

Northern Ireland Estimates 2018-2019

Northern Ireland Estimates

2018-2019

© Crown Copyright 2018

The text in this document (excluding the Royal Arms and other departmental or agency logos) may be reproduced free of charge in any format or medium providing it is reproduced accurately and not used in a misleading context. The material must be acknowledged as Crown copyright and the title of the document specified.

Where we have identified any third party copyright material you will need to obtain permission from the copyright holders concerned. For any other use of this material please write to:

Office of Public Sector Information, Information Policy Team, Kew, Richmond, Surrey, TW9 4DU
or e-mail: licensing@opsi.gov.uk

ISBN 9780339000117

Printed in the UK by The Stationery Office Limited
on behalf of the Controller of Her Majesty's Stationery Office

P002934193 07/18

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

Contents

Page

Guide to Northern Ireland Estimates

Section 1 Introduction to Northern Ireland Estimates

Table 1.1 Main Estimates Request for Resources (RfRs) Structure 1 2

Table 1.2 Summary of provision by Department and RfR – 2016-17 to 2018-19 4

Table 1.3 Summary of total amounts Voted on Account in the Northern Ireland Budget (Anticipation and Adjustments) Act 2018, and balance of provision in the Northern Ireland Budget Act 2018 8

Section 2 Resource-based Supply Arrangements 9

Section 3 Accountability and Audit of Estimates 12

Glossary 13

2018-19 Estimates of Northern Ireland Departments:

Department of Agriculture, Environment and Rural Affairs 15

Department for Communities 33

Department for the Economy 57

Department of Education 75

Department of Education – Teachers’ Superannuation 95

Department of Finance 107

Department of Finance – Superannuation and Other Allowances 125

Department of Health 139

Department of Health – Health and Social Care Pension Scheme 157

Department for Infrastructure 171

Department of Justice 189

Department of Justice – Northern Ireland Judicial Pension Scheme 207

The Executive Office 221

Other Public Bodies

Food Standards Agency 239

Northern Ireland Assembly Commission 253

Northern Ireland Audit Office 269

The Northern Ireland Authority for Utility Regulation 285

Northern Ireland Public Services Ombudsman 301

Public Prosecution Service for Northern Ireland 315

SECTION 1

Introduction to Northern Ireland Estimates

- | | |
|---|--|
| Role of Estimates | 1.1. Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding legislation. |
| Resource-based format of the Estimates | 1.2. Estimates are presented on a resource basis but approval required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2.
1.3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly. |
| Main Estimates | 1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2018-19. |
| Northern Ireland Estimates | 1.5. The provision sought in these Estimates is based on the expenditure plans for the Northern Ireland Departments. |
| NI Departmental Expenditure Limit and Annually Managed Expenditure | 1.6. Public expenditure for Northern Ireland is subject to two separate controls, Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL and AME together make Total Managed Expenditure (TME). During the Budget process the main focus was on the DEL, in that the greater part of the DEL (known as the 'Assigned DEL') is subject to allocation in accordance with local needs and priorities.
1.7. DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc), which cannot be reasonably subject to multi-year limits. |
| Consolidated Fund for Northern Ireland | 1.8. Northern Ireland has a separate Consolidated Fund, which is funded by a Block grant voted by Parliament as part of the Supply Estimates of the Northern Ireland Office, and by local revenues. The cash requirements of departments will be met from issues from the Consolidated Fund for Northern Ireland. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented each year by the Department of Finance in the Public Income and Expenditure Account. |
| Accruing Resources | 1.9. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DoF Minute. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund for Northern Ireland. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate. |
| Northern Ireland Estimates Structure | 1.10. Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs). ¹ The Estimates consist of a total of 21 RfRs for 2018-19 which are grouped by department – see Table 1.1.
1.11. Table 1.2 compares the proposed provision for 2018-19, the provision for 2017-18 and the outturn for 2016-17. The table shows the net resources for each RfR and the net cash requirement for each Estimate.
1.12. Table 1.3 shows the amounts for each Estimates that were previously approved by Parliament on account in the Northern Ireland Budget (Anticipation and Adjustments) Act 2018 (column 2) and the balances (column 3) needed to make up the total provision required as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Northern Ireland Budget Bill 2018, subject to approval by Parliament. All the amounts shown in this table are on a net basis. |

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

Table 1.1 Main Estimates Request for Resources (RfRs) Structure

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Agriculture, Environment and Rural Affairs
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.
	Department for Communities
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
	Department for the Economy
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.
	Department of Education
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.
B	Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.
	Department of Education – Teachers' Superannuation
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	Department of Finance
A	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
	Department of Finance – Superannuation and other allowances
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].
	Department of Health
A	Providing high quality health and social care services and promoting good health and wellbeing.
B	Providing effective firefighting, rescue and fire safety services.
	Department of Health – Health and Social Care Pension Scheme
A	Providing a pension scheme for persons employed in health and social care.
	Department for Infrastructure
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.
	Department of Justice
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Justice – Northern Ireland Judicial Pension Scheme
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.
	The Executive Office
A	Driving investment and sustainable development; making people’s lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.
	Food Standards Agency
A	Improving food safety and promoting healthy eating.
	Northern Ireland Assembly Commission
A	Supporting the work of the Northern Ireland Assembly.
	Northern Ireland Audit Office
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	Northern Ireland Authority for Utility Regulation
A	Regulating the electricity, gas, water and sewerage industries.
	Northern Ireland Public Services Ombudsman
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.
	Public Prosecution Service for Northern Ireland
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

Table 1.2 Summary of provision by Department and RfR – 2016-17 to 2018-19

£'000

RfR	Department/RfR Descriptor	2018-2019 Provision		2017-2018 Provision		2016-2017 Outturn	
		⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement
	Department of Agriculture, Environment and Rural Affairs	313,277	293,436	252,500	246,338	260,319	271,031
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	313,277	293,436	252,500	246,338	260,319	271,031
	Department for Communities	4,545,879	4,464,799	4,396,781	4,287,604	4,220,081	4,092,353
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	4,545,879	4,464,799	4,396,781	4,287,604	4,220,081	4,092,353
	Department for the Economy	903,880	1,168,256	987,597	1,195,238	1,077,137	1,181,980
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	903,880	1,168,256	987,597	1,195,238	1,077,137	1,181,980

RfR	Department/RfR Descriptor	2018-2019 Provision		2017-2018 Provision		2016-2017 Outturn	
		⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement
	Department of Education	2,203,570	2,217,666	2,311,875	2,339,451	2,180,736	2,186,195
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,155,476		2,261,667		2,137,812	
B	Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promoting recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	48,094		50,208		42,924	
	Department of Education – Teachers' Superannuation	604,151	209,005	646,769	188,066	475,875	164,311
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	604,151	209,005	646,769	188,066	475,875	164,311
	Department of Finance	209,976	198,718	210,653	205,052	182,313	200,425
A	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	209,976	198,718	210,653	205,052	182,313	200,425

Table continues

Table 1.2 continued

		2018-2019 Provision		2017-2018 Provision		2016-2017 Outturn	
RfR	Department/RfR Descriptor	⁽¹⁾ Net Resources	Net Cash Require- ment	⁽¹⁾ Net Resources	Net Cash Require- ment	⁽¹⁾ Net Resources	Net Cash Require- ment
	Department of Finance – Superannuation and Other allowances	554,185	122,780	579,000	135,000	438,662	83,429
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	554,185	122,780	579,000	135,000	438,662	83,429
	Department of Health	5,169,449	5,169,413	5,108,346	5,149,789	4,695,612	4,718,704
A	Providing high quality health and social care services and promoting good health and wellbeing.	5,073,215		5,009,818		4,611,383	
B	Providing effective firefighting, rescue and fire safety services.	96,234		98,528		84,229	
	Department of Health – Health and Social Care Pension Scheme	1,164,974	-	1,187,707	-	851,907	-
A	Providing a pension scheme for persons employed in health and social care.	1,164,974	-	1,187,707	-	851,907	-
	Department for Infrastructure	810,953	898,798	809,227	867,073	824,021	852,531
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	810,953	898,798	809,227	867,073	824,021	852,531
	Department of Justice	1,424,529	1,292,642	1,312,970	1,266,235	1,272,682	1,249,415
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,424,529	1,292,642	1,312,970	1,266,235	1,272,682	1,249,415
	Department of Justice - Northern Ireland Judicial Pension Scheme	500	665	600	350	-17	-
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	500	665	600	350	-17	-

RfR	Department/RfR Descriptor	2018-2019 Provision		2017-2018 Provision		2016-2017 Outturn	
		⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement	⁽¹⁾ Net Resources	Net Cash Requirement
	The Executive Office	123,990	121,089	143,249	142,336	100,626	98,131
A	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	123,990	121,089	143,249	142,336	100,626	98,131
OTHER PUBLIC BODIES							
	Food Standards Agency	8,404	8,713	8,294	8,881	8,145	7,878
A	Improving food safety and promoting healthy eating.	8,404	8,713	8,294	8,881	8,145	7,878
	Northern Ireland Assembly Commission	41,554	36,714	38,437	33,508	41,072	37,591
A	Supporting the work of the Northern Ireland Assembly.	41,554	36,714	38,437	33,508	41,072	37,591
	Northern Ireland Audit Office	8,152	7,857	7,589	7,755	7,642	8,008
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,152	7,857	7,589	7,755	7,642	8,008
	Northern Ireland Authority for Utility Regulation	412	1,425	292	2,913	1,545	2,656
A	Regulating the electricity, gas, water and sewerage industries.	412	1,425	292	2,913	1,545	2,656
	Northern Ireland Public Services Ombudsman	2,586	2,602	2,407	2,388	1,986	2,095
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	2,586	2,602	2,407	2,388	1,986	2,095
	Public Prosecution Service for Northern Ireland	35,581	35,853	36,509	36,731	35,091	35,274
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	35,581	35,853	36,509	36,731	35,091	35,274
	TOTAL	18,126,002	16,250,431	18,040,802	16,114,708	16,675,435	15,192,007

(1) Total resources net of operating accruing resources

Table 1.3 Summary of total amounts Voted on Account in the Northern Ireland Budget (Anticipation and Adjustments) Act 2018, and balance of provision in the Northern Ireland Budget Act 2018

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture, Environment and Rural Affairs	113,625,000	112,852,000	199,652,000	180,584,000	313,277,000	293,436,000
Communities	1,978,551,000	1,929,422,000	2,567,328,000	2,535,377,000	4,545,879,000	4,464,799,000
Economy	444,419,000	537,857,000	459,461,000	630,399,000	903,880,000	1,168,256,000
Education	1,040,344,000	1,052,753,000	1,163,226,000	1,164,913,000	2,203,570,000	2,217,666,000
Education - Teachers' Superannuation	291,046,000	84,630,000	313,105,000	124,375,000	604,151,000	209,005,000
Finance	94,794,000	92,273,000	115,182,000	106,445,000	209,976,000	198,718,000
Finance – Superannuation and other allowances	260,550,000	60,750,000	293,635,000	62,030,000	554,185,000	122,780,000
Health	2,298,756,000	2,317,405,000	2,870,693,000	2,852,008,000	5,169,449,000	5,169,413,000
Health – Health and Social Care Pension Scheme	534,468,000	-	630,506,000	-	1,164,974,000	-
Infrastructure	437,047,000	463,078,000	373,906,000	435,720,000	810,953,000	898,798,000
Justice	590,837,000	585,806,000	833,692,000	706,836,000	1,424,529,000	1,292,642,000
Justice – Northern Ireland Judicial Pension Scheme	270,000	300,000	230,000	365,000	500,000	665,000
The Executive Office	64,462,000	64,051,000	59,528,000	57,038,000	123,990,000	121,089,000
Food Standards Agency	3,732,000	3,996,000	4,672,000	4,717,000	8,404,000	8,713,000
Northern Ireland Assembly Commission	17,297,000	15,079,000	24,257,000	21,635,000	41,554,000	36,714,000
Northern Ireland Audit Office	3,415,000	3,490,000	4,737,000	4,367,000	8,152,000	7,857,000
Northern Ireland Authority for Utility Regulation	219,000	2,185,000	193,000	-	412,000	1,425,000
Northern Ireland Public Services Ombudsman	1,083,000	1,075,000	1,503,000	1,527,000	2,586,000	2,602,000
Public Prosecution Service for Northern Ireland	16,429,000	16,529,000	19,152,000	19,324,000	35,581,000	35,853,000
TOTAL	8,191,344,000	7,343,531,000	9,934,658,000	8,907,660,000	18,126,002,000	16,250,431,000

SECTION 2

Resource-based Supply Arrangements

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

Part II and III

- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure in DEL,
 - Annually Managed Expenditure (AME), and
 - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.14 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. The total of the ARs amounts identified against each RfR line are subject to the legislature's control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to the legislature's control.
- 2.16 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital investment and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to the legislature's control.
- 2.16 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2016-17. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the current year.
- 2.17 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to the legislature's control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (e.g. depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.
- 2.18 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund for Northern Ireland in the year in question for the department to carry out its business as specified in the Ambit.
- 2.19 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing.
- 2.20 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund for Northern Ireland. This seeks to notify the legislature of the department's forecast of amounts to be paid directly to the Consolidated Fund for Northern Ireland, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.

- Other statements, tables and notes**
- 2.21 The statements and tables are accompanied by providing additional information about the specific nature of the department’s plans, details of grants in aid, changes in accounting policies etc.
- 2.22 The Estimates and supporting statements and notes provide an explanation of the expenditure to be financed from funds made available through the Budget Act.
- 2.23 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.
- Contingent liabilities**
- 2.24 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.
- Accruing Resources**
- 2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised to be used for the service of the year ending 31 March 2019. The source of all types of income making up the ARs is explained in an analysis in the form of a Note to each Estimate which provides a breakdown of forecast ARs for 2018-19 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).
- 2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.
- Symbols**
- 2.27 For convenience, the symbols used throughout Northern Ireland Estimates are reproduced below:
- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
 - ♦ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
 - ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Northern Ireland Assembly.
 - ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Audit General for Northern Ireland.
 - † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the DfI Minister. The accounts are laid before the Assembly in accordance with Article 276 of the Water and Sewerage Services Order (NI) 2006.
 - Extra receipts which are classified as “Non-Budget” and are surrendered to the Consolidated Fund as extra receipts.
 - Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.

SECTION 3

Accountability and Audit of Estimates

- Accountability** 3.1 The permanent head of a department, or appropriate senior officer, will be separately appointed by the Department of Finance as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the Northern Ireland Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
- Resource accounts** 3.2 At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Northern Ireland Assembly.
- Accounting symbols** 3.3 The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 11.

Glossary

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

Statement of Comprehensive Net Expenditure (SoCNE)	A financial statement showing resources that are expected to be consumed during the year in support of the Department's administration and programme expenditure net of departmental income. The SoCNE takes account of both Supply and non-Supply expenditure and income within the departmental accounting boundary as defined in the Financial Reporting Manual (FReM). The SoCNE, thus, shows a broader picture of the department's planned activities for the year than that provided in Part II of the Estimate. Also known as Combined Statement of Comprehensive Net Expenditure.
Grant	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
Grant-in-aid	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the Consolidated Fund of Northern Ireland.
Line	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
Northern Ireland Audit Office	Office of the Northern Ireland Comptroller and Auditor General (C&AG) which audits the resource accounts of government bodies and carries out value for money inspections within the bodies it audits.
Objective	A specifically planned achievement which contributes towards a department's aim. An Objective should be expressed in a way which allows achievement of the aim to be assessed.
Outturn	Actual expenditure.
Request for Resources (RfRs)	The functional level into which departmental Estimates may be split. RfRs contain a number of functions being carried out by the department in pursuit of one or more of that department's objectives.
Resource account	An end of year account of a government department's resource consumption and spending of monies voted in the Budget Act which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate in line with the Financial Reporting Manual (FReM).
Resource accounting	The accruals basis on which annual departmental accounts are prepared.
Resource budgeting	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
Subhead	A single item/cell within a line in the Part II: Subhead Detail of an Estimate, which is separately identified in the resource account. Subheads within the Estimate are identified by line and column (in that order), for example within an RfR the "other current" subhead within the first line would be identified as subhead X -1/2 of RfR X.
Subsidy	A grant (i.e. an unrequited payment) to a producer or trader which is deemed to benefit the consumer by reducing the selling price of the products. See also 'grant'.
Supply procedure	This is a collective term for processes that deal with the scrutiny and approval of Estimates.
Vote on Account	As Main Estimates are not approved until after the financial year has begun, it is necessary for some provision to be approved in advance to allow existing public services to continue for the early months of a new financial year. This is the purpose of the Vote on Account, which is taken alongside the Spring Supplementary Estimates in February/March. Each department generally seeks 45 per cent of the resources and cash voted in the Spring Supplementary Estimates for the current year.

