
Northern Ireland
Spring Supplementary Estimates
2023-24

Northern Ireland Spring Supplementary Estimates 2023-24

Department of Finance

March 2024



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ISBN 978-1-916594-02-9

E 03051189

03/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by the APS Group on behalf of the Controller of His Majesty's Stationery Office

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

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act. A full description of Estimates was included in the Northern Ireland Main Estimates 2023-24 (CP 884) presented to Parliament on 3 July 2023.

Supplementary Estimates

2. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Estimates in the same financial year. They may be presented to:
 - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - increase or decrease the provision for existing services.

Estimates to date

3. For the current year, Main Estimates were presented to Parliament on 3 July 2023 (CP 884). This booklet sets out the request for changes since their publication.

Original provision, changes and revised Supply

4. **Table 1** below shows the total voted Supply provision sought for 2023-24 in the Main Estimates and the changes sought in the Supplementary Estimates.

Table 1 - Summary of changes to Supply provision sought, current year (voted)†

	£'000		
1	2	3	4
	2023-24	2023-24	2023-24
	Current	Changes	Revised
Total Resource Departmental Expenditure Limit	14,427,408	1,125,123	15,552,531
Total Capital Departmental Expenditure Limit	1,909,403	48,735	1,958,138
Total Resource Annually Managed Expenditure	9,991,858	42,551	10,034,409
Total Capital Annually Managed Expenditure	450,339	78,688	529,027
Total Net Budget	26,779,008	1,295,097	28,074,105
Total Non-Budget Resource Expenditure	399,506	85,217	484,723
Total Non-Budget Capital Expenditure	225,000	34,000	259,000
Total Resource and Capital in Estimates	27,403,514	1,414,314	28,817,828
<i>of which</i>			
<i>for Current purposes</i>	24,818,772	1,252,891	26,071,663
<i>for Capital purposes</i>	2,584,742	161,423	2,746,165
Resource to cash adjustments	-4,612,621	-267,519	-4,880,140
Total Net cash requirement	22,790,893	1,146,795	23,937,688

† Numbers may not add up in the table due to rounding.

5. There are a total of eighteen Supplementary Estimates for Northern Ireland departments and other public bodies seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
6. The main elements of public expenditure are Departmental Expenditure Limits (DEL), for which plans were set in the Minister of Finance's Written Ministerial Statement on 15 February 2024, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail section 1 of the Northern Ireland Main Estimates 2023-24 (CP 884).
7. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the Northern Ireland National Insurance Fund).

In-year controls

8. Limits are voted on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget resource requirement;
 - The net non-budget capital requirement; and
 - The net cash requirement for the Estimate as a whole.
9. The operation of in-year controls for 2023-24 was explained in Section 1 of the Northern Ireland Main Estimates 2023-24 (CP 884).

Procedure and timing

10. Supplementary Estimates are normally published in February or March. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.

Format of Supplementary Estimates

11. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of the Northern Ireland Main Estimates 2023-24 (CP 884).

Introduction

12. Each Supplementary Estimate begins with an introduction which contains basic information intended to put the Estimate into context.

Part I

13. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the 'ambit', which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by showing the additional text in bold.

Part II

14. Part II of the Supplementary Estimate contains three tables. The first table identifies the sections within each budgetary limit where changes to resource and capital are being proposed, and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) because of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

Part III – other statements and notes

15. Part III of the Supplementary Estimates contains several notes. Each Supplementary Estimate will contain at least:
 - **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates;
 - **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
 - **Part III: Note C** - an analysis of extra receipts payable to the Northern Ireland Consolidated Fund;
 - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
16. The Supplementary Estimates may be accompanied by further notes providing additional information about the specific nature of the department's plans, details of the grants-in-aid paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Department of Agriculture, Environment and Rural Affairs			
Departmental Expenditure Limit			
Resource	615,650	23,938	639,588
Capital	115,669	-18,217	97,452
Annually Managed Expenditure			
Resource	13,036	111,000	124,036
Capital	-	-	-
Total Net Budget			
Resource	628,686	134,938	763,624
Capital	115,669	-18,217	97,452
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	717,115	16,304	733,419
Department for Communities			
Departmental Expenditure Limit			
Resource	865,752	15,596	881,348
Capital	250,889	-10,511	240,378
Annually Managed Expenditure			
Resource	4,903,964	243,668	5,147,632
Capital	4,250	2,286	6,536
Total Net Budget			
Resource	5,769,716	259,264	6,028,980
Capital	255,139	-8,225	246,914
Non-Budget Expenditure			
Resource	68,163	69,493	137,656
Capital	-	-	-
Net Cash Requirement	6,010,194	437,478	6,447,672
Department for the Economy			
Departmental Expenditure Limit			
Resource	1,386,040	-73,395	1,312,645
Capital	248,710	-27,812	220,898
Annually Managed Expenditure			
Resource	179,328	-112,073	67,255
Capital	412,341	77,487	489,828
Total Net Budget			
Resource	1,565,368	-185,468	1,379,900
Capital	661,051	49,675	710,726
Non-Budget Expenditure			
Resource	2,079	125	2,204
Capital	-	-	-
Net Cash Requirement	1,497,462	-68,636	1,428,826

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Department of Education			
Departmental Expenditure Limit			
Resource	2,579,091	304,090	2,883,181
Capital	220,618	59,543	280,161
Annually Managed Expenditure			
Resource	304,211	2,373	306,584
Capital	-	-	-
Total Net Budget			
Resource	2,883,302	306,463	3,189,765
Capital	220,618	59,543	280,161
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	2,937,636	183,633	3,121,269
Department of Education - Teachers' Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	875,541	-382,543	492,998
Capital	-	-	-
Total Net Budget			
Resource	875,541	-382,543	492,998
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079	-125	-2,204
Capital	-	-	-
Net Cash Requirement	149,746	63,839	213,585
Department of Finance			
Departmental Expenditure Limit			
Resource	210,166	34,407	244,573
Capital	37,908	-	37,908
Annually Managed Expenditure			
Resource	11,604	500	12,104
Capital	-	1,000	1,000
Total Net Budget			
Resource	221,770	34,907	256,677
Capital	37,908	1,000	38,908
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	219,350	24,007	243,357

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Department of Finance - Superannuation and Other Allowances			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,219,931	-789,931	430,000
Capital	-	-	-
Total Net Budget			
Resource	1,219,931	-789,931	430,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	98,110	21,890	120,000
Department of Health			
Departmental Expenditure Limit			
Resource	6,808,618	631,768	7,440,386
Capital	468,620	394	469,014
Annually Managed Expenditure			
Resource	482,381	962,449	1,444,830
Capital	-	-	-
Total Net Budget			
Resource	7,290,999	1,594,217	8,885,216
Capital	468,620	394	469,014
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	8,080,111	32,975	8,113,086
Department of Health - Health and Social Care Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	993,428	55,672	1,049,100
Capital	-	-	-
Total Net Budget			
Resource	993,428	55,672	1,049,100
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	-129,672	13,972	-115,700

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Department for Infrastructure			
Departmental Expenditure Limit			
Resource	414,555	89,219	503,774
Capital	422,422	66,499	488,921
Annually Managed Expenditure			
Resource	176,789	404	177,193
Capital	33,500	-2,260	31,240
Total Net Budget			
Resource	591,344	89,623	680,967
Capital	455,922	64,239	520,161
Non-Budget Expenditure			
Resource	331,343	15,724	347,067
Capital	225,000	34,000	259,000
Net Cash Requirement	1,410,821	270,014	1,680,835
Department of Justice			
Departmental Expenditure Limit			
Resource	1,243,057	115,637	1,358,694
Capital	128,764	-35,479	93,285
Annually Managed Expenditure			
Resource	626,168	-91,736	534,432
Capital	248	175	423
Total Net Budget			
Resource	1,869,225	23,901	1,893,126
Capital	129,012	-35,304	93,708
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	1,476,739	154,796	1,631,535
The Executive Office			
Departmental Expenditure Limit			
Resource	184,574	-15,496	169,078
Capital	11,983	14,208	26,191
Annually Managed Expenditure			
Resource	201,987	42,787	244,774
Capital	-	-	-
Total Net Budget			
Resource	386,561	27,291	413,852
Capital	11,983	14,208	26,191
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	203,692	-4,895	198,797

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Food Standards Agency			
Departmental Expenditure Limit			
Resource	15,702	-375	15,327
Capital	100	80	180
Annually Managed Expenditure			
Resource	300	-	300
Capital	-	-	-
Total Net Budget			
Resource	16,002	-375	15,627
Capital	100	80	180
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	15,890	-295	15,595
Northern Ireland Assembly Commission			
Departmental Expenditure Limit			
Resource	50,746	-1,867	48,879
Capital	3,160	-	3,160
Annually Managed Expenditure			
Resource	2,200	-19	2,181
Capital	-	-	-
Total Net Budget			
Resource	52,946	-1,886	51,060
Capital	3,160	-	3,160
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	50,738	-2,320	48,418
Northern Ireland Audit Office			
Departmental Expenditure Limit			
Resource	8,500	-25	8,475
Capital	45	-	45
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	8,500	-25	8,475
Capital	45	-	45
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	8,370	-25	8,345

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Northern Ireland Authority for Utility Regulation			
Departmental Expenditure Limit			
Resource	329	-13	316
Capital	20	-	20
Annually Managed Expenditure			
Resource	1	-	1
Capital	-	-	-
Total Net Budget			
Resource	330	-13	317
Capital	20	-	20
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	793	-163	630
Northern Ireland Public Services Ombudsman			
Departmental Expenditure Limit			
Resource	3,967	30	3,997
Capital	60	-	60
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3,967	30	3,997
Capital	60	-	60
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	3,795	50	3,845
Public Prosecution Service for Northern Ireland			
Departmental Expenditure Limit			
Resource	40,661	1,609	42,270
Capital	435	30	465
Annually Managed Expenditure			
Resource	989	-	989
Capital	-	-	-
Total Net Budget			
Resource	41,650	1,609	43,259
Capital	435	30	465
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	40,003	4,171	44,174

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	Current	Changes	Revised
Grand Total			
Departmental Expenditure Limit			
Resource	14,427,408	1,125,123	15,552,531
Capital	1,909,403	48,735	1,958,138
Annually Managed Expenditure	16,336,811	1,173,858	17,510,669
Resource	9,991,858	42,551	10,034,409
Capital	450,339	78,688	529,027
Total Net Budget	10,442,197	121,239	10,563,436
Resource	24,419,266	1,167,674	25,586,940
Capital	2,359,742	127,423	2,487,165
Non-Budget Expenditure	26,779,008	1,295,097	28,074,105
Resource	399,506	85,217	484,723
Capital	225,000	34,000	259,000
Net Cash Requirement	22,790,893	1,146,795	23,937,688

Table 3 Resource Departmental Expenditure Limits 2023-24

	£'000				
1	2	3	4	5	6
	Current Total	Changes	Revised Total	<i>of which</i>	
				Voted	Non- Voted
Department					
Northern Ireland Departments					
Department of Agriculture, Environment and Rural Affairs	615,650	23,938	639,588	639,588	-
Department for Communities	879,215	15,519	894,734	881,348	13,386
Department for the Economy	1,386,040	-74,461	1,311,579	1,312,645	-1,066
Department of Education	2,579,091	304,090	2,883,181	2,883,181	-
Department of Education - Teachers' Superannuation	-	-	-	-	-
Department of Finance	200,596	33,477	234,073	244,573	-10,500
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	7,504,569	676,488	8,181,057	7,440,386	740,671
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	660,238	122,100	782,338	503,774	278,564
Department of Justice	1,249,703	116,306	1,366,009	1,358,694	7,315
The Executive Office	184,574	-15,496	169,078	169,078	-
Sub-total Northern Ireland Departments	15,259,676	1,201,961	16,461,637	15,433,267	1,028,370
Other Public Bodies					
Food Standards Agency	15,702	-375	15,327	15,327	-
Northern Ireland Assembly Commission	50,736	-1,867	48,869	48,879	-10
Northern Ireland Audit Office	8,720	-	8,720	8,475	245
Northern Ireland Authority for Utility Regulation	329	-13	316	316	-
Northern Ireland Public Services Ombudsman	4,127	30	4,157	3,997	160
Public Prosecution Service for Northern Ireland	40,661	1,609	42,270	42,270	-
Sub-total Other Public Bodies	120,275	-616	119,659	119,264	395
Total	15,379,951	1,201,345	16,581,296	15,552,531	1,028,765

Table 4 Capital Departmental Expenditure Limits 2023-24

	£'000				
1	2	3	4	5	6
	Current Total	Changes	Revised Total	<i>of which</i>	
				Voted	Non- Voted
Department					
Northern Ireland Departments					
Department of Agriculture, Environment and Rural Affairs	115,669	-18,217	97,452	97,452	-
Department for Communities	241,648	-10,361	231,287	240,378	-9,091
Department for the Economy	248,710	-27,812	220,898	220,898	-
Department of Education	218,618	58,263	276,881	280,161	-3,280
Department of Education - Teachers' Superannuation	-	-	-	-	-
Department of Finance	37,908	-	37,908	37,908	-
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	468,620	394	469,014	469,014	-
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	792,422	29,723	822,145	488,921	333,224
Department of Justice	128,764	-35,479	93,285	93,285	-
The Executive Office	11,983	14,208	26,191	26,191	-
Sub-total Northern Ireland Departments	2,264,342	10,719	2,275,061	1,954,208	320,853
Other Public Bodies					
Food Standards Agency	100	80	180	180	-
Northern Ireland Assembly Commission	3,160	-	3,160	3,160	-
Northern Ireland Audit Office	45	-	45	45	-
Northern Ireland Authority for Utility Regulation	20	-	20	20	-
Northern Ireland Public Services Ombudsman	60	-	60	60	-
Public Prosecution Service for Northern Ireland	435	30	465	465	-
Sub-total Other Public Bodies	3,820	110	3,930	3,930	-
Total	2,268,162	10,829	2,278,991	1,958,138	320,853

Table 5 - Provision Included Beyond the Outcome of the Executive's 2023-24 Final Plan

	£'000		
1	2	3	4
	Non Ringfenced RDEL	Ring Fenced RDEL	CDEL
Department			
Northern Ireland Departments			
Department of Agriculture, Environment and Rural Affairs	27	-	-
Department for Communities	7,152	-	3,522
Department for the Economy	4,232	-	-
Department of Education	1,337	5	-
Department of Health	16,458	-	-
Department for Infrastructure	30,405	-	-
Department of Justice	5,950	-	-
The Executive Office	1	-	-
Total Northern Ireland Departments	65,562	5	3,522

In normal circumstances the Spring Supplementary Estimates, and the associated Budget Act (Northern Ireland) 2024 would be written to the outcome of the Northern Ireland Executive's in-year monitoring rounds during the 2023-24 year.

Due to the restoration of the Executive taking place at such a late point in the 2023-24 financial year, the Executive agreed for the Budget Act (Northern Ireland) 2024, and these Spring Supplementary Estimates to include headroom based on departments' forecast expenditure, and departments' estimated cost for potential public sector pay awards.

The Executive subsequently agreed allocations which were announced by the Finance Minister in her Written Ministerial Statement on Thursday 15 February 2024.

Table 5 shows the remaining headroom, beyond the Executive's 2023-24 Final Plan, included in the Spring Supplementary Estimates and the associated Budget Act (Northern Ireland) 2024.

Table 6 Summary of Expenditure resting on the sole authority of the Budget Act

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

Section in Part II Subhead Detail	Service	£'000
Department for Communities		11,040
1	Welfare Reform Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	11,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	40
Department of Finance		450
1	Fiscal Council ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	450
Department for Infrastructure		1,500
3	Active Travel ■ Active Travel grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	1,500
The Executive Office		10,830
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse.	1,400

Table 6 Summary of Expenditure resting on the sole authority of the Budget Act

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

Section in Part II Subhead Detail	Service	£'000
1	Ending Violence Against Women and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £2.791m is needed to enable full delivery of this function in 2023-24 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	2,000
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £4,000k for the rest of the financial year 2023-24, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	4,000
1	Homes for Ukraine Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home for Ukraine Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	3,000
1	Full Dispersal Asylum Seekers Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seekers Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	210
1	Refugee Integration Proposal (other cohorts of refugees) ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees and asylum seekers. In the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	22
1	Strategic Migration Partnership – British Nationals Overseas ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Overseas) Welcome Hub and support to this cohort. DSO has advised that in the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	96
1	Strategic Migration Partnership – Asylum ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. DSO has advised that in the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	102
TOTAL		23,820

SECTION 2

Individual Spring Supplementary Estimates

**Spring Supplementary
Estimate
2023-24**

Department of
Agriculture,
Environment
and Rural Affairs

Department for Agriculture, Environment and Rural Affairs

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	615,650,000	23,938,000	639,588,000	-	-	-	639,588,000
Capital	115,669,000	-18,217,000	97,452,000	-	-	-	97,452,000
Annually Managed Expenditure							
Resource	13,036,000	111,000,000	124,036,000	-	-	-	124,036,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	628,686,000	134,938,000	763,624,000	-	-	-	763,624,000
Capital	115,669,000	-18,217,000	97,452,000	-	-	-	97,452,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	717,115,000	16,304,000	733,419,000				733,419,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK COVID-19 Inquiry activities; associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions, revaluations due to change in market value, depreciation and net spend of Arm's Length Bodies.

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

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
79,029	536,621	13,552	10,386	92,581	547,007	115,669	-18,217	97,452
<i>Of which:</i>								
1: Food and Farming								
50,364	390,733	1,732	1,212	52,096	391,945	60,259	-257	60,002
<i>Of which:</i>								
<i>Food and Farming - Departmental Expenditure</i>								
36,898	370,380	2,054	-2,447	38,952	367,933	25,610	7,586	33,196
<i>Livestock and Meat Commission (ALB - Net)</i>								
590	-576	110	323	700	-253	-	30	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>								
12,876	20,929	-432	3,336	12,444	24,265	34,649	-7,873	26,776
2: Veterinary Service and Animal Health								
6,986	76,484	3,109	7,100	10,095	83,584	11,516	-751	10,765
3: Rural Affairs								
7,989	8,687	-1,494	1,535	6,495	10,222	7,545	-4,880	2,665
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)								
-	3,254	-	629	-	3,883	1,040	-	1,040
5: Environment, Marine and Fisheries								
11,785	53,971	9,199	-841	20,984	53,130	33,463	-14,353	19,110
<i>Of which:</i>								
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>								
11,785	51,163	8,838	-780	20,623	50,383	33,142	-14,342	18,800
<i>EU Community Initiatives</i>								
-	877	-	-50	-	827	321	-11	310
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>								
-	1,800	361	120	361	1,920	-	-	-
<i>EU Peace Plus</i>								
-	131	-	-131	-	-	-	-	-
6: Forestry								
1,905	3,492	1,006	751	2,911	4,243	1,846	2,024	3,870

Part II: Changes Proposed (Continued)**£'000**

		Net Resources				Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Total Spending in DEL								
		13,552	10,386			-18,217		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	13,036	-	111,000	-	124,036	-	-	-
<i>Of which:</i>								
8: Provisions - Departmental								
-	10,170	-	108,000	-	118,170	-	-	-
9: Revaluations - Departmental								
-	1,050	-	3,000	-	4,050	-	-	-
Total Spending in AME								
		-	111,000			-		
Total for Estimate								
		13,552	121,386			-18,217		
<i>Of which:</i>								
Voted Expenditure								
		13,552	121,386			-18,217		
Non-voted Expenditure								
		-	-			-		
£'000								
		Current	Changes			Revised		
Net Cash Requirement		717,115	16,304			733,419		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
94,902	-2,321	92,581	618,820	-71,813	547,007	639,588	123,705	-26,253	97,452
<i>Of which:</i>									
1: Food and Farming									
53,936	-1,840	52,096	403,089	-11,144	391,945	444,041	60,502	-500	60,002
<i>Of which:</i>									
<i>Food and Farming - Departmental Expenditure</i>									
40,792	-1,840	38,952	379,077	-11,144	367,933	406,885	33,696	-500	33,196
<i>Livestock and Meat Commission (ALB - Net)</i>									
700	-	700	-253	-	-253	447	30	-	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>									
12,444	-	12,444	24,265	-	24,265	36,709	26,776	-	26,776
2: Veterinary Service and Animal Health									
10,095	-	10,095	105,116	-21,532	83,584	93,679	26,365	-15,600	10,765
3: Rural Affairs									
6,726	-231	6,495	10,240	-18	10,222	16,717	2,665	-	2,665
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)									
-	-	-	3,883	-	3,883	3,883	1,040	-	1,040
5: Environment, Marine and Fisheries									
21,234	-250	20,984	81,969	-28,839	53,130	74,114	21,993	-2,883	19,110
<i>Of which:</i>									
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>									
20,873	-250	20,623	74,536	-24,153	50,383	71,006	19,928	-1,128	18,800
<i>EU Community Initiatives</i>									
-	-	-	5,513	-4,686	827	827	2,065	-1,755	310
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>									
361	-	361	1,920	-	1,920	2,281	-	-	-
6: Forestry									
2,911	-	2,911	4,253	-10	4,243	7,154	3,870	-	3,870
7: Common Agricultural Policy									
-	-	-	10,270	-10,270	-	-	7,270	-7,270	-
Total Spending in DEL									
94,902	-2,321	92,581	618,820	-71,813	547,007	639,588	123,705	-26,253	97,452

