments and Other relevant non-budget expenditure.

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

Part II: Subhead Detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net				Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
56,823	-	56,823	905,258	-104,853	800,405	857,228	350,541	-73,881	276,660	1,070,567	292,889
<i>Of which:</i>											
1: Welfare and Employment											
25,927	-	25,927	435,941	-85,865	350,076	376,003	15,998	-7,694	8,304	400,817	5,388
<i>Of which:</i>											
<i>Operational Delivery</i>											
25,927	-	25,927	374,647	-85,865	288,782	314,709	6,442	-270	6,172	364,050	5,417
<i>Discretionary Support Scheme</i>											
-	-	-	38,620	-	38,620	38,620	9,325	-7,424	1,901	13,813	-350
<i>Employment Programmes</i>											
-	-	-	21,551	-	21,551	21,551	-	-	-	22,015	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>											
-	-	-	1,123	-	1,123	1,123	231	-	231	939	321
2: Local Government											
2,048	-	2,048	49,440	-80	49,360	51,408	-	-	-	81,951	-
3: Housing Benefit (Rates Element)											
-	-	-	89,934	-	89,934	89,934	-	-	-	97,000	-
4: Housing and Regeneration											
16,707	-	16,707	183,422	-18,178	165,244	181,951	315,728	-66,000	249,728	303,109	263,462
<i>Of which:</i>											
<i>Housing</i>											
7,980	-	7,980	20,201	-17,211	2,990	10,970	47,748	-55,812	-8,064	10,844	-8,718
<i>Northern Ireland Housing Executive Landlord Services</i>											
-	-	-	354	-	354	354	29,659	-	29,659	128,934	31,418
<i>Northern Ireland Housing Executive (ALB - Net)</i>											
-	-	-	158,009	-	158,009	158,009	211,466	-	211,466	151,435	206,376
<i>Urban Regeneration</i>											
8,727	-	8,727	4,858	-967	3,891	12,618	19,543	-3,973	15,570	11,896	33,904
<i>EU Programme for Peace and Reconciliation</i>											
-	-	-	-	-	-	-	7,312	-6,215	1,097	-	482

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net	Net			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
5: Culture, Arts, Heritage and Sport											
4,112	-	4,112	95,423	-730	94,693	98,805	15,517	-187	15,330	114,258	17,483
<i>Of which:</i>											
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>											
4,112	-	4,112	15,661	-710	14,951	19,063	3,593	-187	3,406	26,118	5,504
<i>Public Record Office of Northern Ireland</i>											
-	-	-	6,071	-20	6,051	6,051	22	-	22	5,502	92
<i>Northern Ireland Library Authority (ALB - Net)</i>											
-	-	-	31,149	-	31,149	31,149	5,278	-	5,278	30,244	3,269
<i>Arts Council of Northern Ireland (ALB - Net)</i>											
-	-	-	12,026	-	12,026	12,026	974	-	974	18,743	1,592
<i>Armagh Observatory and Planetarium (ALB - Net)</i>											
-	-	-	2,760	-	2,760	2,760	697	-	697	2,659	769
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>											
-	-	-	19,318	-	19,318	19,318	3,186	-	3,186	18,120	3,863
<i>Northern Ireland Museums Council (ALB - Net)</i>											
-	-	-	250	-	250	250	25	-	25	236	82
<i>Sports Council for Northern Ireland (ALB - Net)</i>											
-	-	-	8,188	-	8,188	8,188	1,742	-	1,742	12,636	2,312
6: Voluntary and Community Funding											
6,779	-	6,779	43,886	-	43,886	50,665	2,544	-	2,544	62,899	5,506
<i>Of which:</i>											
<i>Community and Voluntary Sector Funding</i>											
6,779	-	6,779	38,512	-	38,512	45,291	2,438	-	2,438	57,750	5,405
<i>Charities Commission NI (ALB - Net)</i>											
-	-	-	2,125	-	2,125	2,125	98	-	98	2,176	91
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,424	-	1,424	1,424	8	-	8	1,197	10
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,825	-	1,825	1,825	-	-	-	1,776	-
7: Languages											
1,250	-	1,250	7,212	-	7,212	8,462	754	-	754	10,533	1,050
<i>Of which:</i>											
<i>Support for Languages</i>											
1,250	-	1,250	1,211	-	1,211	2,461	754	-	754	1,749	1,050
<i>North-South Language Implementation Body (ALB - Net)</i>											
-	-	-	6,001	-	6,001	6,001	-	-	-	8,784	-

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net		
1	2	3	4	5	6	7	8	9	10	11	12
Non-voted expenditure											
-	-	-	13,825	-515	13,310	13,310	2,842	-16,142	-13,300	15,965	-18,396
<i>Of which:</i>											
8: Welfare and Employment											
-	-	-	13,697	-	13,697	13,697	2,842	-138	2,704	15,652	3,014
<i>Of which:</i>											
<i>National Insurance Fund</i>											
-	-	-	12,600	-	12,600	12,600	-	-	-	14,280	-
<i>Expenditure incurred by the Social Fund</i>											
-	-	-	1,097	-	1,097	1,097	2,842	-138	2,704	1,387	3,014
<i>Other Non Voted Expenditure</i>											
-	-	-	-	-	-	-	-	-	-	-15	-
9: Local Government											
-	-	-	128	-	128	128	-	-	-	576	-
10: Housing and Regeneration											
-	-	-	-	-515	-515	-515	-	-16,004	-16,004	-263	-21,410
Total Spending in DEL											
56,823	-	56,823	919,083	-105,368	813,715	870,538	353,383	-90,023	263,360	1,086,532	274,493
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	4,421,962	-119	4,421,843	4,421,843	48,440	-9,721	38,719	4,244,256	1,773
<i>Of which:</i>											
11: Working Age Benefits											
-	-	-	1,702,375	-119	1,702,256	1,702,256	48,440	-9,721	38,719	1,648,569	1,773
<i>Of which:</i>											
<i>Universal Credit and Legacy Benefits</i>											
-	-	-	1,612,529	-	1,612,529	1,612,529	46,321	-9,321	37,000	1,561,139	-
<i>Other Working Age Benefits</i>											
-	-	-	89,846	-119	89,727	89,727	2,119	-400	1,719	87,430	1,773

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
12: Disability Benefits											
-	-	-	2,066,871	-	2,066,871	2,066,871	-	-	-	1,882,377	-
<i>Of which:</i>											
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>											
-	-	-	2,036,113	-	2,036,113	2,036,113	-	-	-	1,853,112	-
<i>Other Disability benefits</i>											
-	-	-	30,758	-	30,758	30,758	-	-	-	29,265	-
13: Pension and Other Related Benefits											
-	-	-	242,211	-	242,211	242,211	-	-	-	241,129	-
<i>Of which:</i>											
<i>Pension Credit</i>											
-	-	-	234,058	-	234,058	234,058	-	-	-	233,326	-
<i>Other Pension related benefits</i>											
-	-	-	8,153	-	8,153	8,153	-	-	-	7,803	-
14: Housing Benefits											
-	-	-	416,824	-	416,824	416,824	-	-	-	444,927	-
15: Provisions, Depreciation, Revaluations, Impairments and Pension Costs											
-	-	-	-6,319	-	-6,319	-6,319	-	-	-	27,254	-
<i>Of which:</i>											
<i>Departmental Expenditure</i>											
-	-	-	-29,627	-	-29,627	-29,627	-	-	-	5,570	-
<i>ALB's Expenditure (Net)</i>											
-	-	-	23,308	-	23,308	23,308	-	-	-	21,684	-
Non-voted expenditure											
-	-	-	3,257,085	-	3,257,085	3,257,085	37,031	-40,080	-3,049	3,034,696	-4,442
<i>Of which:</i>											
16: Working Age Benefits											
-	-	-	499,471	-	499,471	499,471	37,031	-40,080	-3,049	433,905	-4,442
<i>Of which:</i>											
<i>Jobseeker's Allowance (Contributory)</i>											
-	-	-	3,014	-	3,014	3,014	-	-	-	5,250	-
<i>Employment and Support Allowance (Contributory)</i>											
-	-	-	334,313	-	334,313	334,313	-	-	-	340,597	-
<i>Other Working Age Benefits</i>											
-	-	-	162,144	-	162,144	162,144	37,031	-40,080	-3,049	88,058	-4,442

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net		
1	2	3	4	5	6	7	8	9	10	11	12
17: Pension and Other Related Benefits											
-	-	-	2,757,614	-	2,757,614	2,757,614	-	-	-	2,600,791	-
Total Spending in AME											
-	-	-	7,679,047	-119	7,678,928	7,678,928	85,471	-49,801	35,670	7,278,952	-2,669
Non-Budget spending											
Voted expenditure											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
<i>Of which:</i>											
18: Cash paid into the Social Fund											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
Total Non-Budget Spending											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
Total for Estimate											
56,823	-	56,823	8,733,182	-105,487	8,627,695	8,684,518	438,854	-139,824	299,030	8,430,096	271,824
<i>Of which:</i>											
Voted Expenditure											
56,823	-	56,823	5,462,272	-104,972	5,357,300	5,414,123	398,981	-83,602	315,379	5,379,435	294,662
Non-voted Expenditure											
-	-	-	3,270,910	-515	3,270,395	3,270,395	39,873	-56,222	-16,349	3,050,661	-22,838

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,684,518	8,430,096	8,138,362
Net Capital Requirement	299,030	271,824	255,047
Accruals to cash adjustments	-12,605	-53,607	-148,252
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-267,506	-270,633	-286,775
Remove voted capital	-223,705	-218,685	-170,644
Add cash grant-in-aid	475,179	473,065	423,335
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-25,002	-672	-22,395
New provisions and adjustments to previous provisions	42,328	-17,336	-2,165
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,825	-32,500	-34,623
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-18,360	-30,696	-4,163
Increase (-) / Decrease (+) in creditors	27,356	36,593	-57,109
Use of provisions	7,930	7,257	6,287
Removal of non-voted budget items	-3,254,046	-3,027,823	-2,916,740
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-3,254,046	-3,027,823	-2,916,740
Net Cash Requirement	5,716,897	5,620,490	5,328,417

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	56,823	54,069	49,685
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	56,823	54,069	49,685
Gross Programme Costs	8,867,335	8,718,670	8,356,781
<i>Less:</i>			
Programme DEL Income	-126,905	-139,532	-113,676
Programme AME Income	-9,440	-30,150	-7,199
Non-Budget Income	-	-	-
Net Programme Costs	8,730,990	8,548,988	8,235,906
Net expenditure for the year (Accounts)	8,787,813	8,603,057	8,285,591
<i>Of which:</i>			
Resource DEL	869,441	1,084,665	1,098,698
Capital DEL	248,041	267,249	215,531
Resource AME	7,544,600	7,216,531	6,928,517
Capital AME	-9,321	-30,000	-7,155
Non-Budget	135,052	64,612	50,000
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-238,720	-237,249	-208,376
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	373	-324	11,147
Total Resource Budget	8,549,466	8,365,484	8,088,362
<i>Of which:</i>			
Resource DEL	870,538	1,086,532	1,100,485
Resource AME	7,678,928	7,278,952	6,987,877
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	135,052	64,612	50,000
Total Resource (Estimate)	8,684,518	8,430,096	8,138,362

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-104,853	-112,370	-97,393
Programme			
EU Grants Received	-	-185	-115
<i>Of which:</i>			
1: Welfare and Employment	-	-185	-
Sales of Goods and Services	-640	-306	-140
<i>Of which:</i>			
5: Culture, Arts, Heritage and Sport	-640	-306	-140
Interest and Dividends	-13,132	-14,621	-16,569
<i>Of which:</i>			
4: Housing and Regeneration	-13,132	-14,621	-16,569
Other Grants	-3,853	-3,436	-3,778
<i>Of which:</i>			
1: Welfare and Employment	-190	-190	-183
4: Housing and Regeneration	-3,663	-3,246	-3,595
Other Income	-87,228	-93,822	-76,791
<i>Of which:</i>			
1: Welfare and Employment	-85,675	-91,637	-75,544
2: Local Government	-80	-50	-110
4: Housing and Regeneration	-1,383	-2,045	-1,047
5: Culture, Arts, Heritage and Sport	-90	-90	-90
Total Programme	-104,853	-112,370	-97,393
Voted Resource AME	-119	-150	-44
Programme			
Interest and Dividends	-119	-150	-44
<i>Of which:</i>			
11: Working Age Benefits	-119	-150	-44
Total Programme	-119	-150	-44
Total Voted Resource Income	-104,972	-112,520	-97,437
Voted Capital DEL	-73,881	-74,408	-36,961
Programme			
EU Grants Received	-6,215	-2,729	-1,078
<i>Of which:</i>			
4: Housing and Regeneration	-6,215	-2,729	-1,078
Sale of Assets	-40,534	-22,701	-14,322
<i>Of which:</i>			
1: Welfare and Employment	-270	-	-
4: Housing and Regeneration	-40,115	-22,692	-14,289
5: Culture, Arts, Heritage and Sport	-149	-9	-33
Other Grants	-15,322	-24,155	-14,208
<i>Of which:</i>			
4: Housing and Regeneration	-15,284	-23,543	-14,082
5: Culture, Arts, Heritage and Sport	-38	-612	-126

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Repayments	-11,810	-24,823	-7,353
<i>Of which:</i>			
1: Welfare and Employment	-7,424	-8,312	-2,992
4: Housing and Regeneration	-4,386	-16,511	-4,361
Total Programme	-73,881	-74,408	-36,961
Voted Capital AME	-9,721	-30,361	-7,155
<i>Programme</i>			
Other Grants	-9,321	-30,000	-7,155
<i>Of which:</i>			
12: Working Age Benefits	-9,321	-30,000	-7,155
Repayments	-400	-361	-
<i>Of which:</i>			
12: Working Age Benefits	-400	-361	-
Total Programme	-9,721	-30,361	-7,155
Total Voted Capital Income	-83,602	-104,769	-44,116

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-515	-515	-278	-278	-1,008	-1,008
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-2,725	-2,725
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-515	-515	-278	-278	-3,733	-3,733

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Housing and Regeneration	-515	-515	-263	-263	-859	-859
<i>Of which:</i>						
Private Rented Sector Registration	-404	-404	-118	-118	-419	-419
HA Loan Repayments (Interest)	-63	-63	-127	-127	-207	-207
Housing receipts	-48	-48	-18	-18	-233	-233
Welfare and Employment	-	-	-15	-15	-165	-165
<i>Of which:</i>						
Employment and Social Security receipts	-	-	-15	-15	-165	-165
Working Age Benefits	-	-	-	-	-11	-11
<i>Of which:</i>						
Social Security Benefit receipts	-	-	-	-	-11	-11
Culture, Arts, Heritage and Sport	-	-	-	-	-2,698	-2,698
<i>Of which:</i>						
Heritage Environment Division receipts	-	-	-	-	-31	-31
Sport capital grant receipt	-	-	-	-	-2,667	-2,667
Total	-515	-515	-278	-278	-3,733	-3,733

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Colum Boyle

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Grainia Long	Northern Ireland Housing Executive
Roisin McDonough	Arts Council Northern Ireland
Michael Burton	Armagh Observatory and Planetarium
Kathryn Thomson	National Museums Northern Ireland
Siobhan Stevenson	Northern Ireland Museums Council
Jim O'Hagan	Libraries Northern Ireland
Sean O'Coinn	Foras Na Gaeilge
Ian Crozier	Ulster Scots Agency
Frances McCandless	Charities Commission Northern Ireland
Eddie Lynch	Commissioner for Older People Northern Ireland
Koulla Yiasouma	Northern Ireland Commissioner for Children and Young People
Antoinette McKeown	Sport Northern Ireland
Bill Atkinson	Ulster Supported Employment Limited

Mr Colum Boyle has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
4, 17	The Northern Ireland Housing Executive	170,009	211,466	375,000
5, 17	Northern Ireland Library Authority	40,231	5,278	37,700
	National Museums and Galleries			
5, 17	Northern Ireland	19,318	3,186	19,169
5, 17	Arts Council of Northern Ireland	12,554	974	13,113
5, 17	Sports Council for Northern Ireland	9,372	1,742	11,968
7, 17	Language Body	6,194	-	8,454
4, 6, 17	Charities Commission Northern Ireland	2,105	98	2,056
5, 17	Armagh Observatory and Planetarium	3,136	697	2,820
	Commissioner for Children and Young			
1, 6	People for Northern Ireland	1,790	-	1,805
1, 17	Ulster Supported Employment Limited	1,123	231	1,258
	Commissioner for Older People for			
1, 6	Northern Ireland	1,424	8	1,566
5	Northern Ireland Museums Council	250	25	270
5	Local Government Staff Commission	-	-	-
Total		267,506	223,705	475,179

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department for Communities is adopting the new standard for its 2022 23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department for Communities is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Subhead Detail	Service	£'000
1	Welfare Reform and Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	10,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	10

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>Holiday Pay Liability</p> <p>On 17th June 2019, the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the Police Service for Northern Ireland (PSNI) on backdated Holiday Pay. It determined that claims for holiday pay due on overtime can be taken back to 1998. The PSNI lodged an appeal to the Supreme Court against this judgment. It is our understanding this case was heard by the Supreme Court in December 2022, with a decision expected to be released sometime during 2023. This could then result in a decision which either reduces the period of liability or confirms the full period back to 1998.</p>	Unquantifiable
<p>Potential Changes to Current Benefit Legislation</p> <p>The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area.</p>	Unquantifiable
<p>Lease Contracts</p> <p>The Department is currently seeking advice from DSO with regards to an existing lease and a former lease contract. It is not possible at this time to establish whether a possible or present obligation exists, nor to reliably measure the possible outflow of resources.</p>	Unquantifiable
<p>Legal Cases</p> <p>The Department is aware of ongoing legal cases for example Judicial Reviews and appeals which may lead to possible future obligations. It is not possible to assess the timing, likelihood or amount of any financial settlement of these cases at this time. The Department will continue to monitor the ongoing developments in this area.</p>	Unquantifiable
<p>Charity Commission Northern Ireland</p> <p>The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission.</p>	Unquantifiable
<p>Statutory Guarantees</p> <p>The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002.</p>	Unquantifiable
<p>Statutory Indemnities</p> <p>Indemnities to cover local museums borrowing objects for exhibitions.</p>	720
<p>Redevelopment Area Purchases</p> <p>The Department is aware of a small number of outstanding claims which have not been received for redevelopment land previously vested and owned by the Housing Executive.</p>	700

Part III: Note I - Contingent Liabilities

Nature of Liability**£'000**

Compensation Recovery Unit

The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company.