Main Estimate 2018-19

Department of
Agriculture, Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

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

Part I

RfR A:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	£
Net Resource Requirement		313,277,000
Net Cash Requirement		293,436,000

Amounts required in the year ending 31 March 2019 for use by the Department of Agriculture, Environment and Rural Affairs on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	313,277,000	113,625,000	199,652,000
Net Cash Requirement	293,436,000	112,852,000	180,584,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.										
		74,929	486,588	137,339	698,856	385,579	313,277	20,993	-	252,500	260,319
Departmental Expenditure in DEL:											
A-1:	Food and Farming Group										
		25,422	38,392	47,166	110,980	10,489	100,491	5,503	-	47,718	66,398
A-2:	Veterinary Service and Animal Health Group										
		5,904	60,015	575	66,494	15,629	50,865	8,228	-	55,072	49,939
A-3:	Rural Affairs Group										
		5,063	7,260	4,000	16,323	274	16,049	1,353	-	13,110	18,184
A-4:	Environment, Marine and Fisheries Group										
		12,113	42,428	9,201	63,742	17,545	46,197	4,444	-	44,651	43,348
A-5:	Forest Service Agency ♥										
		1,326	14,506	784	16,616	9,440	7,176	1,465	-	6,035	7,267
A-6:	Common Agricultural Policy (CAP)										
		-	303,267	24,379	327,646	327,646	-	-	-	-	30,884
A-7:	EU Community Initiatives										
		-	-	5,360	5,360	4,556	804	-	-	338	-
Annually Managed Expenditure (AME):											
A-8:	Forest Service Timber										
		-	5,000	-	5,000	-	5,000	-	-	5,000	-7,503
A-9:	Provisions										
		-	12,570	-	12,570	-	12,570	-	-	13,325	-604
A-10:	Revaluations due to Change in Market Value										
		-	3,050	-	3,050	-	3,050	-	-	3,050	2,336
A-11:	Fisheries										
		-	100	-	100	-	100	-	-	100	93

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

2018-19									2017-18	2016-17
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
A-12:	The Agri-Food and Biosciences Institute ♥									
-	-	43,294	43,294	-	43,294	-	-	36,941	33,767	
A-13:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥									
-	-	2,580	2,580	-	2,580	-	-	2,059	72	
A-14:	Notional Charges									
25,101	-	-	25,101	-	25,101	-	-	25,101	16,138	
Total:	74,929	486,588	137,339	698,856	385,579	313,277	20,993	-	252,500	260,319

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	313,277	252,500	260,319
Capital Items			
Capital	20,993	17,473	22,737
Non-operating accruing resources	-	-791	-1,921
Net Capital	20,993	16,682	20,816
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-26,163	-23,472	-8,134
New provisions and adjustments to previous provisions	-12,570	-13,325	604
Notional charges	-25,101	-25,101	-16,138
Movement in working capital	23,000	39,000	13,365
Use of provisions	-	54	199
Total Accruals to Cash Adjustments	-40,834	-22,844	-10,104
Net Cash Requirement	293,436	246,338	271,031

Part III: Extra Receipts Payable to the Consolidated Fund

£'000

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	37,252	<i>37,252</i>
Non-operating income and receipts – excess accruing resources	-	-	-	-	623	<i>623</i>
Total:	-	-	-	-	37,875	<i>37,875</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	74,433	69,701	61,397
Consolidated Fund Extra Receipts in the SoCNE	-	-	-9
Total Net Administration Costs	74,433	69,701	61,388
Net Programme Costs			
Request for Resources A	238,844	182,799	198,922
Consolidated Fund Extra Receipts in the SoCNE	-	-	-37,866
Total Net Programme Costs	238,844	182,799	161,056
Net Operating Cost	313,277	252,500	222,444
Net Resource Requirement	313,277	252,500	260,319
Resource Budget	237,256	207,038	194,075

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	313,277	252,500	260,319
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-37,875
Net Operating Cost (Accounts)	313,277	252,500	222,444
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-70,975	-64,101	-49,977
Capital grants	-41,445	-15,890	-13,032
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	36,399	34,529	34,017
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	623
Resource Budget	237,256	207,038	194,075
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	215,136	184,119	198,804
Annually Managed Expenditure (AME)	22,120	22,919	-4,729

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	20,993	16,682	20,816
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs)	-	-	-623
<i>Adjustments to include:</i>			
Capital grants	41,445	15,890	13,032
Capital expenditure of NDPBs or other bodies	14,208	6,352	5,745
Capital Budget	76,646	38,924	38,970
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	76,646	38,924	38,970
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Food and Farming Group	10,489	-	13,810	72	11,586	107
Veterinary Service and Animal Health Group	15,629	-	17,751	-	15,915	-
Rural Affairs Group	274	-	267	5	333	1,785
Environment, Marine and Fisheries Group	17,545	-	16,168	670	13,834	-
Forest Service Agency	9,440	-	11,761	44	9,448	29
Common Agricultural Policy (CAP)	327,646	-	329,813	-	259,135	-
EU Community Initiatives	4,556	-	1,917	-	-	-
Total for RfR A:	*385,579	-	391,487	791	310,251	1,921

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Food and Farming Group										
7,782	-	-	7,782	-	7,782	-	-	9,790	6,294	
Veterinary Service and Animal Health Group										
6,275	-	-	6,275	-	6,275	-	-	5,020	3,227	
Rural Affairs Group										
2,761	-	-	2,761	-	2,761	-	-	1,757	1,130	
Environment, Marine and Fisheries Group										
7,028	-	-	7,028	-	7,028	-	-	6,526	4,196	
Forest Service Agency										
1,255	-	-	1,255	-	1,255	-	-	2,008	1,291	
Total RfR A:	25,101	-	-	25,101	-	25,101	-	-	25,101	16,138
Total Notional Charges:										
25,101	-	-	25,101	-	25,101	-	-	25,101	16,138	

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	8,821	6,571	7,476
Shared Services	10,988	9,830	8,225
Audit	151	118	118
Other	5,141	8,582	319
Total RfR A:	25,101	25,101	16,138
Total Notional Charges:	25,101	25,101	16,138

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Operating Income and Receipts						
Excess accruing resources	-	-	-	-	37,252	<i>37,252</i>
Non-operating Income and Receipts						
Excess accruing resources	-	-	-	-	623	<i>623</i>
Total:	-	-	-	-	37,875	<i>37,875</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Mr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:	£'000
1. The provision sought for 2018-19 is 24.1% higher than the final net provision for 2017-18.	
2. This Estimate includes grant-in-aid provision above £1million to the following:	
The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	43,294
The Agri-Food and Biosciences Institute	2,580
3. RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
A-4 Expenditure in connection with Coastal Communities Fund Projects ■	540

Main Estimate 2018-19

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.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	
Net Resource Requirement		4,545,879,000
Net Cash Requirement		4,464,799,000

Amounts required in the year ending 31 March 2019 for use by the Department for Communities on:

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

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

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

Part I

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	4,545,879,000	1,978,551,000	2,567,328,000
Net Cash Requirement	4,464,799,000	1,929,422,000	2,535,377,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources				Capital			Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.										
	90,762	432,431	4,157,514	4,680,707	134,828	4,545,879	47,469	33,194	4,396,781	4,220,081	
Departmental Expenditure in DEL:											
A-1:	Social Security Administration										
	24,383	273,691	109,810	407,884	12,142	395,742	3,589	-	301,468	250,084	
A-2:	Belfast Benefit Delivery Centre										
	-	36,000	-	36,000	36,000	-	-	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	32,000	-	32,000	32,000	-	-	-	-	-	
A-4:	Child Maintenance Service										
	-	12,092	-	12,092	347	11,745	-	-	10,697	15,439	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Discretionary Support Scheme										
	-	-	13,720	13,720	-	13,720	16,970	14,200	8,863	12,637	
A-7:	Housing Benefit										
	-	-	126,009	126,009	-	126,009	-	-	121,000	118,526	
A-8:	Housing										
	9,475	1,185	6,807	17,467	15,127	2,340	25,200	17,820	-5,302	-12,370	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19						2017-18		2016-17		
		Resources				Capital		Provision	Outturn			
	1	2	3	4	5	6	7	8	9	10		
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function											
	-	1,885	9,733	11,618	-	11,618	-	-	44,523	35,709		
A-10:	Interest Payments on Housing Loans											
	-	38,303	-	38,303	38,303	-	-	-	-	-		
A-11:	Urban Regeneration											
	8,042	2,435	23,024	33,501	-	33,501	810	1,174	21,380	54,341		
A-12:	Community and Voluntary Sector Funding											
	5,783	-	36,201	41,984	-	41,984	-	-	41,619	18,173		
A-13:	EU Programme for Peace and Reconciliation											
	-	-	207	207	176	31	-	-	-	-		
A-14:	Library and Other Services											
	98	-	286	384	-	384	-	-	301	309		
A-15:	Arts and Museums											
	894	182	1,800	2,876	-	2,876	-	-	11,119	4,663		
A-16:	Sports											
	1,989	1,928	6,355	10,272	90	10,182	-	-	6,062	7,170		
A-17:	Cultural Policy and Languages											
	512	50	1,244	1,806	-	1,806	-	-	1,763	1,455		
A-18:	Public Record Office of Northern Ireland											
	18	4,397	-	4,415	53	4,362	-	-	4,485	4,454		
A-19:	Historic Environment Division											
	-	7,120	-	7,120	400	6,720	900	-	7,451	6,285		
A-20:	Local Government Services											
	723	-	50,717	51,440	-	51,440	-	-	54,815	54,778		
A-21:	Employment and Skills											
	-	-	25,500	25,500	-	25,500	-	-	20,744	24,005		

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

										2017-18	2016-17
2018-19						Capital		Provision	Outturn		
Resources						Capital		Net Total	Net Total		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Resources	Resources		
Annually Managed Expenditure (AME):											
A-22:	Non-contributory and means tested benefits										
-	-	1,843,564	1,843,564	-	1,843,564	-	-	1,782,806	1,694,445		
<i>of which:</i>											
<i>Pensions benefits</i>											
-	-	6,550	6,550	-	6,550	-	-	6,370	5,946		
<i>Disability benefits</i>											
-	-	1,572,650	1,572,650	-	1,572,650	-	-	1,490,601	1,398,100		
<i>Industrial injuries benefits</i>											
-	-	28,985	28,985	-	28,985	-	-	30,666	29,387		
<i>Pension Credit</i>											
-	-	235,379	235,379	-	235,379	-	-	255,169	261,012		
A-23:	Income support - JSA & ESA & UC										
-	14,300	803,298	817,598	-	817,598	-	-	817,939	769,550		
<i>of which:</i>											
<i>Income support</i>											
-	14,300	134,666	148,966	-	148,966	-	-	157,298	162,036		
<i>Jobseeker's allowance (income based)</i>											
-	-	97,079	97,079	-	97,079	-	-	92,374	104,145		
<i>Employment and Support Allowance (income related)</i>											
-	-	599,568	599,568	-	599,568	-	-	555,884	503,369		
<i>Universal Credit</i>											
-	-	-28,015	-28,015	-	-28,015	-	-	12,383	-		
A-24:	Job grant										
-	-	10	10	-	10	-	-	20	1,425		
A-25:	Housing benefit (rent)										
-	-	602,833	602,833	-	602,833	-	-	556,569	577,733		
A-26:	Discretionary housing payments										
-	-	7,290	7,290	-	7,290	-	-	4,500	3,286		

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19						2017-18		2016-17	
		Resources				Capital		Provision	Outturn		
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
A-27:	Provisions, depreciation and Impairments	-	6,863	-	6,863	-	6,863	-	-	34,799	56,572
Non-Budget:											
A-28:	Social Fund (Regulated)	-	-	12,752	12,752	-	12,752	-	-	12,752	4,534
A-29:	Social Fund in respect of Winter Fuel Payments	-	-	51,628	51,628	-	51,628	-	-	52,335	52,900
A-30:	Northern Ireland National Insurance Fund	-	-	69,300	69,300	-	69,300	-	-	70,200	61,100
A-31:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	277,841	277,841	-	277,841	-	-	298,063	286,000
A-32:	Charities Commission (NI) ♥	-	-	1,578	1,578	-	1,578	-	-	1,910	1,918
A-33:	Ulster Supported Employment Limited ♥	-	-	715	715	-	715	-	-	1,077	953
A-34:	Arts Council of Northern Ireland ♥	-	-	10,590	10,590	-	10,590	-	-	11,557	11,269
A-35:	National Museums and Galleries Northern Ireland ♥	-	-	16,666	16,666	-	16,666	-	-	12,747	13,343
A-36:	Sports Council for Northern Ireland ♥	-	-	9,556	9,556	-	9,556	-	-	11,026	13,577
A-37:	Northern Ireland Library Authority ♥	-	-	29,244	29,244	-	29,244	-	-	31,999	30,986
A-38:	Armagh Observatory and Planetarium ♥			1,385	1,385	-	1,385	-	-	1,866	1,917
A-39:	Northern Ireland Museums Council ♥	-	-	204	204	-	204	-	-	218	226
A-40:	Language Body ♥	-	-	5,293	5,293	-	5,293	-	-	5,322	4,770

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

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-41:	Commissioner for Children and Young People for Northern Ireland ♥										
	-	-	1,357	1,357	-	1,357	-	-	1,348	1,398	
A-42:	Commissioner for Older People for Northern Ireland ♥										
	-	-	807	807	-	807	-	-	940	880	
A-43:	Notional Charges										
	38,845	-	-	38,845	-	38,845	-	-	35,800	33,641	
	Local Government Staff Commission										
	-	-	-	-	-	-	-	-	-	2,000	
Total:	90,762	432,431	4,157,514	4,680,707	134,828	4,545,879	47,469	33,194	4,396,781	4,220,081	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

Resource to Cash Reconciliation	£'000		
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	4,545,879	4,396,781	4,220,081
Capital Items			
Capital	47,469	14,572	26,760
Non-operating accruing resources	-33,194	-34,948	-31,126
Net Capital	14,275	-20,376	-4,366
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-10,506	-8,747	-31,067
New provisions and adjustments to previous provisions	-4,004	-32,446	-25,388
Notional charges	-38,845	-35,800	-33,641
Housing Benefit Rates Owner-Occupiers	-42,000	-39,000	-39,164
Movement in working capital	-	21,209	684
Use of provisions	-	5,983	5,214
Total Accruals to Cash Adjustments	-95,355	-88,801	-123,362
Net Cash Requirement	4,464,799	4,287,604	4,092,353