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	124,036	-	124,036	124,036	-	-	-
<i>Of which:</i>									
8: Provisions - Departmental									
-	-	-	118,170	-	118,170	118,170	-	-	-
9: Revaluations - Departmental									
-	-	-	4,050	-	4,050	4,050	-	-	-
10: Depreciation - Departmental									
-	-	-	116	-	116	116	-	-	-
11: Arm's Length Bodies (Net)									
-	-	-	1,700	-	1,700	1,700	-	-	-
Total Spending in AME									
-	-	-	124,036	-	124,036	124,036	-	-	-
Total for Estimate									
94,902	-2,321	92,581	742,856	-71,813	671,043	763,624	123,705	-26,253	97,452
<i>Of which:</i>									
Voted Expenditure									
94,902	-2,321	92,581	742,856	-71,813	671,043	763,624	123,705	-26,253	97,452
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	628,686	134,938	763,624
Net Capital Requirement	115,669	-18,217	97,452
Accruals to cash adjustments	-27,240	-100,417	-127,657
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-40,573	-4,447	-45,020
Remove voted capital	-35,689	7,843	-27,846
Add cash grant-in-aid	74,038	-	74,038
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-27,346	-5,813	-33,159
New provisions and adjustments to previous provisions	-10,170	-108,000	-118,170
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	12,500	10,000	22,500
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	717,115	16,304	733,419

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

	Revised
Gross Administration Costs	94,902
<i>Less:</i>	
Administration DEL Income	-2,321
Net Administration Costs	92,581
Gross Programme Costs	814,316
<i>Less:</i>	
Programme DEL Income	-81,938
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	732,378
Net expenditure for the year (Accounts)	824,959
<i>Of which:</i>	
Resource DEL	639,588
Capital DEL	61,335
Resource AME	124,036
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-61,335
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	763,624
<i>Of which:</i>	
Resource DEL	639,588
Resource AME	124,036
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	763,624

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-74,134
Administration	
Other Income	-2,321
<i>Of which:</i>	
1: Food and Farming	-1,840
3: Rural Affairs	-231
5: Environment, Marine and Fisheries	-250
Total Administration	-2,321
Programme	
EU Grants Received	-14,956
<i>Of which:</i>	
5: Environment, Marine and Fisheries	-4,686
7: Common Agricultural Policy	-10,270
Other Income	-56,857
<i>Of which:</i>	
1: Food and Farming	-11,144
2: Veterinary Service and Animal Health	-21,532
3: Rural Affairs	-18
5: Environment, Marine and Fisheries	-24,153
6: Forestry	-10
Total Programme	-71,813
Total Voted Resource Income	-74,134
Voted Capital DEL	-26,253
Programme	
Other Income	-16,128
<i>Of which:</i>	
1: Food and Farming	-500
2: Veterinary Service and Animal Health	-15,600
5: Environment, Marine and Fisheries	-28
Other Grants	-10,125
<i>Of which:</i>	
5: Environment, Marine and Fisheries	-2,855
7: Common Agricultural Policy	-7,270
Total Programme	-26,253
Total Voted Capital Income	-26,253

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Katrina Godfrey
Executive Agency Accounting Officer:	
David Reid	Northern Ireland Environment Agency

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

ALB Accounting Officers:

Colin Smith	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon McMahan	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Kevin Quigley	NI Fishery Harbour Authority

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:
Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
1	Livestock and Meat Commission	447	30	-
1, 11	The Agri-Food and Biosciences Institute	38,109	26,776	70,024
4, 11	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	4,183	1,040	3,176
5	NI Fishery Harbour Authority	2,281	-	838
Total		45,020	27,846	74,038

**Spring Supplementary
Estimate
2023-24**

Department for
Communities

Department for Communities

Introduction

1. This Spring Supplementary Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	865,752,000	15,596,000	881,348,000	13,463,000	-77,000	13,386,000	894,734,000
Capital	250,889,000	-10,511,000	240,378,000	-9,241,000	150,000	-9,091,000	231,287,000
Annually Managed Expenditure							
Resource	4,903,964,000	243,668,000	5,147,632,000	3,693,794,000	52,529,000	3,746,323,000	8,893,955,000
Capital	4,250,000	2,286,000	6,536,000	-2,735,000	895,000	-1,840,000	4,696,000
Total Net Budget							
Resource	5,769,716,000	259,264,000	6,028,980,000	3,707,257,000	52,452,000	3,759,709,000	9,788,689,000
Capital	255,139,000	-8,225,000	246,914,000	-11,976,000	1,045,000	-10,931,000	235,983,000
Non-Budget Expenditure							
Resource	68,163,000	69,493,000	137,656,000				137,656,000
Capital	-	-	-				-
Net cash requirement	6,010,194,000	437,478,000	6,447,672,000				6,447,672,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department for Communities on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

relating to climate change actions; costs relating to building safety and remediation; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Payment of the grant to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

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

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
60,060	805,692	9,022	6,574	69,082	812,266	250,889	-10,511	240,378
<i>Of which:</i>								
1: Welfare and Employment								
27,364	357,341	6,916	-2,200	34,280	355,141	8,257	-1,524	6,733
<i>Of which:</i>								
<i>Operational Delivery</i>								
27,364	327,202	6,916	-12,662	34,280	314,540	5,927	-784	5,143
<i>Discretionary Support Scheme</i>								
-	16,600	-	400	-	17,000	2,192	-620	1,572
<i>Employment Programmes</i>								
-	12,340	-	8,067	-	20,407	-	-	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>								
-	1,199	-	1,995	-	3,194	138	-120	18
2: Local Government								
2,048	45,278	1,249	6,861	3,297	52,139	-	-	-
3: Housing Benefit (Rates Element)								
-	114,109	-	-24,900	-	89,209	-	-	-
4: Housing and Regeneration								
17,607	151,201	-1,328	20,449	16,279	171,650	216,717	-6,586	210,131
<i>Of which:</i>								
<i>Housing</i>								
8,880	521	37	1,395	8,917	1,916	-6,777	-21,187	-27,964
<i>Northern Ireland Housing Executive Landlord Services</i>								
-	354	-	-76	-	278	13,409	11,132	24,541
<i>Northern Ireland Housing Executive (ALB - Net)</i>								
-	147,248	-	17,425	-	164,673	183,993	10,517	194,510
<i>Urban Regeneration</i>								
8,727	3,078	-1,365	1,705	7,362	4,783	21,468	-7,048	14,420
<i>EU Programme for Peace and Reconciliation</i>								
-	-	-	-	-	-	4,624	-	4,624

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
5: Culture, Arts, Heritage and Sport								
5,012	89,730	2,061	6,720	7,073	96,450	22,677	-6,398	16,279
<i>Of which:</i>								
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>								
5,012	13,256	2,061	1,928	7,073	15,184	12,192	-8,762	3,430
<i>Public Record Office of Northern Ireland</i>								
-	7,845	-	-1,288	-	6,557	273	82	355
<i>Arts Council of Northern Ireland (ALB - Net)</i>								
-	12,065	-	-1,778	-	10,287	1,050	150	1,200
<i>Armagh Observatory and Planetarium (ALB - Net)</i>								
-	2,760	-	80	-	2,840	205	99	304
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>								
-	19,318	-	306	-	19,624	1,980	247	2,227
<i>Northern Ireland Museums Council (ALB - Net)</i>								
-	250	-	-3	-	247	-	-	-
<i>Northern Ireland Library Authority (ALB - Net)</i>								
-	26,048	-	7,845	-	33,893	5,531	2,140	7,671
<i>Sports Council for Northern Ireland (ALB - Net)</i>								
-	8,188	-	-370	-	7,818	1,446	-354	1,092
6: Voluntary and Community Funding								
6,779	39,764	50	767	6,829	40,531	1,938	4,587	6,525
<i>Of which:</i>								
<i>Community and Voluntary Sector Funding</i>								
6,779	34,390	50	866	6,829	35,256	1,761	4,589	6,350
<i>Charities Commission NI (ALB - Net)</i>								
-	2,125	-	13	-	2,138	97	-2	95
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>								
-	1,424	-	20	-	1,444	80	-	80
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>								
-	1,825	-	-132	-	1,693	-	-	-
7: Languages								
1,250	8,269	74	-1,123	1,324	7,146	1,300	-590	710
<i>Of which:</i>								
<i>Support for Languages</i>								
1,250	1,211	74	-81	1,324	1,130	1,300	-590	710
<i>North-South Language Implementation Body (ALB - Net)</i>								
-	7,058	-	-1,042	-	6,016	-	-	-

Part II: Changes Proposed (*Continued*) £'000

		Net Resources				Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Non-voted Expenditure								
-	13,463	-	-77	-	13,386	-9,241	150	-9,091
<i>Of which:</i>								
8: Welfare and Employment								
-	13,850	-	-92	-	13,758	3,215	150	3,365
<i>Of which:</i>								
<i>National Insurance Fund</i>								
-	12,600	-	187	-	12,787	-	-	-
<i>Expenditure incurred by the Social Fund</i>								
-	1,250	-	-279	-	971	3,215	150	3,365
9: Local Government								
-	128	-	-128	-	-	-	-	-
10: Housing and Regeneration								
-	-515	-	192	-	-323	-12,456	-	-12,456
11: Culture, Arts, Heritage and Sport								
-	-	-	-49	-	-49	-	-	-
Total Spending in DEL								
		9,022	6,497			-10,361		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	4,903,964	-	243,668	-	5,147,632	4,250	2,286	6,536
<i>Of which:</i>								
12: Working Age Benefits								
-	1,870,320	-	116,948	-	1,987,268	4,250	2,286	6,536
<i>Of which:</i>								
<i>Universal Credit and Legacy Benefits</i>								
-	1,776,560	-	112,730	-	1,889,290	2,500	1,926	4,426
<i>Other Working Age Benefits</i>								
-	93,760	-	4,218	-	97,978	1,750	360	2,110
13: Disability Benefits								
-	2,352,444	-	89,148	-	2,441,592	-	-	-
<i>Of which:</i>								
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>								
-	2,321,713	-	87,732	-	2,409,445	-	-	-
<i>Other Disability benefits</i>								
-	30,731	-	1,416	-	32,147	-	-	-

Part II: Changes Proposed (Continued)**£'000**

		Net Resources				Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
14: Pension and Other Related Benefits								
-	267,068	-	72	-	267,140	-	-	-
<i>Of which:</i>								
<i>Pension Credit</i>								
-	258,279	-	-	-	258,279	-	-	-
<i>Other Pension related benefits</i>								
-	8,789	-	72	-	8,861	-	-	-
15: Housing Benefits								
-	370,578	-	54,292	-	424,870	-	-	-
16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs								
-	43,554	-	-16,792	-	26,762	-	-	-
<i>Of which:</i>								
<i>Departmental Expenditure</i>								
-	16,388	-	-15,649	-	739	-	-	-
<i>ALB's Expenditure (Net)</i>								
-	27,166	-	-1,143	-	26,023	-	-	-
Non-voted expenditure								
-	3,693,794	-	52,529	-	3,746,323	-2,735	895	-1,840
<i>Of which:</i>								
17: Working Age Benefits								
-	492,475	-	50,123	-	542,598	-2,735	895	-1,840
<i>Of which:</i>								
<i>Jobseeker's Allowance (Contributory)</i>								
-	3,243	-	-	-	3,243	-	-	-
<i>Employment and Support Allowance (Contributory)</i>								
-	395,465	-	-33,002	-	362,463	-	-	-
<i>Other Working Age Benefits</i>								
-	93,767	-	83,125	-	176,892	-2,735	895	-1,840
18: Pension and Other Related Benefits								
-	3,201,319	-	2,406	-	3,203,725	-	-	-
Total Spending in AME								
		-	296,197			3,181		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
69,082	-	69,082	942,357	-130,091	812,266	881,348	331,298	-90,920	240,378
<i>Of which:</i>									
1: Welfare and Employment									
34,280	-	34,280	468,174	-113,033	355,141	389,421	15,718	-8,985	6,733
<i>Of which:</i>									
<i>Operational Delivery</i>									
34,280	-	34,280	427,573	-113,033	314,540	348,820	5,143	-	5,143
<i>Discretionary Support Scheme</i>									
-	-	-	17,000	-	17,000	17,000	10,557	-8,985	1,572
<i>Employment Programmes</i>									
-	-	-	20,407	-	20,407	20,407	-	-	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>									
-	-	-	3,194	-	3,194	3,194	18	-	18
2: Local Government									
3,297	-	3,297	52,219	-80	52,139	55,436	-	-	-
3: Housing Benefit (Rates Element)									
-	-	-	89,209	-	89,209	89,209	-	-	-
4: Housing and Regeneration									
16,279	-	16,279	187,648	-15,998	171,650	187,929	291,420	-81,289	210,131
<i>Of which:</i>									
<i>Housing</i>									
8,917	-	8,917	17,220	-15,304	1,916	10,833	26,317	-54,281	-27,964
<i>Northern Ireland Housing Executive Landlord Services</i>									
-	-	-	278	-	278	278	24,541	-	24,541
<i>Northern Ireland Housing Executive (ALB - Net)</i>									
-	-	-	164,673	-	164,673	164,673	194,510	-	194,510
<i>Urban Regeneration</i>									
7,362	-	7,362	5,477	-694	4,783	12,145	15,225	-805	14,420
<i>EU Programme for Peace and Reconciliation</i>									
-	-	-	-	-	-	-	30,827	-26,203	4,624

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
5: Culture, Arts, Heritage and Sport										
7,073	-	7,073	97,430	-980	96,450	103,523	16,925	-646	16,279	
<i>Of which:</i>										
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>										
7,073	-	7,073	16,144	-960	15,184	22,257	4,076	-646	3,430	
<i>Public Record Office of Northern Ireland</i>										
-	-	-	6,577	-20	6,557	6,557	355	-	355	
<i>Arts Council of Northern Ireland (ALB - Net)</i>										
-	-	-	10,287	-	10,287	10,287	1,200	-	1,200	
<i>Armagh Observatory and Planetarium (ALB - Net)</i>										
-	-	-	2,840	-	2,840	2,840	304	-	304	
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>										
-	-	-	19,624	-	19,624	19,624	2,227	-	2,227	
<i>Northern Ireland Museums Council (ALB - Net)</i>										
-	-	-	247	-	247	247	-	-	-	
<i>Northern Ireland Library Authority (ALB - Net)</i>										
-	-	-	33,893	-	33,893	33,893	7,671	-	7,671	
<i>Sports Council for Northern Ireland (ALB - Net)</i>										
-	-	-	7,818	-	7,818	7,818	1,092	-	1,092	
6: Voluntary and Community Funding										
6,829	-	6,829	40,531	-	40,531	47,360	6,525	-	6,525	
<i>Of which:</i>										
<i>Community and Voluntary Sector Funding</i>										
6,829	-	6,829	35,256	-	35,256	42,085	6,350	-	6,350	
<i>Charities Commission NI (ALB - Net)</i>										
-	-	-	2,138	-	2,138	2,138	95	-	95	
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>										
-	-	-	1,444	-	1,444	1,444	80	-	80	
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>										
-	-	-	1,693	-	1,693	1,693	-	-	-	
7: Languages										
1,324	-	1,324	7,146	-	7,146	8,470	710	-	710	
<i>Of which:</i>										
<i>Support for Languages</i>										
1,324	-	1,324	1,130	-	1,130	2,454	710	-	710	
<i>North-South Language Implementation Body (ALB - Net)</i>										
-	-	-	6,016	-	6,016	6,016	-	-	-	

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
Non-voted expenditure										
-	-	-	13,758	-372	13,386	13,386	3,530	-12,621	-9,091	
<i>Of which:</i>										
8: Welfare and Employment										
-	-	-	13,758	-	13,758	13,758	3,530	-165	3,365	
<i>Of which:</i>										
<i>National Insurance Fund</i>										
-	-	-	12,787	-	12,787	12,787	-	-	-	
<i>Expenditure incurred by the Social Fund</i>										
-	-	-	971	-	971	971	3,530	-165	3,365	
9: Local Government										
-	-	-	-	-	-	-	-	-	-	
10: Housing and Regeneration										
-	-	-	-	-323	-323	-323	-	-12,456	-12,456	
11: Culture, Arts, Heritage and Sport										
-	-	-	-	-49	-49	-49	-	-	-	
Total Spending in DEL										
69,082	-	69,082	956,115	-130,463	825,652	894,734	334,828	-103,541	231,287	
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	5,147,929	-297	5,147,632	5,147,632	12,979	-6,443	6,536	
<i>Of which:</i>										
12: Working Age Benefits										
-	-	-	1,987,565	-297	1,987,268	1,987,268	12,979	-6,443	6,536	
<i>Of which:</i>										
<i>Universal Credit and Legacy Benefits</i>										
-	-	-	1,889,290	-	1,889,290	1,889,290	10,469	-6,043	4,426	
<i>Other Working Age Benefits</i>										
-	-	-	98,275	-297	97,978	97,978	2,510	-400	2,110	

Part II: Revised Subhead detail (*continued*)

£'000

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
13: Disability Benefits										
-	-	-	2,441,592	-	2,441,592	2,441,592	-	-	-	
<i>Of which:</i>										
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>										
-	-	-	2,409,445	-	2,409,445	2,409,445	-	-	-	
<i>Other Disability benefits</i>										
-	-	-	32,147	-	32,147	32,147	-	-	-	
14: Pension and Other Related Benefits										
-	-	-	267,140	-	267,140	267,140	-	-	-	
<i>Of which:</i>										
<i>Pension Credit</i>										
-	-	-	258,279	-	258,279	258,279	-	-	-	
<i>Other Pension related benefits</i>										
-	-	-	8,861	-	8,861	8,861	-	-	-	
15: Housing Benefits										
-	-	-	424,870	-	424,870	424,870	-	-	-	
16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs										
-	-	-	26,762	-	26,762	26,762	-	-	-	
<i>Of which:</i>										
<i>Departmental Expenditure</i>										
-	-	-	739	-	739	739	-	-	-	
<i>ALB's Expenditure (Net)</i>										
-	-	-	26,023	-	26,023	26,023	-	-	-	
Non-voted expenditure										
-	-	-	3,746,323	-	3,746,323	3,746,323	31,160	-33,000	-1,840	
<i>Of which:</i>										
17: Working Age Benefits										
-	-	-	542,598	-	542,598	542,598	31,160	-33,000	-1,840	
<i>Of which:</i>										
<i>Jobseeker's Allowance (Contributory)</i>										
-	-	-	3,243	-	3,243	3,243	-	-	-	
<i>Employment and Support Allowance (Contributory)</i>										
-	-	-	362,463	-	362,463	362,463	-	-	-	
<i>Other Working Age Benefits</i>										
-	-	-	176,892	-	176,892	176,892	31,160	-33,000	-1,840	

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
18: Pension and Other Related Benefits									
-	-	-	3,203,725	-	3,203,725	3,203,725	-	-	-
Total Spending in AME									
-	-	-	8,894,252	-297	8,893,955	8,893,955	44,139	-39,443	4,696
Non-Budget spending									
Voted expenditure									
-	-	-	137,656	-	137,656	137,656	-	-	-
<i>Of which:</i>									
19: Cash paid into the Social Fund									
-	-	-	137,656	-	137,656	137,656	-	-	-
Total Non-Budget Spending									
-	-	-	137,656	-	137,656	137,656	-	-	-
Total for Estimate									
69,082	-	69,082	9,988,023	-130,760	9,857,263	9,926,345	378,967	-142,984	235,983
<i>Of which:</i>									
Voted Expenditure									
69,082	-	69,082	6,227,942	-130,388	6,097,554	6,166,636	344,277	-97,363	246,914
Non-voted Expenditure									
-	-	-	3,760,081	-372	3,759,709	3,759,709	34,690	-45,621	-10,931

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	9,545,136	381,209	9,926,345
Net Capital Requirement	243,163	-7,180	235,983
Accruals to cash adjustments	-82,824	116,946	34,122
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-257,282	-22,608	-279,890
Remove voted capital	-194,520	-12,677	-207,197
Add cash grant-in-aid	404,777	116,430	521,207
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-24,511	6,297	-18,214
New provisions and adjustments to previous provisions	-4,004	13,086	9,082
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,825	300	-30,525
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-21,504	31,040	9,536
Increase (-) / Decrease (+) in creditors	38,133	-15,634	22,499
Use of provisions	6,912	712	7,624
Removal of non-voted budget items	-3,695,281	-53,497	-3,748,778
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-3,695,281	-53,497	-3,748,778
Net Cash Requirement	6,010,194	437,478	6,447,672

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

£'000

	Revised
Gross Administration Costs	69,082
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	69,082
Gross Programme Costs	10,126,620
<i>Less:</i>	
Programme DEL Income	-203,109
Programme AME Income	-6,340
Non-Budget Income	-
Net Programme Costs	9,917,171
Net expenditure for the year (Accounts)	9,986,253
<i>Of which:</i>	
Resource DEL	894,734
Capital DEL	203,607
Resource AME	8,893,955
Capital AME	-6,043
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-197,564
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	9,788,689
<i>Of which:</i>	
Resource DEL	894,734
Resource AME	8,893,955
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	137,656
Total Resource (Estimate)	9,926,345

Part III: Note B - Analysis of Departmental Income**£'000****Revised****Voted Resource DEL**

Programme

EU Grants Received	-
<i>Of which:</i>	
1: Welfare and Employment	-
Sales of Goods and Services	-890
<i>Of which:</i>	
5: Culture, Arts, Heritage and Sport	-890
Interest and Dividends	-11,988
<i>Of which:</i>	
4: Housing and Regeneration	-11,988
Other Grants	-2,987
<i>Of which:</i>	
1: Welfare and Employment	-200
4: Housing and Regeneration	-2,787
Other Income	-114,226
<i>Of which:</i>	
1: Welfare and Employment	-112,833
2: Local Government	-80
4: Housing and Regeneration	-1,223
5: Culture, Arts, Heritage and Sport	-90
Total Programme	-130,091

Voted Resource AME**-297**

Programme

Interest and Dividends	-297
<i>Of which:</i>	
11: Working Age Benefits	-297
Total Programme	-297