300

**Main Estimate
2022-23**

Department for
the Economy

Department for the Economy

Introduction

1. This Main 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.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,396,351,000	-1,057,000	1,395,294,000
Capital	244,571,000	-	244,571,000
Annually Managed Expenditure			
Resource	-206,037,000	-	-206,037,000
Capital	335,687,000	-	335,687,000
Total Net Budget			
Resource	1,190,314,000	-1,057,000	1,189,257,000
Capital	580,258,000	-	580,258,000
Non-Budget Expenditure			
Resource	2,079,000		2,079,000
Capital	-		-
Net cash requirement	1,490,428,000		1,490,428,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department for the Economy on:

Departmental Expenditure Limit:*Expenditure arising from:*

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; social economy; licencing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy and legislation, including the provision of energy-related assistance; providing assistance to the development of Tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, trading standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; 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; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; repayment of loans; payments under European Union Structural Funds Programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK COVID-19 Inquiry activities; funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including:

Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland; other non-cash items.

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; rental income; European Union funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy and other funding organisations; Vulnerable Persons Relocation Scheme income; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of Renewable Heat Scheme payments.

Annually Managed Expenditure:

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items.

Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Income arising from:

Repayment of student loans, including interest, pensions and taxes; recoupment of Renewable Heat Scheme payments.

Non-Budget Expenditure:

Expenditure arising from:

Further Education pension liabilities; other non-cash items.

Income arising from:

Company receipts.

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

Part II: Subhead Detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
58,286	-2	58,284	1,381,637	-43,570	1,338,067	1,396,351	267,611	-23,040	244,571	1,725,093	116,403
<i>Of which:</i>											
1: Economic & Business Development											
19,452	-	19,452	111,917	-6,378	105,539	124,991	115,594	-16,175	99,419	338,055	44,521
<i>Of which:</i>											
<i>Economic & Business Development - Departmental</i>											
12,883	-	12,883	14,378	-2,035	12,343	25,226	92,903	-517	92,386	176,297	60,986
<i>EU Programmes – European Regional Development Fund</i>											
-	-	-	769	-461	308	308	-	-	-	289	-
<i>EU Community Initiatives</i>											
-	-	-	4,332	-3,682	650	650	-	-	-	1,222	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>											
-	-	-	-1,308	-200	-1,508	-1,508	-	-15,658	-15,658	-765	-15,000
<i>Invest Northern Ireland (ALB - Net)</i>											
4,960	-	4,960	75,832	-	75,832	80,792	21,528	-	21,528	146,201	-1,943
<i>Northern Ireland Screen (ALB - Net)</i>											
1,609	-	1,609	17,914	-	17,914	19,523	1,163	-	1,163	14,811	478
2: Tourism											
3,773	-2	3,771	43,271	-	43,271	47,042	3,761	-	3,761	41,340	14,780
<i>Of which:</i>											
<i>Tourism NI - Departmental</i>											
657	-2	655	-	-	-	655	-	-	-	1,099	10,000
<i>Tourism NI (ALB - Net)</i>											
3,116	-	3,116	43,271	-	43,271	46,387	3,761	-	3,761	40,241	4,780
3: Employment and Skills											
28,087	-	28,087	377,597	-33,708	343,889	371,976	40,922	-	40,922	370,627	24,142
<i>Of which:</i>											
<i>Employment and Skills - Departmental</i>											
28,087	-	28,087	91,686	-13,041	78,645	106,732	3,644	-	3,644	118,813	2,416
<i>EU Programmes – European Social Fund</i>											
-	-	-	33,266	-20,271	12,995	12,995	-	-	-	8,126	-

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
<i>Peace IV</i>											
-	-	-	466	-396	70	70	-	-	-	901	-
<i>Construction Industry Training Board (ALB - Net)</i>											
-	-	-	314	-	314	314	120	-	120	91	146
<i>Further Education Colleges (ALB - Net)</i>											
-	-	-	251,865	-	251,865	251,865	37,158	-	37,158	242,696	21,580
4: Student Support & Higher Education											
3,053	-	3,053	817,012	-345	816,667	819,720	105,962	-6,365	99,597	918,842	32,303
<i>Of which:</i>											
<i>Student Support & Higher Education - Departmental</i>											
3,053	-	3,053	810,717	-345	810,372	813,425	103,184	-6,365	96,819	913,310	31,261
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>											
-	-	-	6,295	-	6,295	6,295	2,778	-	2,778	5,532	1,042
5: Tourism Ireland Ltd											
1,207	-	1,207	-740	-	-740	467	238	-	238	22,186	500
<i>Of which:</i>											
<i>Tourism Ireland Ltd - Departmental</i>											
327	-	327	-	-	-	327	-	-	-	123	-
<i>Tourism Ireland Ltd (ALB - Net)</i>											
880	-	880	-740	-	-740	140	238	-	238	22,063	500
6: InterTradeIreland											
-	-	-	5,054	-	5,054	5,054	132	-	132	7,178	7
<i>Of which:</i>											
<i>InterTradeIreland - Departmental</i>											
-	-	-	-	-	-	-	-	-	-	140	-
<i>InterTradeIreland (ALB - Net)</i>											
-	-	-	5,054	-	5,054	5,054	132	-	132	7,038	7
7: Representation & Regulatory Services											
2,714	-	2,714	27,526	-3,139	24,387	27,101	1,002	-500	502	26,865	150
<i>Of which:</i>											
<i>Representation & Regulatory Services - Departmental</i>											
2,037	-	2,037	19,663	-3,139	16,524	18,561	662	-500	162	18,460	60
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>											
-	-	-	2,425	-	2,425	2,425	180	-	180	2,347	-
<i>Labour Relations Agency (ALB - Net)</i>											
677	-	677	4,558	-	4,558	5,235	120	-	120	5,126	90
<i>Health and Safety Executive NI (ALB - Net)</i>											
-	-	-	880	-	880	880	40	-	40	932	-

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	Gross 8	Income 9	Capital 10	Net 11	Net 12
Non-voted expenditure											
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-
<i>Of which:</i>											
8: Consolidated Fund Extra Receipts (CFERs)											
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-
<i>Of which:</i>											
<i>Departmental</i>											
-	-	-	-	-257	-257	-257	-	-	-	-1,954	-
<i>ALBs</i>											
-	-	-	-	-800	-800	-800	-	-	-	-2,154	-
Total Spending in DEL											
58,286	-2	58,284	1,381,637	-44,627	1,337,010	1,395,294	267,611	-23,040	244,571	1,720,985	116,403
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-91,685	-114,352	-206,037	-206,037	495,228	-159,541	335,687	-121,214	275,302
<i>Of which:</i>											
9: Provisions & Revaluations – Departmental Expenditure											
-	-	-	-3,823	-	-3,823	-3,823	-	-	-	1,902	-
10: NI Renewable Heat Incentive Scheme											
-	-	-	33,470	-	33,470	33,470	-	-	-	33,470	-
11: Student Support											
-	-	-	-175,015	-114,352	-289,367	-289,367	495,228	-159,541	335,687	-200,424	275,302
12: Invest Northern Ireland (ALB – Net)											
-	-	-	33,700	-	33,700	33,700	-	-	-	15,600	-
13: Further Education Colleges (ALB – Net)											
-	-	-	16,564	-	16,564	16,564	-	-	-	22,972	-
14: Other ALBs (Net)											
-	-	-	3,419	-	3,419	3,419	-	-	-	5,266	-
Total Spending in AME											
-	-	-	-91,685	-114,352	-206,037	-206,037	495,228	-159,541	335,687	-121,214	275,302

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	8	9	10	11	12
Non-Budget spending											
Voted expenditure											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-
<i>Of which:</i>											
15: Teachers Premature Retirement – on-going liabilities											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-
Total Non-Budget Spending											
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-
Total for Estimate											
58,286	-2	58,284	1,292,031	-158,979	1,133,052	1,191,336	762,839	-182,581	580,258	1,601,825	391,705
<i>Of which:</i>											
Voted Expenditure											
58,286	-2	58,284	1,292,031	-157,922	1,134,109	1,192,393	762,839	-182,581	580,258	1,605,933	391,705
Non-voted Expenditure											
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,191,336	1,601,825	1,482,359
Net Capital Requirement	580,258	391,705	371,402
Accruals to cash adjustments	-282,223	-329,859	-291,293
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-472,593	-534,916	-733,078
Remove voted capital	-67,218	-26,680	-50,963
Add cash grant-in-aid	502,515	504,349	813,369
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-399,239	-424,002	-189,473
New provisions and adjustments to previous provisions	912	-3,291	-19,079
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	60,000	-17,811
Increase (-) / Decrease (+) in creditors	89,000	89,000	-99,263
Use of provisions	4,400	5,681	5,005
Removal of non-voted budget items	1,057	4,108	26,273
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,057	4,108	26,273
Net Cash Requirement	1,490,428	1,667,779	1,588,741

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	58,286	55,980	58,549
<i>Less:</i>			
Administration DEL Income	-2	-2	-5
Net Administration Costs	58,284	55,978	58,544
Gross Programme Costs	1,513,574	1,777,158	1,574,660
<i>Less:</i>			
Programme DEL Income	-51,537	-58,187	-22,653
Programme AME Income	-114,352	-45,028	-45,478
Non-Budget Income	-900	-750	-673
Net Programme Costs	1,346,785	1,673,193	1,505,856
Net expenditure for the year (Accounts)	1,405,069	1,729,171	1,564,400
<i>Of which:</i>			
Resource DEL	1,395,294	1,720,985	1,520,873
Capital DEL	210,633	123,596	79,048
Resource AME	-206,037	-121,214	-40,579
Capital AME	-	-	-
Non-Budget	5,179	5,804	5,058
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-210,633	-123,596	-79,048
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-5,179	-5,804	-5,058
Total Resource Budget	1,189,257	1,599,771	1,480,294
<i>Of which:</i>			
Resource DEL	1,395,294	1,720,985	1,520,873
Resource AME	-206,037	-121,214	-40,579
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	2,079	2,054	2,065
Total Resource (Estimate)	1,191,336	1,601,825	1,482,359

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-43,572	-52,123	-18,979
Administration			
Sales of Goods and Services	-2	-2	-3
<i>Of which:</i>			
2: Tourism	-2	-2	-3
Total Administration	-2	-2	-3
Programme			
EU Grants Received	-37,204	-45,560	-10,787
<i>Of which:</i>			
1: Economic & Business Development	-4,143	-7,357	-4,729
3: Employment & Skills	-33,061	-38,203	-6,058
Sales of Goods and Services	-3,260	-2,488	-2,769
<i>Of which:</i>			
1: Economic & Business Development	-23	-34	-27
3: Employment & Skills	-98	-	-67
7: Representation & Regulatory Services	-3,139	-2,454	-2,675
Interest and Dividends	-723	-1,083	-1,210
<i>Of which:</i>			
1: Economic & Business Development	-378	-951	-1,210
4: Student Support & Higher Education	-345	-132	-
Other grants	-2,383	-2,990	-4,210
<i>Of which:</i>			
1: Economic & Business Development	-1,834	-2,041	-2,491
3: Employment & Skills	-549	-949	-233
4: Student Support & Higher Education	-	-	-1,486
Total Programme	-43,570	-52,121	-18,976
Voted Resource AME	-114,352	-45,028	-27,332
Programme			
Interest and Dividends	-114,352	-45,028	-27,332
<i>Of which:</i>			
11: Student Support	-114,352	-45,028	-27,332
Total Programme	-114,352	-45,028	-27,332
Total Voted Resource Income	-157,924	-97,151	-46,311
Voted Capital DEL	-23,040	-17,431	-37,008
Programme			
Sale of Assets	-	-	-2
<i>Of which:</i>			
3: Employment & Skills	-	-	-2
Other Grants	-6,910	-1,958	-3,256

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
<i>Of which:</i>			
1: Economic & Business Development	-45	-378	-282
4: Student Support & Higher Education	-6,365	-1,330	-2,974
7: Representation & Regulatory Services	-500	-250	-
Loans	-16,130	-15,473	-33,750
<i>Of which:</i>			
1: Economic & Business Development	-16,130	-15,473	-33,750
Total Programme	-23,040	-17,431	-37,008
Voted Capital AME	-159,541	-142,899	-110,873
 Programme			
Loans	-159,541	-142,899	-110,873
<i>Of which:</i>			
11: Student Support	-159,541	-142,899	-110,873
Total Programme	-159,541	-142,899	-110,873
Total Voted Capital Income	-182,581	-160,330	-147,881

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,057	-337	-3,063	-1,822	-18,569	-193
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-7,704	-2,594
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,057	-337	-3,063	-1,822	-26,273	-2,787

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Economic & Business Development	-891	-171	-1,449	-208	-191	-191
<i>Of which:</i>						
Refunds/Recoupments	-91	-91	-340	-123	-168	-168
Asset sales (Invest NI)	-800	-80	-1,109	-85	-23	-23
Employment & Skills	-	-	-45	-45	-2	-2
<i>Of which:</i>						
Refunds/Recoupments	-	-	-45	-45	-2	-2
Student Support & Higher Education	-4	-4	-1,455	-1,455	-	-
<i>Of which:</i>						
Refunds/Recoupments	-4	-4	-1,455	-1,455	-	-
Regulation & Regulatory Services	-162	-162	-114	-114	-230	-230
<i>Of which:</i>						
Fees & Charges	-162	-162	-114	-114	-230	-230
Non-Budget						
Student Support (AME)	-	-	-	-	-25,850	-2,594
<i>Of which:</i>						
Interest Receivable	-	-	-	-	-18,146	-
Loan Receipts	-	-	-	-	-7,704	-2,594
Total	-1,057	-337	-3,063	-1,822	-26,273	-2,787

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Interim Accounting Officer: David Malcolm

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Dr Jonathon Heggarty	Stranmillis University College
Barry Neilson	Construction Industry Training Board Northern Ireland
Richard Williams	NI Screen
Margaret Hearty	InterTradeIreland
Mel Chittock	Invest NI
John McGrillen	Tourism NI
Niall Gibbons	Tourism Ireland Limited
Don Leeson	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Louise Warde Hunter	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Ken Webb	South Eastern Regional College
Brian Doran	Southern Regional College
Celine McCartan	South West College

David Malcolm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,8,12	Invest Northern Ireland	114,492	21,528	137,882
1,14	Northern Ireland Screen	19,782	1,163	18,163
2,14	NI Tourist Board	47,608	3,761	52,108
3,14	Construction Industry Training Board NI	680	120	1
3,13	Further Education	268,429	37,158	271,742
4,14	Higher Education	7,562	2,778	7,907
5,14	Tourism Ireland Ltd	475	238	-
6,14	InterTradeIreland Ltd	5,174	132	6,217
7	Consumer Council for NI	2,425	180	2,579
7	Labour Relations Agency	5,086	120	5,091
7	Health & Safety Executive	880	40	825
Total		472,593	67,218	502,515

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department for the Economy is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department for the Economy is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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There are two main ongoing legal challenges in respect of the Renewable Heat Incentive (RHI) Scheme. Judgment in the case against the introduction of the Northern Ireland (Regional Rates and Energy) Act 2019 was delivered on 14 October 2021, with the Court dismissing the application for Judicial Review. An appeal of this judgment was heard in conjunction with the outstanding appeal of the earlier judgment on the 2017 Regulations, over three days commencing 30 May 2022. Judgment was reserved. The prospect of complex and prolonged litigation is foreseeable with the ultimate outcome difficult to predict and likely not known for some time, however, if the challenges were to be successful then there could be a significant impact. In January 2020, the New Decade, New Approach (NDNA) document included a specific commitment to closure of RHI and replacement with a scheme which effectively cuts carbon emissions. The Department launched an eight week consultation in February 2021 which sought views on options for the future of the Non-Domestic RHI Scheme. The final decision on the future of the Non-Domestic RHI Scheme will be taken by the Executive collectively, informed by the outcome of the consultation and legal advice.