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	1,050	<i>1,050</i>	1,669	<i>1,669</i>	2,050	<i>2,050</i>
Total:	1,050	<i>1,050</i>	1,669	<i>1,669</i>	2,050	<i>2,050</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	90,762	88,900	89,048
Total Net Administration Costs	90,762	88,900	89,048
Net Programme Costs			
Request for Resources A	4,465,951	4,318,096	4,141,519
Non-voted expenditure in the SoCNE	2,721,938	2,661,571	2,599,631
Total Net Programme Costs	7,187,889	6,979,667	6,741,150
Net Operating Cost	7,278,651	7,068,567	6,830,198
Net Resource Requirement	4,545,879	4,396,781	4,220,081
Resource Budget	7,066,304	6,837,999	6,616,139

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	4,545,879	4,396,781	4,220,081
<i>Adjustments:</i>			
National Insurance Fund Benefit expenditure	2,721,938	2,661,571	2,599,631
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,050	-1,669	-2,050
National Insurance Fund Administration receipts	11,884	11,884	12,536
Net Operating Cost (Accounts)	7,278,651	7,068,567	6,830,198
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-394,081	-413,873	-402,878
Funding which is paid into the Social Fund	-64,380	-65,087	-57,434
Capital grants	-35,165	-36,104	-36,121
Funding which is paid into the National Insurance Fund	-69,300	-70,200	-61,100
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	215,848	221,112	223,731
Social Fund spend	62,531	62,784	57,938
National Insurance Fund administration costs (DoF)	600	600	705
Payments from the National Insurance Fund	71,600	70,200	61,100
Resource Budget	7,066,304	6,837,999	6,616,139
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	917,288	838,769	792,444
Annually Managed Expenditure (AME)	6,149,016	5,999,230	5,823,695

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	14,275	-20,376	-4,366
<i>Adjustments:</i>			
Capital grants	35,165	36,104	36,121
Capital expenditure of NDPBs or other bodies	164,874	151,304	152,202
NIHE borrowing/loans	-37,612	-46,101	-51,685
Social Fund net capital	2,565	2,265	3,016
Capital Budget	179,267	123,196	135,288
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	179,267	123,196	134,411
Annually Managed Expenditure (AME)	-	-	877

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration of National Insurance Fund	11,884	-	11,884	-	12,536	-
Administration of DWP agency services	68,000	-	66,000	-	49,676	-
Other administration	605	-	1,429	-	1,213	-
Mesothelioma Compensation Scheme	190	-	140	-	69	-
Discretionary Support Loan repayments	-	14,200	-	13,000	-	12,340
Local Government Services	-	-	120	-	170	-
Repayment of housing association grant	15,000	-	19,732	-	18,639	-
Long term loan repayments by housing associations	-	-	-	1,224	-	1,307
Reimbursement of loan interest charges by Housing Executive	38,303	-	26,324	-	29,406	-
Equity Withdrawal from Public Corporation	-	17,820	-	19,605	-	17,091
Fees receivable for landlord registrations	127	-	351	-	109	-
Sale of land and property	-	1,174	-	1,103	-	383
Syrian Vulnerable Person Relocation Scheme Recoveries	-	-	3,912	-	1,355	-
Sports	90	-	134	-	189	-
Public Record Office of Northern Ireland	53	-	53	-	52	-
Voluntary and Community Division	-	-	12	-	-	-
Historic Monuments	400	-	435	16	336	5
ERDF Receipts	-	-	255	-	-	-
EURES	-	-	145	-	-	-
EU Programme Receipts	176	-	-	-	-	-
Acquisition of dwellings - Capital Grant in Kind receipt					5,000	-
Total for RfR A:	*134,828	**33,194	130,926	34,948	118,750	31,126

Analysis of Accruing Resources

£'000

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19						2017-18 Provision	2016-17 Outturn		
Resources								Capital	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Social Security Administration									
24,171	-	-	-	-	-	-	-	23,171	22,171
Child Maintenance Service									
300	-	-	-	-	-	-	-	300	300
Housing									
603	-	-	-	-	-	-	-	503	503
Urban Regeneration									
2,958	-	-	-	-	-	-	-	2,458	2,299
Library and Other Services									
57	-	-	-	-	-	-	-	57	57
Arts									
206	-	-	-	-	-	-	-	156	156
Museums									
45	-	-	-	-	-	-	-	45	45
Sports									
1,367	-	-	-	-	-	-	-	1,267	1,267
Cultural Policy									
150	-	-	-	-	-	-	-	105	105
Public Record Office of Northern Ireland									
228	-	-	-	-	-	-	-	178	178
Language Body Departmental Overheads									
6	-	-	-	-	-	-	-	6	6
Employment and Skills									
7,554	-	-	-	-	-	-	-	6,554	5,554
Local Government Services									
556	-	-	-	-	-	-	-	456	456
Historic Environment Division									
644	-	-	-	-	-	-	-	544	544

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
Total RfR A:	38,845	-	-	-	-	-	-	35,800	33,641
Total Notional Charges:	38,845	-	-	-	-	-	-	35,800	33,641

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	24,948	24,000	22,679
Shared Services	12,000	10,500	9,438
Audit	368	300	261
Other	1,529	1,000	1,263
Total RfR A:	38,845	35,800	33,641
Total Notional Charges:	38,845	35,800	33,641

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Core admin receipts	-	-	10	<i>10</i>	7	<i>7</i>
Housing Associated loan interest	615	<i>615</i>	520	<i>520</i>	640	<i>640</i>
Housing receipts	420	<i>420</i>	330	<i>330</i>	338	<i>338</i>
Urban Regeneration receipts	-	-	752	<i>752</i>	970	<i>970</i>
Social Security receipts	-	-	42	<i>42</i>	83	<i>83</i>
Child Support receipts	15	<i>15</i>	15	<i>15</i>	3	<i>3</i>
Community Cohesion receipts	-	-	-	-	9	<i>9</i>
Total:	1,050	<i>1,050</i>	1,669	<i>1,669</i>	2,050	<i>2,050</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mr Leo O'Reilly, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 3.4% higher than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following-

Northern Ireland Housing Executive	277,841
Northern Ireland Library Authority	29,244
National Museums and Galleries Northern Ireland	16,666
Arts Council of Northern Ireland	10,590
Sports Council for Northern Ireland	9,556
Language Body	5,293
Charities Commission Northern Ireland	1,578
Armagh Observatory and Planetarium	1,385
Commissioner for Children and Young People for Northern Ireland	1,357
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-1 Personal Independence Payment (PIP) Judicial Review ■	15,000
A-1 Fresh Start Payment ■	11,000
A-1 Welfare Reform ■	2,000
A-1 Annual uprating element of Pneumoconiosis ■	4
A-20 Payments to Co-operation Ireland ■	65

Main Estimate 2018-19

Department for
the Economy

DEPARTMENT FOR THE ECONOMY

Introduction

1. This Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £53m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
5. Symbols are explained in the guide at the front of the volume.

Part I

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

	£
Net Resource Requirement	903,880,000
Net Cash Requirement	1,168,256,000

Amounts required in the year ending 31 March 2019 for use by the Department for the Economy on:

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

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

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

		£
	Net Total	Allocated in Vote on Account
		Balance to Complete
RfR A:		
Net Resource Requirement	903,880,000	444,419,000
Net Cash Requirement	1,168,256,000	537,857,000
		630,399,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.										
	45,090	103,138	838,793	987,021	83,141	903,880	434,192	103,819	987,597	1,077,137	
Departmental Expenditure in DEL:											
A-1:	Economic Development & Infrastructure										
	8,648	9,932	2,095	20,675	51	20,624	6,186	-	22,693	38,790	
A-2:	Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society										
	-	-	-	-	2,700	-2,700	-	13,500	-2,298	-2,482	
A-3:	Invest Northern Ireland & Tourism										
	470	-	-	470	2	468	-	-	593	527	
A-4:	Employment & Skills										
	23,925	5,814	79,774	109,513	7,338	102,175	3	-	97,897	105,923	
A-5:	Student Support & Higher Education										
	2,363	141,299	312,431	456,093	586	455,507	24,081	-	546,488	553,914	
A-6:	Tourism Ireland Ltd										
	152	-	-	152	-	152	-	-	152	156	
A-7:	InterTradeIreland										
	163	-	-	163	-	163	-	-	171	138	
A-8:	Representation & Regulatory Service										
	1,339	16,098	284	17,721	3,384	14,337	283	-	8,949	12,711	
A-9:	EU Programmes – European Regional Development Fund										
	-	-	1,743	1,743	1,046	697	-	-	358	328	
A-10:	EU Programmes - European Social Fund										
	-	1,208	17,966	19,174	12,829	6,345	-	-	8,868	15,238	
A-11:	EU Community Initiatives										
	-	-	6,767	6,767	5,752	1,015	-	-	193	-	
A-12:	Peace IV										
	-	-	7,127	7,127	6,058	1,069	-	-	155	-	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19										
Resources						Capital		2017-18 Provision	2016-17 Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Annually Managed Expenditure (AME):										
A-13:	Provisions									
	-	1,250	-	1,250	-	1,250	-	-	386	1,824
A-14:	NI Renewable Heat Incentive Scheme									
	-	-	25,700	25,700	-	25,700	-	-	22,300	18,120
A-15:	Student Support									
	-	-74,474	-	-74,474	43,395	117,869	403,639	90,319	-98,400	-78,655
A-16:	Revaluations									
	-	5	-	5	-	5	-	-	-109	-93
Non-Budget:										
A-17:	Invest Northern Ireland ♥									
	-	-	114,518	114,518	-	114,518	-	-	135,671	166,802
A-18:	Northern Ireland Tourist Board ♥									
	-	-	24,575	24,575	-	24,575	-	-	22,584	23,960
A-19:	General Consumer Council for Northern Ireland ♥									
	-	-	1,210	1,210	-	1,210	-	-	1,315	1,466
A-20:	Health and Safety Executive NI ♦									
	-	-	1,098	1,098	-	1,098	-	-	875	687
A-21:	Tourism Ireland Ltd ♥									
	-	-	12,607	12,607	-	12,607	-	-	12,692	12,194
A-22:	InterTradeIreland ♥									
	-	-	2,941	2,941	-	2,941	-	-	3,051	3,888
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥									
	-	2,006	-	2,006	-	2,006	-	-	2,006	1,998
A-24:	Construction Industry Training Board ♥									
	-	-	1	1	-	1	-	-	1	50
A-25:	Labour Relations Agency ♥									
	-	-	3,741	3,741	-	3,741	-	-	4,093	3,630

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources				Capital				Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-26:	Further Education Colleges ♥										
	-	-	206,754	206,754	-	206,754	-	-	181,486	181,640	
A-27:	Higher Education Colleges ♥										
	-	-	5,039	5,039	-	5,039	-	-	5,583	5,608	
A-28:	Northern Ireland Screen ♥										
	-	-	12,422	12,422	-	12,422	-	-	1,049	352	
A-29:	Notional Charges										
	8,030	-	-	8,030	-	8,030	-	-	8,795	8,423	
Total:	45,090	103,138	838,793	987,021	83,141	903,880	434,192	103,819	987,597	1,077,137	

Resource to Cash Reconciliation

£'000

	2018-19	2017-18	2016-17
	Provision	Provision	Outturn
Net Resource Requirement	903,880	987,597	1,077,137
Capital Items			
Capital	434,192	397,945	365,492
Non-operating accruing resources	-103,819	-95,002	-76,444
Net Capital	330,373	302,943	289,048
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-67,818	-149,028	-161,743
New provisions and adjustments to previous provisions	-941	14	-1,240
Notional charges	-8,030	-8,795	-8,423
Other non-cash items	-1,208	-	-
Movement in working capital	12,000	59,000	-17,211
Use of provisions	-	3,507	4,412
Total Accruals to Cash Adjustments	-65,997	-95,302	-184,205
Net Cash Requirement	1,168,256	1,195,238	1,181,980

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	7	7	222	713
Non-operating income and receipts not classified as accruing resources	-	-	37	-	-	-
Non-operating income and receipts – excess accruing resources	-	-	-	-	13,857	13,857
Total:	-	-	44	7	14,079	14,570

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

DfE

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	45,088	43,065	40,202
Total Net Administration Costs	45,088	43,065	40,202
Net Programme Costs			
Request for Resources A	858,792	944,532	1,036,935
Consolidated Fund Extra Receipts in the SoCNE	-	-44	-222
Non-voted expenditure in the SoCNE	5,200	4,000	5,424
Total Net Programme Costs	863,992	948,488	1,042,137
Net Operating Cost	909,080	991,553	1,082,339
Net Resource Requirement	903,880	987,597	1,077,137
Resource Budget	899,541	948,229	1,003,333

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	903,880	987,597	1,077,137
<i>Adjustments to remove:</i>			
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-44	-222
Non-voted expenditure in the SoCNE	5,200	4,000	5,424
Net Operating Cost (Accounts)	909,080	991,553	1,082,339
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-394,942	-379,201	-410,698
Capital grants	-12,278	-24,813	-28,905
Research and Development (R&D) expenditure	-1,638	-1,199	-796
Non-voted resource expenditure outside the budget	-5,200	-4,000	-5,424
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	37	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	404,519	365,852	366,817
Resource Budget	899,541	948,229	1,003,333
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	930,231	1,001,371	1,041,449
Annually Managed Expenditure (AME)	-30,690	-53,142	-38,116

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	330,373	302,943	289,048
<i>Adjustments to include:</i>			
Capital grants	12,278	24,813	28,905
Research and Development (R&D) expenditure	1,638	1,199	796
Capital expenditure of NDPBs or other bodies	62,700	41,099	55,450
Consolidated Fund Extra Receipts (CFERs)	-	-37	-13,857
Capital Budget	406,989	370,017	360,342
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	93,669	59,453	79,991
Annually Managed Expenditure (AME)	313,320	310,564	280,351

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Economic Development & Infrastructure	51	-	243	-	242	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	2,700	13,500	2,298	8,000	2,482	6,064
Invest Northern Ireland & Tourism	2	-	2	-	2	-
Employment & Skills	7,338	-	8,589	2	8,216	73
Student Support & Higher Education	43,981	90,319	43,211	87,000	32,257	70,307
Representation & Regulatory Services	3,384	-	3,733	-	3,788	-
EU Programmes – European Regional Development Fund	1,046	-	538	-	492	-
EU Programmes - European Social Fund	12,829	-	13,618	-	9,667	-
EU Community Initiatives	5,752	-	1,088	-	-	-
Peace IV	6,058	-	875	-	-	-
Total for RfR A:	*83,141	**103,819	74,195	95,002	57,146	76,444

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

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18	2016-17	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Economic Development & Infrastructure										
1,942	-	-	1,942	-	1,942	-	-	2,392	1,637	
Invest Northern Ireland & Tourism										
102	-	-	102	-	102	-	-	145	124	
Employment & Skills										
5,184	-	-	5,184	-	5,184	-	-	5,342	5,726	
Student Support & Higher Education										
512	-	-	512	-	512	-	-	606	597	
Representation & Regulatory Services										
290	-	-	290	-	290	-	-	310	339	
Total RfR A:	8,030	-	-	8,030	-	8,030	-	-	8,795	8,423
Total Notional Charges:										
8,030	-	-	8,030	-	8,030	-	-	8,795	8,423	

Detail

	2018-19	2017-18	2016-17
	Provision	Provision	Outturn
RfR A:			
Land & Property Services	-	36	3
Accommodation	4,300	4,610	4,589
Shared Services	3,189	2,443	3,279
Audit	100	167	98
Other	441	1,539	454
Total RfR A:	8,030	8,795	8,423
Total Notional Charges:	8,030	8,795	8,423

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Fees and Charges	-	-	7	7	100	45
Refunds	-	-	-	-	51	51
Exchange Rate Gain	-	-	-	-	40	40
Miscellaneous	-	-	-	-	31	31
Non-operating Income and Receipts						
Refund	-	-	37	-	-	-
Student Loan Repayments	-	-	-	-	10,421	10,967
Presbyterian Mutual Society Repayments	-	-	-	-	3,436	3,436
Total:	-	-	44	7	14,079	14,570

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 8.5% lower than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following-

Invest Northern Ireland	114,518
Northern Ireland Tourist Board	24,575
General Consumer Council for Northern Ireland	1,210
Health & Safety Executive for Northern Ireland	1,098
Tourism Ireland Ltd	12,607
InterTradeIreland	2,941
Labour Relations Agency	3,741
Further Education Colleges	206,754
Higher Education Colleges	5,039
Northern Ireland Screen	12,422
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-28 Supporting the work of Northern Ireland Screen ■	12,422
---	--------

Main Estimate 2018-19

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.”
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland (GTCNI), the Northern Ireland Council for Integrated Education (NICIE), Comhairle na Gaelscolaíochta (CnaG), Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth and children’s services, community relations measures for young people, and administration; and grants-in-aid to the Education Authority and the Youth Council for Northern Ireland.
4. Symbols are explained in the guide at the front of this volume.