Total Voted Resource Income**-130,388****Voted Capital DEL****-90,920**

Programme

EU Grants Received	-26,203
<i>Of which:</i>	
4: Housing and Regeneration	-26,203
Sale of Assets	-27,604
<i>Of which:</i>	
1: Welfare and Employment	-
4: Housing and Regeneration	-27,599
5: Culture, Arts, Heritage and Sport	-5
Other Grants	-19,649
<i>Of which:</i>	
4: Housing and Regeneration	-19,008
5: Culture, Arts, Heritage and Sport	-641

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

	Revised
Repayments	-17,464
<i>Of which:</i>	
1: Welfare and Employment	-8,985
4: Housing and Regeneration	-8,479
Total Programme	-90,920
Voted Capital AME	-6,443
Programme	
Other Grants	-6,043
<i>Of which:</i>	
12: Working Age Benefits	-6,043
Repayments	-400
<i>Of which:</i>	
12: Working Age Benefits	-400
Total Programme	-6,443
Total Voted Capital Income	-97,363

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-515	-515	143	143	-372	-372
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-515	-515	143	143	-372	-372

Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Housing and Regeneration	-515	-515	192	192	-323	-323
<i>Of which:</i>						
Private Rented Sector Registration	-404	-404	103	103	-301	-301
HA Loan Repayments (Interest)	-63	-63	41	41	-22	-22
Housing receipts	-48	-48	48	48	-	-
Welfare and Employment	-	-	-	-	-	-
<i>Of which:</i>						
Employment and Social Security receipts	-	-	-	-	-	-
Working Age Benefits	-	-	-	-	-	-
<i>Of which:</i>						
Social Security Benefit receipts	-	-	-	-	-	-
Culture, Arts, Heritage and Sport	-	-	-49	-49	-49	-49
<i>Of which:</i>						
Heritage Environment Division receipts	-	-	-49	-49	-49	-49
Non-Budget						
Insert description (e.g. Fines)	-	-	-	-	-	-
Total	-515	-515	143	143	-372	-372

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mr Colum Boyle

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

ALB Accounting Officers:

Grainia Long	Northern Ireland Housing Executive
Roisin McDonough	Arts Council Northern Ireland
Michael Burton	Armagh Observatory and Planetarium
Kathryn Thomson	National Museums Northern Ireland
Johnathan Dalzell	Northern Ireland Museums Council
Jim O'Hagan	Libraries Northern Ireland
Seán Ó Coinn	Foras Na Gaeilge
Ian Crozier	Ulster Scots Agency
Frances McCandless	Charities Commission Northern Ireland
Eddie Lynch	Commissioner for Older People Northern Ireland
Chris Quinn	Northern Ireland Commissioner for Children and Young People
Richard Archibald	Sport Northern Ireland
Scott Jackson	Ulster Supported Employment Limited

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:****Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
4, 15	The Northern Ireland Housing Executive	181,673	194,510	419,744
5, 15	Northern Ireland Library Authority	41,619	7,671	40,385
5, 15	National Museums and Galleries Northern Ireland	19,604	2,227	20,185
5, 15	Arts Council of Northern Ireland	10,321	1,200	11,466
5, 15	Sports Council for Northern Ireland	9,002	1,092	9,768
7, 15	Language Body	6,209	-	7,495
6, 15	Charities Commission Northern Ireland	2,073	95	2,193
5, 15	Armagh Observatory and Planetarium	2,840	304	2,509
6, 15	Commissioner for Children and Young People for Northern Ireland	1,693	-	1,624
1, 15	Ulster Supported Employment Limited	3,194	18	3,098
6	Commissioner for Older People for Northern Ireland	1,415	80	2,510
5	Northern Ireland Museums Council	247	-	230
5	Local Government Staff Commission	-	-	-
Total		279,890	207,197	521,207

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

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

Section in Part II: Revised Subhead Detail	Service	£'000
1	Welfare Reform and Mitigations ■	11,000
	<p>Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.</p>	
1	Annual uprating element of Pneumoconiosis ■	40
	<p>The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted.</p> <p>The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.</p>	

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>Holiday Pay Liability</p> <p>On 17th June 2019, the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the Police Service for Northern Ireland (PSNI) on backdated Holiday Pay. It determined that claims for holiday pay due on overtime can be taken back to 1998. The PSNI noted it will lodge an appeal to the Supreme Court against this judgment. The case was listed for hearing in the Supreme Court in December 2022 with the decision expected sometime in 2023. This decision could then result in a reduction to the period of liability or confirm the full period back to 1998. This remains an extremely rare and complex case with a significant number of issues to still be resolved, including further legal advice with regards to the Judgment; the scope; timescales; outcome of the appeal and engagement with Trade Unions. The legal issues arising from this judgment and the further appeal lodged by the PSNI, together with the decision from the Supreme Court will need further consideration by the Housing Executive. In recognition of negotiations which had taken place with Trade Unions prior to the Court of Appeal decision, holiday pay due on overtime relating to the period from 2013/14 up to 2021/22 has been previously accounted for in the Statement of Comprehensive Net Expenditure. Amounts due for 2022/23 have been recognised in the Statement of Comprehensive Net Expenditure for this year. Payments relating to the financial years from 2018/19 to 2021/22 have subsequently been paid with the remaining liability included within Accruals and Deferred Income and disclosed in Note 17 Trade and Other Payables. However, due to the lack of accessible data and inherent uncertainties in the Supreme Court's final decision, a reliable estimate cannot be provided at this stage for the liability relating to the financial years prior to 2013/14 and a contingent liability remains in respect of these financial years.</p>	Unquantifiable
<p>Cavity Wall Insulation</p> <p>A research report on the condition of Cavity Wall Insulation (CWI) in the Housing Executive's dwellings was published in May 2019. The report noted that there was a considerable level of non-compliance (63%) with current industry installation standards. In particular, from the sample of 825 properties selected and surveyed, it was found that in 1% of cases this was having a significant detrimental impact on the internal structure and that urgent remedial work was required. It is difficult to quantify the costs for this as it will vary on a case-by-case basis. The Housing Executive published a CWI Action Plan for its stock in March 2022 in response to the BBA's findings and recommendations. The Action Plan acknowledges that a CWI remediation/replacement programme will be required but also notes that the funding required is not available at this time. Consequently, until such time as the necessary funding becomes available the Housing Executive will be addressing instances where the CWI is having a detrimental impact of the structure of a property via response maintenance or a planned scheme as appropriate. Such properties are currently being identified and a small annual programme is being prepared.</p>	Unquantifiable
<p>Contractual Claims</p> <p>At 31 March 2023, a contractual claim has been issued against the Housing Executive where the amount is unable to be quantified. There are also 2 further claims which cannot be disclosed for commercially sensitive reasons.</p>	Unquantifiable / non disclosure for commercially sensitive reasons
<p>National Insurance Credits</p> <p>The Department is aware there are a number of Universal Credit claimants who have had the associated National Insurance Credit incorrectly recorded on their National Insurance record. The Department is involved through DWP with HM Revenue and Customs in developing the processes to correct those National Insurance records impacted, including any incorrect State Pension payments that have arisen. Due to the limited number of potential people impacted across the UK, it is anticipated this affects a very limited number of Northern Ireland payments. No reliable estimate is currently available as the appropriate data is being collated.</p>	Unquantifiable

Part III: Note I - Contingent Liabilities (*Continued*)

Nature of Liability	£'000
<p>Public Liability Claims</p> <p>At 31 March 2023, there is a contingent liability of £8.5m (2022: £5.3m) for public liability claims, representing claims notified and not finalised and where it is considered a payment is probable.</p>	8,500
<p>Potential Changes to Current Benefit Legislation</p> <p>The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area.</p>	Unquantifiable
<p>Lease Contracts</p> <p>The Department is currently seeking advice from DSO with regards to an existing lease contract. It is not possible at this time to establish whether a possible or present obligation exists, nor to reliably measure the possible outflow of resources.</p>	Unquantifiable
<p>Legal Cases</p> <p>The Department is aware of ongoing legal cases for example Judicial Reviews and appeals which may lead to possible future obligations. It is not possible to assess the timing, likelihood or amount of any financial settlement of these cases at this time. The Department will continue to monitor the ongoing developments in this area.</p>	Unquantifiable
<p>Home Responsibilities Protection (HRP)</p> <p>For people reaching State Pension age before 6 April 2010 Home Responsibilities Protection (HRP) reduced the number of qualifying years needed for a basic State Pension where someone stayed at home to care for children for whom they received Child Benefit or a person who was sick or disabled. For people reaching State Pension age since 6 April 2010, previously recorded periods of HRP were converted into National Insurance credits. Errors have occurred where periods of HRP were due but were not accurately recorded on the individual's National Insurance record. State Pension eligibility is calculated based on National Insurance records, so this issue has led to underpayments of State Pension.</p> <p>In the last year, work has been underway with HM Revenue and Customs and the Department for Work and Pensions in GB to investigate the extent of the problem and the subsequent impact this may have on an individual's State Pension entitlement including those customers resident in Northern Ireland. The HRP underpayment exercise is complex, first requiring the correction of the National Insurance records and then a recalculation to inform the appropriate State Pension entitlement. Assumptions are subject to significant uncertainty, for example, concerning the value of underpayments and the volume of cases that are to be corrected. It is reasonable to recognise this as a contingent liability and further work is underway to refine assumptions and hypothesis with the final value of underpayments only being confirmed once the exercise has been completed.</p> <p>While plans are being finalised, the amount of time it will take to correct records is uncertain. Work is underway to determine and agree an appropriate delivery plan however until this is complete, there is an assumption that correction activity will take place over several years. Various factors could impact this assumption, such as resourcing, staff productivity and complexity of cases and these will become clearer once the exercise begins. The Department is committed to correcting records and paying any arrears as quickly as possible, taking into account the vulnerability of the customers impacted.</p>	Unquantifiable

Part III: Note I - Contingent Liabilities (*Continued*)

Nature of Liability	£'000
<p>Charity Commission Northern Ireland</p> <p>The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission.</p>	Unquantifiable
<p>Compensation Recovery Unit</p> <p>The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company.</p>	300
<p>Pension Liability - Goodwin Judgement</p> <p>The Housing Executive has recognised a Pension Asset of £15.6m (2022: Pension Liability £165.9m) for the NILGOSC defined benefit scheme. In June 2020, an Employment Tribunal ruled, that the Teachers' Pension Regulations 2010 (as amended) directly discriminated on grounds of sexual orientation in relation to the provision of adult survivor pensions and thereby result in a breach of the non-discrimination rule in section 61(1) to the Equality Act 2010. The provisions found that survivor's benefits of a female member in an opposite sex marriage are less favourable than for a female in a same sex marriage or civil partnership, and that treatment amounts to direct discrimination on grounds of sexual orientation. Although there is a similar differential treatment under the regulations governing the LGPS(NI), it is more limited in scope. The differential applies only where the marriage or civil partnership is entered into after the member has left the scheme (either as a pensioner or becoming a deferred member). As a result, any future remedy, regardless of its retrospective scope, is therefore considered likely to be immaterial. The actuary for the scheme currently estimates the Goodwin judgement could add around 0.2% to the defined benefit obligation for a typical employer (and no higher than 0.5%), however the impact will vary depending on the membership profile. The Housing Executive's defined benefit obligation disclosed in Note 23(d) at 31 March 2023 is £969m.</p>	Unquantifiable
<p>North South Language Bodies</p> <p>The Court of Appeal in the McCloud and Sargeant cases found the transitional protections introduced as part of the 2015 reforms to public service pensions were discriminatory. In response to those judgments, a "prospective" and "retrospective" remedy have been confirmed.</p> <p>The "prospective" element means that from 1 April 2022 members of the North/South Pension Scheme Core Final Salary and Reserved Rights PCSPS(NI) sections were moved to the alpha scheme in respect of any accrual from that date. The impact of this change on the liabilities has been allowed for in the above disclosures.</p> <p>The Bodies are currently working with administrators to deal with the "Retrospective" remedy which is to be implemented from 1 October 2023. This remedy will result in affected members being given a "deferred choice underpin" for the period 1 April 2015 and 31 March 2022. In effect members can select the method of benefit accrual (final salary or CARE in the alpha section) over the remedy period which is most advantageous to them. Until member by member calculations have been completed, the final cost of this remedy is unlikely to be finalised for some time.</p> <p>No allowance has been made for the Retrospective element of the remedy in the above disclosures. We estimate, on the basis of previous contingent liability notes prepared for each Body, that additional costs for the retrospective remedy will be up to £40k for this Body as at 31 December 2022 (£80k- FY21).</p>	98

Part III: Note I - Contingent Liabilities (*Continued*)

Nature of Liability	£'000
<p>Statutory Guarantees</p> <p>The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002.</p>	Unquantifiable
<p>Statutory Indemnities</p> <p>Indemnities to cover local museums borrowing objects for exhibitions.</p>	2,191
<p>Redevelopment Area Purchases</p> <p>At 31 March 2023, a contingent liability of £0.7m (2022: £0.7m) exists for a small number of outstanding claims which have not been received for redevelopment land previously vested and owned by the Housing Executive.</p>	700

**Spring Supplementary
Estimate
2023-24**

Department for
the Economy

Department for the Economy

Introduction

1. This Spring Supplementary Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	1,386,040,000	-73,395,000	1,312,645,000	-	-1,066,000	-1,066,000	1,311,579,000
Capital	248,710,000	-27,812,000	220,898,000	-	-	-	220,898,000
Annually Managed Expenditure							
Resource	179,328,000	-112,073,000	67,255,000	-	-	-	67,255,000
Capital	412,341,000	77,487,000	489,828,000	-	-	-	489,828,000
Total Net Budget							
Resource	1,565,368,000	-185,468,000	1,379,900,000	-	-1,066,000	-1,066,000	1,378,834,000
Capital	661,051,000	49,675,000	710,726,000	-	-	-	710,726,000
Non-Budget Expenditure							
Resource	2,079,000	125,000	2,204,000				2,204,000
Capital	-	-	-				-
Net cash requirement	1,497,462,000	-68,636,000	1,428,826,000				1,428,826,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department for the Economy on:

Departmental Expenditure Limit:

Expenditure arising from:

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; social economy; licensing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy and legislation, including the provision of energy-related assistance; providing assistance to the development of tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department for Science, Innovation and Technology and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds Programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; and compliance with legal obligations arising out of the implementation of the Windsor Framework; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to

the Department and its partner organisations; UK Covid-19 Inquiry activities; funding councils and organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland and General Consumer Council for Northern Ireland; other non-cash items.

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; clawback from telecommunication and broadband contracts; rental income; European Union funding; NIO Funding; UK Shared Prosperity funding; Shared Island Funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department for Science, Innovation and Technology and other funding organisations; income from The Executive Office and Home Office for English for Speakers of other Languages (ESOL) related schemes; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of renewable Heat Scheme payments.

Annually Managed Expenditure:

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Further Education pension liabilities; other non-cash items.

Income arising from:

Company receipts.

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

Part II: Changes Proposed

£'000

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
64,530	1,321,510	-1,126	-72,269	63,404	1,249,241	248,710	-27,812	220,898
<i>Of which:</i>								
1: Economic & Business Development								
21,408	135,253	-492	-20,821	20,916	114,432	132,159	-53,014	79,145
<i>Of which:</i>								
<i>Economic & Business Development - Departmental</i>								
14,850	40,380	-550	-23,446	14,300	16,934	100,806	-47,493	53,313
<i>EU Programmes – European Regional Development Fund</i>								
-	136	-	-551	-	-415	-	-	-
<i>EU Community Initiatives</i>								
-	571	-	-205	-	366	-	-	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>								
-	-	-	-798	-	-798	-925	239	-686
<i>Invest Northern Ireland (ALB - Net)</i>								
4,960	77,293	-	2,024	4,960	79,317	32,238	-5,760	26,478
<i>Northern Ireland Screen (ALB - Net)</i>								
1,598	16,873	58	2,155	1,656	19,028	40	-	40
2: Tourism								
3,334	32,784	707	15,647	4,041	48,431	1,750	448	2,198
<i>Of which:</i>								
<i>Tourism NI - Departmental</i>								
678	-	388	-	1,066	-	-	-	-
<i>Tourism NI (ALB - Net)</i>								
2,656	32,784	319	15,647	2,975	48,431	1,750	448	2,198
3: Employment and Skills								
33,020	330,499	-1,596	40,330	31,424	370,829	38,202	6,746	44,948
<i>Of which:</i>								
<i>Employment and Skills - Departmental</i>								
33,020	85,234	-1,596	-12,822	31,424	72,412	1,000	715	1,715
<i>EU Programmes – European Social Fund</i>								
-	888	-	-282	-	606	-	-	-
<i>Peace IV</i>								
-	372	-	-351	-	21	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>								
-	388	-	-69	-	319	224	-35	189

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Further Education Colleges (ALB - Net)</i>								
-	243,617	-	53,854	-	297,471	36,978	6,066	43,044
4: Student Support & Higher Education								
2,981	798,901	253	-104,031	3,234	694,870	76,136	17,599	93,735
<i>Of which:</i>								
<i>Student Support & Higher Education - Departmental</i>								
2,981	792,606	253	-103,002	3,234	689,604	75,771	17,218	92,989
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>								
-	6,295	-	-1,029	-	5,266	365	381	746
5: Tourism Ireland Ltd								
1,113	-4,325	-116	-5,890	997	-10,215	190	-	190
<i>Of which:</i>								
<i>Tourism Ireland Ltd - Departmental</i>								
333	-	-333	-	-	-	-	-	-
<i>Tourism Ireland Ltd (ALB - Net)</i>								
780	-4,325	217	-5,890	997	-10,215	190	-	190
6: InterTradeIreland								
-	4,108	-	1,786	-	5,894	162	-	162
<i>Of which:</i>								
<i>InterTradeIreland - Departmental</i>								
-	12	-	-12	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>								
-	4,096	-	1,798	-	5,894	162	-	162
7: Representation & Regulatory Services								
2,674	24,290	118	710	2,792	25,000	111	409	520
<i>Of which:</i>								
<i>Representation & Regulatory Services - Departmental</i>								
1,997	17,688	-21	-422	1,976	17,266	36	386	422
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>								
-	1,771	-	579	-	2,350	-	10	10
<i>Labour Relations Agency (ALB - Net)</i>								
677	3,969	139	330	816	4,299	55	5	60
<i>Health and Safety Executive NI (ALB - Net)</i>								
-	862	-	223	-	1,085	20	8	28

Part II: Changes Proposed (Continued)**£'000**

Current		Net Resources				Net Capital		
Admin	Prog	Changes		Revised		Current	Changes	Revised
1	2	Admin	Prog	Admin	Prog	7	8	9
		3	4	5	6			
Non-voted expenditure								
-	-	-	-1,066	-	-1,066	-	-	-
<i>Of which:</i>								
8: Consolidated Fund Extra Receipts (CFERs)								
-	-	-	-1,066	-	-1,066	-	-	-
<i>Of which:</i>								
<i>Departmental</i>								
-	-	-	-266	-	-266	-	-	-
<i>ALBs</i>								
-	-	-	-800	-	-800	-	-	-
Total Spending in DEL								
		-1,126	-73,335				-27,812	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	179,328	-	-112,073	-	67,255	412,341	77,487	489,828
<i>Of which:</i>								
9: Provisions & Revaluations - Departmental Expenditure								
-	5,629	-	3,284	-	8,913	-	-	-
10: NI Renewable Heat Incentive Scheme								
-	33,470	-	-5,500	-	27,970	-	-	-
11: Student Support								
-	67,342	-	-72,633	-	-5,291	412,341	77,487	489,828
12: Invest Northern Ireland (ALB - Net)								
-	50,700	-	-22,000	-	28,700	-	-	-
13: Further Education Colleges (ALB - Net)								
-	18,619	-	-14,984	-	3,635	-	-	-
14: Other ALBs (Net)								
-	3,568	-	-240	-	3,328	-	-	-
Total Spending in AME								
		-	-112,073				77,487	

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Non-Budget spending								
Voted expenditure								
-	2,079	-	125	-	2,204	-	-	-
<i>Of which:</i>								
15: Teachers Premature Retirement - on-going liabilities								
-	2,079	-	125	-	2,204	-	-	-
Total Non-Budget Spending								
		-	125					
Total for Estimate								
		-1,126	-185,283			49,675		
<i>Of which:</i>								
Voted Expenditure								
		-1,126	-184,217			49,675		
Non-voted Expenditure								
		-	-1,066			-		
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		1,497,462	-68,636			1,428,826		

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
63,406	-2	63,404	1,263,298	-14,057	1,249,241	1,312,645	224,214	-3,316	220,898
<i>Of which:</i>									
1: Economic & Business Development									
20,916	-	20,916	119,616	-5,184	114,432	135,348	80,388	-1,243	79,145
<i>Of which:</i>									
<i>Economic & Business Development - Departmental</i>									
14,300	-	14,300	18,572	-1,638	16,934	31,234	53,870	-557	53,313
<i>EU Programmes - European Regional Development Fund</i>									
-	-	-	915	-1,330	-415	-415	-	-	-
<i>EU Community Initiatives</i>									
-	-	-	2,440	-2,074	366	366	-	-	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>									
-	-	-	-656	-142	-798	-798	-	-686	-686
<i>Invest Northern Ireland (ALB - Net)</i>									
4,960	-	4,960	79,317	-	79,317	84,277	26,478	-	26,478
<i>Northern Ireland Screen (ALB - Net)</i>									
1,656	-	1,656	19,028	-	19,028	20,684	40	-	40
2: Tourism									
4,043	-2	4,041	48,431	-	48,431	52,472	2,198	-	2,198
<i>Of which:</i>									
<i>Tourism NI - Departmental</i>									
1,068	-2	1,066	-	-	-	1,066	-	-	-
<i>Tourism NI (ALB - Net)</i>									
2,975	-	2,975	48,431	-	48,431	51,406	2,198	-	2,198
3: Employment and Skills									
31,424	-	31,424	376,185	-5,356	370,829	402,253	44,948	-	44,948
<i>Of which:</i>									
<i>Employment and Skills - Departmental</i>									
31,424	-	31,424	76,962	-4,550	72,412	103,836	1,715	-	1,715
<i>EU Programmes - European Social Fund</i>									
-	-	-	1,293	-687	606	606	-	-	-
<i>Peace IV</i>									
-	-	-	140	-119	21	21	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>									
-	-	-	319	-	319	319	189	-	189