Unquantifiable

The Department also has a potential discounted liability of £18.2m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.

18,200

Long Service Award Provision has been made for a long service award for members of the judicial pension scheme within the Office of the Industrial and Fair Employment Tribunals. The purpose of the long service award is that, subject to any future changes in legislation, the award will compensate for any tax or national insurance charges on lump sums payable from the deregistered judicial pension schemes on retirement, whatever the personal circumstances of the judge or his/her other pension benefits.

1,600

Legal Claims The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for June 2021 but this has subsequently been adjourned and re-listed for December 2022. The 2021-22 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

- The appeal to the Supreme Court (as detailed above);
- Lack of accessible data for years previous to 2011;
- Ongoing negotiations with Trade Unions; and
- Obtaining relevant approvals.

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Student Loan Debt Sale Costs. The student loan debt sale subsidy is classified within other financial liabilities and is measured at amortised cost in accordance with IFRS 9. The student debt sale subsidy is the additional cost to the Department arising from the Government subsidising the purchaser of the debts beyond the cost that the Government would have incurred had the debts remained in the public sector. This liability arose from loan sales in 1998 and 1999 and represents the proportion of the national sale applicable to Northern Ireland. The subsidy will continue until all the loans are extinguished which is expected to be no earlier than 2025, which is the 25 year duration of the first debt sale agreement. The annual debt sale subsidy payments are calculated according to a formula set out in the debt sale contracts signed in 1998 and 1999. The subsidy consists of two elements. The interest subsidy element of the payment is calculated as LIBOR plus margin less RPI. Margin is calculated as a percentage of the portfolio with different rates for each contract. The key risk is therefore that the gap between LIBOR and RPI increases. The other key element relates to compensation payable for loan repayments which are deferred or written off, under the terms of the original loan contracts with borrowers. During the year, the Department has reviewed the liability and impaired accordingly.

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Main Estimate 2022-23

Department of
Education

Department of Education

Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,650,242,000	-	2,650,242,000
Capital	217,167,000	-5,184,000	211,983,000
Annually Managed Expenditure			
Resource	282,301,000	-	282,301,000
Capital	-	-	-
Total Net Budget			
Resource	2,932,543,000	-	2,932,543,000
Capital	217,167,000	-5,184,000	211,983,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	2,929,383,000		2,929,383,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Education on:

Departmental Expenditure Limit:*Expenditure arising from:*

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; 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 other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; actions associated with the provision of free period products; other non-cash items.

Income arising from:

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its arm's length bodies, and other partner organisations; sale of research publications; receipts from other government departments and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas; sales receipts and profits from departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); repayments of grants, repayments of loans, receipts associated with the closure of departmental ALBs, and recoveries from services provided to Sure Start; the general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services.

Annually Managed Expenditure:*Expenditure arising from:*

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

Income arising from:

Non-cash accounting adjustments; interest and dividends and income from disposal of financial assets.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Resources				Capital			Resources	Capital
			Programme			Net				Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
20,978	-127	20,851	2,633,050	-3,659	2,629,391	2,650,242	217,167	-	217,167	2,524,872	215,902
<i>Of which:</i>											
1: Delegated School Budgets											
-	-	-	1,428,568	-	1,428,568	1,428,568	-	-	-	1,363,559	-
<i>Of which:</i>											
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>											
-	-	-	1,087,865	-	1,087,865	1,087,865	-	-	-	1,031,650	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>											
-	-	-	81,330	-	81,330	81,330	-	-	-	78,252	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>											
-	-	-	259,373	-	259,373	259,373	-	-	-	253,657	-
2: Education Authority Grants											
-	-	-	880,150	-	880,150	880,150	-	-	-	757,941	-
<i>Of which:</i>											
<i>Education Authority special educational needs (ALB - Net)</i>											
-	-	-	414,519	-	414,519	414,519	-	-	-	126,802	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>											
-	-	-	58,161	-	58,161	58,161	-	-	-	75,121	-
<i>Education Authority schools meals (ALB - Net)</i>											
-	-	-	62,429	-	62,429	62,429	-	-	-	45,520	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>											
-	-	-	345,041	-	345,041	345,041	-	-	-	510,498	-
3: Education Authority and Schools Specific Funds											
-	-	-	187,918	-3,106	184,812	184,812	-	-	-	247,145	-
<i>Of which:</i>											
<i>Education Authority specific funds (ALB - Net)</i>											
-	-	-	184,462	-	184,462	184,462	-	-	-	247,505	-
<i>Schools specific funds (ALB - Net)</i>											
-	-	-	1,026	-	1,026	1,026	-	-	-	120	-

Part II: Subhead detail**£'000**

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8						
1	2	3	4	5	6	7						
<i>Peace Plus/Peace IV funds</i>												
-	-	-	2,430	-2,066	364	364	-	-	-	421	-	
<i>Vulnerable persons resettlement scheme</i>												
-	-	-	-	-1,040	-1,040	-1,040	-	-	-	-901	-	
4: Other Education Services												
20,234	-	20,234	57,916	-98	57,818	78,052	-	-	-	80,007	-	
<i>Of which:</i>												
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>												
-	-	-	25,581	-	25,581	25,581	-	-	-	19,446	-	
<i>Council for Catholic Maintained Schools (ALB - Net)</i>												
-	-	-	3,974	-	3,974	3,974	-	-	-	3,810	-	
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>												
-	-	-	915	-	915	915	-	-	-	887	-	
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>												
-	-	-	129	-	129	129	-	-	-	-50	-	
<i>Middletown Centre for Autism (ALB - Net)</i>												
-	-	-	1,345	-	1,345	1,345	-	-	-	1,281	-	
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>												
-	-	-	668	-	668	668	-	-	-	636	-	
<i>Youth Council for Northern Ireland (ALB - Net)</i>												
-	-	-	1	-	1	1	-	-	-	40	-	
<i>Other Education Services</i>												
20,234	-	20,234	25,303	-98	25,205	45,439	-	-	-	53,957	-	
5: Early Years Provision												
-	-	-	34,436	-	34,436	34,436	-	-	-	32,391	-	
6: Youth and Community Relations												
-	-	-	40,642	-	40,642	40,642	-	-	-	43,742	-	

Part II: Subhead detail**£'000**

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
7: Capital												
744	-127	617	3,420	-455	2,965	3,582	217,167	-	217,167	87	215,902	
<i>Of which:</i>												
<i>Major Works</i>												
-	-	-	-	-	-	-	49,689	-	49,689	-	55,042	
<i>School Enhancement Programme</i>												
-	-	-	-	-	-	-	5,330	-	5,330	-	1,147	
<i>Minor Works</i>												
-	-	-	-	-	-	-	92,645	-	92,645	-	75,060	
<i>Youth</i>												
-	-	-	-	-	-	-	1,738	-	1,738	-	7,000	
<i>Other Activities to Support Capital Investment</i>												
744	-127	617	3,420	-455	2,965	3,582	67,765	-	67,765	87	77,653	
Non-voted expenditure												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	
<i>Of which:</i>												
8: Consolidated Funds Extra Receipts												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	
Total Spending in DEL												
20,978	-127	20,851	2,633,050	-3,659	2,629,391	2,650,242	217,167	-5,184	211,983	2,524,872	213,017	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	282,301	-	282,301	282,301	-	-	-	225,936	-	

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
9: Provisions												
-	-	-	151,990	-	151,990	151,990	-	-	-	114,130	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	147,394	-	147,394	147,394	-	-	-	109,125	-	
<i>Other ALBs (Net)</i>												
-	-	-	4,091	-	4,091	4,091	-	-	-	4,323	-	
<i>Departmental</i>												
-	-	-	505	-	505	505	-	-	-	682	-	
10: Depreciation and Impairment												
-	-	-	130,161	-	130,161	130,161	-	-	-	111,806	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	129,155	-	129,155	129,155	-	-	-	110,800	-	
<i>Other ALBs (ALB Net)</i>												
-	-	-	6	-	6	6	-	-	-	6	-	
<i>Departmental</i>												
-	-	-	1,000	-	1,000	1,000	-	-	-	1,000	-	
11: Other AME (including Disposal of Assets)												
-	-	-	150	-	150	150	-	-	-	-	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	150	-	150	150	-	-	-	-	-	
Total Spending in AME												
-	-	-	282,301	-	282,301	282,301	-	-	-	225,936	-	
Total for Estimate												
20,978	-127	20,851	2,915,351	-3,659	2,911,692	2,932,543	217,167	-5,184	211,983	2,750,808	213,017	
<i>Of which:</i>												
Voted Expenditure												
20,978	-127	20,851	2,915,351	-3,659	2,911,692	2,932,543	217,167	-	217,167	2,750,808	215,902	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	

Part II: Resource to cash reconciliation £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	2,932,543	2,750,808	2,663,883
Net Capital Requirement	211,983	213,017	162,621
Accruals to cash adjustments	-220,327	-108,909	-246,301
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-2,861,086	-2,675,749	-2,575,534
Remove voted capital	-213,709	-208,465	-161,199
Add cash grant-in-aid	2,836,852	2,757,765	2,492,456
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-1,879	-1,778	-401
New provisions and adjustments to previous provisions	-535	-703	15
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	269
Increase (-) / Decrease (+) in creditors	20,000	20,000	-1,928
Use of provisions	30	21	21
Removal of non-voted budget items	5,184	2,885	4,096
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	5,184	2,885	4,096
Net Cash Requirement	2,929,383	2,857,801	2,584,299

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	20,978	18,073	16,677
<i>Less:</i>			
Administration DEL Income	-127	-136	-132
Net Administration Costs	20,851	17,937	16,545
Gross Programme Costs	2,929,077	2,751,241	2,666,476
<i>Less:</i>			
Programme DEL Income*	-16,488	-16,583	-16,635
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	2,912,589	2,734,658	2,649,841
Net expenditure for the year (Accounts)	2,933,440	2,752,595	2,666,386
<i>Of which:</i>			
Resource DEL	2,650,242	2,524,872	2,464,107
Capital DEL	897	1,787	2,503
Resource AME	282,301	225,936	199,776
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-897	-1,787	-2,503
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	3,166	-
Total Resource Budget	2,932,543	2,753,974	2,663,883
<i>Of which:</i>			
Resource DEL	2,650,242	2,528,038	2,464,107
Resource AME	282,301	225,936	199,776
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-3,166	-
Total Resource (Estimate)	2,932,543	2,750,808	2,663,883

* £12,776k of Other Grants and £53k of Other Income included above have been netted off against Gross Programme costs for 'Education Authority specific funds (ALB - Net)' (column 4), under '3: Education Authority and Schools Specific Funds' in Part II Subhead Detail.

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-16,615	-16,719	-16,688
Administration			
Other Income	-127	-136	-132
<i>Of which:</i>			
7: Capital	-127	-136	-132
Total Administration	-127	-136	-132
Programme			
EU Grants Received	-2,066	-2,387	-1,038
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-2,066	-2,387	-1,038
Other Grants	-12,776	-12,302	-13,554
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds*	-12,776	-12,302	-13,554
Other Income	-1,646	-1,894	-1,964
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds*	-1,093	-1,213	-1,249
4: Other Education Services	-98	-101	-93
7: Capital	-455	-580	-622
Total Programme	-16,488	-16,583	-16,556
Total Voted Resource Income	-16,615	-16,719	-16,688
Voted Capital DEL	-	-61	-14
Programme			
Other Grants	-	-61	-14
<i>Of which:</i>			
7: Capital	-	-61	-14
Total Programme	-	-61	-14
Total Voted Capital Income	-	-61	-14

* £12,776k of Other Grants and £53k of Other Income included above have been netted off against Gross Programme costs for 'Education Authority specific funds (ALB - Net)' (column 4), under '3: Education Authority and Schools Specific Funds' in Part II Subhead Detail.

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-140	-140
Income in budgets surrendered to the Consolidated Fund (capital)	-5,184	-5,184	-2,885	-2,885	-4,017	-4,017
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-5,184	-5,184	-2,885	-2,885	-4,157	-4,157

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Other Education Services	-	-	-	-	-140	-140
<i>Of which:</i>						
Miscellaneous CFER's	-	-	-	-	-140	-140
Capital	-5,184	-5,184	-2,885	-2,885	-4,017	-4,017
<i>Of which:</i>						
Education Authority - Capital Receipts	-4,506	-4,506	-2183	-2,183	-702	-702
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-678	-678	-702	-702	-3,315	-3,315
Total	-5,184	-5,184	-2,885	-2,885	-4,157	-4,157

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Dr Mark Browne

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Sara Long	Education Authority
Ian Gallagher	General Teaching Council for Northern Ireland
Maria Thomasson	Comhairle na Gaelscolaíochta
Gerry Campbell	Council for Catholic Maintained Schools
Leah Scott	Council for the Curriculum, Examinations and Assessment
Roisin Marshall	Northern Ireland Council for Integrated Education
Fiona McCaffrey	Middletown Centre for Autism Ltd

Dr Mark Browne has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,2,3,6,7,9	Education Authority Voluntary and Grant Maintained	2,451,876	186,063	2,294,098
1,2,3,7	Integrated Schools Council for the Curriculum, Examinations and Assessment	372,500	27,296	511,353
4,7,9	Council for Catholic Maintained Schools	28,544	43	24,600
4,7,9	Middletown Centre for Autism Ltd	4,557	35	3,844
4,7,9	Comhairle na Gaelscolaíochta	1,505	6	1,416
4,7,9	Northern Ireland Council for Integrated Education	1,055	-	907
4,7,9	General Teaching Council for Northern Ireland	692	-	634
4,7,9	Youth Council for Northern Ireland	356	266	-
4		1	-	-
Total		2,861,086	213,709	2,836,852

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department of Education is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Education is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
DE has been named in a litigation case taken by an employee of an Arms Length Body in respect of loss of earnings etc. as a result of work-related stress. The Department is awaiting advice from the Departmental Solicitors Office in respect of a Strike-out request to have DE removed as a defendant.	240
A number of proceedings have been initiated against the Education Authority and the Council for the Curriculum, Examinations and Assessment in respect of public employer's liability and employment tribunal cases.	Unquantifiable
Northern Ireland Council for Integrated Education & Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable

**Main Estimate
2022-23**

Department of
Education - Teachers'
Superannuation

Department of Education – Teachers’ Superannuation

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**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	915,691,000	-	915,691,000
Capital	-	-	-
Total Net Budget			
Resource	915,691,000	-	915,691,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079,000	-	-2,079,000
Capital	-	-	-
Net cash requirement	131,442,000		131,442,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Education on:

Annually Managed Expenditure:*Expenditure arising from:*

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

Income arising from:

Employer and employee contributions; transfers into the Northern Ireland Teachers' Pension Scheme; certain receipts from the state pension scheme; certain payments received from specific government funds set up to facilitate early retirement initiatives.

Non-Budget Expenditure:*Income arising from:*

Payments from the Department for the Economy in relation to the added years compensation element paid to teachers and lecturers who retired prematurely from Further Education colleges.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
<i>Of which:</i>											
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
Total Spending in AME											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
Non-Budget spending											
Voted expenditure											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
<i>Of which:</i>											
2: Premature Retirement Compensation - Receipts											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
Total Non-Budget Spending											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
Total for Estimate											
-	-	-	1,275,000	-361,388	913,612	913,612	-	-	-	710,633	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	1,275,000	-361,388	913,612	913,612	-	-	-	710,633	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	913,612	710,633	654,476
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-782,170	-609,286	-567,209
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,275,000	-1,070,000	-1,006,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	2,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	487,830	455,714	436,791
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	131,442	101,347	87,267

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	1,275,000	1,070,000	1,006,000
<i>Of which:</i>			
Increases in liability	915,000	818,000	683,000
Interest on scheme liability	360,000	252,000	323,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	354,309	352,313	344,441
Transfers in	5,000	5,000	5,000
Other income	-	-	-
Non-Budget Income	2,079	2,054	2,083
Net Programme Costs	913,612	710,633	654,476
Net expenditure for the year (Accounts)	913,612	710,633	654,476
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	915,691	712,687	656,559
Capital AME	-	-	-
Non-Budget	-2,079	-2,054	-2,083
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,079	2,054	2,083
Total Resource Budget	915,691	712,687	656,559
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	915,691	712,687	656,559
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-2,079	-2,054	-2,083
Total Resource (Estimate)	913,612	710,633	654,476

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource AME	-359,309	-357,313	-349,441
Programme			
Pensions	-359,309	-357,313	-349,441
<i>Of which:</i>			
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-359,309	-357,313	-349,441
Total Programme	-359,309	-357,313	-349,441
Total Voted Resource Income	-359,309	-357,313	-349,441
Voted Non-Budget			
Programme			
Repayments	-2,079	-2,054	-2,083
<i>Of which:</i>			
2: Premature Retirement Compensation – Receipts	-2,079	-2,054	-2,083
Total Programme	-2,079	-2,054	-2,083
Total Voted Non-Budget Income	-2,079	-2,054	-2,083

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Dr Mark Browne

Dr Mark Browne has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

RoFP

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Education is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

Department of Finance

Department of Finance

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	242,614,000	-9,570,000	233,044,000
Capital	32,337,000	-	32,337,000
Annually Managed Expenditure			
Resource	10,484,000	-	10,484,000
Capital	12,663,000	-	12,663,000
Total Net Budget			
Resource	253,098,000	-9,570,000	243,528,000
Capital	45,000,000	-	45,000,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	249,959,000		249,959,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:*Expenditure arising from:*

Finance, procurement and policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT including cyber security, training, digital transformation and service related administration costs; NICS Accommodation Services including for the wider public sector; 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; net operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council and Fiscal Commission; the sponsorship and provision of secretariats in respect of other independent bodies; funding to support the Boardroom Apprentice Programme; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; severance payments; compensation payments; other non-cash items.