Part I

	£
RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,155,476,000
RfR B: Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:	48,094,000
Net Resource Requirement	2,203,570,000
Net Cash Requirement	2,217,666,000

Amounts required in the year ending 31 March 2019 for use by the Department of Education on:

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

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

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

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

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

	£		
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	2,155,476,000	1,017,750,000	1,137,726,000
RfR B:	48,094,000	22,594,000	25,500,000
Net Resource Requirement	2,203,570,000	1,040,344,000	1,163,226,000
Net Cash Requirement	2,217,666,000	1,052,753,000	1,164,913,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

										2017-18	2016-17
2018-19										Provision	Outturn
Resources						Capital					
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A:	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.										
	19,800	26,175	2,130,085	2,176,060	20,584	2,155,476	140	-	2,261,667	2,137,812	
Departmental Expenditure in DEL:											
A-1:	Education Authority - Departmental Overheads										
	8,587	13,623	-	22,210	706	21,504	140	-	21,434	20,223	
A-2:	Non-Departmental Public Bodies - Departmental Overheads										
	717	14	-	731	-	731	-	-	684	676	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads										
	5,120	55	-	5,175	-	5,175	-	-	4,906	4,852	
A-4:	Centrally Financed Services										
	850	11,383	5,282	17,515	-	17,515	-	-	10,170	10,546	
A-5:	Early Years Services										
	150	25	28,752	28,927	-	28,927	-	-	29,303	28,148	
A-6:	Co-funded ALB income										
	-	-	-	-	13,909	-13,909	-	-	-13,826	-13,530	
A-7:	European Union Programme for Peace and Reconciliation										
	-	-	3,067	3,067	2,607	460	-	-	59	-	
A-8:	Shared Education (from Atlantic Philanthropies)										
	-	-	-	-	2,322	-2,322	-	-	-4,253	-	
A-9:	Vulnerable Persons Relocation Scheme										
	-	-	-	-	1,040	-1,040	-	-	-908	-	
Annually Managed Expenditure (AME):											
A-10:	Provisions										
	100	75	-	175	-	175	-	-	258	27	
A-11:	Impairments										
	-	1,000	-	1,000	-	1,000	-	-	1,200	1,052	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19						2017-18	2016-17		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
Non-Budget:									
A-12:	Education Authority ♥								
-	-	1,643,584	1,643,584	-	1,643,584	-	-	1,741,277	1,621,891
A-13:	Voluntary and Grant Maintained Integrated Schools								
-	-	418,096	418,096	-	418,096	-	-	435,000	429,298
A-14:	Council for the Curriculum, Examinations and Assessment ♥								
-	-	24,616	24,616	-	24,616	-	-	25,000	24,735
A-15:	Council for Catholic Maintained Schools ♥								
-	-	4,018	4,018	-	4,018	-	-	3,910	3,903
	<i>General Teaching Council for Northern Ireland ♥</i>								
-	-	-	-	-	-	-	-	81	-
A-16:	Comhairle na Gaelscolaíochta ♣								
-	-	796	796	-	796	-	-	830	829
A-17:	Northern Ireland Council for Integrated Education ♣								
-	-	626	626	-	626	-	-	700	626
A-18:	Middletown Centre for Autism Limited ♣								
-	-	1,248	1,248	-	1,248	-	-	1,566	1,226
A-19:	Notional Charges								
4,276	-	-	4,276	-	4,276	-	-	4,276	3,310
RfR B:	Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:								
1,193	563	46,338	48,094	-	48,094	-	-	50,208	42,924

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19						2017-18 Provision	2016-17 Outturn			
Resources								Capital		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
Departmental Expenditure in DEL:										
B-1:	Education Authority – Departmental Overheads									
	517	-	-	517	-	517	-	-	485	421
B-2:	Youth Council for Northern Ireland - Departmental Overheads									
	100	-	-	100	-	100	-	-	93	92
B-3:	Youth and Other Children's Services									
	266	563	8,000	8,829	-	8,829	-	-	6,090	5,186
Non-Budget:										
B-4:	Education Authority ♥									
	-	-	38,298	38,298	-	38,298	-	-	43,200	36,942
B-5:	Youth Council for Northern Ireland ♥									
	-	-	40	40	-	40	-	-	30	47
B-6:	Notional Charges									
	310	-	-	310	-	310	-	-	310	236
Total:	20,993	26,738	2,176,423	2,224,154	20,584	2,203,570	140	-	2,311,875	2,180,736

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

Resource to Cash Reconciliation	£'000		
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	2,203,570	2,311,875	2,180,736
Capital Items			
Capital	140	8,738	8,516
Net Capital	140	8,738	8,516
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,283	-1,422	-1,236
New provisions and adjustments to previous provisions	-175	-258	-27
Notional charges	-4,586	-4,586	-3,546
Movement in working capital	20,000	25,000	1,646
Use of provisions	-	104	106
Total Accruals to Cash Adjustments	13,956	18,838	-3,057
Net Cash Requirement	2,217,666	2,339,451	2,186,195

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	2,000	<i>2,000</i>	2,037	<i>2,037</i>	4,766	<i>4,766</i>
Total:	2,000	<i>2,000</i>	2,037	<i>2,037</i>	4,766	<i>4,766</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	19,672	19,006	17,683
Request for Resources B	1,193	1,136	996
Total Net Administration Costs	20,865	20,142	18,679
Net Programme Costs			
Request for Resources A	2,133,804	2,240,625	2,115,363
Request for Resources B	46,901	49,071	41,928
Total Net Programme Costs	2,180,705	2,289,696	2,157,291
Net Operating Cost	2,201,570	2,309,838	2,175,970
Net Resource Requirement	2,203,570	2,311,875	2,180,736
Resource Budget	2,141,690	2,214,857	2,073,659

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	2,203,570	2,311,875	2,180,736
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,000	-2,037	-4,766
Net Operating Cost (Accounts)	2,201,570	2,309,838	2,175,970
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,135,908	-2,256,180	-2,123,043
Capital grants	-8,000	-6,285	-4,751
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	2,000	2,037	2,909
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies(1)	2,082,028	2,165,447	2,022,574
Resource Budget	2,141,690	2,214,857	2,073,659
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,979,729	1,967,433	1,955,985
Annually Managed Expenditure (AME)	161,961	247,424	117,674

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

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	140	8,738	8,516
<i>Adjustments:</i>			
Capital expenditure of NDPBs or other bodies(1)	158,460	158,800	187,103
Capital Consolidated Fund Extra Receipts (CFERs)	-2,000	-2,037	-2,909
Capital grants	8,000	6,285	4,751
Capital Budget	164,600	171,786	197,461
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	164,600	171,786	197,461

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

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
Education Authority - Departmental Overheads	706	-	642	-	520	-
Co-Funded ALB Income	13,909	-	13,826	-	13,530	-
European Union Programme for Peace and Reconciliation	2,607	-	336	-	-	-
Shared Education (from Atlantic Philanthropies)	2,322	-	4,253	-	-	-
Vulnerable Persons Relocation Scheme	1,040	-	908	-	-	-
Total for RfR A:	*20,584	-	19,965	-	14,050	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Education Authority – Departmental Overheads									
2,381	-	-	2,381	-	2,381	-	-	2,435	1,852
Non-Departmental Public Bodies – Departmental Overheads									
198	-	-	198	-	198	-	-	193	153
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads									
1,419	-	-	1,419	-	1,419	-	-	1,379	1,092
Centrally Financed Services									
236	-	-	236	-	236	-	-	229	181
Early Years Services									
42	-	-	42	-	42	-	-	40	32
Total RfR A:	4,276	-	4,276	-	4,276	-	-	4,276	3,310
RfR B:									
Education Authority – Departmental overheads									
182	-	-	182	-	182	-	-	182	131
Youth Council for Northern Ireland – Departmental overheads									
35	-	-	35	-	35	-	-	35	28
Youth and Other Children's Services									
93	-	-	93	-	93	-	-	93	77
Total RfR B:	310	-	310	-	310	-	-	310	236
Total Notional Charges:									
4,586	-	-	4,586	-	4,586	-	-	4,586	3,547

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

Detail	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	1,709	1,646	1,536
ICT Services	1,386	1,465	1,003
Personnel Services	47	47	40
Professional Services	996	1,053	616
Audit	86	52	75
Other	52	13	40
Total RfR A:	4,276	4,276	3,310
RfR B:			
Accommodation	147	119	80
ICT Services	100	122	53
Personnel Services	4	4	2
Professional Services	51	62	32
Audit	5	2	4
Other	3	1	65
Total RfR B:	310	310	236
Total Notional Charges:	4,586	4,586	3,546

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education Authority	1,000	<i>1,000</i>	1,621	<i>1,621</i>	1,817	<i>1,817</i>
Voluntary and Grant Maintained Integrated Schools	1,000	<i>1,000</i>	416	<i>416</i>	1,104	<i>1,104</i>
Departmental	-	<i>-</i>	-	<i>-</i>	1,845	<i>1,845</i>
Total:	2,000	<i>2,000</i>	2,037	<i>2,037</i>	4,766	<i>4,766</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 4.7% lower than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following:

RfR A

Education Authority	1,643,584
Voluntary and Grant Maintained Integrated Schools	418,096
Council for the Curriculum, Examinations and Assessment (CCEA)	24,616
Council for Catholic Maintained Schools (CCMS)	4,018
Middletown Centre for Autism Limited	1,248

RfR B

Education Authority	38,298
---------------------	--------

Main Estimate 2018-19

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

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	£
Net Resource Requirement	604,151,000
Net Cash Requirement	209,005,000

Amounts required in the year ending 31 March 2019 for use by the Department of Education on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	604,151,000	291,046,000	313,105,000
Net Cash Requirement	209,005,000	84,630,000	124,375,000

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

2018-19						2017-18	2016-17		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.									
-	858,000	-	858,000	253,849	604,151	-	-	646,769	475,875
Annually Managed Expenditure (AME):									
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation									
-	858,000	-	858,000	251,843	606,157	-	-	648,775	477,873
Non-budget:									
A-2: Premature Retirement Compensation – receipts									
-	-	-	-	2,006	-2,006	-	-	-2,006	-1,998
Total:	- 858,000	-	858,000	253,849	604,151	-	-	646,769	475,875

Resource to Cash Reconciliation			£'000
	2018-19	2017-18	2016-17
	Provision	Provision	Outturn
Net Total Resources	604,151	646,769	475,875
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-858,000	-903,000	-725,286
Movement in working capital	9,000	11,000	2,265
Use of provisions	453,854	433,297	411,457
Total accruals to cash adjustments	-395,146	-458,703	-311,564
Net Cash Required	209,005	188,066	164,311

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Income			
Contributions receivable	244,843	241,225	241,339
Transfers in	7,000	13,000	6,562
Other income	2,006	2,006	1,510
Total Income	253,849	256,231	249,411
Expenditure			
Increase in scheme liabilities	466,000	483,000	313,286
Interest on scheme liabilities	392,000	420,000	412,000
Total Expenditure	858,000	903,000	725,286
Net Operating Cost	604,151	646,769	475,875
Net Resource Requirement	604,151	646,769	475,875
Resource Budget	606,157	648,775	477,873

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	604,151	646,769	475,875
Net Operating Cost (Accounts)	604,151	646,769	475,875
<i>Adjustments:</i>			
Voted resource expenditure outside the budget	2,006	2,006	1,998
Resource Budget	606,157	648,775	477,873
<i>Of which:</i>			
Annually Managed Expenditure (AME)	606,157	648,775	477,873

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	251,843	-	254,225	-	247,413	-
Premature Retirement Compensation – Receipts	2,006	-	2,006	-	1,998	-
Total for RfR A:	*253,849	-	256,231	-	249,411	-

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

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

1. The provision sought for 2018-19 is 6.6% lower than the final net provision for 2017-18.

Main Estimate 2018-19

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

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

Part I

RfR A:	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	£
Net Resource Requirement		209,976,000
Net Cash Requirement		198,718,000

Amounts required in the year ending 31 March 2019 for use by the Department of Finance on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	209,976,000	94,794,000	115,182,000
Net Cash Requirement	198,718,000	92,273,000	106,445,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	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 area of executive responsibility.										
	213,327	105,147	3,366	321,840	111,864	209,976	28,784	1,500	210,653	182,313	
Departmental Expenditure in DEL:											
A-1:	Finance and Personnel Policy										
	41,395	3,890	47	45,332	24,541	20,791	255	-	19,660	14,570	
A-2:	NICS Shared Services										
	104,914	-	144	105,058	27,670	77,388	12,655	-	75,362	63,754	
A-3:	Northern Ireland Statistics and Research Agency										
	836	27,545	-	28,381	16,833	11,548	1,750	-	11,168	11,127	
A-4:	Land and Property Services										
	1,574	62,257	-	63,831	36,139	27,692	3,798	-	27,903	27,061	
A-5:	EU Peace Programmes										
	-	-	1,213	1,213	1,031	182	-	-	109	998	
A-6:	EU Community Initiatives										
	-	-	972	972	826	146	-	-	107	1,080	
A-7:	European Regional Development Fund										
	-	-	-	-	-	-	-	-	70	214	
A-8:	NICS Accommodation Services										
	64,208	-	-	64,208	4,824	59,384	10,326	1,500	64,462	62,421	
Annually Managed Expenditure (AME):											
A-9:	Provisions										
	-	2,060	-	2,060	-	2,060	-	-	2,010	-75	
A-10:	Depreciation and Impairments										
	-	9,395	-	9,395	-	9,395	-	-	6,406	-121	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19						2017-18 Provision	2016-17 Outturn			
Resources			Capital							
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
A-11:	Special EU Programmes Body ♥									
-	-	990	990	-	990	-	-	2,946	976	
A-12:	Notional Charges									
400	-	-	400	-	400	-	-	450	308	
Total:	213,327	105,147	3,366	321,840	111,864	209,976	28,784	1,500	210,653	182,313

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	209,976	210,653	182,313
Capital Items			
Capital	28,784	30,184	36,034
Non-operating accruing resources	1,500	3,750	-
Net Capital	27,284	26,434	36,034
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-44,082	-39,614	-31,661
New provisions and adjustments to previous provisions	-2,060	-2,010	75
Notional charges	-400	-450	-308
Movement in working capital	8,000	10,000	13,840
Use of provisions	-	39	132
Total Accruals to Cash Adjustments	-38,542	-32,035	-17,922
Net Cash Requirement	198,718	205,052	200,425

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	66	66	198	198
Operating income and receipts - excess accruing resources	-	-	-	-	9,887	9,887
Non-operating income and receipts - excess accruing resources	-	-	-	-	17	17
Total:	-	-	66	66	10,102	10,102