Part II: Revised Subhead detail (Continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<i>Further Education Colleges (ALB - Net)</i>									
-	-	-	297,471	-	297,471	297,471	43,044	-	43,044
4: Student Support & Higher Education									
3,234	-	3,234	695,562	-692	694,870	698,104	95,708	-1,973	93,735
<i>Of which:</i>									
<i>Student Support & Higher Education - Departmental</i>									
3,234	-	3,234	690,296	-692	689,604	692,838	94,962	-1,973	92,989
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>									
-	-	-	5,266	-	5,266	5,266	746	-	746
5: Tourism Ireland Ltd									
997	-	997	-10,215	-	-10,215	-9,218	190	-	190
<i>Of which:</i>									
<i>Tourism Ireland Ltd - Departmental</i>									
-	-	-	-	-	-	-	-	-	-
<i>Tourism Ireland Ltd (ALB - Net)</i>									
997	-	997	-10,215	-	-10,215	-9,218	190	-	190
6: InterTradeIreland									
-	-	-	5,894	-	5,894	5,894	162	-	162
<i>Of which:</i>									
<i>InterTradeIreland - Departmental</i>									
-	-	-	-	-	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>									
-	-	-	5,894	-	5,894	5,894	162	-	162
7: Representation & Regulatory Services									
2,792	-	2,792	27,825	-2,825	25,000	27,792	620	-100	520
<i>Of which:</i>									
<i>Representation & Regulatory Services - Departmental</i>									
1,976	-	1,976	20,091	-2,825	17,266	19,242	522	-100	422
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>									
-	-	-	2,350	-	2,350	2,350	10	-	10
<i>Labour Relations Agency (ALB - Net)</i>									
816	-	816	4,299	-	4,299	5,115	60	-	60
<i>Health and Safety Executive NI (ALB - Net)</i>									
-	-	-	1,085	-	1,085	1,085	28	-	28

Part II: Revised Subhead detail (*Continued*)

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Non-voted expenditure									
-	-	-	-	-1,066	-1,066	-1,066	-	-	-
<i>Of which:</i>									
8: Consolidated Fund Extra Receipts (CFERs)									
-	-	-	-	-1,066	-1,066	-1,066	-	-	-
<i>Of which:</i>									
<i>Departmental</i>									
-	-	-	-	-266	-266	-266	-	-	-
<i>ALBs</i>									
-	-	-	-	-800	-800	-800	-	-	-
Total Spending in DEL									
63,406	-2	63,404	1,263,298	-15,123	1,248,175	1,311,579	224,214	-3,316	220,898
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	-	-	337,168	-269,913	67,255	67,255	654,537	-164,709	489,828
<i>Of which:</i>									
9: Provisions & Revaluations - Departmental									
-	-	-	8,913	-	8,913	8,913	-	-	-
10: NI Renewable Heat Incentive Scheme									
-	-	-	27,970	-	27,970	27,970	-	-	-
11: Student Support									
-	-	-	264,622	-269,913	-5,291	-5,291	654,537	-164,709	489,828
12: Invest Northern Ireland (ALB - Net)									
-	-	-	28,700	-	28,700	28,700	-	-	-
13: Further Education Colleges (ALB - Net)									
-	-	-	3,635	-	3,635	3,635	-	-	-
14: Other ALBs (Net)									
-	-	-	3,328	-	3,328	3,328	-	-	-
Total Spending in AME									
-	-	-	337,168	-269,913	67,255	67,255	654,537	-164,709	489,828

Part II: Revised Subhead detail (Continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Non-Budget spending									
Voted Expenditure									
-	-	-	2,204	-	2,204	2,204	-	-	-
<i>Of which:</i>									
15: Teachers Premature Retirement - on-going liabilities									
-	-	-	2,204	-	2,204	2,204	-	-	-
Total Non-Budget Spending									
-	-	-	2,204	-	2,204	2,204	-	-	-
Total for Estimate									
63,406	-2	63,404	1,602,670	-285,036	1,317,634	1,381,038	878,751	-168,025	710,726
<i>Of which:</i>									
Voted Expenditure									
63,406	-2	63,404	1,602,670	-283,970	1,318,700	1,382,104	878,751	-168,025	710,726
Non-voted Expenditure									
-	-	-	-	-1,066	-1,066	-1,066	-	-	-

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	1,567,447	-186,409	1,381,038
Net Capital Requirement	661,051	49,675	710,726
Accruals to cash adjustments	-731,036	67,032	-664,004
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-467,181	-33,131	-500,312
Remove voted capital	-72,022	-1,123	-73,145
Add cash grant-in-aid	439,612	40,889	480,501
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-775,723	38,927	-736,796
New provisions and adjustments to previous provisions	-4,722	-5,423	-10,145
Prior Period Adjustments	-	-	-
Other non-cash items	-	21,808	21,808
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	-	60,000
Increase (-) / Decrease (+) in creditors	89,000	-	89,000
Use of provisions	-	5,085	5,085
Removal of non-voted budget items	-	1,066	1,066
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	1,066	1,066
Net Cash Requirement	1,497,462	-68,636	1,428,826

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

£'000

	Revised
Gross Administration Costs	63,406
<i>Less:</i>	
Administration DEL Income	-2
Net Administration Costs	63,404
Gross Programme Costs	1,774,855
<i>Less:</i>	
Programme DEL Income	-17,281
Programme AME Income	-269,913
Non-Budget Income	-600
Net Programme Costs	1,487,061
Net expenditure for the year (Accounts)	1,550,465
<i>Of which:</i>	
Resource DEL	1,311,579
Capital DEL	166,027
Resource AME	67,255
Capital AME	
Non-Budget	5,604
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-166,027
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-5,604
Total Resource Budget	1,378,834
<i>Of which:</i>	
Resource DEL	1,311,579
Resource AME	67,255
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	2,204
Total Resource (Estimate)	1,381,038

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-14,059
Administration	
Sales of Goods and Services	-2
<i>Of which:</i>	
2: Tourism	-2
Total Administration	-2
Programme	
EU Grants Received	-7,922
<i>Of which:</i>	
1: Economic & Business Development	-3,404
3: Employment & Skills	-4,518
Sales of Goods and Services	-2,948
<i>Of which:</i>	
1: Economic & Business Development	-8
3: Employment & Skills	-115
7: Representation & Regulatory Services	-2,825
Interest and Dividends	-1,005
<i>Of which:</i>	
1: Economic & Business Development	-313
4: Student Support & Higher Education	-692
Other Grants	-2,182
<i>Of which:</i>	
1: Economic & Business Development	-1,459
3: Employment & Skills	-723
4: Student Support & Higher Education	-
Total Programme	-14,057
Voted Resource AME	-269,913
Programme	
Interest and Dividends	
<i>Of which:</i>	
11: Student Support	-269,913
Total Programme	-269,913
Total Voted Resource Income	-283,972

Part III: Note B - Analysis of Departmental Income (*Continued*)

£'000

DfE

	Revised
Voted Capital DEL	-3,316
Programme	
Sale of Assets	
<i>Of which:</i>	
3: Employment & Skills	-
Other Grants	-2,073
<i>Of which:</i>	
1: Economic & Business Development	-
4: Student Support & Higher Education	-1,973
7: Representation & Regulatory Services	-100
Loans	-
<i>Of which:</i>	
1: Economic & Business Development	-1,243
Total Programme	-3,316
Voted Capital AME	
Programme	-164,709
Loans	
<i>Of which:</i>	
11: Student Support	-164,709
Total Programme	-164,709
Total Voted Capital Income	-168,025

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,066	-	-1066	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-1,066	-	-1066	-

Detailed description of CFER sources**£'000**

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Economic & Business Development	-	-	-955	-	-955	-
<i>Of which:</i>						
Refunds/Recoupments	-	-	-955	-	-955	-
Asset sales (Invest NI)	-	-	-	-	-	-
Grant Repayments (Invest NI)	-	-	-	-	-	-
Employment & Skills	-	-	-	-	-	-
<i>Of which:</i>						
Further Education Colleges recoupment	-	-	-	-	-	-
Further Education recoupment	-	-	-	-	-	-
Student Support & Higher Education	-	-	-28	-	-28	-
<i>Of which:</i>						
Refunds/Recoupments	-	-	-28	-	-28	-
Regulation & Regulatory Services	-	-	-83	-	-83	-
<i>Of which:</i>						
Fees & Charges	-	-	-83	-	-83	-
Annually Managed Expenditure						
Student Support (AME)	-	-	-	-	-	-
<i>Of which:</i>						
Interest Receivable	-	-	-	-	-	-
Loan Receipts	-	-	-	-	-	-
Total	-	-	-1066	-	-1,066	-

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Interim Accounting Officer: Ian Snowden

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

ALB Accounting Officers:

Professor Jonathan Heggarty	Stranmillis University College
Barry Neilson	Construction Industry Training Board Northern Ireland
Richard Williams	NI Screen
Margaret Hearty	InterTradeIreland
Kieran Donoghue	Invest NI
John McGrillen	Tourism NI
Alice Mansergh (Designate)	Tourism Ireland Limited
Don Leeson	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Louise Warde Hunter	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Ken Webb	South Eastern Regional College
Lee Campbell (interim)	Southern Regional College
Celine McCartan	South West College

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:****Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
1,12	Invest Northern Ireland	112,977	26,478	94,282
1,14	Northern Ireland Screen	20,943	40	21,213
2,14	NI Tourist Board	52,627	2,198	55,406
3,14	Construction Industry Training Board NI	445	189	5
3,13	Further Education	301,106	43,044	289,974
4,14	Higher Education	6,533	746	5,809
5,14	Tourism Ireland Ltd	-8,883	190	-
6,14	InterTradeIreland Ltd	6,014	162	5,773
7	Consumer Council for NI	2,350	10	2,206
7	Labour Relations Agency	5,115	60	4,828
7	Health & Safety Executive	1,085	28	1,005
Total		500,312	73,145	480,501

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The two main legal challenges in respect of the Non-Domestic Renewable Heat Incentive (RHI) Scheme relate to the introduction of the Northern Ireland (Regional Rates and Energy) Act 2019 and earlier 2017 Regulations. Following successful defence of these judicial reviews, appeal hearings in relation to both were heard together over three days commencing 30 May 2022. The Court of Appeal delivered judgment on 21 February 2023, dismissing both appeals. Applications for further appeal, to the Supreme Court, have been submitted. The ultimate outcome is difficult to predict and likely will not be known for some time, however if challenges were to be successful then there could be a significant impact. In January 2020, the New Decade, New Approach (NDNA) document included a specific commitment to closure of RHI and replacement with a scheme which effectively cuts carbon emissions. The Department launched a public consultation in February 2021 which sought views on options for the future of the Non-Domestic RHI Scheme. The final decision on the future of the Scheme will be taken by the Executive collectively, informed by the outcome of the consultation and legal advice.</p>	Unquantifiable
<p>Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues with Abandoned Mines.</p>	Unquantifiable
<p>There are 110 outstanding litigation cases as at 31 March 2023. The estimated total potential liability is £0.7m.</p>	700

**Spring Supplementary
Estimate
2023-24**

Department of
Education

Department of Education

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	2,579,091,000	304,090,000	2,883,181,000	-	-	-	2,883,181,000
Capital	220,618,000	59,543,000	280,161,000	-2,000,000	-1,280,000	-3,280,000	276,881,000
Annually Managed Expenditure							
Resource	304,211,000	2,373,000	306,584,000	-	-	-	306,584,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	2,883,302,000	306,463,000	3,189,765,000	-	-	-	3,189,765,000
Capital	220,618,000	59,543,000	280,161,000	-2,000,000	-1,280,000	-3,280,000	276,881,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	2,937,636,000	183,633,000	3,121,269,000				3,121,269,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Education on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

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

Income arising from:

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

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

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
20,106	2,558,985	500	303,590	20,606	2,862,575	220,618	59,543	280,161
<i>Of which:</i>								
1: Delegated School Budgets								
-	1,389,279	-	186,579	-	1,575,858	-	-	-
<i>Of which:</i>								
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>								
-	1,056,252	-	135,268	-	1,191,520	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>								
-	79,498	-	12,312	-	91,810	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>								
-	253,529	-	38,999	-	292,528	-	-	-
2: Education Authority Grants								
-	832,081	-	202,030	-	1,034,111	-	-	-
<i>Of which:</i>								
<i>Education Authority special educational needs (ALB - Net)</i>								
-	437,841	-	58,382	-	496,223	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>								
-	49,244	-	20,107	-	69,351	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>								
-	52,857	-	22,114	-	74,971	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>								
-	292,139	-	101,427	-	393,566	-	-	-
3: Education Authority and Schools Specific Funds								
-	236,789	-	-116,652	-	120,137	-	-	-
<i>Of which:</i>								
<i>Education Authority specific funds (ALB - Net)</i>								
-	247,761	-	-114,212	-	133,549	-	-	-
<i>Schools specific funds (ALB - Net)</i>								
-	676	-	249	-	925	-	-	-
<i>Peace Plus/Peace IV funds</i>								
-	1,128	-	-	-	1,128	-	-	-
<i>Other External Funding</i>								
-	-12,776	-	-2,689	-	-15,465	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
4: Other Education Services								
19,518	47,362	420	5,973	19,938	53,335	-	-	-
<i>Of which:</i>								
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>								
-	19,574	-	3,741	-	23,315	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>								
-	3,588	-	-30	-	3,558	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>								
-	681	-	137	-	818	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>								
-	198	-	56	-	254	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>								
-	1,311	-	283	-	1,594	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>								
-	570	-	75	-	645	-	-	-
<i>Youth Council for Northern Ireland (ALB - Net)</i>								
-	1	-	-	-	1	-	-	-
<i>Other Education Services</i>								
19,518	21,439	420	1,711	19,938	23,150	-	-	-
5: Early Years Provision								
-	23,146	-	11,597	-	34,743	-	-	-
6: Youth and Community Relations								
-	28,040	-	13,958	-	41,998	-	-	-
7: Capital								
588	2,288	80	105	668	2,393	220,618	59,543	280,161
<i>Of which:</i>								
<i>Major Works</i>								
-	-	-	-	-	-	74,069	10,579	84,648
<i>School Enhancement Programme</i>								
-	-	-	-	-	-	6,581	3,013	9,594
<i>Minor Works</i>								
-	-	-	-	-	-	56,043	37,254	93,297
<i>Youth</i>								
-	-	-	-	-	-	-	2,670	2,670
<i>Other Activities to Support Capital Investment</i>								
588	2,288	80	105	668	2,393	83,925	6,027	89,952

Part II: Changes Proposed (Continued)**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Non-voted expenditure								
-	-	-	-	-	-	-2,000	-1,280	-3,280
<i>Of which:</i>								
8: Consolidated Fund Extra Receipts								
-	-	-	-	-	-	-2,000	-1,280	-3,280
Total Spending in DEL								
		500	303,590			58,263		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	304,211	-	2,373	-	306,584	-	-	-
<i>Of which:</i>								
9: Provisions								
-	167,890	-	455	-	168,345	-	-	-
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	163,414	-	4,060	-	167,474	-	-	-
<i>Other ALBs (Net)</i>								
-	4,226	-	-3,633	-	593	-	-	-
<i>Departmental</i>								
-	250	-	28	-	278	-	-	-
10: Depreciation and impairment								
-	136,221	-	2,368	-	138,589	-	-	-
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	134,927	-	2,420	-	137,347	-	-	-
<i>Other ALBs (Net)</i>								
-	6	-	-	-	6	-	-	-
<i>Departmental</i>								
-	1,288	-	-52	-	1,236	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
11: Other AME (including Disposal of Assets)								
-	100	-	-450	-	-350	-	-	-
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	100	-	-450	-	-350	-	-	-
Total Spending in AME								
		-	2,373					
Total for Estimate								
		500	305,963			58,263		
<i>Of which:</i>								
Voted Expenditure								
		500	305,963			59,543		
Non-voted Expenditure								
		-	-			-1,280		

	£'000		
	Current	Changes	Revised
Net Cash Requirement	2,937,636	183,633	3,121,269

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
20,746	-140	20,606	2,885,067	-22,492	2,862,575	2,883,181	280,161	-	280,161
<i>Of which:</i>									
1: Delegated School Budgets									
-	-	-	1,575,858	-	1,575,858	1,575,858	-	-	-
<i>Of which:</i>									
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>									
-	-	-	1,191,520	-	1,191,520	1,191,520	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>									
-	-	-	91,810	-	91,810	91,810	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>									
-	-	-	292,528	-	292,528	292,528	-	-	-
2: Education Authority Grants									
-	-	-	1,034,111	-	1,034,111	1,034,111	-	-	-
<i>Of which:</i>									
<i>Education Authority special educational needs (ALB - Net)</i>									
-	-	-	496,223	-	496,223	496,223	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>									
-	-	-	69,351	-	69,351	69,351	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>									
-	-	-	74,971	-	74,971	74,971	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>									
-	-	-	393,566	-	393,566	393,566	-	-	-
3: Education Authority and Schools Specific Funds									
-	-	-	141,932	-21,795	120,137	120,137	-	-	-
<i>Of which:</i>									
<i>Education Authority specific funds (ALB - Net)</i>									
-	-	-	133,549	-	133,549	133,549	-	-	-
<i>Schools specific funds (ALB - Net)</i>									
-	-	-	925	-	925	925	-	-	-
<i>Peace Plus/Peace IV funds</i>									
-	-	-	7,458	-6,330	1,128	1,128	-	-	-
<i>Other External Funding</i>									
-	-	-	-	-15,465	-15,465	-15,465	-	-	-

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
4: Other Education Services									
19,938	-	19,938	53,335	-	53,335	73,273	-	-	-
<i>Of which:</i>									
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>									
-	-	-	23,315	-	23,315	23,315	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>									
-	-	-	3,558	-	3,558	3,558	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>									
-	-	-	818	-	818	818	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>									
-	-	-	254	-	254	254	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>									
-	-	-	1,594	-	1,594	1,594	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>									
-	-	-	645	-	645	645	-	-	-
<i>Youth Council for Northern Ireland (ALB - Net)</i>									
-	-	-	1	-	1	1	-	-	-
<i>Other Education Services</i>									
19,938	-	19,938	23,150	-	23,150	43,088	-	-	-
5: Early Years Provision									
-	-	-	34,743	-	34,743	34,743	-	-	-
6: Youth and Community Relations									
-	-	-	41,998	-	41,998	41,998	-	-	-
7: Capital									
808	-140	668	3,090	-697	2,393	3,061	280,161	-	280,161
<i>Of which:</i>									
<i>Major Works</i>									
-	-	-	-	-	-	-	84,648	-	84,648
<i>School Enhancement Programme</i>									
-	-	-	-	-	-	-	9,594	-	9,594
<i>Minor Works</i>									
-	-	-	-	-	-	-	93,297	-	93,297
<i>Youth</i>									
-	-	-	-	-	-	-	2,670	-	2,670
<i>Other Activities to Support Capital Investment</i>									
808	-140	668	3,090	-697	2,393	3,061	89,952	-	89,952

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Non-voted expenditure									
-	-	-	-	-	-	-	-	-3,280	-3,280
<i>Of which:</i>									
8: Consolidated Fund Extra Receipts									
-	-	-	-	-	-	-	-	-3,280	-3,280
Total Spending in DEL									
20,746	-140	20,606	2,885,067	-22,492	2,862,575	2,883,181	280,161	-3,280	276,881
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	306,584	-	306,584	306,584	-	-	-
<i>Of which:</i>									
9: Provisions									
-	-	-	168,345	-	168,345	168,345	-	-	-
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	167,474	-	167,474	167,474	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	593	-	593	593	-	-	-
<i>Departmental</i>									
-	-	-	278	-	278	278	-	-	-
10: Depreciation and impairment									
-	-	-	138,589	-	138,589	138,589	-	-	-
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	137,347	-	137,347	137,347	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	6	-	6	6	-	-	-
<i>Departmental</i>									
-	-	-	1,236	-	1,236	1,236	-	-	-

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
11: Other AME (including Disposal of Assets)										
-	-	-	-350	-	-350	-350	-	-	-	
<i>Of which:</i>										
<i>Education Authority (ALB - Net)</i>										
-	-	-	-350	-	-350	-350	-	-	-	
Total Spending in AME										
-	-	-	306,584	-	306,584	306,584	-	-	-	
Total for Estimate										
20,746	-140	20,606	3,191,651	-22,492	3,169,159	3,189,765	280,161	-3,280	276,881	
<i>Of which:</i>										
Voted Expenditure										
20,746	-140	20,606	3,191,651	-22,492	3,169,159	3,189,765	280,161	-	280,161	
Non-voted Expenditure										
-	-	-	-	-	-	-	-	-3,280	-3,280	

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	2,883,302	306,463	3,189,765
Net Capital Requirement	218,618	58,263	276,881
Accruals to cash adjustments	-166,284	-182,373	-348,657
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-2,826,433	-295,263	-3,121,696
Remove voted capital	-207,432	-68,174	-275,606
Add cash grant-in-aid	2,850,193	181,419	3,031,612
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,362	-327	-2,689
New provisions and adjustments to previous provisions	-250	-51	-301
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	20,000	-	20,000
Use of provisions	-	23	23
Removal of non-voted budget items	2,000	1,280	3,280
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,000	1,280	3,280
Net Cash Requirement	2,937,636	183,633	3,121,269

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

£'000

	Revised
Gross Administration Costs	20,746
<i>Less:</i>	
Administration DEL Income	-140
Net Administration Costs	20,606
Gross Programme Costs	3,191,951
<i>Less:</i>	
Programme DEL Income	-22,492
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	3,169,459
Net expenditure for the year (Accounts)	3,190,065
<i>Of which:</i>	
Resource DEL	2,883,181
Capital DEL	300
Resource AME	306,584
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-300
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,189,765
<i>Of which:</i>	
Resource DEL	2,883,181
Resource AME	306,584
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	3,189,765

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-22,632
Administration	
Other Income	-140
<i>Of which:</i>	
7: Capital	-140
Total Administration	-140
Programme	
EU Grants Received	-6,330
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-6,330
Other Grants	-13,139
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-13,139
Other Income	-3,023
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-2,326
7: Capital	-697
Total Programme	-22,492
Total Voted Resource Income	-22,632
Voted Capital DEL	-
Programme	
Other Grants	-
<i>Of which:</i>	
7: Capital	-
Total Programme	-
Total Voted Capital Income	-

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-2,000	-2,000	-1,280	-1,280	-3,280	-3,280
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-2,000	-2,000	-1,280	-1,280	-3,280	-3,280

Detailed description of CFER sources	Current		Changes		Revised		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
Departmental Expenditure Limit							
Capital	-2,000	-2,000	-1,280	-1,280	-3,280	-3,280	
<i>Of which:</i>							
Education Authority - Capital Receipts	-2,000	-2,000	-376	-376	-2,376	-2,376	
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-	-	-904	-904	-904	-904	
Total	-2,000	-2,000	-1,280	-1,280	-3,280	-3,280	

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dr Mark Browne

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:
Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
1,2,3,6,7,9	Education Authority	2,634,134	198,764	2,448,539
1,2,3,7	Voluntary and Grant Maintained Integrated Schools	456,778	76,666	553,605
4,7,9	Council for the Curriculum, Examinations and Assessment	23,378	148	23,104
4,7,9	Council for Catholic Maintained Schools	3,601	-	3,506
4,7,9	Middletown Centre for Autism Ltd	1,757	13	1,423
4,7,9	Comhairle na Gaelscolaíochta	928	5	786
4,7,9	Northern Ireland Council for Integrated Education	669	3	649
4,7,9	General Teaching Council for Northern Ireland	450	7	-
4	Youth Council for Northern Ireland	1	-	-
Total		3,121,696	275,606	3,031,612

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers' liability, employment tribunal cases and other matters.	226
Northern Ireland Council for Integrated Education & Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable

**Spring Supplementary
Estimate
2023-24**

Department of
Education - Teachers'
Superannuation

Department of Education – Teachers’ Superannuation

Introduction

1. This Spring Supplementary Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers’ Superannuation Scheme liabilities and Interest on Scheme liabilities.