Income arising from:

Recovery of administration costs and other associated costs, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; Construction and Procurement Delivery services; charges levied by 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; the disposal of assets.

Annually Managed Expenditure:*Expenditure arising from:*

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
255,993	-85,507	170,486	132,580	-60,452	72,128	242,614	32,337	-	32,337	341,792	35,461
<i>Of which:</i>											
1: Finance, Procurement and Policy											
49,759	-28,105	21,654	1,800	-	1,800	23,454	351	-	351	20,832	632
2: NICS Shared Services											
130,773	-49,450	81,323	144	-	144	81,467	11,584	-	11,584	79,433	10,980
3: Northern Ireland Statistics and Research Agency											
1,170	-129	1,041	34,531	-19,856	14,675	15,716	1,566	-	1,566	20,089	1,624
4: Land and Property Services											
1,876	-275	1,601	91,945	-37,060	54,885	56,486	4,158	-	4,158	161,889	2,459
5: EU Programmes											
-	-	-	4,160	-3,536	624	624	-	-	-	597	-
<i>Of which:</i>											
<i>EU Peace Programmes</i>											
-	-	-	1,942	-1,651	291	291	-	-	-	323	-
<i>EU Community Initiatives</i>											
-	-	-	2,218	-1,885	333	333	-	-	-	274	-
6: Special EU Programmes Body (ALB - Net)											
1,786	-	1,786	-	-	-	1,786	26	-	26	1,491	20
7: Accommodation Services											
70,629	-7,548	63,081	-	-	-	63,081	14,652	-	14,652	57,461	19,746
Non-voted expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,089	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<i>Of which:</i>											
8: Land and Property Services											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-8,459	-
<i>Consolidated Fund Extra Receipts</i>											
-	-	-	-	-	-	-	-	-	-	-630	-
Total Spending in DEL											
255,993	-85,507	170,486	132,580	-70,022	62,558	233,044	32,337	-	32,337	332,703	35,461
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	10,484	-	10,484	10,484	12,663	-	12,663	11,604	-
<i>Of which:</i>											
9: Provisions - Departmental											
-	-	-	890	-	890	890	12,663	-	12,663	2,010	-
10: Depreciation - Departmental											
-	-	-	9,394	-	9,394	9,394	-	-	-	9,394	-
11: Special EU Programmes Body (ALB - Net)											
-	-	-	200	-	200	200	-	-	-	200	-
Total Spending in AME											
-	-	-	10,484	-	10,484	10,484	12,663	-	12,663	11,604	-
Total for Estimate											
255,993	-85,507	170,486	143,064	-70,022	73,042	243,528	45,000	-	45,000	344,307	35,461
<i>Of which:</i>											
Voted Expenditure											
255,993	-85,507	170,486	143,064	-60,452	82,612	253,098	45,000	-	45,000	353,396	35,461
Non-voted Expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,089	-

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	243,528	344,307	591,407
Net Capital Requirement	45,000	35,461	16,749
Accruals to cash adjustments	-48,139	94,300	-167,820
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-1,691	-1,819
Remove voted capital	-26	-20	-25
Add cash grant-in-aid	1,125	1,080	1,009
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-63,799	-44,259	-38,568
New provisions and adjustments to previous provisions	-14,673	-2,010	-1,082
Prior Period Adjustments	-	-	-
Other non-cash items	-9,900	-8,800	-7,208
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	26,671
Increase (+) / Decrease (-) in debtors	40,000	150,000	-146,806
Increase (-) / Decrease (+) in creditors	-	-	-2
Use of provisions	1,120	-	10
Removal of non-voted budget items	9,570	9,089	19,818
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	9,089	19,818
Net Cash Requirement	249,959	483,157	460,154

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	255,993	236,636	224,189
<i>Less:</i>			
Administration DEL Income	-85,507	-76,470	-67,648
Net Administration Costs	170,486	160,166	156,541
Gross Programme Costs	143,114	252,296	504,821
<i>Less:</i>			
Programme DEL Income	-60,452	-59,456	-61,432
Programme AME Income	-	-	-
Non-Budget Income	-163	-40	-54
Net Programme Costs	82,499	192,800	443,335
Net expenditure for the year (Accounts)	252,985	352,966	599,876
<i>Of which:</i>			
Resource DEL	242,614	341,162	595,886
Capital DEL	50	240	50
Resource AME	10,484	11,604	3,994
Capital AME	-	-	-
Non-Budget	-163	-40	-54
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-50	-240	-50
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	163	40	54
Other adjustments	-9,570	-8,459	-8,473
Total Resource Budget	243,528	344,307	591,407
<i>Of which:</i>			
Resource DEL	233,044	332,703	587,413
Resource AME	10,484	11,604	3,994
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	243,528	344,307	591,407

Part III: Note B - Analysis of Departmental Income

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-145,959	-135,296	-118,367
Administration			
Sales of Goods and Services	-85,507	-76,470	-67,648
<i>Of which:</i>			
1: Finance, Procurement and Policy	-28,105	-27,094	-24,831
2: NICS Shared Services	-49,450	-43,178	-37,628
3: Northern Ireland Statistics and Research Agency	-129	-295	-
4: Land and Property Services	-275	-775	-
7: NICS Accommodation Services	-7,548	-5,128	-5,189
Total Administration	-85,507	-76,470	-67,648
Programme			
EU Grants Received	-3,536	-3,385	-1,914
<i>Of which:</i>			
1: Finance, Procurement and Policy	-	-	-58
5: EU Programmes	-3,536	-3,385	-1,856
Sales of Goods and Services	-56,916	-55,441	-48,805
<i>Of which:</i>			
3: Northern Ireland Statistics and Research Agency	-19,856	-18,736	-17,811
4: Land and Property Services	-37,060	-36,705	-30,994
Total Programme	-60,452	-58,826	-50,719
Total Voted Resource Income	-145,959	135,296	-118,367
Voted Capital DEL	-	-849	-7,317
Programme			
Sale of Assets	-	-849	-7,317
<i>Of which:</i>			
2: NICS Shared Services	-	-476	-99
4: Land and Property Services	-	-	-1
7: Accommodation Services	-	-373	-7,217
Total Programme	-	-849	-7,317
Total Voted Capital Income	-	-849	-7,317

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-630	-630	-10,713	-10,713
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-632	-632
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-163	-163	-40	-40	-54	-54
Total	-163	-163	-670	-670	-11,399	-11,399

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
NICS Shared Services	-	-	-	-	-632	-632
<i>Of which:</i>						
Excess Accruing Resources	-	-	-	-	-632	-632
Land and Property Services	-	-	-630	-630	-10,713	-10,713
<i>Of which:</i>						
Rate Relief Refunds	-	-	-630	-630	-10621	-10621
Excess Accruing Resources	-	-	-	-	-92	-92
Non-Budget						
Miscellaneous	-163	-163	-40	-40	-54	-54
Total	-163	-163	-670	-670	-11,399	-11,399

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer:	Neil Gibson
Executive Agency temporary Accounting Officer:	
Brian Green	NI Statistics and Research Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Gina McIntyre	Special EU Programmes Body

Mr Neil Gibson has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
6, 11	Special EU Programmes Body	1,986	26	1,125
Total		1,986	26	1,125

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department of Finance is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

RoFP

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Finance is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Subhead Detail	Service	£'000
1	Fiscal Council ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward later this year to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	650
1	Fiscal Commission ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Commission in the absence of Legislation. Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	125
1	Boardroom Apprentice Programme ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Boardroom Apprentice Programme in the absence of Legislation. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	61

Main Estimate 2022-23

Department
of Finance –
Superannuation and
Other Allowances

Department of Finance – Superannuation and Other Allowances

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**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	696,500,000	-	696,500,000
Capital	-	-	-
Total Net Budget			
Resource	696,500,000	-	696,500,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	90,000,000		90,000,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Income arising from:

Recovery of redundancy, early retirement and rechargeable injury payments made in respect of those covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Annually Managed Expenditure:

Expenditure arising from:

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

Income 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; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	15,000	-15,000	-	-	-	-	-	-	-
<i>Of which:</i>											
1: Redundancy and Early Retirement Costs											
-	-	-	15,000	-15,000	-	-	-	-	-	-	-
Total Spending in DEL											
-	-	-	15,000	-15,000	-	-	-	-	-	-	-
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-
<i>Of which:</i>											
2: Pensions, Lump Sum and Gratuities											
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-
Total Spending in AME											
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-
Total for Estimate											
-	-	-	1,056,437	-359,937	696,500	696,500	-	-	-	538,000	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	1,056,437	-359,937	696,500	696,500	-	-	-	538,000	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	696,500	538,000	507,490
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-606,500	-458,000	-444,438
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,041,437	-868,044	-813,036
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	13,643	15,917	-3,159
Increase (-) / Decrease (+) in creditors	-	-	-888
Use of provisions	421,294	394,127	372,645
Removal of non-voted budget items			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	90,000	80,000	63,052

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	1,056,437	883,044	818,359
<i>Of which:</i>			
Increases in liability	736,437	643,044	528,191
Interest on scheme liability	305,000	225,000	284,845
Other expenditure	15,000	15,000	5,323
<i>Less:</i>			
Contributions received	-340,000	-325,000	-302,338
Transfers in	-4,937	-5,044	-3,208
Other income	-15,000	-15,000	-5,323
Non-Budget Income	-	-	-
Net Programme Costs	696,500	538,000	507,490
Net expenditure for the year (Accounts)	696,500	538,000	507,490
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	696,500	538,000	507,490
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	696,500	538,000	507,490
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	696,500	538,000	507,490
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	696,500	538,000	507,490

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-15,000	-15,000	-5,323
Programme			
Other Income	-15,000	-15,000	-5,323
<i>Of which:</i>			
1: Redundancy and Early Retirement Costs	-15,000	-15,000	-5,323
Total Programme	-15,000	-15,000	-5,323
Voted Resource AME	-344,937	-330,044	-305,546
Programme			
Pensions	-344,937	-330,044	-305,546
<i>Of which:</i>			
2: Pensions, Lump Sum and Gratuities	-344,937	-330,044	-305,546
Total Programme	-344,937	-330,044	-305,546
Total Voted Resource Income	-359,937	-345,044	-310,869

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Mr Neil Gibson

Mr Neil Gibson has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

RoFP

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Finance is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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In December 2018, the Court of Appeal ruled that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, amounted to direct age discrimination and were therefore unlawful. Primary legislation has been introduced to remedy the discrimination identified. The treatment is currently being challenged in a judicial review and a ruling against this remedy approach could potentially result in higher costs of accrual from 1 April 2019 onwards.

Unquantifiable

**Main Estimate
2022-23**

Department of Health

Department of Health

Introduction

1. The aim of the Department of Health is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,627,291,000	916,955,000	7,544,246,000
Capital	358,084,000	-	358,084,000
Annually Managed Expenditure			
Resource	459,404,000	-	459,404,000
Capital	-	-	-
Total Net Budget			
Resource	7,086,695,000	916,955,000	8,003,650,000
Capital	358,084,000	-	358,084,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	7,189,137,000		7,189,137,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Health on:

Departmental Expenditure Limit:*Expenditure arising from:*

Central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; response to emerging health issues; grants to voluntary organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK COVID-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; severance payments; administration; related services; profit or loss on disposal of assets; depreciation and impairments; write offs; bad debts; other non-cash items.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Northern Ireland Guardian Ad Litem Agency; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

Part I

£

Income arising from:

Hospital, paramedic and ambulance services; social care services; family health services; sale of goods and services; grants; donations including donations of assets; receipts for joint, co-funded and other projects; receipts from other government departments and other sources (including European Union); research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; repayment of grants; repayment of loans; interest and repayments on financial transaction capital loans; compensation and settlement of claims; disposals of assets; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income; other sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

Creation and movement of provisions; non-cash items including but not restricted to: depreciation and impairments; write offs; bad debts; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; related services and costs; UK COVID-19 Inquiry activities.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Northern Ireland Guardian Ad Litem Agency; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
41,279	-240	41,039	6,643,392	-57,140	6,586,252	6,627,291	361,202	-3,118	358,084	6,578,602	340,154
<i>Of which:</i>											
1: Hospital Services											
1,176	-	1,176	3,465,297	-24,240	3,441,057	3,442,233	202,034	-	202,034	3,932,405	232,017
2: Social Care Services											
3,928	-	3,928	1,521,295	-8,769	1,512,526	1,516,454	572	-	572	1,305,189	18
3: Family Health Services - General Medical Services											
810	-	810	338,633	-10	338,623	339,433	19,129	-49	19,080	328,517	11,496
4: Family Health Services - Pharmaceutical Services											
1,223	-	1,223	520,100	-	520,100	521,323	-	-	-	554,104	-
5: Family Health Services - Dental Services											
148	-	148	129,992	-18,886	111,106	111,254	-	-	-	126,266	-
6: Family Health Services - Ophthalmic Services											
111	-	111	23,940	-	23,940	24,051	-	-	-	25,234	-
7: Health Support Services											
31,463	-240	31,223	341,844	-1,474	340,370	371,593	89,932	-	89,932	7,882	64,498
8: Public Health Services											
2,138	-	2,138	94,513	-3,761	90,752	92,890	17,359	-3,069	14,290	96,614	14,031
9: Ambulance and Paramedic Services											
13	-	13	116,108	-	116,108	116,121	6,365	-	6,365	111,809	9,765
10: Food Safety Promotion Board (ALB - Net)											
-	-	-	2,176	-	2,176	2,176	-	-	-	2,130	-
11: Fire and Rescue Services											
269	-	269	89,494	-	89,494	89,763	25,811	-	25,811	88,452	8,329
Non-voted expenditure											
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources			Capital				Resources	Capital				
Administration			Programme			Net Resources	Gross Income Capital			Net	Net	
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
12: Health Services Financed by National Insurance Contributions												
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-	
Total Spending in DEL												
41,279	-240	41,039	7,560,347	-57,140	7,503,207	7,544,246	361,202	-3,118	358,084	7,235,528	340,154	
<i>Of which:</i>												
<i>Central Expenditure</i>												
41,279	-240	41,039	1,313,848	-57,140	1,256,708	1,297,747	17,680	-3,118	14,562	1,324,548	22,351	
<i>Health and Social Care Trusts (ALB - Net)</i>												
-	-	-	5,730,759	-	5,730,759	5,730,759	233,442	-	233,442	5,715,455	258,350	
<i>Regional Business Services Organisation (ALB - Net)</i>												
-	-	-	256,973	-	256,973	256,973	83,262	-	83,262	59,592	50,483	
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>												
-	-	-	15,867	-	15,867	15,867	171	-	171	542	161	
<i>Northern Ireland Guardian Ad Litem Agency (ALB - Net)</i>												
-	-	-	4,714	-	4,714	4,714	68	-	68	4,721	-	
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>												
-	-	-	131,439	-	131,439	131,439	26	-	26	25,442	29	
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>												
-	-	-	1,067	-	1,067	1,067	9	-	9	1,221	3	
<i>Northern Ireland Social Care Council (ALB - Net)</i>												
-	-	-	3,663	-	3,663	3,663	504	-	504	3,850	18	
<i>Patient and Client Council (ALB - Net)</i>												
-	-	-	2,062	-	2,062	2,062	10	-	10	2,293	33	
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>												
-	-	-	8,108	-	8,108	8,108	219	-	219	7,324	397	
<i>Food Safety Promotion Board (ALB - Net)</i>												
-	-	-	2,176	-	2,176	2,176	-	-	-	2,130	-	
<i>Institute of Public Health in Ireland CLG (ALB - Net)</i>												
-	-	-	422	-	422	422	-	-	-	422	-	
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>												
-	-	-	89,249	-	89,249	89,249	25,811	-	25,811	87,988	8,329	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	459,404	-	459,404	459,404	-	-	-	138,919	-	