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	154,848	151,975	132,525
Total Net Administration Costs	154,848	151,975	132,525
Net Programme Costs			
Request for Resources A	55,128	58,612	39,575
Total Net Programme Costs	55,128	58,612	39,575
Net Operating Cost	209,976	210,587	172,100
Net Resource Requirement	209,976	210,653	182,313
Resource Budget	201,373	196,205	165,516

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	209,976	210,653	182,313
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-66	-10,085
Other adjustments - EU Exchange Movement	-	-	-128
Net Operating Cost (Accounts)	209,976	210,587	172,100
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,390	-3,396	-1,284
Capital grants	-	-3,700	2,025
Research and Development (R&D) expenditure	-	-	-114
Non-voted resource expenditure outside the budget	-	66	-
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	198
Other adjustments - EU Exchange Movement	-	-	128
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,587	1,448	1,463
Income in respect of the cost of rate collection	-8,800	-8,800	-9,000
Resource Budget	201,373	196,205	165,516
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	189,718	187,628	165,711
Annually Managed Expenditure (AME)	11,655	8,577	-195

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	27,284	26,434	36,034
<i>Adjustments to include:</i>			
Capital grants	-	3,700	-2,025
Research and Development (R&D) expenditure	-	-	114
Capital expenditure of NDPBs or other bodies	20	1,950	15
Other adjustments - Excess Accruing Resources	-	-	-17
Capital Budget	27,304	32,084	34,121
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	27,304	32,084	34,121
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Finance & Personnel Policy	24,541	-	20,769	-	18,460	-
NICS Shared Services	27,670	-	26,444	10	25,045	-
Northern Ireland Statistics and Research Agency	16,833	-	16,579	-	14,975	-
Land and Property Services	36,139	-	29,875	-	27,742	-
EU Peace Programmes	1,031	-	620	-	-	-
EU Community Initiatives	826	-	606	-	-	-
NICS Accommodation Services	4,824	1,500	4,983	3,740	4,079	-
Total for RfR A:	*111,864	**1,500	99,876	3,750	90,301	-

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

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Finance and Personnel Policy										
110	-	-	110	-	110	-	-	115	243	
NICS Shared Services										
90	-	-	90	-	90	-	-	125	-	
Northern Ireland Statistics and Research Agency										
65	-	-	65	-	65	-	-	55	65	
Land and Property Services										
85	-	-	85	-	85	-	-	90	-	
NICS Accommodation Services										
50	-	-	50	-	50	-	-	65	-	
Total RfR A:	400	-	-	400	-	400	-	-	450	308
Total Notional Charges:										
400	-	-	400	-	400	-	-	450	308	

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Audit	230	220	211
Other	170	230	97
Total RfR A:	400	450	308
Total Notional Charges:	400	450	308

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Accruing Resources	-	-	-	-	9,887	9,887
Miscellaneous			66	66	198	198
Non-operating Income and Receipts						
Excess Accruing Resources	-	-	-	-	17	17
Total:	-	-	66	66	10,102	10,102

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 0.3% lower than the final net provision for 2017-18.

Main Estimate 2018-19

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

RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	£
Net Resource Requirement		554,185,000
Net Cash Requirement		122,780,000

Amounts required in the year ending 31 March 2019 for use by the Department of Finance on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	554,185,000	260,550,000	293,635,000
Net Cash Requirement	122,780,000	60,750,000	62,030,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19								2017-18 Provision	2016-17 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].										
-	796,515	-	796,515	242,330	554,185	-	-	579,000	438,662	
Departmental Expenditure in DEL:										
A-1: Redundancy and Early Retirement Costs										
-	15,000	-	15,000	15,000	-	-	-	-	18,738	
Annually Managed Expenditure (AME):										
A-2: Pensions, Lump Sum and Gratuities										
-	781,515	-	781,515	227,330	554,185	-	-	579,000	419,924	
Total:	-	796,515	-	796,515	242,330	554,185	-	-	579,000	438,662

DoF-S

Resource to Cash Reconciliation

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	554,185	579,000	438,662
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-781,515	-804,000	-648,473
Movement in working capital	-	14,480	-32,427
Use of provisions	350,110	345,520	325,667
Total Accruals to Cash Adjustments	-431,405	-444,000	-355,233
Net Cash Requirement	122,780	135,000	83,429

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	22,546	22,546
Total:	-	-	-	-	22,546	22,546

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Income			
Contributions receivable	225,330	222,000	220,437
Transfers in	2,000	3,000	11,920
Total Income	227,330	225,000	232,357
Expenditure			
Increase in scheme liabilities	388,461	404,000	278,473
Interest on scheme liabilities	393,054	400,000	370,000
Total Expenditure	781,515	804,000	648,473
Net Operating Cost	554,185	579,000	416,116
Net Resource Requirement	554,185	579,000	438,662
Resource Budget	554,185	579,000	416,116

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	554,185	579,000	438,662
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-22,546
Net Operating Cost (Accounts)	554,185	579,000	416,116
Resource Budget	554,185	579,000	416,116
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	554,185	579,000	416,116

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-	15,000	-	5,229	-
Pensions, lump sums and gratuities	227,330	-	225,000	-	228,549	-
Total for RfR A:	*242,330	-	240,000	-	233,778	-

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

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Redundancy & Early Retirement Costs	-	-	-	-	18,738	<i>18,738</i>
Group Transfers in	-	-	-	-	3,808	<i>3,808</i>
Total:	-	-	-	-	22,546	<i>22,546</i>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 4.3% lower than the final net provision for 2017-18.

Main Estimate 2018-19

Department
of Health

DEPARTMENT OF HEALTH

Introduction

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

Part I

	£
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.	5,073,215,000
RfR B: Providing effective firefighting, rescue and fire safety services.	96,234,000
Net Resource Requirement	5,169,449,000
Net Cash Requirement	5,169,413,000

Amounts required in the year ending 31 March 2019 for use by the Department of Health on:

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

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

RfR B: Providing effective firefighting, rescue and fire safety services:

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

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	5,073,215,000	2,254,418,000	2,818,797,000
RfR B:	96,234,000	44,338,000	51,896,000
Net Resource Requirement	5,169,449,000	2,298,756,000	2,870,693,000
Net Cash Requirement	5,169,413,000	2,317,405,000	2,852,008,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19										2017-18	2016-17
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A: Providing high quality health and social care services and promoting good health and wellbeing.											
35,280	1,277,793	4,355,158	5,668,231	595,016	5,073,215	16,038	5,505	5,009,818	4,611,383		
Departmental Expenditure in DEL:											
A-1:	Hospital, Paramedic and Ambulance Services										
1,902	163,645	4,528	170,075	26,609	143,466	-	-	115,644	96,335		
A-2:	Social Care Services										
5,282	62,145	14,122	81,549	6,113	75,436	1,020	-	53,927	49,629		
A-3:	Family Health Service - General Medical Services										
409	289,562	750	290,721	17	290,704	4,775	5,505	262,741	257,606		
A-4:	Family Health Service - Pharmaceutical Services										
192	488,540	-	488,732	-	488,732	-	-	478,574	480,145		
A-5:	Family Health Service - Dental Services										
98	134,259	-	134,357	24,700	109,657	-	-	108,568	109,340		
A-6:	Family Health Service - Ophthalmic Services										
98	25,493	-	25,591	-	25,591	-	-	24,143	23,526		
A-7:	Health Support Services										
21,105	46,339	-	67,444	5,667	61,777	10,018	-	53,926	49,365		
A-8:	Public Health Services										
1,609	65,799	7,058	74,466	3,561	70,905	225	-	71,968	68,178		
Annually Managed Expenditure (AME):											
A-9:	Provisions										
-	1,355	-	1,355	-	1,355	-	-	1,355	-1,664		
A-10:	Social Care Depreciation and Impairments										
-	584	-	584	-	584	-	-	587	686		
Non-Budget:											
A-11:	Health Service Contributions										
-	-	-	-	528,349	-528,349	-	-	-506,871	-495,752		

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources				Capital		Provision	Outturn		
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-12:	Health and Social Care Trusts ♥										
	-	-	4,258,693	4,258,693	-	4,258,693	-	-	4,263,849	3,895,371	
A-13:	Business Services Organisation ♥										
	-	-	32,883	32,883	-	32,883	-	-	37,966	38,144	
A-14:	Northern Ireland Blood Transfusion Service ♥										
	-	-	140	140	-	140	-	-	295	244	
A-15:	Northern Ireland Guardian Ad Litem Agency ♥										
	-	-	4,123	4,123	-	4,123	-	-	4,156	4,329	
A-16:	Northern Ireland Medical and Dental Training Agency ♥										
	-	-	19,070	19,070	-	19,070	-	-	18,500	16,965	
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥										
	-	-	1,198	1,198	-	1,198	-	-	1,196	1,159	
A-18:	Northern Ireland Social Care Council ♥										
	-	-	2,001	2,001	-	2,001	-	-	3,087	2,728	
A-19:	Patient and Client Council ♥										
	-	-	1,486	1,486	-	1,486	-	-	1,640	1,604	
A-20:	Regulation and Quality Improvement Authority ♥										
	-	-	6,663	6,663	-	6,663	-	-	7,105	7,217	
A-21:	Food Safety Promotion Board ♥										
	-	-	2,021	2,021	-	2,021	-	-	1,960	1,571	
A-22:	Institute of Public Health in Ireland ♣										
	-	-	422	422	-	422	-	-	382	382	
A-23:	Notional Charges										
	4,585	72	-	4,657	-	4,657	-	-	5,120	4,275	
RfR B:	Providing effective firefighting, rescue and fire safety services.										
	186	245	95,803	96,234	-	96,234	-	-	98,528	84,229	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19									2017-18	2016-17
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Departmental Expenditure in DEL:										
B-1:	Fire, Rescue and Fire Safety Services									
	186	245	-	431	-	431	-	-	576	239
Non-Budget:										
B-2:	Northern Ireland Fire and Rescue Service ♥									
	-	-	90,203	90,203	-	90,203	-	-	91,387	81,023
B-3:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥									
	-	-	5,600	5,600	-	5,600	-	-	6,565	2,967
Total:	35,466	1,278,038	4,450,961	5,764,465	595,016	5,169,449	16,038	5,505	5,108,346	4,695,612

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	5,169,449	5,108,346	4,695,612
Capital Items			
Capital	16,038	5,715	4,722
Non-operating accruing resources	-5,505	-238	-385
Net Capital	10,533	5,477	4,337
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,557	-5,183	-6,486
New provisions and adjustments to previous provisions	-1,355	-1,355	1,664
Notional charges	-4,657	-5,120	-4,275
Movement in working capital	-	43,494	22,471
Use of provisions	-	4,130	5,381
Total Accruals to Cash Adjustments	-10,569	35,966	18,755
Net Cash Requirement	5,169,413	5,149,789	4,718,704

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	67,288	<i>67,417</i>
Non-operating income and receipts – excess accruing resources	-	-	-	-	33	-
Total:	-	-	-	-	67,321	<i>67,417</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	34,914	30,091	28,531
Request for Resources B	186	186	176
Total Net Administration Costs	35,100	30,277	28,707
Net Programme Costs			
Request for Resources A	5,038,301	4,979,727	4,582,852
Request for Resources B	96,048	98,342	84,053
Consolidated Fund Extra Receipts in the SoCNE	-	-	-67,288
Total Net Programme Costs	5,134,349	5,078,069	4,599,617
Net Operating Cost	5,169,449	5,108,346	4,628,324
Net Resource Requirement	5,169,449	5,108,346	4,695,612
Resource Budget	5,765,573	5,468,292	5,239,806

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	5,169,449	5,108,346	4,695,612
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-67,288
Net Operating Cost (Accounts)	5,169,449	5,108,346	4,628,324
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3,900,811	-3,936,337	-3,562,227
Capital grants	-3,905	-3,022	-6,807
Research and Development (R&D) expenditure	50	75	-
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	60,805
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	4,500,790	4,299,230	4,119,711
Resource Budget	5,765,573	5,468,292	5,239,806
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	5,559,011	5,339,387	5,103,113
Annually Managed Expenditure (AME)	206,562	128,905	136,693

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	10,533	5,477	4,337
<i>Adjustments to include:</i>			
Capital grants	3,905	3,022	6,807
Research and Development (R&D) expenditure	-50	-75	-
Capital expenditure of NDPBs or other bodies	223,481	213,582	232,733
Consolidated Fund Extra Receipts (CFERs)	-	-	-581
Capital Budget	237,869	222,006	243,296
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	237,869	221,998	243,295
Annually Managed Expenditure (AME)	-	8	1

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Hospital, Paramedic and Ambulance Services	26,609	-	25,028	-	24,728	255
Social Care Services	6,113	-	7,983	-	2	-
Family Health Service - General Medical Services	17	5,505	17	238	7	130
Family Health Service - Dental Services	24,700	-	24,185	-	21,873	-
Health Support Services	5,667	-	4,717	-	2,675	-
Public Health Services	3,561	-	1,229	-	1,243	-
Health Service Contributions	528,349	-	506,871	-	495,752	-
Total for RfR A:	*595,016	**5,505	570,030	238	546,280	385

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

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18	2016-17	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Hospital, Paramedic and Ambulance Services										
284	5	-	289	-	289	-	-	387	265	
Social Care Services										
789	12	-	801	-	801	-	-	1,058	736	
Family Health Service - General Medical Services										
61	1	-	62	-	62	-	-	95	57	
Family Health Service - Pharmaceutical Services										
29	1	-	30	-	30	-	-	62	27	
Family Health Service - Dental Services										
15	-	-	15	-	15	-	-	27	14	
Family Health Service - Ophthalmic Services										
15	-	-	15	-	15	-	-	21	14	
Health Support Services										
3,152	49	-	3,201	-	3,201	-	-	3,135	2,938	
Public Health Services										
240	4	-	244	-	244	-	-	335	224	
Total RfR A:	4,585	72	-	4,657	-	4,657	-	-	5,120	4,275
Total Notional Charges:										
4,585	72	-	4,657	-	4,657	-	-	5,120	4,275	

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

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	2,281	2,700	2,227
Shared Services	2,184	2,200	1,854
Audit	142	170	152
Other	50	50	42
Total RfR A:	4,657	5,120	4,275
Total Notional Charges:	4,657	5,120	4,275

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess accruing resources	-	-	-	-	67,288	<i>67,417</i>
Non-operating Income and Receipts						
Excess non-operating accruing resources	-	-	-	-	33	-
Total:	-	-	-	-	67,321	<i>67,417</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 1.2% higher than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following:

RfR A:

Health and Social Care Trusts	4,258,693
Business Services Organisation	32,883
Northern Ireland Guardian Ad Litem Agency	4,123
Northern Ireland Medical and Dental Training Agency	19,070
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,198
Northern Ireland Social Care Council	2,001
Patient and Client Council	1,486
Regulation and Quality Improvement Authority	6,663
Food Safety Promotion Board	2,021

RfR B:

Northern Ireland Fire and Rescue Service	90,203
Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes	5,600

Main Estimate 2018-19

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

RfR A: Providing a pension scheme for persons employed in health and social care.	£
Net Resource Requirement	1,164,974,000
Net Cash Requirement	-

Amounts required in the year ending 31 March 2019 for use by the Department of Health on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	1,164,974,000	534,468,000	630,506,000
Net Cash Requirement	-	-	-

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19						2017-18 Provision	2016-17 Outturn		
Resources								Capital	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Providing a pension scheme for persons employed in health and social care.									
	- 1,648,940		- 1,648,940	483,966	1,164,974	-	-	1,187,707	851,907
Annually Managed Expenditure (AME):									
A-1: Health and Social Care Pension Scheme									
	- 1,648,940		- 1,648,940	483,966	1,164,974	-	-	1,187,707	851,907
Total:	- 1,648,940		- 1,648,940	483,966	1,164,974	-	-	1,187,707	851,907

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	1,164,974	1,187,707	851,907
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,648,940	-1,664,508	-1,307,600
Movement in working capital	-	40,470	-27,383
Use of provisions	458,100	429,900	421,293
Excess cash to be surrendered to the Consolidated Fund	25,866	6,431	61,783
Total Accruals to Cash Adjustments	-1,164,974	-1,187,707	-851,907
Net Cash Requirement	-	-	-

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	40,470	-
Excess cash to be surrendered to the Consolidated Fund	-	<i>25,866</i>	-	<i>6,431</i>	-	<i>61,783</i>
Total:	-	<i>25,866</i>	-	<i>6,431</i>	40,470	<i>61,783</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Income			
Contributions receivable	471,956	464,991	451,070
Transfers in	12,000	11,800	4,969
Other income	10	10	6
Consolidated Fund Extra Receipts in the SoCNE	-	-	40,470
Total Income	483,966	476,801	496,515
Expenditure			
Increase in scheme liabilities	1,002,100	1,001,600	697,600
Interest on scheme liabilities	646,840	662,908	610,000
Other expenditure	-	-	352
Total Expenditure	1,648,940	1,664,508	1,307,952
Net Operating Cost	1,164,974	1,187,707	811,437
Net Resource Requirement	1,164,974	1,187,707	851,907
Resource Budget	1,164,974	1,187,707	811,437

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	1,164,974	1,187,707	851,907
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-40,470
Net Operating Cost (Accounts)	1,164,974	1,187,707	811,437
Resource Budget	1,164,974	1,187,707	811,437
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,164,974	1,187,707	811,437

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Contributions receivable	471,956	-	464,991	-	451,070	-
Transfers in	12,000	-	11,800	-	4,969	-
Other income	10	-	10	-	6	-
Total for RfR A:	*483,966	-	476,801	-	456,045	-

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

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess accruing resources	-	-	-	-	40,470	-
Excess cash to be surrendered to the Consolidated Fund	-	<i>25,866</i>	-	<i>6,431</i>	-	<i>61,783</i>
Total:	-	<i>25,866</i>	-	<i>6,431</i>	40,470	<i>61,783</i>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 1.9% lower than the final net provision for 2017-18.