Part I

£

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	875,541,000	-382,543,000	492,998,000	-	-	-	492,998,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	875,541,000	-382,543,000	492,998,000	-	-	-	492,998,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-2,079,000	-125,000	-2,204,000				-2,204,000
Capital	-	-	-				-
Net cash requirement	149,746,000	63,839,000	213,585,000				213,585,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Education on:

Annually Managed Expenditure:*Expenditure arising from:*

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

Income arising from:

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

Non-Budget Expenditure:*Income arising from:*

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

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

Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	875,541	-	-382,543	-	492,998	-	-	-
<i>Of which:</i>								
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation								
-	875,541	-	-382,543	-	492,998	-	-	-
Total Spending in AME								
		-	-382,543				-	
Non-Budget spending								
Voted expenditure								
-	-2,079	-	-125	-	-2,204	-	-	-
<i>Of which:</i>								
2: Premature Retirement Compensation – Receipts								
-	-2,079	-	-125	-	-2,204	-	-	-
Total Non-Budget Spending								
		-	-125				-	
Total for Estimate								
		-	-382,668				-	
<i>Of which:</i>								
Voted Expenditure								
		-	-382,668				-	
Non-voted Expenditure								
		-	-				-	
£'000								
Current		Changes		Revised				
Net Cash Requirement		149,746	63,839	213,585				

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	854,000	-361,002	492,998	492,998	-	-	-
<i>Of which:</i>									
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation									
-	-	-	854,000	-361,002	492,998	492,998	-	-	-
Total Spending in AME									
-	-	-	854,000	-361,002	492,998	492,998	-	-	-
Non-Budget spending									
Voted expenditure									
-	-	-	-	-2,204	-2,204	-2,204	-	-	-
<i>Of which:</i>									
2: Premature Retirement Compensation – Receipts									
-	-	-	-	-2,204	-2,204	-2,204	-	-	-
Total Non-Budget Spending									
-	-	-	-	-2,204	-2,204	-2,204	-	-	-
Total for Estimate									
-	-	-	854,000	-363,206	490,794	490,794	-	-	-
<i>Of which:</i>									
Voted Expenditure									
-	-	-	854,000	-363,206	490,794	490,794	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation	£'000		
	Current	Changes	Revised
Net Resource Requirement	873,462	-382,668	490,794
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-723,716	446,507	-277,209
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,262,000	408,000	-854,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	5,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	533,284	38,507	571,791
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	149,746	63,839	213,585

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

£'000

	Revised
Gross Programme Costs	854,000
<i>Of which:</i>	
Increases in liability	324,000
Interest on scheme liability	530,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-357,002
Transfers in	-4,000
Other income	-
Non-Budget Income	-2,204
Net Programme Costs	490,794
Net expenditure for the year (Accounts)	490,794
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	492,998
Capital AME	-
Non-Budget	-2,204
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,204
Total Resource Budget	492,998
<i>Of which:</i>	
Resource DEL	-
Resource AME	492,998
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-2,204
Total Resource (Estimate)	490,794

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

	Revised
Voted Resource AME	-361,002
Programme	
Pensions	-361,002
<i>Of which:</i>	
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-361,002
Total Programme	-361,002
Total Voted Resource Income	-361,002
Voted Non-Budget	
Programme	
Repayments	-2,204
<i>Of which:</i>	
2: Premature Retirement Compensation – Receipts	-2,204
Total Programme	-2,204
Total Voted Non-Budget Income	-2,204

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

No CFER income or receipts are expected in 2023-24.

DE-S

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dr Mark Browne

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

Department of Finance

Department of Finance

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	210,166,000	34,407,000	244,573,000	-9,570,000	-930,000	-10,500,000	234,073,000
Capital	37,908,000	-	37,908,000	-	-	-	37,908,000
Annually Managed Expenditure							
Resource	11,604,000	500,000	12,104,000	-	-	-	12,104,000
Capital	-	1,000,000	1,000,000	-	-	-	1,000,000
Total Net Budget							
Resource	221,770,000	34,907,000	256,677,000	-9,570,000	-930,000	-10,500,000	246,177,000
Capital	37,908,000	1,000,000	38,908,000	-	-	-	38,908,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	219,350,000	24,007,000	243,357,000				243,357,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

Recovery of administration costs and other associated costs, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; Construction and Procurement Delivery services; charges levied by Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges; **bank interest**; the disposal of assets.

Annually Managed Expenditure:*Expenditure arising from:*

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

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
163,470	45,718	10,231	24,176	173,701	69,894	37,908	-	37,908
<i>Of which:</i>								
1: Finance, Procurement and Policy								
20,353	642	6,499	545	26,852	1,187	65	265	330
2: NICS Shared Services								
75,720	144	6,268	-42	81,988	102	13,732	906	14,638
3: Northern Ireland Statistics and Research Agency								
2,285	13,290	-1,369	-383	916	12,907	4,529	384	4,913
4: Land and Property Services								
2,371	31,642	453	24,056	2,824	55,698	6,388	-900	5,488
6: Special EU Programmes Body (ALB - Net)								
1,786	-	400	-	2,186	-	20	-	20
7: Accommodation Services								
60,955	-	-2,020	-	58,935	-	13,174	-655	12,519
Non-voted expenditure								
-	-9,570	-	-930	-	-10,500	-	-	-
<i>Of which:</i>								
8: Land and Property Services								
-	-9,570	-	-930	-	-10,500	-	-	-
Total Spending in DEL								
		10,231	23,246			-		

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	2,010	-	500	-	2,510	-	1,000	1,000
<i>Of which:</i>								
9: Provisions - Departmental								
-	2,010	-	500	-	2,510	-	1,000	1,000
Total Spending in AME								
		-	500			1,000		
Total for Estimate								
		10,231	23,746			1,000		
<i>Of which:</i>								
Voted Expenditure								
		10,231	24,676			1,000		
Non-voted Expenditure								
		-	-930			-		
£'000								
		Current	Changes			Revised		
Net Cash Requirement		219,350	24,007			243,357		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
257,532	-83,831	173,701	132,873	-62,001	70,872	244,573	40,066	-2,158	37,908
<i>Of which:</i>									
1: Finance, Procurement and Policy									
51,594	-24,742	26,852	1,187	-	1,187	28,039	330	-	330
2: NICS Shared Services									
133,453	-51,465	81,988	102	-	102	82,090	14,656	-18	14,638
3: Northern Ireland Statistics and Research Agency									
1,045	-129	916	34,507	-21,600	12,907	13,823	4,913	-	4,913
4: Land and Property Services									
3,099	-275	2,824	91,867	-36,169	55,698	58,522	5,488	-	5,488
5: EU Programmes									
-	-	-	5,210	-4,232	978	978	-	-	-
<i>Of which:</i>									
<i>EU Peace Programmes</i>									
-	-	-	4,093	-3,283	810	810	-	-	-
<i>EU Community Initiatives</i>									
-	-	-	1,117	-949	168	168	-	-	-
6: Special EU Programmes Body (ALB - Net)									
2,186	-	2,186	-	-	-	2,186	20	-	20
7: Accommodation Services									
66,155	-7,220	58,935	-	-	-	58,935	14,659	-2,140	12,519
Non-voted expenditure									
-	-	-	-	-10,500	-10,500	-10,500	-	-	-
<i>Of which:</i>									
8: Land and Property Services									
-	-	-	-	-10,500	-10,500	-10,500	-	-	-
Total Spending in DEL									
257,532	-83,831	173,701	132,873	-72,501	60,372	234,073	40,066	-2,158	37,908

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	12,104	-	12,104	12,104	1,000	-	1,000	
<i>Of which:</i>										
9: Provisions - Departmental										
-	-	-	2,510	-	2,510	2,510	1,000	-	1,000	
10: Depreciation - Departmental										
-	-	-	9,394	-	9,394	9,394	-	-	-	
11: Special EU Programmes Body (ALB - Net)										
-	-	-	200	-	200	200	-	-	-	
Total Spending in AME										
-	-	-	12,104	-	12,104	12,104	1,000	-	1,000	
Total for Estimate										
257,532	-83,831	173,701	144,977	-72,501	72,476	246,177	41,066	-2,158	38,908	
<i>Of which:</i>										
Voted Expenditure										
257,532	-83,831	173,701	144,977	-62,001	82,976	256,677	41,066	-2,158	38,908	
Non-voted Expenditure										
-	-	-	-	-10,500	-10,500	-10,500	-	-	-	

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

	Current	Changes	Revised
Net Resource Requirement	212,200	33,977	246,177
Net Capital Requirement	37,908	1,000	38,908
Accruals to cash adjustments	-40,328	-11,900	-52,228
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-400	-2,386
Remove voted capital	-20	-	-20
Add cash grant-in-aid	1,160	-	1,160
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-62,472	-	-62,472
New provisions and adjustments to previous provisions	-2,010	-1,500	-3,510
Prior Period Adjustments	-	-	-
Other non-cash items	-	-10,000	-10,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	25,000	-	25,000
Use of provisions	-	-	-
Removal of non-voted budget items	9,570	930	10,500
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	930	10,500
Net Cash Requirement	219,350	24,007	243,357

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

£'000

	Revised
Gross Administration Costs	257,532
<i>Less:</i>	
Administration DEL Income	-83,831
Net Administration Costs	173,701
Gross Programme Costs	146,752
<i>Less:</i>	
Programme DEL Income	-62,001
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	84,751
Net expenditure for the year (Accounts)	258,452
<i>Of which:</i>	
Resource DEL	244,573
Capital DEL	1,775
Resource AME	12,104
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,775
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-10,500
Total Resource Budget	246,177
<i>Of which:</i>	
Resource DEL	234,073
Resource AME	12,104
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	246,177

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

	Revised
Voted Resource DEL	-145,832
Administration	
Sales of Goods and Services	-83,831
<i>Of which:</i>	
1: Finance, Procurement and Policy	-24,742
2: NICS Shared Services	-51,465
3: Northern Ireland Statistics and Research Agency	-129
4: Land and Property Services	-275
7: Accommodation Services	-7,220
Total Administration	-83,831
Programme	
EU Grants Received	-4,232
<i>Of which:</i>	
5: EU Programmes	-4,232
Sales of Goods and Services	-57,769
<i>Of which:</i>	
3: Northern Ireland Statistics and Research Agency	-21,600
4: Land and Property Services	-36,169
Total Programme	-62,001
Total Voted Resource Income	-145,832
Voted Capital DEL	-2,158
Programme	
Sale of Assets	-2,158
<i>Of which:</i>	
2: NICS Shared Services	-18
7: Accommodation Services	-2,140
Total Programme	-2,158
Total Voted Capital Income	-2,158

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Mr Neil Gibson
Executive Agency Accounting Officer:	
Philip Wales	NI Statistics and Research Agency

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

ALB Accounting Officers:	
Gina McIntyre	Special EU Programmes Body

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Revised Subhead Detail		Body	Resources	Capital	Grant-in-Aid
6, 11	Special EU Programmes Body		2,386	20	1,160
Total			2,386	20	1,160

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

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

Section in Part II: Revised Subhead Detail	Service	£'000
1	Fiscal Council ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	450

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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As at December 2023 the Department had entered into the following unquantifiable contingent liabilities:	Unquantifiable
--	----------------

Public/employer liability cases - There were 17 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.

Other legal issues - There were 5 judicial review cases pending.

Tax Compliance - The Department continues to work with HMRC to ensure full tax compliance in all areas. It is expected that some revision to existing practices will be required but it is not possible to accurately estimate all potential liabilities at this stage.

**Spring Supplementary
Estimate
2023-24**

Department
of Finance –
Superannuation and
Other Allowances

Department of Finance – Superannuation and Other Allowances

Introduction

1. This Spring Supplementary Estimate provides for expenditure by the Department of Finance to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	1,219,931,000	-789,931,000	430,000,000	-	-	-	430,000,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	1,219,931,000	-789,931,000	430,000,000	-	-	-	430,000,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	98,110,000	21,890,000	120,000,000				120,000,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

Receipts of superannuation contributions in respect of employees and employers; transfer values received; recovery of contribution equivalent premiums; refunds of superannuation payments and repayment of taxation paid on behalf of scheme members; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	1,219,931	-	-789,931	-	430,000	-	-	-
<i>Of which:</i>								
2: Pensions, Lump Sum and Gratuities								
-	1,219,931	-	-789,931	-	430,000	-	-	-
Total Spending in AME								
		-	-789,931					
Total for Estimate								
		-	-789,931					
<i>Of which:</i>								
Voted Expenditure								
		-	-789,931					
Non-voted Expenditure								
		-	-					
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		98,110	21,890			120,000		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	15,000	-15,000	-	-	-	-	-
<i>Of which:</i>									
1: Redundancy and Early Retirement Costs									
-	-	-	15,000	-15,000	-	-	-	-	-
Total Spending in DEL									
-	-	-	15,000	-15,000	-	-	-	-	-
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	786,903	-356,903	430,000	430,000	-	-	-
<i>Of which:</i>									
2: Pensions, Lump Sum and Gratuities									
-	-	-	786,903	-356,903	430,000	430,000	-	-	-
Total Spending in AME									
-	-	-	786,903	-356,903	430,000	430,000	-	-	-
Total for Estimate									
-	-	-	801,903	-371,903	430,000	430,000	-	-	-
<i>Of which:</i>									
Voted Expenditure									
-	-	-	801,903	-371,903	430,000	430,000	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	1,219,931	-789,931	430,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-1,121,821	811,821	-310,000
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,572,171	785,268	-786,903
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	15,552	15,552
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	450,350	11,001	461,351
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	98,110	21,890	120,000

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

£'000

	Revised
Gross Programme Costs	801,903
<i>Of which:</i>	
Increases in liability	331,903
Interest on scheme liability	455,000
Other expenditure	15,000
<i>Less:</i>	
Contributions received	-351,500
Transfers in	-5,403
Other income	-15,000
Non-Budget Income	-
Net Programme Costs	430,000
Net expenditure for the year (Accounts)	430,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	430,000
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	430,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	430,000
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	430,000

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

	Revised
Voted Resource DEL	-15,000
Programme	
Other Income	-15,000
<i>Of which:</i>	
1: Redundancy and Early Retirement Costs	-15,000
Total Programme	-15,000
 Voted Resource AME	 -356,903
Programme	
Pensions	-356,903
<i>Of which:</i>	
2: Pensions, Lump Sum and Gratuities	-356,903
Total Programme	-356,903
 Total Voted Resource Income	 -371,903

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Neil Gibson

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

Department of Health

Department of Health

Introduction

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

Part I

£

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	6,808,618,000	631,768,000	7,440,386,000	695,951,000	44,720,000	740,671,000	8,181,057,000
Capital	468,620,000	394,000	469,014,000	-	-	-	469,014,000
Annually Managed Expenditure							
Resource	482,381,000	962,449,000	1,444,830,000	-	-	-	1,444,830,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	7,290,999,000	1,594,217,000	8,885,216,000	695,951,000	44,720,000	740,671,000	9,625,887,000
Capital	468,620,000	394,000	469,014,000	-	-	-	469,014,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	8,080,111,000	32,975,000	8,113,086,000				8,113,086,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Health on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

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

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

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

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

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

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
41,205	6,767,413	1,395	630,373	42,600	7,397,786	468,620	394	469,014
<i>Of which:</i>								
1: Hospital Services								
1,411	3,664,076	50	461,770	1,461	4,125,846	295,221	-17,541	277,680
2: Social Care Services								
4,276	1,477,068	152	68,537	4,428	1,545,605	-	-	-
3: Family Health Services - General Medical Services								
742	340,942	27	23,680	769	364,622	12,090	284	12,374
4: Family Health Services - Pharmaceutical Services								
1,141	530,927	40	-21,512	1,181	509,415	-	-	-
5: Family Health Services - Dental Services								
131	118,034	4	-544	135	117,490	-	-	-
6: Family Health Services - Ophthalmic Services								
744	23,940	27	3,295	771	27,235	-	-	-
7: Health Support Services								
29,673	298,842	985	83,070	30,658	381,912	109,704	15,733	125,437
8: Public Health Services								
2,458	93,308	88	-990	2,546	92,318	13,088	135	13,223
9: Ambulance and Paramedic Services								
13	126,045	-	7,459	13	133,504	12,209	1,469	13,678
11: Fire and Rescue Services								
616	91,904	22	5,608	638	97,512	26,308	314	26,622
Non-voted expenditure								
-	695,951	-	44,720	-	740,671	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Of which:</i>								
12: Health Services Financed by National Insurance Contributions								
-	695,951	-	45,120	-	741,071	-	-	-
13: Consolidated Fund Extra Receipts (CFERs)								
-	-	-	-400	-	-400	-	-	-
Total Spending in DEL								
		1,395	675,093			394		
<i>Of which:</i>								
<i>Central Expenditure</i>								
41,205	1,314,416	1,395	-57,962	42,600	1,256,454	13,776	-1,767	12,009
<i>Health and Social Care Trusts (ALBs - Net)</i>								
-	5,592,123	-	605,571	-	6,197,694	323,443	-17,302	306,141
<i>Regional Business Services Organisation (ALB - Net)</i>								
-	286,637	-	104,003	-	390,640	104,993	16,835	121,828
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>								
-	15,867	-	928	-	16,795	100	296	396
<i>Children's Court Guardian Agency for Northern Ireland (ALB - Net)</i>								
-	4,757	-	70	-	4,827	-	-	-
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>								
-	140,016	-	16,545	-	156,561	-	1,977	1,977
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>								
-	1,285	-	54	-	1,339	-	-	-
<i>Northern Ireland Social Care Council (ALB - Net)</i>								
-	3,734	-	76	-	3,810	-	-	-
<i>Patient and Client Council (ALB - Net)</i>								
-	2,063	-	-15	-	2,048	-	-	-
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>								
-	8,108	-	653	-	8,761	-	41	41
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>								
-	91,609	-	5,570	-	97,179	26,308	314	26,622
<i>Consolidated Fund Extra Receipts (CFERs)</i>								
-	-	-	-400	-	-400	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Current		Net Resources				Net Capital		
Admin	Prog	Changes		Revised		Current	Changes	Revised
1	2	Admin	Prog	Admin	Prog	7	8	9
		3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	482,381	-	962,449	-	1,444,830	-	-	-
<i>Of which:</i>								
14: Central Expenditure								
-	6,143	-	8,508	-	14,651	-	-	-
15: Health and Social Care Trusts (ALBs - Net)								
-	348,268	-	990,903	-	1,339,171	-	-	-
16: Northern Ireland Fire and Rescue Service Board (ALB - Net)								
-	120,809	-	-43,944	-	76,865	-	-	-
17: Other ALBs (Net)								
-	7,161	-	6,982	-	14,143	-	-	-
Total Spending in AME								
		-	962,449				-	
Total for Estimate								
		1,395	1,637,542				394	
<i>Of which:</i>								
Voted Expenditure								
		1,395	1,592,822				394	
Non-voted Expenditure								
		-	44,720				-	
£'000								
		Current	Changes		Revised			
Net Cash Requirement		8,080,111	32,975		8,113,086			