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net						
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
13: Central Expenditure												
-	-	-	2,670	-	2,670	2,670	-	-	-	-1,830	-	
14: Health and Social Care Trusts (ALB - Net)												
-	-	-	367,217	-	367,217	367,217	-	-	-	74,773	-	
15: Northern Ireland Fire and Rescue Service (ALB - Net)												
-	-	-	82,373	-	82,373	82,373	-	-	-	60,874	-	
16: Other ALBs (Net)												
-	-	-	7,144	-	7,144	7,144	-	-	-	5,102	-	
Total Spending in AME												
-	-	-	459,404	-	459,404	459,404	-	-	-	138,919	-	
Total for Estimate												
41,279	-240	41,039	8,019,751	-57,140	7,962,611	8,003,650	361,202	-3,118	358,084	7,374,447	340,154	
<i>Of which:</i>												
Voted expenditure												
41,279	-240	41,039	7,102,796	-57,140	7,045,656	7,086,695	361,202	-3,118	358,084	6,717,521	340,154	
Non-voted Expenditure												
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-	

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,003,650	7,374,447	7,528,703
Net Capital Requirement	358,084	340,154	354,815
Accruals to cash adjustments	-255,642	101,307	-720,520
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,706,461	-5,207,263	-5,474,064
Remove voted capital	-343,522	-317,803	-337,314
Add cash grant-in-aid	5,749,336	5,583,674	4,989,711
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-9,060	-5,163	-6,606
New provisions and adjustments to previous provisions	-3,608	-3,762	-5,533
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	10,000	-5,000	174,607
Increase (-) / Decrease (+) in creditors	45,000	50,000	-63,889
Use of provisions	2,673	6,624	2,568
Removal of non-voted budget items	-916,955	-656,926	-558,046
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-916,955	-656,926	-558,046
Net Cash Requirement	7,189,137	7,158,982	6,604,952

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	41,279	38,313	31,848
<i>Less:</i>			
Administration DEL Income	-240	-120	-115
Net Administration Costs	41,039	38,193	31,733
Gross Programme Costs	8,118,810	7,601,357	7,363,144
<i>Less:</i>			
Programme DEL Income	-60,209	-62,571	-45,651
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	8,058,601	7,538,786	7,317,493
Net expenditure for the year (Accounts)	8,099,640	7,576,979	7,349,226
<i>Of which:</i>			
Resource DEL	7,624,063	7,423,068	7,130,841
Capital DEL	16,173	14,992	8,066
Resource AME	459,404	138,919	210,319
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-16,173	-14,992	-8,066
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-79,817	-187,540	187,543
Total Resource Budget	8,003,650	7,374,447	7,528,703
<i>Of which:</i>			
Resource DEL	7,544,246	7,235,528	7,318,384
Resource AME	459,404	138,919	210,319
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	8,003,650	7,374,447	7,528,703

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-57,380	-57,941	-41,721
Administration			
Sales of Goods and Services	-240	-120	-115
<i>Of which:</i>			
7: Health Support Services	-240	-120	-115
Total Administration	-240	-120	-115
Programme			
EU Grants Received	-856	-5,795	-2,912
<i>Of which:</i>			
1: Hospital Services	-206	-1,391	-702
2: Social Care Services	-325	-2,202	-1,105
8: Public Health Services	-325	-2,202	-1,105
Sales of Goods and Services	-56,274	-52,012	-38,114
<i>Of which:</i>			
1: Hospital Services	-24,034	-21,888	-20,555
2: Social Care Services	-8,444	-8,172	-7,658
4: Family Health Services - Pharmaceutical Services	-	-	-20
5: Family Health Services - Dental Services	-18,886	-14,248	-6,461
7: Health Support Services	-1,474	-3,660	-2,900
8: Public Health Services	-3,436	-4,044	-520
Interest and Dividends	-10	-14	-13
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-10	-14	-13
Other Grants	-	-	-567
<i>Of which:</i>			
2: Social Care Services	-	-	-99
7: Health Support Services	-	-	-468
Total Programme	-57,140	-57,821	-41,606
Total Voted Resource Income	-57,380	-57,941	-41,721
Voted Capital DEL	-3,118	-5,262	-4,121
Programme			
Sale of Assets	-	-	-55
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-	-55
Repayments	-49	-512	-121
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-49	-512	-121
Other Grants	-3,069	-4,750	-3,945
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-1,500	-801
8: Public Health Services	-3,069	-3,250	-3,144
Total Programme	-3,118	-5,262	-4,121
Total Voted Capital Income	-3,118	-5,262	-4,121

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-100	-86
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-100	-86

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Health Support Services	-	-	-	-	-100	-86
<i>Of which:</i>						
Non-retainable Resource Income	-	-	-	-	-100	-86
Total	-	-	-	-	-100	-86

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

Accounting Officer:	Peter May
Executive Agency Accounting Officer:	
Aidan Dawson	Regional Agency for Public Health and Social Well-being (Public Health Agency)

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
Dr Cathy Jack	Belfast Health and Social Care Trust
Jennifer Welsh	Northern Health and Social Care Trust
Roisin Coulter	South Eastern Health and Social Care Trust
Dr Maria O'Kane	Southern Health and Social Care Trust
Neil Guckian	Western Health and Social Care Trust
Michael Bloomfield	Northern Ireland Ambulance Service Health and Social Care Trust
Karen Bailey	Regional Business Services Organisation
Karin Jackson	Northern Ireland Blood Transfusion Service
Dawn Shaw	Northern Ireland Guardian ad Litem Agency
Mark McCarey	Northern Ireland Medical and Dental Training Agency
Linda Kelly	Northern Ireland Practice and Education Council for Nursing and Midwifery
Patricia Higgins	Northern Ireland Social Care Council
Vivian McConvey	Patient and Client Council
Briege Donaghy	Health and Social Care Regulation and Quality Improvement Authority
Andy Hearn	Northern Ireland Fire and Rescue Service Board
Dr Gary A Kearney	Food Safety Promotion Board (safefood)
Suzanne Costello	The Institute of Public Health in Ireland CLG

Peter May has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources ⁽¹⁾	Capital ⁽¹⁾	Grant-in-Aid
1, 2, 3, 7, 8, 9, 12, 14	Health and Social Care Trusts ^{(2) (3)}	6,018,159	233,442	6,367,133
7, 16	Regional Business Services Organisation	264,061	83,262	124,495
1	Northern Ireland Blood Transfusion Service	15,867	171	493
2	Northern Ireland Guardian Ad Litem Agency	4,714	68	4,830
1	Northern Ireland Medical and Dental Training Agency	131,439	26	25,898
1	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,067	9	1,415
2	Northern Ireland Social Care Council	3,663	504	4,051
7	Patient and Client Council	2,062	10	2,228
7	Health and Social Care Regulation and Quality Improvement Authority	8,108	219	8,072
10, 16	Food Safety Promotion Board (safefood)	2,232	-	1,975
8	Institute of Public Health in Ireland CLG	422	-	422
11, 15	Northern Ireland Fire and Rescue Service Board ⁽⁴⁾	171,622	25,811	125,279
Total		6,623,416	343,522	6,666,291
Voted Expenditure ⁽⁵⁾		5,706,461	343,522	5,749,336
Non-voted Expenditure		916,955	-	916,955

⁽¹⁾ Estimates are prepared on a consolidated basis for the Departmental group eliminating intragroup transactions. Consequently the resource and capital allocations on a consolidated basis may not match the unconsolidated positions which will be reported in the accounts of individual bodies.

⁽²⁾ Health and Social Care Trusts comprise the Belfast Health and Social Care Trust, Northern Health and Social Care Trust, South Eastern Health and Social Care Trust, Southern Health and Social Care Trust, Western Health and Social Care Trust and the Northern Ireland Ambulance Service Trust. Separate accounts are prepared by each organisation.

⁽³⁾ Includes non-voted expenditure in section 12 of the Part II: Subhead Detail and associated grant-in-aid payments funded from National Insurance Contributions under section 142 (9) of the Social Security Administration (Northern Ireland) Act 1992.

⁽⁴⁾ Includes income and expenditure of Northern Ireland Fire and Rescue Service pension schemes.

⁽⁵⁾ Only the voted expenditure for which provision is being sought under the Budget Acts is adjusted for in the ALB section of the Part II: Resource to Cash Reconciliation table.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department of Health is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Health is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

A particular RoFP impact for the Department of Health is that receipts from HM Revenue and Customs previously recorded as income are now treated as a source of funding with the associated spend being shown as non-voted expenditure in Estimates.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation, such as clinical negligence, employment issues and judicial reviews which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.	12,403
There are also a number of indemnities and other similar guarantees including in relation to Covid 19 and PFI facilities arrangements which are unquantifiable.	Unquantifiable

Main Estimate 2022-23

Department of Health –
Health and Social Care
Pension Scheme

Department of Health - Health and Social Care Pension Scheme

Introduction

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

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,038,789,000	-	2,038,789,000
Capital	-	-	-
Total Net Budget			
Resource	2,038,789,000	-	2,038,789,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	-169,811,000		-169,811,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Health on:

Annually Managed Expenditure:*Expenditure arising from:*

Pension payments; allowances; gratuities; transfers to alternative pension arrangements; refunds of contributions and compensation for early retirement to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; related costs; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Employee and employer contributions; inward transfer values received; recovery of contribution equivalent premiums; refunds of payments; related income; other sundry receipts.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme									
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	-	1,687,325	-
<i>Of which:</i>												
1: Health and Social Care Pension Scheme												
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	-	1,687,325	-
Total Spending in AME												
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	-	1,687,325	-
Total for Estimate												
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	-	1,687,325	-
<i>Of which:</i>												
Voted Expenditure												
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	-	1,687,325	-
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	2,038,789	1,687,325	1,398,366
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-2,208,600	-1,932,629	-1,647,476
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-2,898,000	-2,489,129	-2,155,709
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	53,000	-8,000	-12,758
Increase (-) / Decrease (+) in creditors	-	-500	1,356
Use of provisions	636,400	565,000	519,635
Removal of non-voted budget items	-	-	11,674
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	11,674
Net Cash Requirement	-169,811	-245,304	-237,436

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	2,898,000	2,490,701	2,156,301
<i>Of which:</i>			
Increases in liability	2,216,200	2,031,400	1,595,709
Interest on scheme liability	681,800	457,729	560,000
Other expenditure	-	1,572	592
<i>Less:</i>			
Contributions received	-843,111	-795,225	-753,667
Transfers in	-14,700	-8,000	-4,118
Other income	-1,400	-151	-150
Non-Budget Income	-	-	-
Net Programme Costs	2,038,789	1,687,325	1,398,366
Net expenditure for the year (Accounts)	2,038,789	1,687,325	1,398,366
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,038,789	1,687,325	1,398,366
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	2,038,789	1,687,325	1,398,366
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,038,789	1,687,325	1,398,366
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	2,038,789	1,687,325	1,398,366

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource AME	-859,211	-803,376	-746,261
Programme			
Other Income	-859,211	-803,376	-746,261
<i>Of which:</i>			
1: Health and Social Care Pension Scheme	-859,211	-803,376	-746,261
Total Programme	-859,211	-803,376	-746,261
Total Voted Resource Income	-859,211	-803,376	-746,261

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-11,674	-11,674
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-11,674	-11,674

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Annually Managed Expenditure (AME)						
Health and Social Care Pension Scheme	-	-	-	-	-11,674	-11,674
<i>Of which:</i>						
Pension contributions	-	-	-	-	-11,674	-11,674
Total	-	-	-	-	-11,674	-11,674

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Peter May

Peter May has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note I - Contingent Liabilities

Nature of Liability**£'000**

The Health and Social Care Pension Scheme is exposed to a number of unquantifiable contingent liabilities that arise from legal cases and guarantees.

Unquantifiable

Main Estimate 2022-23

Department for
Infrastructure

Department for Infrastructure

Introduction

1. The Department for Infrastructure aims to every day connect people safely, supporting opportunities and creating sustainable living places.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	404,013,000	246,106,000	650,119,000
Capital	498,472,000	298,551,000	797,023,000
Annually Managed Expenditure			
Resource	174,500,000	14,997,000	189,497,000
Capital	1,161,000	-	1,161,000
Total Net Budget			
Resource	578,513,000	261,103,000	839,616,000
Capital	499,633,000	298,551,000	798,184,000
Non-Budget Expenditure			
Resource	288,620,000		288,620,000
Capital	170,000,000		170,000,000
Net cash requirement	1,417,677,000		1,417,677,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Infrastructure on:

Departmental Expenditure Limit:

Expenditure arising from:

Design, construction and maintenance of roads, bridges, structures, walking and cycling infrastructure, footpaths, street lighting and car parks; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of European Union Floods Directive; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage (Northern Ireland) Order 1973; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; rail safety services; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, grants for greenways and active travel and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure

on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Income arising from:

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents parking; operation of the Blue Badge Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus service permits; application and licensing fees for Goods Vehicle Operators; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals; Crumlin Road Gaol Visitor Attraction and Conference Centre; Mater Hospital car park; property certifications; compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; European Union income; related income; miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

Non-Budget Expenditure:

Expenditure arising from:

Payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited.

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital		Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
91,560	-1,347	90,213	338,012	-24,212	313,800	404,013	531,228	-32,756	498,472	472,201	524,142
<i>Of which:</i>											
1: Roads, Rivers and Waterways											
74,402	-	74,402	217,790	-20,232	197,558	271,960	231,954	-25,063	206,891	250,425	263,103
<i>Of which:</i>											
<i>Roads</i>											
69,746	-	69,746	198,349	-18,758	179,591	249,337	207,516	-25,056	182,460	228,481	243,258
<i>Rivers</i>											
-	-	-	17,202	-274	16,928	16,928	24,088	-7	24,081	16,467	19,735
<i>Ferry Services</i>											
-	-	-	1,109	-1,200	-91	-91	-	-	-	-179	-
<i>Inland Waterways</i>											
-	-	-	748	-	748	748	350	-	350	644	110
<i>Central Policy and Other Services</i>											
4,656	-	4,656	382	-	382	5,038	-	-	-	5,012	-
2: Waterways Ireland (ALB - Net)											
1,615	-	1,615	3,648	-	3,648	5,263	1,575	-	1,575	5,110	1,855
3: Bus, Rail and Ports											
5,171	-	5,171	101,052	-77	100,975	106,146	269,710	-793	268,917	186,320	245,554
<i>Of which:</i>											
<i>Ferry, Air and Sea Ports</i>											
-	-	-	4,095	-	4,095	4,095	-	-	-	1,059	44
<i>Railway Services</i>											
-	-	-	42,347	-	42,347	42,347	185,241	-	185,241	108,808	145,392
<i>Road Passenger Services</i>											
5,171	-	5,171	55,386	-77	55,309	60,480	83,536	-	83,536	72,730	99,897
<i>EU Interreg</i>											
-	-	-	-	-	-	-	933	-793	140	-	221
<i>Support for Taxi and Coach Industries</i>											
-	-	-	-776	-	-776	-776	-	-	-	3,723	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
4: Road Safety Services including DVA											
5,928	-1,347	4,581	9,636	-3,333	6,303	10,884	20,957	-3,865	17,092	22,788	11,454
<i>Of which:</i>											
<i>Road Safety Services</i>											
5,928	-1,347	4,581	3,128	-626	2,502	7,083	224	-	224	9,392	420
<i>Driver and Vehicle Agency</i>											
-	-	-	6,508	-2,707	3,801	3,801	20,733	-3,865	16,868	13,396	11,034
5: Planning and Legacy Sites											
2,691	-	2,691	5,796	-570	5,226	7,917	4,815	-3,035	1,780	5,729	1,441
<i>Of which:</i>											
<i>Planning and Policy</i>											
2,691	-	2,691	5,152	-350	4,802	7,493	4,665	-3,035	1,630	5,131	1,171
<i>Reinvestment and Reform</i>											
-	-	-	644	-220	424	424	150	-	150	598	270
6: Water and Sewerage											
1,753	-	1,753	90	-	90	1,843	2,217	-	2,217	1,829	735
Non-voted expenditure											
-	-2	-2	361,572	-115,464	246,108	246,106	340,794	-42,243	298,551	233,971	230,537
<i>Of which:</i>											
7: Consolidated Fund Extra Receipts (CFERs)											
-	-2	-2	-	-117	-117	-119	-	-	-	-132	-12
8: National Fund Loan											
-	-	-	167	-167	-	-	10,000	-1,039	8,961	-	8,984
9: Northern Ireland Water Limited											
-	-	-	361,405	-115,180	246,225	246,225	330,794	-41,204	289,590	234,103	221,565
Total Spending in DEL											
91,560	-1,349	90,211	699,584	-139,676	559,908	650,119	872,022	-74,999	797,023	706,172	754,679
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
2,182	-	2,182	172,318	-	172,318	174,500	1,161	-	1,161	142,341	6,677
<i>Of which:</i>											
10: Depreciation & Impairment Costs											
1,861	-	1,861	166,986	-	166,986	168,847	-	-	-	143,786	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
11: Provisions											
321	-	321	5,066	-	5,066	5,387	1,161	-	1,161	-1,711	6,677
12: Waterways Ireland (ALB - Net)											
-	-	-	266	-	266	266	-	-	-	266	-
Non-voted expenditure											
-	-	-	14,997	-	14,997	14,997	-	-	-	88,324	-
<i>Of which:</i>											
13: Northern Ireland Water Limited											
-	-	-	14,997	-	14,997	14,997	-	-	-	88,324	-
Total Spending in AME											
2,182	-	2,182	187,315	-	187,315	189,497	1,161	-	1,161	230,665	6,677
Non-Budget spending											
Voted expenditure											
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000
<i>Of which:</i>											
14: Northern Ireland Water Limited											
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000
Total Non-Budget Spending											
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000
Total for Estimate											
93,742	-1,349	92,393	1,253,099	-217,256	1,035,843	1,128,236	1,043,183	-74,999	968,184	1,185,420	941,356
<i>Of which:</i>											
Voted Expenditure											
93,742	-1,347	92,395	876,530	-101,792	774,738	867,133	702,389	-32,756	669,633	863,125	710,819
Non-voted Expenditure											
-	-2	-2	376,569	-115,464	261,105	261,103	340,794	-42,243	298,551	322,295	230,537