Main Estimate 2018-19

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

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

Part I

RfR A:	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	£
Net Resource Requirement		810,953,000
Net Cash Requirement		898,798,000

Amounts required in the year ending 31 March 2019 for use by the Department for Infrastructure on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	810,953,000	437,047,000	373,906,000
Net Cash Requirement	898,798,000	463,078,000	435,720,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.										
	97,456	713,042	104,128	914,626	103,673	810,953	328,874	-	809,227	824,021	
Departmental Expenditure in DEL:											
A-1:	Roads										
	58,759	143,290	-	202,049	18,409	183,640	217,154	-	142,067	179,194	
A-2:	Rivers										
	-	15,687	-	15,687	150	15,537	11,800	-	15,734	15,131	
A-3:	Road Safety Services										
	5,290	3,932	100	9,322	2,811	6,511	-	-	6,862	6,266	
A-4:	Driver and Vehicle Agency										
	-	2,659	2,894	5,553	834	4,719	-	-	722	3,795	
A-5:	Ferry Services, Air and Sea Ports										
	-	852	1,093	1,945	930	1,015	-	-	1,545	1,012	
A-6:	Railway Services										
	-	35,239	82,202	117,441	-	117,441	-	-	86,198	88,966	
A-7:	Road Passenger Services										
	4,813	30,349	7,320	42,482	-	42,482	21,300	-	70,442	70,998	
A-8:	Water Policy and Other Services										
	1,440	60	-	1,500	-	1,500	-	-	1,535	1,462	
A-9:	Inland Waterways										
	217	676	-	893	-	893	-	-	197	324	
A-10:	Planning and Policy										
	2,054	5,480	140	7,674	200	7,474	200	-	7,498	7,263	
A-11:	Reinvestment and Reform										
	-	1,230	-	1,230	150	1,080	920	-	547	686	
A-12:	EU Interreg										
	-	-	5,327	5,327	4,528	799	-	-	204	-	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-13:	Central Policy and Other Services										
	3,165	288	-	3,453	-	3,453	-	-	4,187	4,742	
Annually Managed Expenditure (AME):											
A-14:	Depreciation and Impairment Costs										
	2,470	167,250	-	169,720	-	169,720	-	-	225,143	206,948	
A-15:	Provisions										
	300	7,050	-	7,350	-	7,350	33,500	-	9,664	4,781	
Non-Budget:											
A-16:	Northern Ireland Water Limited †										
	-	299,000	-	299,000	75,661	223,339	44,000	-	218,109	214,640	
A-17:	Waterways Ireland										
	-	-	5,052	5,052	-	5,052	-	-	5,370	3,523	
A-18:	Notional Charges										
	18,948	-	-	18,948	-	18,948	-	-	13,203	14,290	
Total:	97,456	713,042	104,128	914,626	103,673	810,953	328,874	-	809,227	824,021	

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

Resource to Cash Reconciliation	£'000		
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	810,953	809,227	824,021
Capital Items			
Capital	328,874	291,262	270,917
Non-operating accruing resources	-	5,985	-
Net Capital	328,874	285,277	270,917
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-206,655	-249,078	-233,009
New provisions and adjustments to previous provisions	-7,350	-9,664	-4,781
Notional charges	-18,948	-13,203	-14,290
Capital Provisions	-33,500	-10,250	-7,788
Movement in working capital	25,424	31,873	7,464
Use of provisions	-	22,891	9,997
Total Accruals to Cash Adjustments	-241,029	-227,431	-242,407
Net Cash Requirement	898,798	867,073	852,531

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	1,430	<i>1,430</i>	790	<i>790</i>
Operating income and receipts – excess accruing resources	-	-	-	-	55,456	<i>55,456</i>
Non-operating income and receipts – excess accruing resources	-	-	-	-	5,117	<i>5,117</i>
Total:	-	-	1,430	<i>1,430</i>	61,363	<i>61,363</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	95,271	91,272	91,102
Consolidated Fund Extra Receipts in the SOCNE	-	-	-528
Total Net Administration Costs	95,271	91,272	90,574
Net Programme Costs			
Request for Resources A	715,682	717,294	732,919
Consolidated Fund Extra Receipts in the SoCNE	-	-	-55,718
Total Net Programme Costs	715,682	717,294	677,201
Net Operating Cost	810,953	808,566	767,775
Net Resource Requirement	810,953	809,227	824,021
Resource Budget	684,121	747,970	690,276

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	810,953	809,227	824,021
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-1,430	-56,246
Other adjustments	-	769	-
Net Operating Cost (Accounts)	810,953	808,566	767,775
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-247,339	-236,682	-232,453
Capital grants	-87,345	-33,207	-84,298
Consolidated Fund Extra Receipts (CFERs) that are capital	-	1,230	51,728
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	87
Other adjustments	-	-769	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	207,852	208,832	187,437
Resource Budget	684,121	747,970	690,276
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	481,164	494,231	477,803
Annually Managed Expenditure (AME)	202,957	253,739	212,473

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	328,874	285,277	270,917
<i>Adjustments to remove:</i>			
Voted non-budget capital	-44,000	-72,000	-30,000
Non voted resource income that is capital in budget	-	-40,769	-47,214
<i>Adjustments to include:</i>			
Capital grants	87,345	33,207	84,298
Capital expenditure of NDPBs or other bodies	162,500	216,520	195,834
Consolidated Fund Extra Receipts (CFERs) Resource in Nature	-	-1,230	-51,728
Consolidated Fund Extra Receipts (CFERs) Capital budget	-	-	-5,117
Capital Budget	534,719	421,005	416,990
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	501,219	424,303	413,287
Annually Managed Expenditure (AME)	33,500	3,298	3,703

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Roads	18,409	-	56,591	1,182	16,386	-
Rivers	150	-	337	93	197	-
Road Safety Services	2,811	-	3,199	-	3,091	-
Driver and Vehicle Agency	834	-	5,500	3,700	759	-
Ferry services, air and sea ports	930	-	1,200	1,010	511	-
Railway services	-	-	3,532	-	-	-
Road passenger services	-	-	12,923	-	-	-
Planning and Policy	200	-	316	-	200	-
Reinvestment & Reform	150	-	178	-	-	-
EU Interreg	4,528	-	1,158	-	-	-
Central Policy and other services	-	-	-	-	36	-
Northern Ireland Water Limited	75,661	-	72,895	-	70,262	-
Total for RfR A:	*103,673	-	157,829	5,985	91,442	-

* Amount that may be applied as operating accruing resources arising from receipts for car parking charges, Decriminalised Parking Enforcement; enforcement of moving traffic offences; various goods and services provided by Rivers Agency; leases held by Rivers Agency; dividend and loan interest on the investment in the trading fund function of DVA and other services provided; issue of Commercial Bus Roads Transport Service Permits; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; sale of assets; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications and appeals, property certifications, compensation; tourism and events held in Crumlin Road Gaol; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; dividend and loan interest from Northern Ireland Water; European Union (EU) income and other miscellaneous receipts.

Analysis of Notional Charges in Non-Budget

£'000

2018-19										2017-18 Provision	2016-17 Outturn
Resources						Capital		Net Total Resources	Net Total Resources		
1	2	3	4	5	6	7	8			9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A:											
Roads											
14,450	-	-	14,450	-	14,450	-	-	10,068	10,897		
Road Safety Services											
1,530	-	-	1,530	-	1,530	-	-	1,066	1,154		
Road Passenger Services											
1,151	-	-	1,151	-	1,151	-	-	802	868		
Water Policy and Other services											
358	-	-	358	-	358	-	-	250	271		
Planning and Policy											
501	-	-	501	-	501	-	-	349	378		
Central Policy and Other Services											
958	-	-	958	-	958	-	-	668	723		
Total RfR A:	18,948	-	-	18,948	-	18,948	-	-	13,203	14,290	
Total Notional Charges:											
18,948	-	-	18,948	-	18,948	-	-	13,203	14,290		

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	8,198	7,203	6,950
Shared Services	10,110	5,537	5,916
Audit	145	114	123
Other	495	349	1,301
Total RfR A:	18,948	13,203	14,290
Total Notional Charges:	18,948	13,203	14,290

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Roads	-	-	240	<i>240</i>	45,976	<i>45,976</i>
Road Safety	-	-	-	-	439	<i>439</i>
DVA	-	-	-	-	558	<i>558</i>
Ferry Services, Air and Sea Ports	-	-	-	-	615	<i>615</i>
Railway Services	-	-	1,190	<i>1,190</i>	7,767	<i>7,767</i>
Road Passenger Services	-	-	-	-	255	<i>255</i>
Planning	-	-	-	-	343	<i>343</i>
Reinvestment & Reform	-	-	-	-	206	<i>206</i>
NIW Ltd	-	-	-	-	87	<i>87</i>
Non-operating Income and Receipts						
Roads	-	-	-	-	1,405	<i>1,405</i>
DVA	-	-	-	-	3,712	<i>3,712</i>
Total:	-	-	1,430	<i>1,430</i>	61,363	<i>61,363</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 0.2% higher than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following:

Northern Ireland Water Limited	223,339
Waterways Ireland	5,052
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

Northern Ireland Plugged in Places ■	15
--------------------------------------	----

Main Estimate 2018-19

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

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

Part I

RfR A:	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	£
Net Resource Requirement		1,424,529,000
Net Cash Requirement		1,292,642,000

Amounts required in the year ending 31 March 2019 for use by the Department of Justice on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	1,424,529,000	590,837,000	833,692,000
Net Cash Requirement	1,292,642,000	585,806,000	706,836,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	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.										
		53,606	472,172	950,190	1,475,968	51,439	1,424,529	46,498	-	1,312,970	1,272,682
Departmental Expenditure in DEL:											
A-1:	Forensic Science Northern Ireland ♥	-	13,234	-	13,234	10,074	3,160	982	-	3,222	2,654
A-2:	Access to Justice	8,694	11,193	176	20,063	1,402	18,661	850	-	13,378	11,569
A-3:	Compensation Services	-	15,036	-	15,036	100	14,936	25	-	2,496	2,110
A-4:	Safer Communities	9,881	16,792	9,412	36,085	1,821	34,264	1,724	-	27,958	25,100
A-5:	Northern Ireland Prison Service ♥	13,171	113,682	2,128	128,981	4,062	124,919	35,935	-	110,018	97,112
A-6:	Youth Justice Agency ♥	-	19,100	-	19,100	21	19,079	200	-	17,396	14,411
A-7:	Northern Ireland Courts and Tribunals Service ♥	6,047	64,954	-	71,001	31,359	39,642	4,407	-	38,994	41,468
A-8:	Legal Services Agency Northern Ireland ♥	-	89,814	25	89,839	2,600	87,239	2,375	-	6,046	5,045
Annually Managed Expenditure (AME):											
A-9:	Northern Ireland Prison Service	-	10,266	-	10,266	-	10,266	-	-	10,266	16,976
A-10:	Youth Justice Agency	-	150	-	150	-	150	-	-	10,295	11,269
A-11:	Access to Justice	-	1,348	-	1,348	-	1,348	-	-	5,438	-1,787
A-12:	Compensation Services	-	17,100	-	17,100	-	17,100	-	-	22,100	18,467

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources				Capital				Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-13:	Northern Ireland Courts and Tribunals Service										
	-	125	-	125	-	125	-	-	280	96	
A-14:	Legal Services Agency Northern Ireland										
	-	99,308	-	99,308	-	99,308	-	-	111,413	107,077	
A-15:	Forensic Science Northern Ireland										
	-	20	-	20	-	20	-	-	20	299	
A-16:	Safer Communities										
	-	50	-	50	-	50	-	-	-	-11	
Non-Budget:											
A-17:	Police Service of Northern Ireland ♥										
	-	-	737,228	737,228	-	737,228	-	-	735,370	719,009	
A-18:	Police Pension Schemes ♥										
	-	-	162,039	162,039	-	162,039	-	-	145,244	156,491	
A-19:	Police Ombudsman for Northern Ireland ♥										
	-	-	9,112	9,112	-	9,112	-	-	9,147	8,766	
A-20:	Northern Ireland Policing Board ♥										
	-	-	5,848	5,848	-	5,848	-	-	5,642	6,005	
A-21:	Probation Board for Northern Ireland ♥										
	-	-	19,855	19,855	-	19,855	-	-	17,967	17,589	
A-22:	Criminal Justice Inspection Northern Ireland ♥										
	-	-	1,136	1,136	-	1,136	-	-	1,095	1,071	
A-23:	RUC George Cross Foundation ♥										
	-	-	131	131	-	131	-	-	131	120	
A-24:	Northern Ireland Police Fund ♥										
	-	-	1,463	1,463	-	1,463	-	-	1,463	1,485	
A-25:	Police Rehabilitation and Retraining Trust ♥										
	-	-	1,637	1,637	-	1,637	-	-	1,827	1,848	
A-26:	Notional Charges										
	15,813	-	-	15,813	-	15,813	-	-	15,764	8,443	
Total:	53,606	472,172	950,190	1,475,968	51,439	1,424,529	46,498	-	1,312,970	1,272,682	

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

Resource to Cash Reconciliation	£'000		
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	1,424,529	1,312,970	1,272,682
Capital Items			
Capital	46,498	29,077	23,758
Net Capital	46,498	29,077	23,758
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-42,985	-41,753	-34,501
New provisions and adjustments to previous provisions	-126,817	-158,262	-140,537
Notional charges	-16,128	-16,080	-8,755
Other non-cash items	-	-	4
Movement in working capital	7,500	25,000	18,499
Use of provisions	45	115,283	118,261
Excess cash to be surrendered to the Consolidated Fund	-	-	4
Total Accruals to Cash Adjustments	-178,385	-75,812	-47,025
Net Cash Requirement	1,292,642	1,266,235	1,249,415