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
42,720	-120	42,600	7,469,957	-72,171	7,397,786	7,440,386	472,818	-3,804	469,014
<i>Of which:</i>									
1: Hospital Services									
1,461	-	1,461	4,131,579	-5,733	4,125,846	4,127,307	277,680	-	277,680
2: Social Care Services									
4,428	-	4,428	1,545,605	-	1,545,605	1,550,033	-	-	-
3: Family Health Services - General Medical Services									
769	-	769	364,627	-5	364,622	365,391	12,424	-50	12,374
4: Family Health Services - Pharmaceutical Services									
1,181	-	1,181	509,543	-128	509,415	510,596	-	-	-
5: Family Health Services - Dental Services									
135	-	135	138,722	-21,232	117,490	117,625	-	-	-
6: Family Health Services - Ophthalmic Services									
771	-	771	27,235	-	27,235	28,006	-	-	-
7: Health Support Services									
30,778	-120	30,658	422,253	-40,341	381,912	412,570	127,937	-2,500	125,437
8: Public Health Services									
2,546	-	2,546	97,050	-4,732	92,318	94,864	14,477	-1,254	13,223
9: Ambulance and Paramedic Services									
13	-	13	133,504	-	133,504	133,517	13,678	-	13,678
10: Food Safety Promotion Board (ALB - Net)									
-	-	-	2,327	-	2,327	2,327	-	-	-
11: Fire and Rescue Services									
638	-	638	97,512	-	97,512	98,150	26,622	-	26,622

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Non-voted expenditure									
-	-	-	741,071	-400	740,671	740,671	-	-	-
<i>Of which:</i>									
12: Health Services Financed by National Insurance Contributions									
-	-	-	741,071	-	741,071	741,071	-	-	-
13: Consolidated Fund Extra Receipts (CFERs)									
-	-	-	-	-400	-400	-400	-	-	-
Total Spending in DEL									
42,720	-120	42,600	8,211,028	-72,571	8,138,457	8,181,057	472,818	-3,804	469,014
<i>Of which:</i>									
<i>Central Expenditure</i>									
42,720	-120	42,600	1,328,625	-72,171	1,256,454	1,299,054	15,813	-3,804	12,009
<i>Health and Social Care Trusts (ALBs - Net)</i>									
-	-	-	6,197,694	-	6,197,694	6,197,694	306,141	-	306,141
<i>Regional Business Services Organisation (ALB - Net)</i>									
-	-	-	390,640	-	390,640	390,640	121,828	-	121,828
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>									
-	-	-	16,795	-	16,795	16,795	396	-	396
<i>Children's Court Guardian Agency for Northern Ireland (ALB - Net)</i>									
-	-	-	4,827	-	4,827	4,827	-	-	-
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>									
-	-	-	156,561	-	156,561	156,561	1,977	-	1,977
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>									
-	-	-	1,339	-	1,339	1,339	-	-	-
<i>Northern Ireland Social Care Council (ALB - Net)</i>									
-	-	-	3,810	-	3,810	3,810	-	-	-
<i>Patient and Client Council (ALB - Net)</i>									
-	-	-	2,048	-	2,048	2,048	-	-	-
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>									
-	-	-	8,761	-	8,761	8,761	41	-	41
<i>Food Safety Promotion Board (ALB - Net)</i>									
-	-	-	2,327	-	2,327	2,327	-	-	-
<i>The Institute of Public Health in Ireland CLG (ALB - Net)</i>									
-	-	-	422	-	422	422	-	-	-
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>									
-	-	-	97,179	-	97,179	97,179	26,622	-	26,622

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<i>Consolidated Fund Extra Receipts (CFERs)</i>									
-	-	-	-	-400	-400	-400	-	-	-
<i>Note:</i>									
<i>Central Expenditure (above) includes European Union Programmes</i>									
<i>Interreg</i>									
-	-	-	11,240	-9,554	1,686	1,686	-	-	-
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,444,830	-	1,444,830	1,444,830	-	-	-
<i>Of which:</i>									
14: Central Expenditure									
-	-	-	14,651	-	14,651	14,651	-	-	-
15: Health and Social Care Trusts (ALBs - Net)									
-	-	-	1,339,171	-	1,339,171	1,339,171	-	-	-
16: Northern Ireland Fire and Rescue Service Board (ALB - Net)									
-	-	-	76,865	-	76,865	76,865	-	-	-
17: Other ALBs (Net)									
-	-	-	14,143	-	14,143	14,143	-	-	-
Total Spending in AME									
-	-	-	1,444,830	-	1,444,830	1,444,830	-	-	-
Total for Estimate									
42,720	-120	42,600	9,655,858	-72,571	9,583,287	9,625,887	472,818	-3,804	469,014
<i>Of which:</i>									
Voted Expenditure									
42,720	-120	42,600	8,914,787	-72,171	8,842,616	8,885,216	472,818	-3,804	469,014
Non-voted Expenditure									
-	-	-	741,071	-400	740,671	740,671	-	-	-

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	7,986,950	1,638,937	9,625,887
Net Capital Requirement	468,620	394	469,014
Accruals to cash adjustments	320,492	-1,561,636	-1,241,144
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,929,235	-1,642,276	-7,571,511
Remove voted capital	-454,844	-2,161	-457,005
Add cash grant-in-aid	6,672,543	-29,522	6,643,021
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-8,564	-246	-8,810
New provisions and adjustments to previous provisions	-4,408	-9,516	-13,924
Prior Period Adjustments	-	-	-
Other non-cash items	-	110,000	110,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	5,000
Increase (-) / Decrease (+) in creditors	40,000	10,000	50,000
Use of provisions	-	2,085	2,085
Removal of non-voted budget items	-695,951	-44,720	-740,671
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-695,951	-44,720	-740,671
Net Cash Requirement	8,080,111	32,975	8,113,086

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

£'000

	Revised
Gross Administration Costs	42,720
<i>Less:</i>	
Administration DEL Income	-120
Net Administration Costs	42,600
Gross Programme Costs	9,694,870
<i>Less:</i>	
Programme DEL Income	-73,825
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	9,621,045
Net expenditure for the year (Accounts)	9,663,645
<i>Of which:</i>	
Resource DEL	8,202,301
Capital DEL	16,514
Resource AME	1,444,830
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-16,514
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-21,244
Total Resource Budget	9,625,887
<i>Of which:</i>	
Resource DEL	8,181,057
Resource AME	1,444,830
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	9,625,887

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-72,291
Administration	
Sales of Goods and Services	-120
<i>Of which:</i>	
7: Health Support Services	-120
Total Administration	-120
Programme	
EU Grants Received	-9,554
<i>Of which:</i>	
1: Hospital Services	-5,733
7: Health Support Services	-955
8: Public Health Services	-2,866
Sales of Goods and Services	-62,583
<i>Of which:</i>	
4: Family Health Services - Pharmaceutical Services	-128
5: Family Health Services - Dental Services	-21,232
7: Health Support Services	-39,357
8: Public Health Services	-1,866
Interest and Dividends	-5
<i>Of which:</i>	
3: Family Health Services - General Medical Services	-5
Other Income	-29
<i>Of which:</i>	
7: Health Support Services	-29
Total Programme	-72,171
Total Voted Resource Income	-72,291
Voted Capital DEL	-3,804
Programme	
Sale of Assets	-2,500
<i>Of which:</i>	
7: Health Support Services	-2,500
Repayments	-50
<i>Of which:</i>	
3: Family Health Services - General Medical Services	-50
Other Grants	-1,254
<i>Of which:</i>	
8: Public Health Services	-1,254
Total Programme	-3,804
Total Voted Capital Income	-3,804

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-400	-400	-400	-400
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-400	-400	-400	-400

Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Health Support Services	-	-	-400	-400	-400	-400
<i>Of which:</i>						
Non-retainable income	-	-	-400	-400	-400	-400
Total	-	-	-400	-400	-400	-400

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Peter May

Executive Agency Accounting Officer:

Aidan Dawson Regional Agency for Public Health and Social Well-being (Public Health Agency)

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Revised Subhead Detail		Body	Resources⁽¹⁾	Capital⁽¹⁾	Grant-in-Aid
1, 2, 3, 7, 8, 9, 12, 15	Health and Social Care Trusts ^{(2) (3)}		7,536,865	306,141	6,973,481
7, 17	Regional Business Services Organisation		403,729	121,828	228,227
1, 17	Northern Ireland Blood Transfusion Service		16,851	396	600
2, 17	Children's Court Guardian Agency for Northern Ireland		4,879	-	4,970
1, 17	Northern Ireland Medical and Dental Training Agency		156,753	1,977	29,884
1, 17	Northern Ireland Practice and Education Council for Nursing and Midwifery		1,475	-	1,523
2, 17	Northern Ireland Social Care Council		3,964	-	3,604
7, 17	Patient and Client Council		2,122	-	2,398
7, 17	Health and Social Care Regulation and Quality Improvement Authority		9,072	41	7,918
10, 17	Food Safety Promotion Board (safefood)		2,406	-	1,961
8	The Institute of Public Health in Ireland CLG		422	-	422
11, 16	Northern Ireland Fire and Rescue Service Board ⁽⁴⁾		174,044	26,622	129,104
Total			8,312,582	457,005	7,384,092

Of which:

Voted Expenditure ⁽⁵⁾	7,571,511	457,005	6,643,021
Non-voted Expenditure	741,071	-	741,071

- (1) Estimates are prepared on a consolidated basis for the Departmental group eliminating intragroup transactions. Consequently the resource and capital allocations shown here on a consolidated basis may not align with the unconsolidated positions which will be reported in the accounts of individual bodies.
- (2) Health and Social Care Trusts comprise the Belfast Health and Social Care Trust, Northern Health and Social Care Trust, South Eastern Health and Social Care Trust, Southern Health and Social Care Trust, Western Health and Social Care Trust and the Northern Ireland Ambulance Service Health and Social Care Trust. Separate accounts are prepared by each organisation.
- (3) Includes non-voted expenditure in section 12 of the Part II: Subhead Detail and associated grant-in-aid payments funded from National Insurance Contributions under section 142 (9) of the Social Security Administration (Northern Ireland) Act 1992.
- (4) Includes income and expenditure of pension schemes.
- (5) Only the voted expenditure for which provision is being sought under the Budget Acts is adjusted for in the ALB section of the Part II: Resource to Cash Reconciliation table.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation, such as clinical negligence, employment issues and judicial reviews, which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.	11,039
There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.	Unquantifiable

**Spring Supplementary
Estimate
2023-24**

Department of Health –
Health and Social Care
Pension Scheme

Department of Health - Health and Social Care Pension Scheme

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	993,428,000	55,672,000	1,049,100,000	-	-	-	1,049,100,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	993,428,000	55,672,000	1,049,100,000	-	-	-	1,049,100,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	-129,672,000	13,972,000	-115,700,000				-115,700,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Health on:

Annually Managed Expenditure:*Expenditure arising from:*

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

Income arising from:

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

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

Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	993,428	-	55,672	-	1,049,100	-	-	-
<i>Of which:</i>								
1: Health and Social Care Pension Scheme								
-	993,428	-	55,672	-	1,049,100	-	-	-
Total Spending in AME								
		-	55,672					
Total for Estimate								
		-	55,672					
<i>Of which:</i>								
Voted Expenditure								
		-	55,672					
Non-voted Expenditure								
		-	-					
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		-129,672	13,972			-115,700		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,915,400	-866,300	1,049,100	1,049,100	-	-	-
<i>Of which:</i>									
1: Health and Social Care Pension Scheme									
-	-	-	1,915,400	-866,300	1,049,100	1,049,100	-	-	-
Total Spending in AME									
-	-	-	1,915,400	-866,300	1,049,100	1,049,100	-	-	-
Total for Estimate									
-	-	-	1,915,400	-866,300	1,049,100	1,049,100	-	-	-
<i>Of which:</i>									
Voted Expenditure									
-	-	-	1,915,400	-866,300	1,049,100	1,049,100	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	993,428	55,672	1,049,100
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-1,123,100	-41,700	-1,164,800
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,873,700	-41,700	-1,915,400
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,000	-	50,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	700,600	-	700,600
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-129,672	13,972	-115,700

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

£'000

	Revised
Gross Programme Costs	1,915,400
<i>Of which:</i>	
Increases in liability	1,015,400
Interest on scheme liability	900,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-850,000
Transfers in	-15,100
Other income	-1,200
Non-Budget Income	-
Net Programme Costs	1,049,100
Net expenditure for the year (Accounts)	1,049,100
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,049,100
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	1,049,100
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,049,100
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	1,049,100

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

	Revised
Voted Resource AME	-866,300
Programme	
Other income	-866,300
<i>Of which:</i>	
1: Health and Social Care Pension Scheme	-866,300
Total Programme	-866,300
Total Voted Resource Income	-866,300

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Peter May

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
The Health and Social Care Pension Scheme is exposed to a number of unquantifiable contingent liabilities that arise from legal cases and guarantees.	Unquantifiable

**Spring Supplementary
Estimate
2023-24**

Department for
Infrastructure

Department for Infrastructure

Introduction

1. Enabling people today, building our tomorrow. Through our focus on planning, water and transport, we at the Department for Infrastructure seek to maintain and develop sustainable infrastructure that supports our economy, improves the quality of life for all and helps to tackle the climate emergency.

Part I

£

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	414,555,000	89,219,000	503,774,000	245,683,000	32,881,000	278,564,000	782,338,000
Capital	422,422,000	66,499,000	488,921,000	370,000,000	-36,776,000	333,224,000	822,145,000
Annually Managed Expenditure							
Resource	176,789,000	404,000	177,193,000	32,439,000	-23,570,000	8,869,000	186,062,000
Capital	33,500,000	-2,260,000	31,240,000				31,240,000
Total Net Budget							
Resource	591,344,000	89,623,000	680,967,000	278,122,000	9,311,000	287,433,000	968,400,000
Capital	455,922,000	64,239,000	520,161,000	370,000,000	-36,776,000	333,224,000	853,385,000
Non-Budget Expenditure							
Resource	331,343,000	15,724,000	347,067,000				347,067,000
Capital	225,000,000	34,000,000	259,000,000				259,000,000
Net cash requirement	1,410,821,000	270,014,000	1,680,835,000				1,680,835,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department for Infrastructure on:

Departmental Expenditure Limit:

Expenditure arising from:

Design, construction and maintenance of roads, bridges, structures, footpaths, street lighting and car parks; costs associated with walking and cycling infrastructure; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of the Water Environment (Floods Directive) Regulations (Northern Ireland) 2009; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage (Northern Ireland) Order 1973; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; rail safety services; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, costs associated with greenways and active travel, including grants and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development

and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK COVID-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

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

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
83,656	330,768	13,474	75,745	97,130	406,513	419,221	66,499	485,720
<i>Of which:</i>								
1: Roads, Rivers and Waterways								
69,310	189,030	13,740	17,531	83,050	206,561	159,233	34,420	193,653
<i>Of which:</i>								
<i>Roads</i>								
66,998	169,449	13,050	17,005	80,048	186,454	142,678	29,896	172,574
<i>Rivers</i>								
-	18,790	-	300	-	19,090	16,455	4,474	20,929
<i>Ferry Services</i>								
-	409	-	-404	-	5	-	-	-
<i>Inland Waterways</i>								
-	382	-	64	-	446	100	50	150
<i>Central Policy and Other Services</i>								
2,312	-	690	566	3,002	566	-	-	-
2: Waterways Ireland (ALB - Net)								
983	4,262	862	-702	1,845	3,560	2,183	-	2,183
3: Bus, Rail and Ports								
4,855	126,384	400	59,474	5,255	186,159	254,185	33,600	287,785
<i>Of which:</i>								
<i>Ferry Services, Air and Sea Port</i>								
-	1,122	-	24	-	1,146	-	492	492
<i>Railway Services</i>								
-	97,593	-	11,977	-	109,570	207,437	37,938	245,375
<i>Road Passenger Services</i>								
4,855	27,669	400	47,473	5,255	75,443	46,748	-4,830	41,918
4: Road Safety Services including DVA								
3,712	7,143	-1,207	-786	2,505	6,056	-	313	313
<i>Of which:</i>								
<i>Road Safety Services</i>								
3,712	4,605	-1,207	-2,691	2,505	1,613	-	313	313
<i>Driver and Vehicle Agency</i>								
-	2,538	-	1,905	-	4,443	-	-	-

Part II: Changes Proposed (*Continued*) £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
5: Planning and Legacy Sites								
2,790	3,949	-168	80	2,622	4,029	620	-89	531
<i>Of which:</i>								
<i>Planning and Policy</i>								
2,790	3,811	-168	-143	2,622	3,668	620	-89	531
<i>Reinvestment and Reform</i>								
-	138	-	223	-	361	-	-	-
6: Water and Sewerage								
2,006	-	-153	148	1,853	148	3,000	-1,745	1,255
Non-voted expenditure								
-	245,683	-	32,881	-	278,564	370,000	-36,776	333,224
<i>Of which:</i>								
7: Consolidated Fund Extra Receipts (CFERs)								
-	-	-	-112	-	-112	-	-	-
8: National Fund Loan								
-	-	-	-	-	-	-	-1,062	-1,062
9: Northern Ireland Water Limited								
-	245,683	-	32,993	-	278,676	370,000	-35,714	334,286
Total Spending in DEL								
		13,474	108,626			29,723		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
2,161	174,436	-281	685	1,880	175,121	33,500	-2,260	31,240
<i>Of which:</i>								
10: Depreciation & Impairment Costs								
1,861	166,986	168	2	2,029	166,988	-	-	-
11: Provisions								
300	7,450	-449	683	-149	8,133	33,500	-2,260	31,240

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Non-voted expenditure								
-	32,439	-	-23,570	-	8,869	-	-	-
<i>Of which:</i>								
13: Northern Ireland Water Limited								
-	32,439	-	-23,570	-	8,869	-	-	-
Total Spending in AME								
		-281	-22,885			-2,260		
Non-Budget spending								
Voted expenditure								
-	331,343	-	15,724	-	347,067	225,000	34,000	259,000
<i>Of which:</i>								
14: Northern Ireland Water Limited								
-	331,343	-	13,624	-	344,967	225,000	34,000	259,000
15: Prior Period Adjustment								
-	-	-	2,100	-	2,100	-	-	-
Total Non-Budget Spending								
		-	15,724			34,000		
Total for Estimate								
		13,193	101,465			61,463		
<i>Of which:</i>								
Voted Expenditure								
		13,193	92,154			98,239		
Non-voted Expenditure								
		-	9,311			-36,776		
£'000								
		Current	Changes			Revised		
Net Cash Requirement		1,410,821	270,014			1,680,835		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Capital		
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
98,416	-1,286	97,130	432,873	-26,229	406,644	503,774	548,366	-59,445	488,921
<i>Of which:</i>									
1: Roads, Rivers and Waterways									
83,050	-	83,050	227,805	-21,244	206,561	289,611	234,523	-40,870	193,653
<i>Of which:</i>									
<i>Roads</i>									
80,048	-	80,048	206,324	-19,870	186,454	266,502	213,414	-40,840	172,574
<i>Rivers</i>									
-	-	-	19,264	-174	19,090	19,090	20,959	-30	20,929
<i>Ferry Services</i>									
-	-	-	1,205	-1,200	5	5	-	-	-
<i>Inland Waterways</i>									
-	-	-	446	-	446	446	150	-	150
<i>Central Policy and Other Services</i>									
3,002	-	3,002	566	-	566	3,568	-	-	-
2: Waterways Ireland (ALB - Net)									
1,845	-	1,845	3,560	-	3,560	5,405	2,183	-	2,183
3: Bus, Rail and Ports									
5,255	-	5,255	187,075	-785	186,290	191,545	309,125	-18,139	290,986
<i>Of which:</i>									
<i>Ferry Services, Air and Sea Port</i>									
-	-	-	1,146	-	1,146	1,146	492	-	492
<i>Railway Services</i>									
-	-	-	109,570	-	109,570	109,570	245,375	-	245,375
<i>Road Passenger Services</i>									
5,255	-	5,255	75,704	-261	75,443	80,698	41,918	-	41,918
<i>EU Interreg</i>									
-	-	-	-	-	-	-	21,340	-18,139	3,201
<i>EU Peace Plus</i>									
-	-	-	655	-524	131	131	-	-	-
4: Road Safety Services including DVA									
3,791	-1,286	2,505	9,761	-3,705	6,056	8,561	313	-	313
<i>Of which:</i>									
<i>Road Safety Services</i>									
3,791	-1,286	2,505	2,540	-927	1,613	4,118	313	-	313

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<i>Driver and Vehicle Agency</i>									
-	-	-	7,221	-2,778	4,443	4,443	-	-	-
5: Planning and Legacy Sites									
2,622	-	2,622	4,524	-495	4,029	6,651	967	-436	531
<i>Of which:</i>									
<i>Planning and Policy</i>									
2,622	-	2,622	3,913	-245	3,668	6,290	967	-436	531
<i>Reinvestment and Reform</i>									
-	-	-	611	-250	361	361	-	-	-
6: Water and Sewerage									
1,853	-	1,853	148	-	148	2,001	1,255	-	1,255
Non-voted expenditure									
-	-	-	412,416	-133,852	278,564	278,564	374,425	-41,201	333,224
<i>Of which:</i>									
7: Consolidated Fund Extra Receipts (CFERs)									
-	-	-	-	-112	-112	-112	-	-	-
8: National Fund Loan									
-	-	-	148	-148	-	-	-	-1,062	-1,062
9: Northern Ireland Water Limited									
-	-	-	412,268	-133,592	278,676	278,676	374,425	-40,139	334,286
Total Spending in DEL									
98,416	-1,286	97,130	845,289	-160,081	685,208	782,338	922,791	-100,646	822,145
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
1,880	-	1,880	175,313	-	175,313	177,193	31,240	-	31,240
<i>Of which:</i>									
10: Depreciation & Impairment Costs									
2,029	-	2,029	166,988	-	166,988	169,017	-	-	-
11: Provisions									
-149	-	-149	8,133	-	8,133	7,984	31,240	-	31,240
12: Waterways Ireland (ALB - Net)									
-	-	-	192	-	192	192	-	-	-