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,128,236	1,185,420	1,148,665
Net Capital Requirement	968,184	941,356	670,037
Accruals to cash adjustments	-119,089	-143,180	-172,242
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,529	-5,376	-5,437
Remove voted capital	-1,575	-1,855	-1,380
Add cash grant-in-aid	5,089	5,398	4,480
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203,537	-175,693	-128,175
New provisions and adjustments to previous provisions	-14,788	-17,571	-5,153
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock		100	166
Increase (+) / Decrease (-) in debtors	24,614	21,853	-9,571
Increase (-) / Decrease (+) in creditors	65,069	14,113	-37,573
Use of provisions	11,568	15,851	10,401
Removal of non-voted budget items	-559,654	-552,832	-432,589
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-559,654	-552,832	-432,589
Net Cash Requirement	1,417,677	1,430,764	1,213,871

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	93,742	91,982	89,398
<i>Less:</i>			
Administration DEL Income	-1,349	-1,299	-1,413
Net Administration Costs	92,393	90,683	87,985
Gross Programme Costs	1,154,651	1,132,881	1,061,310
<i>Less:</i>			
Programme DEL Income	-52,242	-42,597	-28,778
Programme AME Income	-	-	-
Non-Budget Income	-77,580	-85,210	-82,019
Net Programme Costs	1,024,829	1,005,074	950,513
Net expenditure for the year (Accounts)	1,117,222	1,095,757	1,038,498
<i>Of which:</i>			
Resource DEL	403,894	472,069	564,187
Capital DEL	250,208	232,764	144,160
Resource AME	174,500	142,341	98,202
Capital AME	-	-	-
Non-Budget	288,620	248,583	231,949
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-250,208	-232,764	-144,160
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-27,398	73,844	22,378
Total Resource Budget	839,616	936,837	916,716
<i>Of which:</i>			
Resource DEL	650,119	706,172	799,349
Resource AME	189,497	230,665	117,367
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	288,620	248,583	231,949
Total Resource (Estimate)	1,128,236	1,185,420	1,148,665

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-25,559	-19,998	-5,281
Administration			
Sales of Goods and Services	-1,347	-1,297	-1,405
<i>Of which:</i>			
4: Road Safety Services Including DVA	-1,347	-1,297	-1,405
Total Administration	-1,347	-1,297	-1,405
Programme			
Sales of Goods and Services	-21,491	-19,630	-11,713
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-20,232	-18,474	-10,362
3: Bus, Rail and Ports	-73	-225	-232
4: Road Safety Services Including DVA	-626	-626	-811
5: Planning and Legacy Sites	-560	-305	-308
Interest and Dividends	-2,707	-2,283	-135
<i>Of which:</i>			
4: Road Safety Services Including DVA	-2,707	-2,283	-135
Other Income	-14	3,212	7,972
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	3,224	8,000
3: Bus, Rail and Ports	-4	-2	-5
5: Planning and Legacy Sites	-10	-10	-23
Total Programme	-24,212	-18,701	-3,876
Total Voted Resource Income	-25,559	-19,998	-5,281
Voted Capital DEL	-32,756	-24,454	-23,567
Programme			
EU Grants Received	-793	-1,252	-4,694
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-	-412
3: Bus, Rail and Ports	-793	-1,252	-4,282
Sale of Assets	-4,843	-700	-
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-978	-700	-
4: Road Safety Services Including DVA	-3,865	-	-
Developer Contributions	-24,085	-20,372	-17,260
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-24,085	-20,372	-17,260
Other Grants	-3,035	-2,130	-1,613
<i>Of which:</i>			
5: Planning and Legacy Sites	-3,035	-2,130	-1,613
Total Programme	-32,756	-24,454	-23,567
Total Voted Capital Income	-32,756	-24,454	-23,567

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Non Budget	-77,580	-85,210	-82,019
Programme			
Interest and Dividends	-77,580	-85,210	-82,019
<i>Of which:</i>			
14: Northern Ireland Water Limited	-77,580	-85,210	-82,019
Total Programme	-77,580	-85,210	-82,019
Total Voted Non budget	-77,580	-85,210	-82,019

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-119	-119	-132	-132	-372	-372
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-12	-12	-971	-971
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-119	-119	-144	-144	-1,343	-1,343

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Roads, Rivers and Waterways	-119	-119	-144	-144	-1,343	-1,343
<i>Of which:</i>						
Forfeited deposits and rental income	-104	-104	-132	-132	-372	-372
Trans European Networks - Transport (TEN-T)			-12	-12	-67	-67
Sale of assets	-15	-15	-	-	-904	-904
Total	-119	-119	-144	-144	-1,343	-1,343

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Julie Harrison

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:
 Sara Venning Northern Ireland Water
 John McDonagh Waterways Ireland

Julie Harrison has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
2, 12	Waterways Ireland	5,529	1,575	5,089
9, 13	Northern Ireland Water ¹	261,222	289,590	458,620
Total		266,751	291,165	463,709

¹ Northern Ireland Water while classified as an NDPB for public expenditure purposes has been established as a government-owned company, and its resource and capital consumption are non-voted in these Estimates.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. DfI is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. DfI is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Financial Instrument - Public dividend capital and loans in DVA

When IFRS 9 was implemented (1 April 2018) a derogation was agreed for NI departments, allowing the interpretation of IAS 39 to continue to be applied to loans and investments in public bodies outside the departmental boundary and this would remain until the Review of Financial Process (RoFP) was completed. As the RoFP has now completed, loans to DVA should be valued in line with IFRS 9.

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Subhead Detail	Service	£'000
3	Blue Green Funds ■	1,500
	Blue/Green grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
Public & Employers Liability: Unsettled public and employer liability cases in which the Department is disputing liability but which could lead to a loss. A review of outstanding cases by the Claims Unit highlights cases which are considered unlikely to succeed.	12,615
Contractor Claims Capital: Contractor legal cases pending.	1,720
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	110
Land for schemes: a possible contingent liability in relation to land for schemes.	2,020

**Main Estimate
2022-23**

Department of Justice

Department of Justice

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,261,805,000	6,689,000	1,268,494,000
Capital	77,959,000	-	77,959,000
Annually Managed Expenditure			
Resource	515,328,000	-186,000	515,142,000
Capital	758,000	-	758,000
Total Net Budget			
Resource	1,777,133,000	6,503,000	1,783,636,000
Capital	78,717,000	-	78,717,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	1,432,816,000		1,432,816,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal Services Agency NI, NI Courts and Tribunals Service, and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for NI and the NI Law Commission, net expenditure for the Criminal Justice Inspection. Safer Communities services and policy development, including expenditure by Forensic Science NI, Youth Justice Agency, net expenditure for the Probation Board for NI, Police Ombudsman for NI, NI Policing Board, NI Police Fund, Police Rehabilitation and Retraining Trust and the RUC George Cross Foundation, also expenditure on state pathology services and the Prisoner Ombudsman, Independent Monitoring Boards, and search and rescue services. Reducing Offending services and policy development including expenditure by the NI Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of NI, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; Access NI; compensation schemes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay claims, severance payments, pension scheme payments, related services; governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; other non-cash items.

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal

history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; 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; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes; corporation tax; other non-cash items.

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

Part II: Revised subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8						
1	2	3	4	5	6	7						
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
39,959	-1,819	38,140	1,283,612	-59,947	1,223,665	1,261,805	77,959	-	77,959	1,267,493	77,527	
<i>Of which:</i>												
1: Access to Justice												
17,125	-473	16,652	212,595	-44,783	167,812	184,464	9,069	-	9,069	179,932	6,796	
<i>Of which:</i>												
<i>Access to Justice - Core Departmental Expenditure</i>												
10,516	-289	10,227	16,459	-6,034	10,425	20,652	558	-	558	18,162	826	
<i>Northern Ireland Courts and Tribunals Services</i>												
6,609	-184	6,425	87,773	-38,014	49,759	56,184	6,408	-	6,408	55,914	5,373	
<i>Legal Services Agency Northern Ireland</i>												
-	-	-	107,216	-735	106,481	106,481	2,102	-	2,102	104,694	597	
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>												
-	-	-	1,147	-	1,147	1,147	1	-	1	1,162	-	
2: Safer Communities												
9,568	-1,058	8,510	94,462	-5,856	88,606	97,116	4,784	-	4,784	81,817	3,400	
<i>Of which:</i>												
<i>Safer Communities - Core Departmental Expenditure</i>												
9,568	-1,058	8,510	30,218	-5,533	24,685	33,195	657	-	657	33,527	482	
<i>Forensic Science Northern Ireland</i>												
-	-	-	15,745	-323	15,422	15,422	1,588	-	1,588	4,214	1,579	
<i>Probation Board for Northern Ireland (ALB - Net)</i>												
-	-	-	25,627	-	25,627	25,627	846	-	846	22,826	990	
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>												
-	-	-	12,925	-	12,925	12,925	288	-	288	11,090	150	
<i>Northern Ireland Policing Board (ALB - Net)</i>												
-	-	-	6,170	-	6,170	6,170	60	-	60	6,586	50	
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>												
-	-	-	2,059	-	2,059	2,059	1,254	-	1,254	1,879	110	
<i>Northern Ireland Police Fund (ALB - Net)</i>												
-	-	-	1,528	-	1,528	1,528	79	-	79	1,485	30	
<i>RUC George Cross Foundation (ALB - Net)</i>												
-	-	-	190	-	190	190	12	-	12	210	9	

Part II: Revised subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
3: NI Prison Service and Youth Justice Agency												
13,266	-288	12,978	148,904	-9,308	139,596	152,574	16,486	-	16,486	151,992	9,844	
<i>Of which:</i>												
<i>Northern Ireland Prison Service</i>												
13,266	-288	12,978	132,198	-9,300	122,898	135,876	15,907	-	15,907	136,291	9,644	
<i>Youth Justice Agency</i>												
-	-	-	16,706	-8	16,698	16,698	579	-	579	15,701	200	
4: Police Service of Northern Ireland (ALB - Net)												
-	-	-	827,651	-	827,651	827,651	47,620	-	47,620	853,752	57,487	
Non-voted expenditure												
-	-	-	9,689	-3,000	6,689	6,689	-	-	-	6,229	-	
<i>Of which:</i>												
5: NI Courts and Tribunals Service CFSS												
-	-	-	9,689	-	9,689	9,689	-	-	-	9,229	-	
6: Consolidated Fund extra Receipts (CFERs)												
-	-	-	-	-3,000	-3,000	-3,000	-	-	-	-3,000	-	
Total Spending in DEL												
39,959	-1,819	38,140	1,293,301	-62,947	1,230,354	1,268,494	77,959	-	77,959	1,273,722	77,527	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	515,328	-	515,328	515,328	758	-	758	505,529	-	
<i>Of which:</i>												
7: Core Department												
-	-	-	9,809	-	9,809	9,809	-	-	-	58,862	-	
8: Northern Ireland Courts and Tribunals Service												
-	-	-	503	-	503	503	170	-	170	4,215	-	
9: Legal Services Agency Northern Ireland												
-	-	-	20,282	-	20,282	20,282	154	-	154	8,624	-	

Part II: Revised subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
10: Forensic Science Northern Ireland												
-	-	-	50	-	50	50	-	-	-	50	-	
11: Northern Ireland Prison Service												
-	-	-	72,929	-	72,929	72,929	-	-	-	82,568	-	
12: Youth Justice Agency												
-	-	-	85	-	85	85	334	-	334	112	-	
13: PSNI Police Pension (ALB - Net)												
-	-	-	373,477	-	373,477	373,477	-	-	-	343,462	-	
14: PSNI (ALB - Net)												
-	-	-	32,153	-	32,153	32,153	-	-	-	1,428	-	
15: Other ALBs (Net)												
-	-	-	6,040	-	6,040	6,040	100	-	100	6,208	-	
Non-voted expenditure												
-	-	-	-186	-	-186	-186	-	-	-	46	-	
16: NI Courts and Tribunals Service CFSS												
-	-	-	-186	-	-186	-186	-	-	-	46	-	
Total Spending in AME												
-	-	-	515,142	-	515,142	515,142	758	-	758	505,575	-	
Total for Estimate												
39,959	-1,819	38,140	1,808,443	-62,947	1,745,496	1,783,636	78,717	-	78,717	1,779,297	77,527	
<i>Of which:</i>												
Voted Expenditure												
39,959	-1,819	38,140	1,798,940	-59,947	1,738,993	1,777,133	78,717	-	78,717	1,773,022	77,527	
Non-voted Expenditure												
-	-	-	9,503	-3,000	6,503	6,503	-	-	-	6,275	-	

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,783,636	1,792,582	1,651,635
Net Capital Requirement	78,717	77,527	80,263
Accruals to cash adjustments	-423,034	-415,986	-329,866
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,289,067	-1,250,088	-1,215,474
Remove voted capital	-50,160	-58,826	-53,739
Add cash grant-in-aid	1,042,222	1,069,492	1,041,077
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-30,183	-41,403	-32,501
New provisions and adjustments to previous provisions	-219,220	-258,346	-161,305
Prior Period Adjustments	-	-	-
Other non-cash items	-	-13,285	-13,338
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	21,000	-
Increase (+) / Decrease (-) in debtors	6,232	-	16,525
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	117,142	115,470	88,889
Removal of non-voted budget items	-6,503	-6,275	-5,575
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-9,275	-8,575
Other adjustments	3,000	3,000	3,000
Net Cash Requirement	1,432,816	1,447,848	1,396,457

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	39,959	52,559	44,953
<i>Less:</i>			
Administration DEL Income	-1,819	-1,088	-812
Net Administration Costs	38,140	51,471	44,141
Gross Programme Costs	1,809,018	1,811,549	1,552,456
<i>Less:</i>			
Programme DEL Income	-59,947	-66,836	-45,529
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	1,749,071	1,744,713	1,506,927
Net expenditure for the year (Accounts)	1,787,211	1,796,184	1,551,068
<i>Of which:</i>			
Resource DEL	1,271,494	1,276,722	1,205,101
Capital DEL	575	602	973
Resource AME	515,142	505,575	336,239
Capital AME	-	-	-
Non-Budget	-	13,285	8,755
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-3,000	-3,000	-848
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-575	-602	-973
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-13,285	-8,755
Total Resource Budget	1,783,636	1,779,297	1,540,492
<i>Of which:</i>			
Resource DEL	1,268,494	1,273,722	1,204,253
Resource AME	515,142	505,575	336,239
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	13,285	8,755
Total Resource (Estimate)	1,783,636	1,792,582	1,549,247

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-61,766	-67,924	-46,341
Administration			
Sales of Goods and Services	-1,774	-1,043	-786
<i>Of which:</i>			
1: Access to Justice	-473	-469	-368
2: Safer Communities	-1,013	-288	-209
3: NI Prison Service and Youth Justice Agency	-288	-286	-209
Other Income	-45	-45	-26
<i>Of which:</i>			
2: Safer Communities	-45	-45	-26
Total Administration	-1,819	-1,088	-812
Programme			
Sales of Goods and Services	-59,447	-66,336	-45,189
<i>Of which:</i>			
1: Access to Justice	-44,283	-43,383	-29,045
2: Safer Communities	-5,856	-15,191	-11,517
3: NI Prison Service and Youth Justice Agency	-9,308	-7,762	-4,627
Other Income	-500	-500	-340
<i>Of which:</i>			
1: Access to Justice	-500	-500	-340
Total Programme	-59,947	-66,836	-45,529
Total Voted Resource Income	-61,766	-67,924	-46,341
Voted Capital DEL	-	-115	-295
Programme			
Sale of Assets	-	-115	-295
<i>Of which:</i>			
1: Access to Justice	-	-44	-200
1: Safer Communities	-	-44	-63
1: NI Prison Service & Youth Justice Agency	-	-27	-32
Total Programme	-	-115	-295
Total Voted Capital Income	-	-115	-295