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	69	135
Non-operating income and receipts – excess accruing resources	-	-	-	-	4	4
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	10,681	<i>6,461</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	3,000	<i>3,000</i>	2,094	-
Total:	8,000	<i>8,000</i>	11,000	<i>11,000</i>	12,848	<i>6,600</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	52,611	48,246	39,778
Total Net Administration Costs	52,611	48,246	39,778
Net Programme Costs			
Request for Resources A	1,371,918	1,264,724	1,232,904
Consolidated Fund Standing Services	7,954	8,248	8,522
Total Net Programme Costs	1,379,872	1,272,972	1,241,426
Net Operating Cost	1,432,483	1,321,218	1,281,204
Net Resource Requirement	1,424,529	1,312,970	1,272,682
Resource Budget	1,599,300	1,465,254	1,393,856

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	1,424,529	1,312,970	1,272,682
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	7,954	8,248	8,522
Net Operating Cost (Accounts)	1,432,483	1,321,218	1,281,204
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-954,262	-933,650	-920,827
Capital grants	-	-8	-260
Research and Development (R&D) expenditure	-404	-260	-242
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000	-3,000	-1,670
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,124,483	1,080,954	1,035,651
Resource Budget	1,599,300	1,465,254	1,393,856
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,111,656	1,110,614	1,102,999
Annually Managed Expenditure (AME)	487,644	354,640	290,857

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	46,498	29,077	23,758
<i>Adjustments to include:</i>			
Capital grants	-	8	260
Research and Development (R&D) expenditure	404	260	242
Capital expenditure of NDPBs or other bodies	40,247	29,585	32,189
Capital Budget	87,149	58,930	56,449
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	87,149	58,930	57,437
Annually Managed Expenditure (AME)	-	-	-988

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Forensic Science Northern Ireland	10,074	-	9,816	-	9,969	-
Access to Justice Directorate	1,402	-	1,355	-	2,027	-
Compensation Services	100	-	100	-	146	-
Safer Communities Directorate	1,821	-	1,789	-	2,315	-
Northern Ireland Prison Service	4,062	-	3,969	-	2,473	-
Youth Justice Agency	21	-	123	-	114	-
Northern Ireland Courts and Tribunals Service	31,359	-	28,064	-	25,133	-
Legal Services Agency	2,600	-	2,350	-	2,198	-
Total for RfR A:	*51,439	-	47,566	-	44,375	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Forensic Science Northern Ireland										
66	-	-	66	-	66	-	-	66	40	
Access to Justice										
4,215	-	-	4,215	-	4,215	-	-	4,215	2,258	
Compensation Services										
45	-	-	45	-	45	-	-	45	-	
Safer Communities										
3,715	-	-	3,715	-	3,715	-	-	3,715	1,937	
Northern Ireland Prison Service										
4,511	-	-	4,511	-	4,511	-	-	4,511	2,213	
Youth Justice Agency										
852	-	-	852	-	852	-	-	802	534	
Northern Ireland Courts and Tribunals Service										
1,944	-	-	1,944	-	1,944	-	-	1,945	1,026	
Legal Services Agency Northern Ireland										
465	-	-	465	-	465	-	-	465	435	
Total RfR A:	15,813	-	-	15,813	-	15,813	-	-	15,764	8,443
Total Notional Charges:										
15,813	-	-	15,813	-	15,813	-	-	15,764	8,443	

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

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	2,429	2,429	2,247
Shared Services	12,692	12,663	5,784
Other	692	672	412
Total RfR A:	15,813	15,764	8,443
Total Notional Charges:	15,813	15,764	8,443

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Fines and miscellaneous	5,000	<i>5,000</i>	8,000	<i>8,000</i>	11,178	<i>4,844</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	3,000	<i>3,000</i>	1,670	<i>1,756</i>
Total:	8,000	<i>8,000</i>	11,000	<i>11,000</i>	12,848	<i>6,600</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 8.5% higher than the final net provision for 2017-18:

2. This Estimate includes grant-in-aid provision above £1million to the following:

Police Service of Northern Ireland	737,228
Police Pension Schemes	162,039
Police Ombudsman for Northern Ireland	9,112
Northern Ireland Policing Board	5,848
Probation Board for Northern Ireland	19,855
Criminal Justice Inspection Northern Ireland	1,136
Northern Ireland Police Fund	1,463
Police Rehabilitation and Retraining Trust	1,637

Main Estimate 2018-19

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

RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	£
Net Resource Requirement	500,000
Net Cash Requirement	665,000

Amounts required in the year ending 31 March 2019 for use by the Department of Justice on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	500,000	270,000	230,000
Net Cash Requirement	665,000	300,000	365,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19						Capital		2017-18 Provision	2016-17 Outturn
		Resources						Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Resources	Resources	Resources	
RfR A:	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.										
	-	1,200	-	1,200	700	500	-	-	600	-17	
Annually Managed Expenditure (AME):											
A-1:	Northern Ireland Judicial Pension Scheme										
	-	1,200	-	1,200	700	500	-	-	600	-17	
Total:	-	1,200	-	1,200	700	500	-	-	600	-17	

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	500	600	-17
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,200	-1,800	-351
Use of provisions	1,365	1,550	-
Excess cash to be surrendered to the Consolidated Fund	-	-	368
Total Accruals to Cash Adjustments	165	-250	17
Net Cash Requirement	665	350	-

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	368	384
Total:	-	-	-	-	368	384

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Income			
Contributions receivable	700	1,200	368
Total Income	700	1,200	368
Expenditure			
Increase in scheme liabilities	1,140	1,640	334
Interest on scheme liabilities	60	160	17
Total Expenditure	1,200	1,800	351
Net Operating Cost	500	600	-17
Net Resource Requirement	500	600	-17
Resource Budget	500	600	-17

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	500	600	-17
Net Operating Cost (Accounts)	500	600	-17
Resource Budget	500	600	-17
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	500	600	-17

Analysis of Accruing Resources**£'000**

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pension contributions receivable	700	-	1,200	-	368	-
Total for RfR A:	*700	-	1,200	-	368	-

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

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Cash to be surrendered to the Consolidated Fund	-	-	-	-	368	384
Total:	-	-	-	-	368	384

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 16.7% lower than the final net provision for 2017-18.

Main Estimate 2018-19

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

Part I

RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	£
Net Resource Requirement	123,990,000
Net Cash Requirement	121,089,000

Amounts required in the year ending 31 March 2019 for use by The Executive Office on:

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

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

The Executive Office will account for this Estimate.

	£
	Net Total
	Allocated in Vote on Account
	Balance to Complete
RfR A:	
Net Resource Requirement	123,990,000
Net Cash Requirement	121,089,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.										
		16,823	13,568	109,248	139,639	15,649	123,990	4,100	-	143,249	100,626
Departmental Expenditure in DEL:											
A-1:	Executive Support and Policy Development										
		12,574	8,997	6,174	27,745	71	27,674	4,100	-	22,951	24,072
A-2:	Community Relations										
		-	-	3,262	3,262	-	3,262	-	-	2,399	2,413
A-3:	Delivering Social Change										
		-	31	-	31	-	31	-	-	138	357
A-4:	Shared Future										
		-	-	-	-	-	-	-	-	5,933	5,431
A-5:	Social Investment Fund										
		-	680	21,291	21,971	-	21,971	-	-	21,039	17,275
A-6:	North-South Ministerial Council										
		43	854	840	1,737	-	1,737	-	-	1,007	1,009
A-7:	Attorney General for Northern Ireland										
		1,238	-	-	1,238	-	1,238	-	-	1,232	1,291
A-8:	EU Programme for Peace and Reconciliation										
		-	-	18,327	18,327	15,578	2,749	-	-	590	792
Annually Managed Expenditure (AME):											
A-9:	Strategic Sites										
		-	3,000	-	3,000	-	3,000	-	-	3,384	1,480
A-10:	Provisions										
		-	6	-	6	-	6	-	-	248	176

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19								2017-18	2016-17	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
A-11:	Equality Commission for Northern Ireland ♥									
-	-	4,956	4,956	-	4,956	-	-	5,378	5,588	
A-12:	Commission for Victims and Survivors for Northern Ireland ♥									
-	-	813	813	-	813	-	-	838	859	
A-13:	Northern Ireland Judicial Appointments Commission ♥									
-	-	1,000	1,000	-	1,000	-	-	1,033	1,021	
A-14:	Maze/Long Kesh Development Corporation ♥									
-	-	1,948	1,948	-	1,948	-	-	1,522	1,489	
A-15:	Victims and Survivors Service Limited ♥									
-	-	13,241	13,241	-	13,241	-	-	14,010	13,778	
A-16:	Strategic Investment Board Limited ♥									
-	-	34,739	34,739	-	34,739	-	-	55,306	16,992	
A-17:	Northern Ireland Community Relations Council ♥									
-	-	2,657	2,657	-	2,657	-	-	3,459	2,926	
A-18:	Ilex Urban Regeneration Company Limited ♥									
-	-	-	-	-	-	-	-	14	913	
A-19:	Notional Charges									
2,968	-	-	2,968	-	2,968	-	-	2,768	2,764	
Total:	16,823	13,568	109,248	139,639	15,649	123,990	4,100	-	143,249	100,626

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

Resource to Cash Reconciliation	£'000		
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	123,990	143,249	100,626
Capital Items			
Capital	4,100	3,928	2,548
Non-operating accruing resources	-	363	-
Net Capital	4,100	3,565	2,548
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,027	-3,818	-1,998
New provisions and adjustments to previous provisions	-6	-248	-175
Notional charges	-2,968	-2,768	-2,764
Other non-cash items	-	-	-6
Movement in working capital	-	2,354	-115
Use of provisions	-	2	15
Total Accruals to Cash Adjustments	-7,001	-4,478	-5,043
Net Cash Requirement	121,089	142,336	98,131

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	3,282	2,522
Operating income and receipts – excess accruing resources	-	-	-	-	34	18
Non-operating income and receipts not classified as accruing resources	-	-	-	-	1,110	1,110
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	92	92
Total:	-	-	-	-	4,518	3,742

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	16,752	15,765	16,244
Consolidated Fund Extra Receipts in the SoCNE	-	-	-18
Excess Accruing Resources	-	-	-96
Total Net Administration Costs	16,752	15,765	16,130
Net Programme Costs			
Request for Resources A	107,238	127,484	84,382
Consolidated Fund Extra Receipts in the SoCNE	-	-	-26
Non-voted expenditure in the SoCNE	-	-	386
Excess Accruing Resources	-	-	-3,176
Total Net Programme Costs	107,238	127,484	81,566
Net Operating Cost	123,990	143,249	97,696
Net Resource Requirement	123,990	143,249	100,626
Resource Budget	68,345	90,244	80,119

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	123,990	143,249	100,626
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-44
Non-voted expenditure in the SoCNE	-	-	386
Excess Accruing Resources	-	-	-3,272
Net Operating Cost (Accounts)	123,990	143,249	97,696
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	62,322	84,328	46,330
Capital grants	20,000	10,925	6,392
Exchange Rate Loss	-	-	386
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	26,677	42,248	35,531
Resource Budget	68,345	90,244	80,119
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	67,508	76,776	77,593
Annually Managed Expenditure (AME)	837	13,468	2,526

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	4,100	3,565	2,548
<i>Adjustments to include:</i>			
Capital grants	20,000	10,925	6,392
Capital expenditure of NDPBs or other bodies	30,400	47,830	9,600
Other Consolidated Fund Extra Receipts	-	-	-1,069
Capital Budget	54,500	62,320	17,471
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	54,500	62,320	17,471
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Recovery of Secondee costs	71	-	86	-	113	-
Support for the government and other services	-	-	102	-	-	-
EU Income	15,578	-	3,343	-	-	-
Reinvestment and Reform Initiative	-	-	148	363	-	-
Total for RfR A:	*15,649	-	3,679	363	113	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19						2017-18 Provision	2016-17 Outturn		
Resources								Capital	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Executive Support and Policy Development									
2,968	-	-	2,968	-	2,968	-	-	2,768	2,764
Total RfR A:	2,968	-	2,968	-	2,968	-	-	2,768	2,764
Total Notional Charges:									
2,968	-	-	2,968	-	2,968	-	-	2,768	2,764

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Accommodation	1,467	1,400	1,399
Shared Services	1,210	1,096	1,153
Audit	65	64	55
Other	226	208	157
Total RfR A:	2,968	2,768	2,764
Total Notional Charges:	2,968	2,768	2,764

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Rental Income	-	-	-	-	116	<i>70</i>
EU Income	-	-	-	-	673	-
Vulnerable Person's Relocation Scheme	-	-	-	-	2,307	<i>2,307</i>
Recovery of Seconded Costs	-	-	-	-	34	<i>18</i>
Commercial Legal Services	-	-	-	-	60	<i>60</i>
Other Miscellaneous income	-	-	-	-	126	<i>85</i>
Non-operating Income and Receipts						
Proceeds on disposal of property, plant and equipment	-	-	-	-	1,110	<i>1,110</i>
Other Miscellaneous Income	-	-	-	-	92	<i>92</i>
Total:	-	-	-	-	4,518	<i>3,742</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2018-19 is 13.4% lower than the final net provision for 2017-18.
2. This Estimate includes grant-in-aid provision above £1million to the following:

Strategic Investment Board Limited	34,739
Victims and Survivors Service Limited	13,241
Equality Commission for Northern Ireland	4,956
Northern Ireland Community Relations Council	2,657
Maze/Long Kesh Development Corporation	1,948
Northern Ireland Judicial Appointments Commission	1,000
3. RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-5 Social Investment Fund ■	21,971
------------------------------	--------

Main Estimate 2018-19

Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

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

Part I

RfR A: Improving food safety and promoting healthy eating.	£
Net Resource Requirement	8,404,000
Net Cash Requirement	8,713,000

Amounts required in the year ending 31 March 2019 for use by the Food Standards Agency on:

RfR A: Improving food safety and promoting healthy eating:

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	8,404,000	3,732,000	4,672,000
Net Cash Requirement	8,713,000	3,996,000	4,717,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19							2017-18		2016-17	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Improving food safety and promoting healthy eating.										
-	11,315	1,199	12,514	4,110	8,404	79	-	8,294	8,145	
Departmental Expenditure in DEL:										
A-1: Food Safety, Nutrition and Standards										
-	11,295	1,199	12,494	4,110	8,384	79	-	8,281	8,132	
Non-budget:										
A-2: Notional Charges										
-	20	-	20	-	20	-	-	13	13	
Total:	-	11,315	1,199	12,514	4,110	8,404	79	-	8,294	8,145

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	8,404	8,294	8,145
Capital Items			
Capital	79	103	33
Net Capital	79	103	33
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-55	-51
Notional charges	-20	-13	-13
Movement in working capital	297	552	-236
Total Accruals to Cash Adjustments	230	484	-300
Net Cash Requirement	8,713	8,881	7,878

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Programme Costs			
Request for Resources A	8,404	8,294	8,145
Total Net Programme Costs	8,404	8,294	8,145
Net Operating Cost	8,404	8,294	8,145
Net Resource Requirement	8,404	8,294	8,145
Resource Budget	8,263	8,161	8,064

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	8,404	8,294	8,145
Net Operating Cost (Accounts)	8,404	8,294	8,145
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-20	-13	-13
Research and Development (R&D) expenditure	-121	-120	-68
Resource Budget	8,263	8,161	8,064
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,263	8,161	8,064

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	79	103	33
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	121	120	68
Capital Budget	200	223	101
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	200	223	101

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Meat Hygiene Inspections	4,026	-	4,050	-	3,527	-
Other	84	-	63	-	80	-
Total for RfR A:	*4,110	-	4,113	-	3,607	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Food Safety, Nutrition and Standards									
-	20	-	20	-	20	-	-	13	13
Total RfR A:									
-	20	-	20	-	20	-	-	13	13
Total Notional Charges:									
-	20	-	20	-	20	-	-	13	13

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Audit	20	13	13
Total RfR A:			
	20	13	13
Total Notional Charges:			
	20	13	13

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Food Standards Agency, Mr Jason Feeney, as Accounting Officer for the Agency with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2018-19 is 1.3% higher than the final net provision for 2017-18.