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
Non-voted expenditure										
-	-	-	8,869	-	8,869	8,869	-	-	-	
<i>Of which:</i>										
13: Northern Ireland Water Limited										
-	-	-	8,869	-	8,869	8,869	-	-	-	
Total Spending in AME										
1,880	-	1,880	184,182	-	184,182	186,062	31,240	-	31,240	
Non-Budget spending										
Voted expenditure										
-	-	-	436,900	-89,833	347,067	347,067	259,000	-	259,000	
<i>Of which:</i>										
14: Northern Ireland Water Limited										
-	-	-	434,800	-89,833	344,967	344,967	259,000	-	259,000	
15: Prior Period Adjustment										
-	-	-	2,100	-	2,100	2,100	-	-	-	
Total Non-Budget Spending										
-	-	-	436,900	-89,833	347,067	347,067	259,000	-	259,000	
Total for Estimate										
100,296	-1,286	99,010	1,466,371	-249,914	1,216,457	1,315,467	1,213,031	-100,646	1,112,385	
<i>Of which:</i>										
Voted Expenditure										
100,296	-1,286	99,010	1,045,086	-116,062	929,024	1,028,034	838,606	-59,445	779,161	
Non-voted Expenditure										
-	-	-	421,285	-133,852	287,433	287,433	374,425	-41,201	333,224	

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	1,200,809	114,658	1,315,467
Net Capital Requirement	1,050,922	61,463	1,112,385
Accruals to cash adjustments	-192,788	66,428	-126,360
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,437	-160	-5,597
Remove voted capital	-2,183	-	-2,183
Add cash grant-in-aid	6,674	-	6,674
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203,593	-928	-204,521
New provisions and adjustments to previous provisions	-41,250	-8,150	-49,400
Prior Period Adjustments	-	-2,100	-2,100
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	95	309	404
Increase (+) / Decrease (-) in debtors	23,735	-2,032	21,703
Increase (-) / Decrease (+) in creditors	29,171	65,989	95,160
Use of provisions	-	13,500	13,500
Removal of non-voted budget items	-648,122	27,465	-620,657
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-648,122	27,465	-620,657
Net Cash Requirement	1,410,821	270,014	1,680,835

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

£'000

	Revised
Gross Administration Costs	100,296
<i>Less:</i>	
Administration DEL Income	-1,286
Net Administration Costs	99,010
Gross Programme Costs	1,345,858
<i>Less:</i>	
Programme DEL Income	-84,666
Programme AME Income	-
Non-Budget Income	-89,833
Net Programme Costs	1,171,359
Net expenditure for the year (Accounts)	1,270,369
<i>Of which:</i>	
Resource DEL	503,662
Capital DEL	242,447
Resource AME	177,193
Capital AME	-
Non-Budget	347,067
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-242,447
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	
Headroom DEL Resource	-118,158
Headroom AME Resource	100,350
Other adjustments	-59,522
Total Resource Budget	950,592
<i>Of which:</i>	
Resource DEL	664,180
Resource AME	286,412
<i>Adjustment to include:</i>	
Prior period adjustments	-2,100
Other adjustments	349,167
Headroom DEL Resource	118,158
Headroom AME Resource	-100,350
Total Resource (Estimate)	1,315,467

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

	Revised
Voted Resource DEL	503,774
Administration	
Sales of Goods and Services	-1,286
<i>Of which:</i>	
4: Road Safety Services Including DVA	-1,286
Total Administration	-1,286
Programme	
Sales of Goods and Services	-22,926
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-21,244
3: Bus, Rail and Ports	-561
4: Road Safety Services Including DVA	-626
5: Planning and Legacy Sites	-495
Interest and Dividends	-2,778
<i>Of which:</i>	
4: Road Safety Services Including DVA	-2,778
Other Income	-1
<i>Of which:</i>	
3: Bus, Rail and Ports	-1
EU Grants	-524
<i>Of which:</i>	
3: Bus, Rail and Ports	-524
Total Programme	-26,229
Total Voted Resource Income	-27,515
Voted Capital DEL	488,921
Programme	
EU Grants Received	-18,139
<i>Of which:</i>	
3: Bus, Rail and Ports	-18,139
Sale of Assets	-1120
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-1120
Developer Contributions	-39,750
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-39,750
Other Grants	-436
<i>Of which:</i>	
5: Planning and Legacy Sites	-436
Total Programme	-59,445
Total Voted Capital Income	-59,445
Voted Non Budget Resource and Capital	606,067
Programme	
Interest and Dividends	89,833
<i>Of which:</i>	
14: Northern Ireland Water Limited	89,833
Total Programme	89,833
Total Voted Non budget	89,833

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	112	112	112	112
Total	-	-	112	112	112	112

Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Roads, Rivers and Waterways	-	-	112	112	112	112
<i>Of which:</i>						
Forfeited deposits and rental income	-	-	112	112	112	112
Total	-	-	112	112	112	112

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dr Denis McMahon

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

ALB Accounting Officers:

Sara Venning	Northern Ireland Water
John McDonagh	Waterways Ireland

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

Section in Part II: Revised Subhead					
Detail	Body	Resources	Capital	Grant-in-Aid	
9, 13	Northern Ireland Water ¹	287,545	334,286	603,967	
2, 12	Waterways Ireland	5,597	2,183	6,674	
Total		293,142	336,469	610,641	

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

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

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

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

Part III: Note H - Gifts

£620k Capital Grant to Translink to enable them to buy a surplus Roads depot in Cecil Street, Newry. Roads staff will move to a shared complex with NIW. Translink will develop the purchased property as a repair depot for their vehicles.

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
Public & Employers Liability: Unsettled public and employer liability cases in which the Department is disputing liability but which could lead to a loss. A review of outstanding cases by the Claims Unit highlights cases which are considered unlikely to succeed has indicated possible liabilities	13,406
Contractor Claims Capital: Contractor legal cases pending.	640
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	110
Land for schemes: a possible contingent liability in relation to land for schemes.	2,020
Total	16,176

**Spring Supplementary
Estimate
2023-24**

Department of Justice

Department of Justice

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	1,243,057,000	115,637,000	1,358,694,000	6,646,000	669,000	7,315,000	1,366,009,000
Capital	128,764,000	-35,479,000	93,285,000	-	-	-	93,285,000
Annually Managed Expenditure							
Resource	626,168,000	-91,736,000	534,432,000	-	-133,000	-133,000	534,299,000
Capital	248,000	175,000	423,000	-	-	-	423,000
Total Net Budget							
Resource	1,869,225,000	23,901,000	1,893,126,000	6,646,000	536,000	7,182,000	1,900,308,000
Capital	129,012,000	-35,304,000	93,708,000	-	-	-	93,708,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	1,476,739,000	154,796,000	1,631,535,000				1,631,535,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Department of Justice on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of

prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; **recovery of costs for The Appeals Service and Office of President of Appeals Tribunal**; recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; **Income from the Home Office for holding Foreign National Offenders**; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; **receipts arising from disposal of assets and those arising from breach of claw back clauses in contracts of sale**; other fees; related income; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

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

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

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
36,843	1,206,214	4,128	111,509	40,971	1,317,723	128,764	-35,479	93,285
<i>Of which:</i>								
1: Access to Justice								
15,005	161,992	2,552	19,173	17,557	181,165	5,976	29	6,005
<i>Of which:</i>								
<i>Access to Justice - Core Departmental Expenditure</i>								
9,942	11,642	446	718	10,388	12,360	1,230	195	1,425
<i>Northern Ireland Courts and Tribunals Services</i>								
5,063	45,765	2,106	3,118	7,169	48,883	4,342	-47	4,295
<i>Legal Services Agency Northern Ireland</i>								
-	103,472	-	15,257	-	118,729	400	-120	280
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>								
-	1,113	-	80	-	1,193	4	1	5
2: Safer Communities								
9,104	92,632	518	-1,904	9,622	90,728	6,181	-2,041	4,140
<i>Of which:</i>								
<i>Safer Communities - Core Departmental Expenditure</i>								
9,104	32,737	518	-3,485	9,622	29,252	1,108	48	1,156
<i>Forensic Science Northern Ireland</i>								
-	15,259	-	94	-	15,353	2,279	-487	1,792
<i>Probation Board for Northern Ireland (ALB - Net)</i>								
-	23,172	-	1,880	-	25,052	1,833	-1,020	813
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>								
-	11,787	-	-589	-	11,198	549	-450	99
<i>Northern Ireland Policing Board (ALB - Net)</i>								
-	5,880	-	378	-	6,258	-	5	5
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>								
-	2,096	-	-170	-	1,926	230	-57	173
<i>Northern Ireland Police Fund (ALB - Net)</i>								
-	1,548	-	-32	-	1,516	182	-80	102
<i>RUC George Cross Foundation (ALB - Net)</i>								
-	153	-	20	-	173	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
3: NI Prison Service and Youth Justice Agency								
12,734	148,665	1,058	7,508	13,792	156,173	19,007	-286	18,721
<i>Of which:</i>								
<i>Northern Ireland Prison Service</i>								
12,734	132,509	1,058	7,523	13,792	140,032	16,657	-286	16,371
<i>Youth Justice Agency</i>								
-	16,156	-	-15	-	16,141	2,350	-	2,350
4: Police Service of Northern Ireland (ALB - Net)								
-	802,925	-	86,732	-	889,657	97,600	-33,181	64,419
Non-voted expenditure								
-	6,646	-	669	-	7,315	-	-	-
<i>Of which:</i>								
5: NI Courts and Tribunals Service CFSS								
-	9,503	-	812	-	10,315	-	-	-
6: Consolidated Fund extra Receipts (CFERs)								
-	-2,857	-	-143	-	-3,000	-	-	-
Total Spending in DEL								
		4,128	112,178			-35,479		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	626,168	-	-91,736	-	534,432	248	175	423
<i>Of which:</i>								
7: Core Department								
-	71,664	-	67,480	-	139,144	-	-	-
8: Northern Ireland Courts and Tribunals Service								
-	186	-	-137	-	49	-	-	-
9: Legal Services Agency Northern Ireland								
-	99,250	-	-90,700	-	8,550	-	175	175
10: Forensic Science Northern Ireland								
-	50	-	-142	-	-92	-	-	-

Part II: Changes Proposed (Continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
11: Northern Ireland Prison Service								
-	7,360	-	66,299	-	73,659	-	-	-
12: Youth Justice Agency								
-	150	-	-90	-	60	248	-	248
13: PSNI Police Pension (ALB - Net)								
-	383,077	-	-208,506	-	174,571	-	-	-
14: PSNI (ALB - Net)								
-	55,400	-	79,575	-	134,975	-	-	-
15: Other ALBs (Net)								
-	8,731	-	-5,515	-	3,216	-	-	-
16: Northern Ireland Judicial Pension Scheme								
-	300	-	-	-	300	-	-	-
Non-voted expenditure								
-	-	-	-133	-	-133	-	-	-
<i>Of which:</i>								
17: NI Courts and Tribunals Service CFSS								
-	-	-	-133	-	-133	-	-	-
Total Spending in AME								
		-	-91,869			175		
Total for Estimate								
		4,128	20,309			-35,304		
<i>Of which:</i>								
Voted Expenditure								
		4,128	19,773			-35,304		
Non-voted Expenditure								
		-	536			-		
£'000								
		Current	Changes			Revised		
Net Cash Requirement		1,476,739	154,796			1,631,535		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
41,685	-714	40,971	1,385,774	-68,051	1,317,723	1,358,694	93,962	-677	93,285
<i>Of which:</i>									
1: Access to Justice									
17,929	-372	17,557	229,569	-48,404	181,165	198,722	6,219	-214	6,005
<i>Of which:</i>									
<i>Access to Justice - Core Departmental Expenditure</i>									
10,542	-154	10,388	19,913	-7,553	12,360	22,748	1,639	-214	1,425
<i>Northern Ireland Courts and Tribunals Services</i>									
7,387	-218	7,169	88,334	-39,451	48,883	56,052	4,295	-	4,295
<i>Legal Services Agency Northern Ireland</i>									
-	-	-	120,129	-1,400	118,729	118,729	280	-	280
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>									
-	-	-	1,193	-	1,193	1,193	5	-	5
2: Safer Communities									
9,812	-190	9,622	98,147	-7,419	90,728	100,350	4,354	-214	4,140
<i>Of which:</i>									
<i>Safer Communities - Core Departmental Expenditure</i>									
9,812	-190	9,622	36,360	-7,108	29,252	38,874	1,370	-214	1,156
<i>Forensic Science Northern Ireland</i>									
-	-	-	15,664	-311	15,353	15,353	1,792	-	1,792
<i>Probation Board for Northern Ireland (ALB - Net)</i>									
-	-	-	25,052	-	25,052	25,052	813	-	813
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>									
-	-	-	11,198	-	11,198	11,198	99	-	99
<i>Northern Ireland Policing Board (ALB - Net)</i>									
-	-	-	6,258	-	6,258	6,258	5	-	5
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>									
-	-	-	1,926	-	1,926	1,926	173	-	173
<i>Northern Ireland Police Fund (ALB - Net)</i>									
-	-	-	1,516	-	1,516	1,516	102	-	102
<i>RUC George Cross Foundation (ALB - Net)</i>									
-	-	-	173	-	173	173	-	-	-

Part II: Revised Subhead detail (continued)**£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
3: NI Prison Service and Youth Justice Agency										
13,944	-152	13,792	168,401	-12,228	156,173	169,965	18,970	-249	18,721	
<i>Of which:</i>										
<i>Northern Ireland Prison Service</i>										
13,944	-152	13,792	152,217	-12,185	140,032	153,824	16,620	-249	16,371	
<i>Youth Justice Agency</i>										
-	-	-	16,184	-43	16,141	16,141	2,350	-	2,350	
4: Police Service of Northern Ireland (ALB - Net)										
-	-	-	889,657	-	889,657	889,657	64,419	-	64,419	
Non-voted expenditure										
-	-	-	10,315	-3,000	7,315	7,315	-	-	-	
<i>Of which:</i>										
5: NI Courts and Tribunals Service CFSS										
-	-	-	10,315	-	10,315	10,315	-	-	-	
6: Consolidated Fund extra Receipts (CFERs)										
-	-	-	-	-3,000	-3,000	-3,000	-	-	-	
Total Spending in DEL										
41,685	-714	40,971	1,396,089	-71,051	1,325,038	1,366,009	93,962	-677	93,285	
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	534,432	-	534,432	534,432	423	-	423	
<i>Of which:</i>										
7: Core Department										
-	-	-	139,144	-	139,144	139,144	-	-	-	
8: Northern Ireland Courts and Tribunals Service										
-	-	-	49	-	49	49	-	-	-	
9: Legal Services Agency Northern Ireland										
-	-	-	8,550	-	8,550	8,550	175	-	175	
10: Forensic Science Northern Ireland										
-	-	-	-92	-	-92	-92	-	-	-	

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
11: Northern Ireland Prison Service									
-	-	-	73,659	-	73,659	73,659	-	-	-
12: Youth Justice Agency									
-	-	-	60	-	60	60	248	-	248
13: PSNI Police Pension (ALB - Net)									
-	-	-	174,571	-	174,571	174,571	-	-	-
14: PSNI (ALB - Net)									
-	-	-	134,975	-	134,975	134,975	-	-	-
15: Other ALBs (Net)									
-	-	-	3,216	-	3,216	3,216	-	-	-
16: Northern Ireland Judicial Pension Scheme									
-	-	-	300	-	300	300	-	-	-
Non-voted expenditure									
-	-	-	-133	-	-133	-133	-	-	-
<i>Of which:</i>									
17: NI Courts and Tribunals Service CFSS									
-	-	-	-133	-	-133	-133	-	-	-
Total Spending in AME									
-	-	-	534,299	-	534,299	534,299	423	-	423
Total for Estimate									
41,685	-714	40,971	1,930,388	-71,051	1,859,337	1,900,308	94,385	-677	93,708
<i>Of which:</i>									
Voted Expenditure									
41,685	-714	40,971	1,920,206	-68,051	1,852,155	1,893,126	94,385	-677	93,708
Non-voted Expenditure									
-	-	-	10,182	-3,000	7,182	7,182	-	-	-

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	1,875,871	24,437	1,900,308
Net Capital Requirement	129,012	-35,304	93,708
Accruals to cash adjustments	-521,498	166,199	-355,299
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,295,882	46,147	-1,249,735
Remove voted capital	-100,398	34,782	-65,616
Add cash grant-in-aid	1,081,429	122,847	1,204,276
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-31,313	-4,546	-35,859
New provisions and adjustments to previous provisions	-177,410	-173,010	-350,420
Prior Period Adjustments	-	-	-
Other non-cash items	-	7,349	7,349
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,229	-4,229
Increase (-) / Decrease (+) in creditors	-	7,145	7,145
Use of provisions	2,076	129,714	131,790
Removal of non-voted budget items	-6,646	-536	-7,182
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-679	-10,182
Other adjustments	2,857	143	3,000
Net Cash Requirement	1,476,739	154,796	1,631,535

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

£'000

	Revised
Gross Administration Costs	41,685
<i>Less:</i>	
Administration DEL Income	-714
Net Administration Costs	40,971
Gross Programme Costs	1,931,620
<i>Less:</i>	
Programme DEL Income	-68,051
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	1,863,569
Net expenditure for the year (Accounts)	1,904,540
<i>Of which:</i>	
Resource DEL	1,369,009
Capital DEL	1,232
Resource AME	534,299
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-3,000
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-1,232
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	1,900,308
<i>Of which:</i>	
Resource DEL	1,366,009
Resource AME	534,299
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	1,900,308

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-68,765
Administration	
Sales of Goods and Services	-677
<i>Of which:</i>	
1: Access to Justice	-372
2: Safer Communities	-153
3: NI Prison Service and Youth Justice Agency	-152
Other Income	-37
<i>Of which:</i>	
2: Safer Communities	-37
Total Administration	-714
Programme	
Sales of Goods and Services	-67,501
<i>Of which:</i>	
1: Access to Justice	-47,854
2: Safer Communities	-7,419
3: NI Prison Service and Youth Justice Agency	-12,228
Other Income	-550
<i>Of which:</i>	
1: Access to Justice	-550
2: Safer Communities	-
Total Programme	-68,051
Total Voted Resource Income	-68,765
Voted Capital DEL	-677
Programme	
Sale of Assets	-677
<i>Of which:</i>	
1: Access to Justice	-214
2: Safer Communities	-214
3: NI Prison Service & Youth Justice Agency	-249
Total Programme	-677
Total Voted Capital Income	-677

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-3000	-3000	-	-	-3000	-3000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-5,000	-5000	-	-	-5000	-5000
Total	-8000	-8000	-	-	-8000	-8000

Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Safer Communities	-3,000	-3,000	-	-	-3000	-3000
<i>Of which:</i>						
Asset Recovery Incentivisation Scheme	-3,000	-3,000	-	-	-3,000	-3,000
Non-Budget						
Fines and Penalties	-5,000	-5,000	-	-	-5,000	-5,000
Total	-8,000	-8,000	-	-	-8,000	-8,000

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer:	Richard Pengelly
Executive Agency Accounting Officer(s):	
Glyn Capper	NI Courts and Tribunals Service
Paul Andrews	Legal Services Agency NI
Alison McElveen	Forensic Science NI
Beverley Wall	NI Prison Service
Stephen Martin	Youth Justice Agency

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:
Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
1	Criminal Justice Inspection	1,193	5	1,222
2, 15	Police Ombudsman for NI	11,333	99	11,552
2, 15	NI Policing Board	7,816	5	6,324
2, 15	Probation Board for NI	26,569	813	26,459
2	RUC George Cross Foundation	173	-	144
2	NI Police Fund	1,517	102	1,524
2, 15	Police Rehabilitation and Retraining Trust	1,931	173	1,996
4, 14	Police Service of NI	1,024,632	64,419	958,160
13	Police Service of NI - Pension Schemes	174,571	-	196,895
Total		1,249,735	65,616	1,204,276

**Spring Supplementary
Estimate
2023-24**

The Executive Office

The Executive Office

Introduction

1. This Spring Supplementary Estimate provides for expenditure for the Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	184,574,000	-15,496,000	169,078,000	-	-	-	169,078,000
Capital	11,983,000	14,208,000	26,191,000	-	-	-	26,191,000
Annually Managed Expenditure							
Resource	201,987,000	42,787,000	244,774,000	-	-	-	244,774,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	386,561,000	27,291,000	413,852,000	-	-	-	413,852,000
Capital	11,983,000	14,208,000	26,191,000	-	-	-	26,191,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	203,692,000	-4,895,000	198,797,000				198,797,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by The Executive Office on:

Departmental Expenditure Limit:*Expenditure arising from:*

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; support to the Head of the NI Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees and actions to improve broader public sector governance and capacity; 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; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; support for the Compact Civic Advisory Panel; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; civil contingencies and resilience; maintenance and repair of former Regional Government Headquarters building, Ballymena as required under Article 3 of the Historic Monument and Archaeological Objects (NI) Order 1995; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 21); net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the

T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme, **T:BUC Trees Initiative**; the policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seeker support and integration, including support for those displaced as a result of global conflict or other emergency situation; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of Social Value; victims and survivors including actions and payments associated with the operation of the Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; the Commission on Flags, Identity, Culture and Tradition; net expense of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of a strategy to tackle violence against women and girls; actions associated with the implementation of the Period Products (Free Provision) Act (NI) 2022; re-establishment of the economic policy unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALBs severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; the legislative programme; UK Covid-19 Inquiry activities; Administration; development of actions and policy stemming from the Climate Change Act (Northern Ireland) 2022, to include the establishment of the NI Climate Commissioner's Office; other non-cash items.