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Total	-8,000	-8,000	-8,000	-8,000	-8,000	-8,000

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Safer Communities	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
<i>Of which:</i>						
Asset Recovery Incentivisation Scheme	-3,000	-3,000	-3,000	-3,000	-3,000	-3,000
Non-Budget						
Fines and Penalties	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Total	-8,000	-8,000	-8,000	-8,000	-8,000	-8,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer:	Richard Pengelly
Executive Agency Accounting Officer(s):	
Glyn Capper	NI Courts and Tribunals Service
Paul Andrews	Legal Services Agency NI
Gillian Morton	Forensic Science NI
Ronnie Armour	NI Prison Service
Stephen Martin	Youth Justice Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:	
James Corrigan	Criminal Justice Inspection
Olwen Laird	Police Ombudsman for NI
Sinead Simpson	NI Policing Board
Amanda Stewart	Probation Board for NI
Stephen White	RUC George Cross Foundation
Kelly Robinson	NI Police Fund
Norry McBride	Police Rehabilitation and Retraining Trust
Simon Byrne	Police Service of NI
Simon Byrne	Police Service of NI - Pension Scheme

Richard Pengelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1	Criminal Justice Inspection	1,147	1	1,143
2, 15	Police Ombudsman for NI	13,175	288	12,759
2, 15	NI Policing Board	7,402	60	6,180
2, 15	Probation Board for NI	30,180	846	25,408
2	RUC George Cross Foundation	190	12	179
2	NI Police Fund	1,528	79	1,600
2, 15	Police Rehabilitation and Retraining Trust	2,064	1,254	2,040
4, 14	Police Service of NI	859,804	47,620	832,459
13	Police Service of NI - Pension Schemes	373,477	-	160,454
Total		1,288,967	50,160	1,042,222

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Department of Justice is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish between finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Justice is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Main Estimate

2022-23

Department of Justice –
Northern Ireland
Judicial Pension Scheme

Department of Justice - Northern Ireland Judicial Pension Scheme

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**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	-	-	-
Total Net Budget			
Resource	300,000	-	300,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	500,000		500,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Justice on:

Annually Managed Expenditure:

Expenditure arising from:

Pension scheme benefits to, or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; other non-cash items.

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

Part II: Subhead detail**£'000**

2022-23 Plans							2021-22 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	300	-	300	300	-	-	-	2,100	-
<i>Of which:</i>											
1: Northern Ireland Judicial Pension Scheme											
-	-	-	300	-	300	300	-	-	-	2,100	-
Total Spending in AME											
-	-	-	300	-	300	300	-	-	-	2,100	-
Total for Estimate											
-	-	-	300	-	300	300	-	-	-	2,100	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	300	-	300	300	-	-	-	2,100	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	300	2,100	513
Net Capital Requirement	-	-	-
Accruals to cash adjustments	200	-1,600	-1,297
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-300	-3,900	-1,297
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	500	2,300	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	500	500	-784

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Programme Costs	300	3,900	1,297
<i>Of which:</i>			
Increases in liability	-	3,600	1,188
Interest on scheme liability	300	300	109
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-1,800	-784
Transfers in	-	-	-
Other income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	300	2,100	513
Net expenditure for the year (Accounts)	300	2,100	513
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	300	2,100	513
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	300	2,100	513
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	300	2,100	513
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	300	2,100	513

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource AME	-	-1,800	-784
Programme			
Pensions	-	-1,800	-784
<i>Of which:</i>			
1: Northern Ireland Judicial Pension Scheme	-	-1,800	-784
Total Programme	-	-1,800	-784
Total Voted Resource Income	-	-1,800	-784

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Richard Pengelly

Richard Pengelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

Review of Financial Process (RoFP)

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Department of Justice is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

The Executive Office

The Executive Office

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.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	156,483,000	-	156,483,000
Capital	60,897,000	-	60,897,000
Annually Managed Expenditure			
Resource	178,171,000	-	178,171,000
Capital	-	-	-
Total Net Budget			
Resource	334,654,000	-	334,654,000
Capital	60,897,000	-	60,897,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	209,386,000		209,386,000

Amounts required in the year ending 31 March 2023 for expenditure by the The Executive Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees; 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; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; civil contingencies and resilience; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries; net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme; the policy, funding and legislative implementation of the Racial Equality Strategy and actions associated with Refugee and Asylum Seeker support and integration; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of social value; victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net

expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; the Commission on Flags, Identity, Culture and Tradition; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of a strategy to tackle violence against women and girls; actions associated with the implementation of the Period Products (Free Provision) Act (NI) 2022; re-establishment of the economic policy unit; settlement of the NICS equal pay claims; severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; the legislative programme; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; recovery of costs for Other Services.

Annually Managed Expenditure:

Expenditure arising from:

Revaluation of strategic Sites; movement on Provisions; impairment of long term Financial Transactions Capital loans.

The Executive Office will account for this Estimate.

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
19,859	-125	19,734	142,763	-6,014	136,749	156,483	60,897	-	60,897	138,323	35,907	
<i>Of which:</i>												
I: Executive Support												
17,605	-125	17,480	120,936	-237	120,699	138,179	60,236	-	60,236	117,047	32,995	
<i>Of which:</i>												
<i>Executive Support and Policy Development - Departmental Expenditure</i>												
14,698	-125	14,573	28,069	-237	27,832	42,405	8,633	-	8,633	34,285	9,013	
<i>Historical Institutional Abuse</i>												
-	-	-	30,189	-	30,189	30,189	-	-	-	32,338	-	
<i>Victims Payments</i>												
-	-	-	31,080	-	31,080	31,080	347	-	347	14,237	141	
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>												
-	-	-	1,124	-	1,124	1,124	1,025	-	1,025	1,011	480	
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>												
-	-	-	792	-	792	792	-	-	-	629	-	
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>												
-	-	-	895	-	895	895	-	-	-	893	31	
<i>Equality Commission for Northern Ireland (ALB - Net)</i>												
483	-	483	5,726	-	5,726	6,209	105	-	105	6,183	115	
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>												
206	-	206	963	-	963	1,169	-	-	-	1,327	-	
<i>Strategic Investment Board Limited (ALB - Net)</i>												
-	-	-	5,907	-	5,907	5,907	50,055	-	50,055	10,378	23,122	
<i>Victims and Survivors Service Limited (ALB - Net)</i>												
2,218	-	2,218	16,191	-	16,191	18,409	71	-	71	15,766	93	

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources			Capital				Resources	Capital			
Administration		Programme			Net	Gross	Income	Net Capital	Net	Net	
Gross	Income	Net	Gross	Income	Net						Resources
1	2	3	4	5	6	7	8	9	10	11	12
2: Good Relations											
513	-	513	20,972	-5,777	15,195	15,708	661	-	661	18,477	2,910
<i>Of which:</i>											
<i>Good Relations - Departmental Expenditure</i>											
-	-	-	17,712	-5,777	11,935	11,935	651	-	651	14,439	2,900
<i>Northern Ireland Community Relations Council (ALB - Net)</i>											
513	-	513	2,835	-	2,835	3,348	10	-	10	3,378	10
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	425	-	425	425	-	-	-	660	-
3: North-South Ministerial Council											
60	-	60	855	-	855	915	-	-	-	1,376	-
4: Attorney General for Northern Ireland											
1,681	-	1,681	-	-	-	1,681	-	-	-	1,423	2
Total Spending in DEL											
19,859	-125	19,734	142,763	-6,014	136,749	156,483	60,897	-	60,897	138,323	35,907
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	178,171	-	178,171	178,171	-	-	-	416,806	-
<i>Of which:</i>											
5: Strategic Sites											
-	-	-	750	-	750	750	-	-	-	1,500	-
6: Provisions											
-	-	-	175,917	-	175,917	175,917	-	-	-	414,481	-
7: ALBs s (Net)											
-	-	-	1,504	-	1,504	1,504	-	-	-	825	-
Total Spending in AME											
-	-	-	178,171	-	178,171	178,171	-	-	-	416,806	-
Total for Estimate											
19,859	-125	19,734	320,934	-6,014	314,920	334,654	60,897	-	60,897	555,129	35,907

Part II: Subhead detail**£'000**

2022-23 Plans							2021-22 Provisions						
Resources							Capital			Resources	Capital		
Administration			Programme										
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net		
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12	
<i>Of which:</i>													
Voted Expenditure													
19,859	-125	19,734	320,934	-6,014	314,920	334,654	60,897	-	60,897		555,129	35,907	
Non-voted Expenditure													
-	-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	334,654	555,129	184,230
Net Capital Requirement	60,897	35,907	119,056
Accruals to cash adjustments	-186,165	-415,449	-100,477
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-39,782	-41,050	-114,953
Remove voted capital	-51,266	-23,851	-106,437
Add cash grant-in-aid	89,023	58,370	139,891
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,406	-2,012	-1,260
New provisions and adjustments to previous provisions	-200,019	-414,481	-405
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	8,476	6,510	-20,099
Increase (-) / Decrease (+) in creditors	-14,293	1,065	2,773
Use of provisions	24,102	-	13
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	209,386	175,587	202,809

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	19,859	18,841	16,324
<i>Less:</i>			
Administration DEL Income	-125	-132	-83
Net Administration Costs	19,734	18,709	16,241
Gross Programme Costs	330,121	560,982	186,323
<i>Less:</i>			
Programme DEL Income	-6,014	-18,198	-7,202
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	324,107	542,784	179,121
Net expenditure for the year (Accounts)	343,841	561,493	195,362
<i>Of which:</i>			
Resource DEL	156,483	138,323	97,166
Capital DEL	9,187	6,364	11,132
Resource AME	178,171	416,806	87,064
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-9,187	-6,364	-11,132
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	334,654	555,129	184,230
<i>Of which:</i>			
Resource DEL	156,483	138,323	97,166
Resource AME	178,171	416,806	87,064
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	334,654	555,129	184,230

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-6,139	-18,330	-7,285
Administration			
Other Income	-125	-132	-83
<i>Of which:</i>			
1: Executive Support	-125	-132	-83
Total Administration	-125	-132	-83
Programme			
EU Grants Received	-5,777	-17,897	-6,946
<i>Of which:</i>			
2: Good relations	-5,777	-17,897	-6,946
Other Income	-237	-301	-256
<i>Of which:</i>			
1: Executive Support	-237	-301	-256
Total Programme	-6,014	-18,198	-7,202
Total Voted Resource Income	-6,139	-18,330	-7,285
Voted Capital DEL	-	-213	-566
Programme			
Sale of Assets	-	-213	-566
<i>Of which:</i>			
1: Executive Support	-	-213	-566
Total Programme	-	-213	-566
Total Voted Capital Income	-	-213	-566

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	63	34
Total	-	-	-	-	63	34

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Executive Support	-	-	-	-	-	-
<i>Of which:</i>						
Refund of overpaid grants	-	-	-	-	54	34
Good Relations	-	-	-	-		
<i>Of which:</i>						
Peace IV Excess AR	-	-	-	-	9	-
Total	-	-	-	-	63	34

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Dr Denis McMahon

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

ALB Accounting Officers:

Brett Hannam	Strategic Investment Board Limited
Andrew Walker	Victims and Survivors Service limited
Jacqueline Irwin	Northern Ireland Community Relations Council
Tonya McCormac	Northern Ireland Judicial Appointments Commission
Keith Brown	Equality Commission for Northern Ireland
Andrew Sloan	Commission for Victims and Survivors for Northern Ireland
Bryan Gregory	Maze/Long Kesh Development Corporation
Maurice Dowling	Office of the Attorney General for Northern Ireland
Neelia Lloyd	Commissioner for Public Appointments
Fiona Ryan	Commissioner for Survivors of Institutional Childhood Abuse

Dr Denis McMahon has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

Part III: Note E - Arm's Length Bodies (ALBs)**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,7	Maze/Long Kesh Development Corporation	2,628	1,025	2,000
1, 2, 7	Strategic Investment Board Limited	6,332	50,055	55,508
1	Equality Commission for Northern Ireland	6,209	105	6,077
1	Commission for Victims and Survivors for Northern Ireland	895	-	907
1	Victims and Survivors Service Limited	18,409	71	19,345
2	Northern Ireland Community Relations Council	3,348	10	3,275
1	Northern Ireland Judicial Appointments Commission	1,169	-	1,185
1	Commissioner for Survivors of Institutional Childhood Abuse	792	-	726
Total		39,782	51,266	89,023

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Executive Office is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Executive Office is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Subhead Detail	Service	£'000
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. Expenditure has been approved as it is no more than £1.5m a year.	990
1	Ending Violence Against Woman and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £1.498m is needed to enable full delivery of this function in 2022-23 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	1,498
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £1,572k for the rest of the financial year 2022-23, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	1,572
2	Good Relations ■ There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2023 and the commitments to five projects TEO has entered into. Approval for Sole Authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.	1,228
1	Homes for Ukraine Scheme ■ In the absence of Ministers and enabling legislation that the Sole Authority of the Budget Act will be required.	4,833
1	Full Dispersal Asylum Seekers Scheme ■ In the absence of Ministers and enabling legislation that the Sole Authority of the Budget Act will be required.	1,497
1	Mother and Baby Homes, Magdalene Laundries and Historical Clerical Abuse ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required for the work of the interdepartmental working group.	16

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.</p>	Unquantifiable
<p>On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation in the new mandate. A TEO team has begun preparatory work on the project. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.</p>	Unquantifiable
<p>The Department may also have further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement and for the Truth Recovery programme. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2022/23 to improve the accuracy of the estimates in these liabilities.</p>	Unquantifiable
<p>There continues to be uncertainty over the scale and value of other costs payable by the HIAI scheme such as applicants' legal costs, applicants' expenses, obtaining medical/other expert reports as insufficient data is available to reliably estimate these costs.</p>	Unquantifiable

**Main Estimate
2022-23**

Food Standards Agency

Food Standards Agency

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	14,536,000	-	14,536,000
Capital	534,000	-	534,000
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	135,000	-	135,000
Total Net Budget			
Resource	14,836,000	-	14,836,000
Capital	669,000	-	669,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	14,606,000		14,606,000

Amounts required in the year ending 31 March 2023 for expenditure by the Food Standards Agency on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

Meat hygiene inspection fees; diet, nutrition and food safety projects and events; rental income; recovery of administration costs; related income; sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

Provisions; other non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
<i>Of which:</i>											
1: Public Health Protection from Food and Feed Risk											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
Total Spending in DEL											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	300	-	300	300	135	-	135	300	-
<i>Of which:</i>											
2: Provisions											
-	-	-	300	-	300	300	135	-	135	300	-
Total Spending in AME											
-	-	-	300	-	300	300	135	-	135	300	-
Total for Estimate											
-	-	-	19,469	-4,633	14,836	14,836	669	-	669	13,665	50
<i>Of which:</i>											
Voted Expenditure											
-	-	-	19,469	-4,633	14,836	14,836	669	-	669	13,665	50
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	14,836	13,665	10,502
Net Capital Requirement	669	50	91
Accruals to cash adjustments	-899	-228	-466
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-157	-55	-54
New provisions and adjustments to previous provisions	-435	-300	-
Prior Period Adjustments	-	-	-
Other non-cash items	-380	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	3
Increase (-) / Decrease (+) in creditors	73	127	-415
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	14,606	13,487	10,127

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	19,484	18,016	14,582
<i>Less:</i>			
Programme DEL Income	-4,633	-4,351	-4,051
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	14,851	13,665	10,531
Net expenditure for the year (Accounts)	14,851	13,665	10,531
<i>Of which:</i>			
Resource DEL	14,536	13,365	10,502
Capital DEL	15	-	29
Resource AME	300	300	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-15	-	-29
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	14,836	13,665	10,502
<i>Of which:</i>			
Resource DEL	14,536	13,365	10,502
Resource AME	300	300	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	14,836	13,665	10,502

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-4,633	-4,351	-4,051
Programme			
Other Income	-4,633	-4,351	-4,051
<i>Of which:</i>			
1: Public Health Protection from Food and Feed Risk	-4,633	-4,351	-4,051
Total Programme	-4,633	-4,351	-4,051
Total Voted Resource Income	-4,633	-4,351	-4,051

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Emily Miles

Emily Miles has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The FSA is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The FSA is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

Northern Ireland
Assembly Commission

Northern Ireland Assembly Commission

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	50,757,000	-10,000	50,747,000
Capital	2,925,000	-	2,925,000
Annually Managed Expenditure			
Resource	2,200,000	-	2,200,000
Capital	-	-	-
Total Net Budget			
Resource	52,957,000	-10,000	52,947,000
Capital	2,925,000	-	2,925,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	50,514,000		50,514,000

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Assembly Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

The remuneration of Members of the Assembly, the operation of services supporting Members as they exercise their functions as Members, in the Assembly, constituencies and elsewhere, including the administration of the financial support framework for Members. The provision of property, staff and services to the Assembly; hosting events; provision of services to enhance the public awareness and involvement in the working of the Assembly; service related administration costs; severance payments; associated depreciation; other non-cash items.