Main Estimate 2018-19

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

RfR A: Supporting the work of the Northern Ireland Assembly.	£
Net Resource Requirement	41,554,000
Net Cash Requirement	36,714,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Assembly Commission on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	41,554,000	17,297,000	24,257,000
Net Cash Requirement	36,714,000	15,079,000	21,635,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19										2017-18	2016-17
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A: Supporting the work of the Northern Ireland Assembly.											
-	41,684	-	41,684	130	41,554	800	-	38,437	41,072		
Departmental Expenditure in DEL:											
A-1: Administration and Support Services											
-	39,439	-	39,439	130	39,309	800	-	36,199	39,637		
Annually Managed Expenditure (AME):											
A-2: Administration and Support Services											
-	2,200	-	2,200	-	2,200	-	-	2,200	1,400		
Non-Budget:											
A-3: Notional Charges											
-	45	-	45	-	45	-	-	38	35		
Total:	-	41,684	-	41,684	130	41,554	800	-	38,437	41,072	

Resource to Cash Reconciliation			£'000
	Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	41,554	38,437	41,072
Capital Items			
Capital	800	404	1,426
Net Capital	800	404	1,426
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,395	-3,395	-3,076
New provisions and adjustments to previous provisions	-2,200	-2,200	-1,400
Notional charges	-45	-38	-35
Other non-cash items	-	-	-270
Movement in working capital	-	300	-126
Total Accruals to Cash Adjustments	-5,640	-5,333	-4,907
Net Cash Requirement	36,714	33,508	37,591

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	23	23
Operating income and receipts not classified as accruing resources	-	-	89	89	11	11
Non-operating income and receipts - excess accruing resources	-	-	-	-	270	-
Total:	-	-	89	89	304	34

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Programme Costs			
Request for Resources A	41,554	38,437	41,072
Consolidated Fund Extra Receipts in the SoCNE	-	-89	-34
Total Net Programme Costs	41,554	38,348	41,038
Net Operating Cost	41,554	38,348	41,038
Net Resource Requirement	41,554	38,437	41,072
Resource Budget	41,509	38,310	41,003

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	41,554	38,437	41,072
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-89	-34
Net Operating Cost (Accounts)	41,554	38,348	41,038
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-45	-38	-35
Resource Budget	41,509	38,310	41,003
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	39,309	36,110	39,603
Annually Managed Expenditure (AME)	2,200	2,200	1,400

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	800	404	1,426
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs)	-	-	-270
Capital Budget	800	404	1,156
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	800	404	1,156
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration and Support Services	130	-	152	-	46	-
Total for RfR A:	*130	-	152	-	46	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Administration and Support Services									
-	45	-	45	-	45	-	-	38	35
Total RfR A:									
-	45	-	45	-	45	-	-	38	35
Total Notional Charges:									
-	45	-	45	-	45	-	-	38	35

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Audit	40	38	35
Other	5	-	-
Total RfR A:			
	45	38	35
Total Notional Charges:			
	45	38	35

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess accruing resources	-	-	-	-	23	23
Recovery of prior year payments	-	-	63	63	8	8
Non-retainable income	-	-	26	26	3	3
Non-operating Income and Receipts						
Excess non-operating accruing resources	-	-	-	-	270	-
Total:	-	-	89	89	304	34

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 8.1% higher than the final net provision for 2017-18.

Main Estimate 2018-19

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

RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	£
Net Resource Requirement	8,152,000
Net Cash Requirement	7,857,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Audit Office on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	8,152,000	3,415,000	4,737,000
Net Cash Requirement	7,857,000	3,490,000	4,367,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	-	10,579	-	10,579	2,427	8,152	40	-	7,589	7,642
Departmental Expenditure in DEL:											
A-1:	Audit and Assurance Services	-	10,569	-	10,569	2,427	8,142	40	-	7,579	7,642
Non-Budget:											
A-2:	Notional Charges	-	10	-	10	-	10	-	-	10	-
Total:		-	10,579	-	10,579	2,427	8,152	40	-	7,589	7,642

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	8,152	7,589	7,642
Capital Items			
Capital	40	82	3
Net Capital	40	82	3
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-325	-175	-168
Notional charges	-10	-10	-
Movement in working capital	-	250	512
Use of provisions	-	19	19
Total Accruals to Cash Adjustments	-335	84	363
Net Cash Requirement	7,857	7,755	8,008

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	6	6	4	4
Operating income and receipts - excess accruing resources	-	-	-	-	35	<i>107</i>
Total:	-	-	6	6	39	<i>111</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	8,152	7,589	7,642
Consolidated Fund Extra Receipts in the SoCNE	-	-6	-39
Consolidated Fund Standing Services	164	160	163
Total Net Administration Costs	8,316	7,743	7,766
Net Operating Cost	8,316	7,743	7,766
Net Resource Requirement	8,152	7,589	7,642
Resource Budget	8,306	7,733	7,766

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	8,152	7,589	7,642
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-6	-39
Consolidated Fund Standing Services	164	160	163
Net Operating Cost (Accounts)	8,316	7,743	7,766
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-10	-10	-
Resource Budget	8,306	7,733	7,766
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,306	7,752	7,785
Annually Managed Expenditure (AME)	-	-19	-19

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	40	82	3
Capital Budget	40	82	3
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	40	82	3
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Audit and Assurance Services	2,387	-	2,368	-	2,607	-
Rental Income	40	-	-	-	-	-
Total for RfR A:	*2,427	-	2,368	-	2,607	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Audit and Assurance Services									
-	10	-	10	-	10	-	-	10	-
Total RfR A:	10	-	10	-	10	-	-	10	-
Total Notional Charges:									
-	10	-	10	-	10	-	-	10	-

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Legal Services	9	9	-
Property and Valuation Services	1	1	-
Total RfR A:	10	10	-
Total Notional Charges:	10	10	-

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Income not classified as accruing resources	-	-	6	6	4	4
Excess accruing resources	-	-	-	-	35	<i>107</i>
Total:	-	-	6	6	39	<i>111</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Comptroller and Auditor General for Northern Ireland, Mr Kieran Donnelly, as Accounting Officer for the Northern Ireland Audit Office with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2018-19 is 7.4% higher than the final net provision for 2017-18.

Main Estimate 2018-19

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.

Part I

RfR A: Regulating the electricity, gas, water and sewerage industries.	£
Net Resource Requirement	412,000
Net Cash Requirement	1,425,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Authority for Utility Regulation on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	412,000	219,000	193,000
Net Cash Requirement	1,425,000	2,185,000	-

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19										2017-18	2016-17
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A:	Regulating the electricity, gas, water and sewerage industries.										
-	10,359	-	10,359	9,947	412	20	-	292	1,545		
Departmental Expenditure in DEL:											
A-1:	Utility Regulation										
-	10,195	-	10,195	9,947	248	20	-	128	1,393		
Non-Budget:											
A-2:	Notional Charges										
-	164	-	164	-	164	-	-	164	152		
Total:	-	10,359	-	10,359	9,947	412	20	-	292	1,545	

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	412	292	1,545
Capital Items			
Capital	20	10	9
Non-operating accruing resources	-	-	-
Net Capital	20	10	9
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	-8	-6
New provisions and adjustments to previous provisions	-	-	-233
Notional charges	-164	-164	-152
Movement in working capital	1,007	2,500	1,482
Use of provisions	200	283	11
Total Accruals to Cash Adjustments	993	2,611	1,102
Net Cash Requirement	1,425	2,913	2,656

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
Operating income and receipts – excess accruing resources	-	-	-	-	1,280	<i>1,280</i>
Total:	-	-	-	-	1,281	<i>1,281</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Programme Costs			
Request for Resources A	412	292	1,545
Consolidated Fund Extra Receipts in the SoCNE	-	-	(1,281)
Total Net Programme Costs	412	292	264
Net Operating Cost	412	292	264
Net Resource Requirement	412	292	1,545
Resource Budget	248	128	112

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	412	292	1,545
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	(1,281)
Net Operating Cost (Accounts)	412	292	264
<i>Adjustments to remove:</i>			
Notional charges	-164	-164	-152
Resource Budget	248	128	112
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	248	128	112
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	20	10	9
Capital Budget	20	10	9
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	20	10	9
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Licence fees	9,123	-	10,839	-	7,941	-
Other (Detail as Required)	824	-	1,024	-	733	-
Total for RfR A:	*9,947	-	11,863	-	8,674	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Utility Regulation									
-	164	-	164	-	164	-	-	164	152
Total RfR A:	-	164	-	164	-	164	-	164	152
Total Notional Charges:									
-	164	-	164	-	164	-	-	164	152

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Shared Services	138	138	126
Audit	23	23	23
Other	3	3	3
Total RfR A:	164	164	152
Total Notional Charges:	164	164	152

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

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

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating Income and Receipts not classified as Accruing Resources	-	-	-	-	1	<i>1</i>
Operating Income and Receipts– excess Accruing Resources	-	-	-	-	1,280	<i>1,280</i>
Total:	-	-	-	-	1,281	<i>1,281</i>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 41.1% higher than the final net provision for 2017-18.

Main Estimate 2018-19

Northern Ireland
Public Services Ombudsman

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

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

Part I

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	£
Net Resource Requirement	2,586,000
Net Cash Requirement	2,602,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Public Services Ombudsman on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	2,586,000	1,083,000	1,503,000
Net Cash Requirement	2,602,000	1,075,000	1,527,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19								2017-18	2016-17
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	-	2,637	-	2,637	51	2,586	80	-	2,407	1,986
Departmental Expenditure in DEL:											
A-1:	Investigation and Adjudication	-	2,622	-	2,622	51	2,571	80	-	2,393	1,984
Annually Managed Expenditure (AME):											
<i>Investigation and Adjudication</i>											
		-	-	-	-	-	-	-	-	-	-11
Non-Budget:											
A-2:	Notional Charges	-	15	-	15	-	15	-	-	14	13
Total:		-	2,637	-	2,637	51	2,586	80	-	2,407	1,986

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	2,586	2,407	1,986
Capital Items			
Capital	80	15	8
Net Capital	80	15	8
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-49	-21	-14
New provisions and adjustments to previous provisions	-	-	11
Notional charges	-15	-14	-13
Movement in working capital	-	1	-17
Use of provisions	-	-	134
Total Accruals to Cash Adjustments	-64	-34	101
Net Cash Requirement	2,602	2,388	2,095

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Programme Costs			
Request for Resources A	2,586	2,407	1,986
Consolidated Fund Standing Services	155	131	129
Total Net Programme Costs	2,741	2,538	2,115
Net Operating Cost	2,741	2,538	2,115
Net Resource Requirement	2,586	2,407	1,986
Resource Budget	2,726	2,524	2,102

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	2,586	2,407	1,986
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	155	131	129
Net Operating Cost (Accounts)	2,741	2,538	2,115
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-15	-14	-13
Resource Budget	2,726	2,524	2,102
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,726	2,524	2,247
Annually Managed Expenditure (AME)	-	-	-145

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	80	15	8
Capital Budget	80	15	8
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	80	15	8
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Investigation and Adjudication	51	-	-	-	-	-
Total for RfR A:	*51	-	-	-	-	-

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Investigation and Adjudication									
-	15	-	15	-	15	-	-	14	13
Total RfR A:									
-	15	-	15	-	15	-	-	14	13
Total Notional Charges:									
-	15	-	15	-	15	-	-	14	13

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Audit	13	12	12
Other	2	2	1
Total RfR A:			
	15	14	13
Total Notional Charges:			
	15	14	13

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2018-19 is 7.4% higher than the final net provision for 2017-18.

Main Estimate 2018-19

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

RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	£
Net Resource Requirement	35,581,000
Net Cash Requirement	35,853,000

Amounts required in the year ending 31 March 2019 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			£
Net Resource Requirement	35,581,000	16,429,000	19,152,000
Net Cash Requirement	35,853,000	16,529,000	19,324,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2018-19										2017-18	2016-17
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
RfR A:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.										
	2,053	33,609	-	35,662	81	35,581	900	-	36,509	35,091	
Departmental Expenditure in DEL:											
A-1:	Public Prosecution and Legal Services										
	2,053	31,611	-	33,664	81	33,583	900	-	34,433	34,076	
Annually Managed Expenditure (AME):											
A-2:	Public Prosecution and Legal Services										
	-	1,938	-	1,938	-	1,938	-	-	2,016	960	
Non-Budget:											
A-3:	Notional Charges										
	-	60	-	60	-	60	-	-	60	55	
Total:	2,053	33,609	-	35,662	81	35,581	900	-	36,509	35,091	

Resource to Cash Reconciliation			£'000
	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement	35,581	36,509	35,091
Capital Items			
Capital	900	900	1,408
Net Capital	900	900	1,408
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,740	-1,438	-1,535
New provisions and adjustments to previous provisions	-1,938	-2,016	-960
Notional charges	-60	-60	-55
Other non-cash items	-	-	-831
Movement in working capital	2,926	2,656	1,992
Use of provisions	184	180	164
Total Accruals to Cash Adjustments	-628	-678	-1,225
Net Cash Requirement	35,853	36,731	35,274

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Administration Costs			
Request for Resources A	2,053	2,068	1,750
Total Net Administration Costs	2,053	2,068	1,750
Net Programme Costs			
Request for Resources A	33,582	34,441	33,341
Total Net Programme Costs	33,528	34,441	33,341
Net Operating Cost	35,581	36,509	35,091
Net Resource Requirement	35,581	36,509	35,091
Resource Budget	35,521	36,449	35,036

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Resource Requirement (Estimates)	35,581	36,509	35,091
Net Operating Cost (Accounts)	35,581	36,509	35,091
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-55
Resource Budget	35,521	36,449	35,036
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	33,583	34,433	34,076
Annually Managed Expenditure (AME)	1,938	2,016	960

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

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
Net Capital (Estimates)	900	900	1,408
Capital Budget	900	900	1,408
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	900	900	1,408
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2018-19 Provision		2017-18 Provision		2016-17 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Court Costs recovered	81	-	81	-	16	-
Incentivisation Receipts	-	-	600	-	376	-
Departmental Receipts	-	-	125	-	86	-
Total for RfR A:	*81	-	806	-	478	-

* Amount that may be applied as operating accruing resources arising from costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2018-19								2017-18 Provision	2016-17 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Public Prosecution and Legal Services									
-	60	-	60	-	60	-	-	60	55
Total RfR A:									
-	60	-	60	-	60	-	-	60	55
Total Notional Charges:									
-	60	-	60	-	60	-	-	60	55

Detail

	2018-19 Provision	2017-18 Provision	2016-17 Outturn
RfR A:			
Audit	39	39	36
Welfare Support Service	21	21	19
Total RfR A:			
	60	60	55
Total Notional Charges:			
	60	60	55

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Public Prosecution Service, Mr Stephen Herron, as Accounting Officer for the Public Prosecution Service with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2018-19 is 2.5% lower than the final net provision for 2017-18.



Published by TSO (The Stationery Office), part of Williams Lea Tag,
and available from:

Online

www.tsoshop.co.uk

Mail, Telephone, Fax & E-mail

TSO

PO Box 29, Norwich, NR3 1GN

Telephone orders/General enquiries: 0333 202 5070

Fax orders: 0333 202 5080

E-mail: customer.services@tso.co.uk

Textphone 0333 202 5077

TSO@Blackwell and other Accredited Agents

ISBN 978-0-339-00011-7



9 780339 000117