Income arising from:

Recovery of administration costs from other Departments, other bodies and the public including the recoupment of staff salaries, ministerial salaries and associated employer related costs; recoupment of costs for hosted events; certain retail outlet sales; sundry receipts relating to overpayments.

Annually Managed Expenditure:

Expenditure arising from:

The provision for legal costs, early departure costs, and the annual finance costs for the Assembly Members' Pension Scheme.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	51,115	-358	50,757	50,757	2,925	-	2,925	46,954	478
<i>Of which:</i>											
1: Administration and Support Services											
-	-	-	51,115	-358	50,757	50,757	2,925	-	2,925	46,954	478
Non-voted expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-95	-
<i>Of which:</i>											
2: Consolidated Fund receipts (non-retainable income)											
-	-	-	-	-10	-10	-10	-	-	-	-95	-
Total Spending in DEL											
-	-	-	51,115	-368	50,747	50,747	2,925	-	2,925	46,859	478
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
<i>Of which:</i>											
3: Service Costs of Assembly Members' Pension Scheme											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
Total Spending in AME											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
Total for Estimate											
-	-	-	53,315	-368	52,947	52,947	2,925	-	2,925	48,759	478
<i>Of which:</i>											
Voted Expenditure											
-	-	-	53,315	-358	52,957	52,957	2,925	-	2,925	48,854	478
Non-voted Expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-95	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	52,947	48,759	42,518
Net Capital Requirement	2,925	478	929
Accruals to cash adjustments	-5,368	-5,194	-4,108
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,143	-3,209	-3,025
New provisions and adjustments to previous provisions	-2,200	-1,900	-408
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50	-	143
Increase (-) / Decrease (+) in creditors	-75	-85	-818
Use of provisions	-	-	-
Removal of non-voted budget items	10	95	50
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	10	95	50
Net Cash Requirement	50,514	44,138	39,389

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	53,315	49,594	42,713
<i>Less:</i>			
Programme DEL Income	-368	-835	-195
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	52,947	48,759	42,518
Net expenditure for the year (Accounts)	52,947	48,759	42,518
<i>Of which:</i>			
Resource DEL	50,747	46,859	42,110
Capital DEL	-	-	-
Resource AME	2,200	1,900	408
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	52,947	48,759	42,518
<i>Of which:</i>			
Resource DEL	50,747	46,859	42,110
Resource AME	2,200	1,900	408
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	52,947	48,759	42,518

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-358	-740	-145
Programme			
Sales of Goods and Services	-30	-10	-6
<i>Of which:</i>			
1: Administration and Support Services	-30	-10	-6
Other Income - from the recoupment of seconded and ministerial salaries	-328	-730	-139
<i>Of which:</i>			
1: Administration and Support Services	-328	-730	-139
Total Programme	-358	-740	-145
Total Voted Resource Income	-358	-740	-145

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-10	-10	-95	-95	-50	-56
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-10	-10	-95	-95	-50	-56

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Northern Ireland Assembly Commission	-10	-10	-95	-95	-50	-56
<i>Of which:</i>						
Non-retainable income	-10	-10	-95	-95	-50	-56
Total	-10	-10	-95	-95	-50	-56

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Lesley Hogg

Lesley Hogg has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Northern Ireland Assembly Commission is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

RoFP

Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Northern Ireland Assembly Commission is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

IAS 16

The Northern Ireland Assembly Commission also reviewed how it accounted for Property, Plant and Equipment under IAS 16 during 2022-23. As a result of this review a number of minor changes were made to the accounting policy, including an increase of the current capitalisation thresholds from £500 and £1,000 to £5,000.

**Main Estimate
2022-23**

Northern Ireland
Audit Office

Northern Ireland Audit Office

Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,315,000	220,000	10,535,000
Capital	2,290,000	-	2,290,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,315,000	220,000	10,535,000
Capital	2,290,000	-	2,290,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	10,920,000		10,920,000

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Audit Office on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

The provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income; sundry receipts.

The **Northern Ireland Audit Office** will account for this Estimate.

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
<i>Of which:</i>											
1: Audit and Assurance Services											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
Non-voted expenditure											
-	-	-	220	-	220	220	-	-	-	260	-
<i>Of which:</i>											
2: Comptroller and Auditor General's Salary Costs											
-	-	-	220	-	220	220	-	-	-	260	-
Total Spending in DEL											
-	-	-	13,435	-2,900	10,535	10,535	2,290	-	2,290	7,850	5,100
Total for Estimate											
-	-	-	13,435	-2,900	10,535	10,535	2,290	-	2,290	7,850	5,100
<i>Of which:</i>											
Voted Expenditure											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
Non-voted Expenditure											
-	-	-	220	-	220	220	-	-	-	260	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	10,535	7,850	7,238
Net Capital Requirement	2,290	5,100	527
Accruals to cash adjustments	-1,685	-130	-163
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,275	-130	-134
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-140	-	137
Increase (-) / Decrease (+) in creditors	730	-	-166
Use of provisions	-	-	-
Removal of non-voted budget items	-220	-260	-160
<i>Of which:</i>			
Consolidated Fund Standing Services	-220	-260	-160
Other adjustments	-	-	-
Net Cash Requirement	10,920	12,560	7,442

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	13,435	10,830	10,128
<i>Less:</i>			
Programme DEL Income	-2,900	-2,730	-2,641
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	10,535	8,100	7,487
Net expenditure for the year (Accounts)	10,535	8,100	7,487
<i>Of which:</i>			
Resource DEL	10,535,000	7,850	7,238
Capital DEL	-	250	249
Resource AME	-	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	10,535,000	7,850	7,238
<i>Of which:</i>			
Resource DEL	10,535,000	7,850	7,238
Resource AME	-	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	10,535,000	7,850	7,238

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-2,900	-2,730	-2,641
Programme			
Other Income	-2,900	-2,730	-2,641
<i>Of which:</i>			
1: Audit and Assurance Services	-2,900	-2,730	-2,641
Total Programme	-2,900	-2,730	-2,641
Total Voted Resource Income	-2,900	-2,730	-2,641

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Dorinnia Carville (Comptroller and Auditor General for Northern Ireland)

Dorinnia Carville has personal responsibility for the proper presentation of the NIAO's resource accounts and their transmission to NIAO's External Auditors, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Northern Ireland Audit Office is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Northern Ireland Audit Office is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

The Northern Ireland
Authority for
Utility Regulation

The Northern Ireland Authority for Utility Regulation

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £2,800,000 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	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	318,000	-	318,000
Capital	40,000	-	40,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	318,000	-	318,000
Capital	40,000	-	40,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	962,000		962,000

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Authority for Utility Regulation on:

Departmental Expenditure Limit:

Expenditure arising from:

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the Energy Transition to Net Zero, developing and regulating Heat Networks, which fall within our statutory remit; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; other non-cash items.

Income arising from:

Licence fees; dispute resolution; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income; sundry receipts.

Non-Budget Expenditure:

Expenditure arising from:

Non-cash items.

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

Part II: Subhead detail**£'000**

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
-	-	-	11,944	-11,626	318	318	40	-	40	114	20	
<i>Of which:</i>												
1: Utility Regulation												
-	-	-	11,944	-11,626	318	318	40	-	40	114	20	
Total for Estimate												
-	-	-	11,944	-11,626	318	318	40	-	40	114	20	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	11,944	-11,626	318	318	40	-	40	114	20	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation £'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Net Resource Requirement	318	114	104
Net Capital Requirement	40	20	5
Accruals to cash adjustments	604	893	120
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203	-7	-9
New provisions and adjustments to previous provisions	-	-	114
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	800	157
Increase (-) / Decrease (+) in creditors	500	-	-207
Use of provisions	307	100	65
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	962	1,027	229

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	11,944	11,498	9,665
<i>Less:</i>			
Programme DEL Income	-11,626	-11,384	-9,561
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	318	114	104
Net expenditure for the year (Accounts)	318	114	104
<i>Of which:</i>			
Resource DEL	318	114	104
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	318	114	104
<i>Of which:</i>			
Resource DEL	318	114	104
Resource AME	-	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	318	114	104

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-11,626	-11,384	-9,561
Programme			
Other Income	-	-	-
<i>Of which:</i>			
1: Utility Regulation	-11,626	-11,384	-9,561
Total Programme	-11,626	-11,384	-9,561
Total Voted Resource Income	-11,626	-11,384	-9,561

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Interim Accounting Officer: Kevin Shiels

Kevin Shiels has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. The Northern Ireland Authority for Utility Regulation is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. The Northern Ireland Authority for Utility Regulation is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

Northern Ireland
Public Services
Ombudsman

Northern Ireland Public Services Ombudsman

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government, health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors; considers complaints regarding judicial appointments made by Northern Ireland Judicial Appointments Commission (NIJAC); and promotes best practice in complaints handling and learning from complaints and improvements in ethical standards by councillors in local government.

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	4,035,000	160,000	4,195,000
Capital	57,000	-	57,000
Annually Managed Expenditure			
Resource	-45,000	-	-45,000
Capital	-	-	-
Total Net Budget			
Resource	3,990,000	160,000	4,150,000
Capital	57,000	-	57,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	3,972,000		3,972,000

Amounts required in the year ending 31 March 2023 for expenditure by The Northern Ireland Public Services Ombudsman on:

Departmental Expenditure Limit:

Expenditure arising from:

Investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources			Capital				Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	4,035	-	4,035	4,035	57	-	57	3,528	35
<i>Of which:</i>											
1: Investigation and Adjudication											
-	-	-	4,035	-	4,035	4,035	57	-	57	3,528	35
Non-voted expenditure											
-	-	-	160	-	160	160	-	-	-	155	-
<i>Of which:</i>											
2: Ombudsman Salary											
-	-	-	160	-	160	160	-	-	-	155	-
Total Spending in DEL											
-	-	-	4,195	-	4,195	4,195	57	-	57	3,683	35
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-45	-	-45	-45	-	-	-	-	-
<i>Of which:</i>											
3: Provisions											
-	-	-	-45	-	-45	-45	-	-	-	-	-
Total Spending in AME											
-	-	-	-45	-	-45	-45	-	-	-	-	-
Total for Estimate											
-	-	-	4,150	-	4,150	4,150	57	-	57	3,683	35
<i>Of which:</i>											
Voted Expenditure											
-	-	-	3,990	-	3,990	3,990	57	-	57	3,528	35
Non-voted Expenditure											
-	-	-	160	-	160	160	-	-	-	155	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	4,150	3,683	3,176
Net Capital Requirement	57	35	25
Accruals to cash adjustments	-75	-95	-50
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-120	-95	-86
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	23
Increase (-) / Decrease (+) in creditors	-	-	13
Use of provisions	45	-	-
Removal of non-voted budget items	-160	-155	-138
<i>Of which:</i>			
Consolidated Fund Standing Services	-160	-155	-138
Other adjustments	-	-	-
Net Cash Requirement	3,972	3,468	3,013

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	4,150	3,779	3,356
<i>Less:</i>			
Programme DEL Income	-	-96	-180
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	4,150	3,683	3,176
Net expenditure for the year (Accounts)	4,150	3,683	3,176
<i>Of which:</i>			
Resource DEL	4,195	3,683	3,176
Capital DEL	-	-	-
Resource AME	-45	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	4,150	3,683	3,176
<i>Of which:</i>			
Resource DEL	4,195	3,683	3,176
Resource AME	-45	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	4,150	3,683	3,176

Part III: Note B - Analysis of Departmental Income**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-	-96	-102
Programme			
Other Income	-	-96	-102
<i>Of which:</i>			
1: Investigation and Adjudication	-	-96	-102
Total Programme	-	-96	-102
Total Voted Resource Income	-	-96	-102

Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-78	-78
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-	-	-78	-78

Detailed description of CFER sources

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Investigation and Adjudication	-	-	-	-	-78	-78
<i>Of which:</i>						
Recovery of legal costs	-	-	-	-	-78	-78
Total	-	-	-	-	-78	-78

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual(s) are/is responsible for the expenditure within this Estimate:

Accounting Officer: Margaret Kelly

Margaret Kelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. NIPSO is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases..

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. NIPSO is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

**Main Estimate
2022-23**

Public Prosecution
Service for
Northern Ireland

Public Prosecution Service for Northern Ireland

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	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	40,274,000	-	40,274,000
Capital	435,000	-	435,000
Annually Managed Expenditure			
Resource	974,000	-	974,000
Capital	-	-	-
Total Net Budget			
Resource	41,248,000	-	41,248,000
Capital	435,000	-	435,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	40,595,000		40,595,000

Amounts required in the year ending 31 March 2023 for use by the Public Prosecution Service on:

Departmental Expenditure Limit:

Expenditure arising from:

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; settlement of other claims; settlement of holiday pay claims; other related services; severance payments; other non-cash items.

Income arising from:

Costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Annually Managed Expenditure:

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

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

Part II: Revised subhead**£'000**

2022-23 Plans										2021-22 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7					
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
<i>Of which:</i>											
1: Public Prosecution and Legal Services											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
Total Spending in DEL											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	974	-	974	974	-	-	-	1,084	-
<i>Of which:</i>											
2: BBA Pensions											
-	-	-	124	-	124	124	-	-	-	134	-
3: Provisions											
-	-	-	850	-	850	850	-	-	-	950	-
Total Spending in AME											
-	-	-	974	-	974	974	-	-	-	1,084	-
Total for Estimate											
2,145	-	2,145	39,574	-471	39,103	41,248	508	-73	435	1,084	554
<i>Of which:</i>											
Voted expenditure											
2,145	-	2,145	39,574	-471	39,103	41,248	508	-73	435	39,722	554
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	41,248	39,722	36,050
Net Capital Requirement	435	554	648
Accruals to cash adjustments	-1,088	-1,138	-997
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,660	-1,765	-2,165
New provisions and adjustments to previous provisions	-974	-1,084	-459
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	80	70	23
Increase (-) / Decrease (+) in creditors	2,281	1,465	972
Use of provisions	185	176	632
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	40,595	39,138	35,701

Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Gross Administration Costs	2,145	2,145	1,658
<i>Less:</i>			
Administration DEL Income	-	-	-
Net Administration Costs	2,145	2,145	1,658
Gross Programme Costs	39,574	37,978	34,569
<i>Less:</i>			
Programme DEL Income	-471	-401	-177
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
Net Programme Costs	39,103	37,577	34,392
Net expenditure for the year (Accounts)	41,248	39,722	36,050
<i>Of which:</i>			
Resource DEL	40,274	38,638	36,045
Capital DEL	-	-	-
Resource AME	974	1,084	5
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
Total Resource Budget	41,248	39,722	36,050
<i>Of which:</i>			
Resource DEL	40,274	38,638	36,045
Resource AME	974	1,084	5
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	41,248	39,722	36,050

Part III: Note B - Analysis of Departmental Income £'000

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Voted Resource DEL	-471	-401	-177
Programme			
Other Income	-471	-401	-177
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-471	-401	-177
Total Programme	-471	-401	-177
Total Voted Resource Income	-471	-401	-177
Voted Capital DEL	-73	-	-
Programme			
Sale of Assets	-73	-	-
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-73	-	-
Total Programme	-73	-	-
Total Voted Capital Income	-73	-	-

Part III: Note C - Analysis of Consolidated Fund Extra Receipts

No CFER income or receipts are expected in 2022-23 or 2021-22. No CFER income or receipts were received in 2020-21.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

Accounting Officer: Stephen Herron

Stephen Herron has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note F - Accounting Policy changes

IFRS 16

IFRS 16 is a new accounting standard for leases, which replaces IAS 17. IFRS 16 is being adopted by central government from 1 April 2022. PPS is adopting the new standard for its 2022-23 accounts. The new standard will remove the distinction between operating and finance leases for lessees and will require right of use assets and lease liabilities to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months, unless the underlying asset is of low value. Lessor accounting is largely unchanged by IFRS 16 with lessors continuing to distinguish finance and operating leases.

Review of Financial Process (RoFP)

The Review of Financial Process (RoFP) was initiated to simplify financial reporting to better align Budgets, Estimates and Accounts. The legislation necessary for RoFP (The Financial Reporting (Departments and Public Bodies) Act (Northern Ireland) 2022) received Royal Assent in March 2022. PPS is adopting RoFP in Budgets, Estimates and Accounts for the financial year ended 31 March 2023.