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; capital receipts from the disposal of buildings at the Ebrington Site; recovery of costs for other services.

Annually Managed Expenditure:

Expenditure arising from:

Revaluations of strategic sites and land & buildings; movement on provisions, impairment of Financial Transactions Capital Loans, and **unrealised exchange gains & losses**.

The Executive Office will account for this Estimate.

Part II: Changes Proposed**£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
22,078	162,496	141	-15,637	22,219	146,859	11,983	14,208	26,191
1: Executive Support								
19,976	148,807	-141	-14,007	19,835	134,800	11,983	13,176	25,159
<i>Of which:</i>								
<i>Executive Support and Policy Development - Departmental Expenditure</i>								
16,928	26,387	628	2,057	17,556	28,444	10,425	-541	9,884
<i>Historical Institutional Abuse</i>								
-	32,146	-	-4,979	-	27,167	-	-	-
<i>Victims Payments</i>								
-	59,090	-	-14,266	-	44,824	130	-	130
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>								
-	998	-	16	-	1,014	1,025	-100	925
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>								
-	780	-	26	-	806	-	54	54
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>								
-	868	-	33	-	901	-	12	12
<i>Equality Commission for Northern Ireland (ALB - Net)</i>								
483	5,620	-163	362	320	5,982	115	55	170
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>								
206	909	-39	47	167	956	-	15	15
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	3,646	-	1,921	-	5,567	-	13,725	13,725
<i>Victims and Survivors Service Limited (ALB - Net)</i>								
2,359	18,363	-567	776	1,792	19,139	288	-44	244
2: Good Relations								
476	12,899	104	-1,574	580	11,325	-	30	30
<i>Of which:</i>								
<i>Good Relations - Departmental Expenditure</i>								
-	7,192	-	633	-	7,825	-	-	-
<i>Northern Ireland Community Relations Council (ALB - Net)</i>								
476	2,573	104	-57	580	2,516	-	30	30
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	434	-	22	-	456	-	-	-
<i>EU Peace Funding</i>								
-	2,700	-	-2,172	-	528	-	-	-

Part II: Changes Proposed (continued)**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
3: North-South Ministerial Council								
65	790	44	-56	109	734	-	-	-
4: Attorney General for Northern Ireland								
1,561	-	134	-	1,695	-	-	1,002	1,002
Total Spending in DEL								
		141	-15,637			14,208		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	201,987	-	42,787	-	244,774	-	-	-
<i>Of which:</i>								
5: Strategic Sites								
-	750	-	-	-	750	-	-	-
6: Provisions								
-	200,019	-	39,001	-	239,020	-	-	-
7: ALBs (Net)								
-	1,218	-	3,786	-	5,004	-	-	-
Total Spending in AME								
		-	42,787			-		
Total for Estimate								
		141	27,150			14,208		
<i>Of which:</i>								
Voted Expenditure								
		141	27,150			14,208		
Non-voted Expenditure								
		-	-			-		
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		203,692	-4,895			198,797		

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
22,336	-117	22,219	150,051	-3,192	146,859	169,078	26,592	-401	26,191
<i>Of which:</i>									
1: Executive Support									
19,952	-117	19,835	134,999	-199	134,800	154,635	25,560	-401	25,159
<i>Of which:</i>									
<i>Executive Support and Policy Development - Departmental Expenditure</i>									
17,673	-117	17,556	28,643	-199	28,444	46,000	10,285	-401	9,884
<i>Historical Institutional Abuse</i>									
-	-	-	27,167	-	27,167	27,167	-	-	-
<i>Victims Payments</i>									
-	-	-	44,824	-	44,824	44,824	130	-	130
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>									
-	-	-	1,014	-	1,014	1,014	925	-	925
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>									
-	-	-	806	-	806	806	54	-	54
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>									
-	-	-	901	-	901	901	12	-	12
<i>Equality Commission for Northern Ireland (ALB - Net)</i>									
320	-	320	5,982	-	5,982	6,302	170	-	170
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>									
167	-	167	956	-	956	1,123	15	-	15
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	5,567	-	5,567	5,567	13,725	-	13,725
<i>Victims and Survivors Service Limited (ALB - Net)</i>									
1,792	-	1,792	19,139	-	19,139	20,931	244	-	244
2: Good Relations									
580	-	580	14,318	-2,993	11,325	11,905	30	-	30
<i>Of which:</i>									
<i>Good Relations - Departmental Expenditure</i>									
-	-	-	7,825	-	7,825	7,825	-	-	-
<i>Northern Ireland Community Relations Council (ALB - Net)</i>									
580	-	580	2,516	-	2,516	3,096	30	-	30
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	456	-	456	456	-	-	-
<i>EU Peace Funding</i>									
-	-	-	3,521	-2,993	528	528	-	-	-

Part II: Revised Subhead detail (continued)**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
3: North-South Ministerial Council									
109	-	109	734	-	734	843	-	-	-
4: Attorney General for Northern Ireland									
1,695	-	1,695	-	-	-	1,695	1,002	-	1,002
Total Spending in DEL									
22,336	-117	22,219	150,051	-3,192	146,859	169,078	26,592	-401	26,191
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	244,774	-	244,774	244,774	-	-	-
<i>Of which:</i>									
5: Strategic Sites									
-	-	-	750	-	750	750	-	-	-
6: Provisions									
-	-	-	239,020	-	239,020	239,020	-	-	-
7: ALBs (Net)									
-	-	-	5,004	-	5,004	5,004	-	-	-
Total Spending in AME									
-	-	-	244,774	-	244,774	244,774	-	-	-
Total for Estimate									
22,336	-117	22,219	394,825	-3,192	391,633	413,852	26,592	-401	26,191
<i>Of which:</i>									
Voted Expenditure									
22,336	-117	22,219	394,825	-3,192	391,633	413,852	26,592	-401	26,191
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
Net Resource Requirement	386,561	27,291	413,852
Net Capital Requirement	11,983	14,208	26,191
Accruals to cash adjustments	-194,852	-46,394	-241,246
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-38,933	-6,267	-45,200
Remove voted capital	-1,428	-13,747	-15,175
Add cash grant-in-aid	38,880	2,971	41,851
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,352	150	-2,202
New provisions and adjustments to previous provisions	-200,019	-60,201	-260,220
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	5,000
Increase (-) / Decrease (+) in creditors	4,000	9,500	13,500
Use of provisions	-	21,200	21,200
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	203,692	-4,895	198,797

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

£'000

	Revised
Gross Administration Costs	22,336
<i>Less:</i>	
Administration DEL Income	-117
Net Administration Costs	22,219
Gross Programme Costs	403,325
<i>Less:</i>	
Programme DEL Income	-3,192
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	400,133
Net expenditure for the year (Accounts)	422,352
<i>Of which:</i>	
Resource DEL	169,078
Capital DEL	8,500
Resource AME	244,774
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-8,500
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	413,852
<i>Of which:</i>	
Resource DEL	169,078
Resource AME	244,774
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	413,852

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

	Revised
Voted Resource DEL	-3,309
Administration	
Other Income	-117
<i>Of which:</i>	
1: Executive Support	-117
Total Administration	-117
Programme	
EU Grants Received	-2,993
<i>Of which:</i>	
2: Good relations	-2,993
Other Income	-199
<i>Of which:</i>	
1: Executive Support	-199
Total Programme	-3,192
Total Voted Resource Income	-3,309
Voted Capital DEL	-401
Programme	
Sale of Assets	-401
<i>Of which:</i>	
1: Executive Support	-401
Total Programme	-401
Total Voted Capital Income	-401

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Gareth Johnston

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

ALB Accounting Officers:

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

Part III: Note E - Arm's Length Bodies (ALBs)**£'000****Section in Part II:
Revised Subhead**

Detail	Body	Resources	Capital	Grant-in-Aid
1,7	Maze/Long Kesh Development Corporation	5,218	925	1,886
1, 2	Strategic Investment Board Limited	6,023	13,725	6,006
1	Equality Commission for Northern Ireland	7,102	170	6,635
1	Commission for Victims and Survivors for Northern Ireland	901	12	863
1	Victims and Survivors Service Limited	20,931	244	21,075
2	Northern Ireland Community Relations Council	3,096	30	3,430
1	Northern Ireland Judicial Appointments Commission	1,123	15	1,150
1	Commissioner for Survivors of Institutional Childhood Abuse	806	54	806
Total		45,200	15,175	41,851

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

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

Section in Part II: Revised Subhead Detail	Service	£'000
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse.	1,400
1	Ending Violence Against Woman and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £2.791m is needed to enable full delivery of this function in 2023-24 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	2,000
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £4,000k for the rest of the financial year 2023-24, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	4,000
1	Homes for Ukraine Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home for Ukraine Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	3,000
1	Full Dispersal Asylum Seekers Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. DSO have advised in the absence of Ministers and enabling legislation that the Sole Authority of the budget Act will be required.	210
1	Refugee Integration Proposal (other cohorts of refugees) ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees and asylum seekers. In the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	22
1	Strategic Migration Partnership – British Nationals Overseas ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Overseas) Welcome Hub and support to this cohort. DSO has advised that in the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	96
1	Strategic Migration Partnership – Asylum ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. DSO has advised that in the absence of Ministers and enabling legislation the Sole Authority of the Budget Act will be required.	102

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.</p>	Unquantifiable
<p>On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.</p>	Unquantifiable
<p>The Department may also have further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2023/24 to improve the accuracy of the estimates in these liabilities.</p>	Unquantifiable

**Spring Supplementary
Estimate
2023-24**

Food Standards Agency

Food Standards Agency

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	15,702,000	-375,000	15,327,000	-	-	-	15,327,000
Capital	100,000	80,000	180,000	-	-	-	180,000
Annually Managed Expenditure							
Resource	300,000	-	300,000	-	-	-	300,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	16,002,000	-375,000	15,627,000	-	-	-	15,627,000
Capital	100,000	80,000	180,000	-	-	-	180,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	15,890,000	-295,000	15,595,000				15,595,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Provisions; other non-cash items.

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

Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	15,702	-	-375	-	15,327	100	80	180
<i>Of which:</i>								
1: Public Health Protection from Food and Feed Risk								
-	15,702	-	-375	-	15,327	100	80	180
Total Spending in DEL								
		-	-375			80		
Total for Estimate								
		-	-375			80		
<i>Of which:</i>								
Voted Expenditure								
		-	-375			80		
Non-voted Expenditure								
		-	-			-		
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		15,890	-295			15,595		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	20,632	-5,305	15,327	15,327	180	-	180
<i>Of which:</i>									
1: Public Health Protection from Food and Feed Risk									
-	-	-	20,632	-5,305	15,327	15,327	180	-	180
Total Spending in DEL									
-	-	-	20,632	-5,305	15,327	15,327	180	-	180
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	300	-	300	300	-	-	-
<i>Of which:</i>									
2: Provisions									
-	-	-	300	-	300	300	-	-	-
Total Spending in AME									
-	-	-	300	-	300	300	-	-	-
Total for Estimate									
-	-	-	20,932	-5,305	15,627	15,627	180	-	180
<i>Of which:</i>									
Voted Expenditure									
-	-	-	20,932	-5,305	15,627	15,627	180	-	180
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	16,002	-375	15,627
Net Capital Requirement	100	80	180
Accruals to cash adjustments	-212	-	-212
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-168	-	-168
New provisions and adjustments to previous provisions	-300	-	-300
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	256	-	256
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,890	-295	15,595

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	21,057
<i>Less:</i>	
Programme DEL Income	-5,305
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	15,752
Net expenditure for the year (Accounts)	15,752
<i>Of which:</i>	
Resource DEL	15,327
Capital DEL	125
Resource AME	300
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-125
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	15,627
<i>Of which:</i>	
Resource DEL	15,327
Resource AME	300
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	15,627

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

	Revised
Voted Resource DEL	-5,305
Programme	
Other Income	-5,305
<i>Of which:</i>	
1: Public Health Protection from Food and Feed Risk	-5,305
Total Programme	-5,305
Total Voted Resource Income	-5,305

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Emily Miles

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

Northern Ireland
Assembly Commission

Northern Ireland Assembly Commission

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	50,746,000	-1,867,000	48,879,000	-10,000	-	-10,000	48,869,000
Capital	3,160,000	-	3,160,000	-	-	-	3,160,000
Annually Managed Expenditure							
Resource	2,200,000	-19,000	2,181,000	-	-	-	2,181,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	52,946,000	-1,886,000	51,060,000	-10,000	-	-10,000	51,050,000
Capital	3,160,000	-	3,160,000	-	-	-	3,160,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	50,738,000	-2,320,000	48,418,000				48,418,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Assembly Commission on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

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

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

Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	50,746	-	-1,867	-	48,879	3,160	-	3,160
<i>Of which:</i>								
1: Administration and Support Services								
-	50,746	-	-1,867	-	48,879	3,160	-	3,160
Total Spending in DEL								
		-	-1,867				-	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	2,200	-	-19	-	2,181	-	-	-
<i>Of which:</i>								
3: Service Costs of Assembly Members' Pension Scheme								
-	2,200	-	-19	-	2,181	-	-	-
Total Spending in AME								
		-	-19				-	
Total for Estimate								
		-	-1,886				-	
<i>Of which:</i>								
Voted Expenditure								
		-	-1,886				-	
Non-voted Expenditure								
		-	-				-	
£'000								
		Current	Changes			Revised		
Net Cash Requirement		50,738	-2,320			48,418		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	49,032	-153	48,879	48,879	3,180	-20	3,160
<i>Of which:</i>									
1: Administration and Support Services									
-	-	-	49,032	-153	48,879	48,879	3,180	-20	3,160
Non-voted expenditure									
-	-	-	-	-10	-10	-10	-	-	-
<i>Of which:</i>									
2: Consolidated Fund receipts (non-retainable income)									
-	-	-	-	-10	-10	-10	-	-	-
Total Spending in DEL									
-	-	-	49,032	-163	48,869	48,869	3,180	-20	3,160
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	2,181	-	2,181	2,181	-	-	-
<i>Of which:</i>									
3: Service Costs of Assembly Members' Pension Scheme									
-	-	-	2,181	-	2,181	2,181	-	-	-
Total Spending in AME									
-	-	-	2,181	-	2,181	2,181	-	-	-
Total for Estimate									
-	-	-	51,213	-163	51,050	51,050	3,180	-20	3,160
<i>Of which:</i>									
Voted Expenditure									
-	-	-	51,213	-153	51,060	51,060	3,180	-20	3,160
Non-voted Expenditure									
-	-	-	-	-10	-10	-10	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	52,936	-1,886	51,050
Net Capital Requirement	3,160	-	3,160
Accruals to cash adjustments	-5,368	-434	-5,802
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,143	-453	-3,596
New provisions and adjustments to previous provisions	-2,200	-	-2,200
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50	-	50
Increase (-) / Decrease (+) in creditors	-75	-	-75
Use of provisions	-	19	19
Removal of non-voted budget items	10	-	10
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	10	-	10
Net Cash Requirement	50,738	-2,320	48,418

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	51,213
<i>Less:</i>	
Programme DEL Income	-183
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	51,030
Net expenditure for the year (Accounts)	51,030
<i>Of which:</i>	
Resource DEL	48,869
Capital DEL	-20
Resource AME	2,181
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	20
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	51,050
<i>Of which:</i>	
Resource DEL	48,869
Resource AME	2,181
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	51,050

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

	Revised
Voted Resource DEL	-153
Programme	
Sales of Goods and Services	-37
<i>Of which:</i>	
1: Administration and Support Services	-37
Other Income - from the recoupment of seconded and ministerial salaries	-116
<i>Of which:</i>	
1: Administration and Support Services	-116
Total Programme	-153
Total Voted Resource Income	-153
Voted Capital DEL	-20
Programme	
Other Grants	-20
<i>Of which:</i>	
7: Capital	-20
Total Programme	-20
Total Voted Capital Income	-20

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

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

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-10	-10	-	-	-10	-10
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-10	-10	-	-	-10	-10

Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Northern Ireland Assembly Commission	-10	-10	-	-	-10	-10
<i>Of which:</i>						
Non-retainable income	-10	-10	-	-	-10	-10
Total	-10	-10	-	-	-10	-10

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Lesley Hogg

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

In discharging these responsibilities, particular regard is given to:

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

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

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
Contingent liability arising from the project to repair the roof covering of Parliament Buildings.	1,800

**Spring Supplementary
Estimate
2023-24**

**Northern Ireland
Audit Office**

Northern Ireland Audit Office

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	8,500,000	-25,000	8,475,000	220,000	25,000	245,000	8,720,000
Capital	45,000	-	45,000	-	-	-	45,000
Annually Managed Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	8,500,000	-25,000	8,475,000	220,000	25,000	245,000	8,720,000
Capital	45,000	-	45,000	-	-	-	45,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	8,370,000	-25,000	8,345,000				8,345,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Audit Office on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

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

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	8,500	-	-25	-	8,475	45	-	45
<i>Of which:</i>								
1: Audit and Assurance Services								
-	8,500	-	-25	-	8,475	45	-	45
Non-voted expenditure								
-	220	-	25	-	245	-	-	-
<i>Of which:</i>								
2: Comptroller and Auditor General's Salary Costs								
-	220	-	25	-	245	-	-	-
Total Spending in DEL								
		-	-				-	
Total for Estimate								
		-	-				-	
<i>Of which:</i>								
Voted Expenditure								
		-	-25				-	
Non-voted Expenditure								
		-	25				-	
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		8,370	-25			8,345		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	11,475	-3,000	8,475	8,475	45	-	45
<i>Of which:</i>									
1: Audit and Assurance Services									
-	-	-	11,475	-3,000	8,475	8,475	45	-	45
Non-voted expenditure									
-	-	-	245	-	245	245	-	-	-
<i>Of which:</i>									
2: Comptroller and Auditor General's Salary Costs									
-	-	-	245	-	245	245	-	-	-
Total Spending in DEL									
-	-	-	11,720	-3,000	8,720	8,720	45	-	45
Total for Estimate									
-	-	-	11,720	-3,000	8,720	8,720	45	-	45
<i>Of which:</i>									
Voted Expenditure									
-	-	-	11,475	-3,000	8,475	8,475	45	-	45
Non-voted Expenditure									
-	-	-	245	-	245	245	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	8,720	-	8,720
Net Capital Requirement	45	-	45
Accruals to cash adjustments	-175	-	-175
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-275		-275
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	100	-	100
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-220	-25	-245
<i>Of which:</i>			
Consolidated Fund Standing Services	-220	-25	-245
Other adjustments	-	-	-
Net Cash Requirement	8,370	-25	8,345

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	11,720
<i>Less:</i>	
Programme DEL Income	3,000
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	8,720
Net expenditure for the year (Accounts)	8,720
<i>Of which:</i>	
Resource DEL	8,720
Capital DEL	-
Resource AME	-
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	8,720
<i>Of which:</i>	
Resource DEL	8,720
Resource AME	-
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	8,720

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-3,000
Programme	
Other Income	-3,000
<i>Of which:</i>	
1: Audit and Assurance Services	-3000
Total Programme	-3,000
Total Voted Resource Income	-3,000

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

The Northern Ireland
Authority for
Utility Regulation

The Northern Ireland Authority for Utility Regulation

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority may require access to the Northern Ireland Consolidated Fund up to £2,600,000 in respect of services provided for under this Estimate. The corresponding amount will be repaid to the Fund as licence fees are collected.

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	329,000	-13,000	316,000	-	-	-	316,000
Capital	20,000	-	20,000	-	-	-	20,000
Annually Managed Expenditure							
Resource	1,000	-	1,000	-	-	-	1,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	330,000	-13,000	317,000	-	-	-	317,000
Capital	20,000	-	20,000	-	-	-	20,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	793,000	-163,000	630,000				630,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Authority for Utility Regulation on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Non-cash items.

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	329	-	-13	-	316	20	-	-
<i>Of which:</i>								
1: Utility Regulation								
-	329	-	-13	-	316	20	-	-
Total Spending in DEL								
		-	-13					-
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	-	-	-	-	-	-
<i>Of which:</i>								
2: Provisions								
-	-	-	-	-	-	-	-	-
Total Spending in AME								
		-	-					-
Total for Estimate								
		-	-13					-
<i>Of which:</i>								
Voted Expenditure								
		-	-13					-
Non-voted Expenditure								
		-	-					-
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		793	-163			630		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	13,481	-13,165	316	316	20	-	20
<i>Of which:</i>									
1: Utility Regulation									
-	-	-	13,481	-13,165	316	316	20	-	20
Total Spending in DEL									
-	-	-	13,481	-13,165	316	316	20	-	20
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1	-	1	1	-	-	-
<i>Of which:</i>									
2: Provisions									
-	-	-	-	-	-	-	-	-	-
Total Spending in AME									
-	-	-	1	-	1	1	-	-	-
Total for Estimate									
-	-	-	13,482	-13,165	317	317	20	-	20
<i>Of which:</i>									
Voted Expenditure									
-	-	-	13,482	-13,165	317	317	20	-	20
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	330	-13	317
Net Capital Requirement	20	-	20
Accruals to cash adjustments	443	-150	293
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203		-203
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	500	-150	350
Use of provisions	146	-	146
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	793	-163	630

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	13,482
<i>Less:</i>	
Programme DEL Income	-13,165
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	317
Net expenditure for the year (Accounts)	317
<i>Of which:</i>	
Resource DEL	316
Capital DEL	-
Resource AME	1
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	317
<i>Of which:</i>	
Resource DEL	316
Resource AME	1
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	317

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

	Revised
Voted Resource DEL	-13,165
Programme	
Other Income	-
<i>Of which:</i>	
1: Utility Regulation	-13,165
Total Programme	-13,165
Total Voted Resource Income	-13,165

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John French

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

Northern Ireland
Public Services
Ombudsman

Northern Ireland Public Services Ombudsman

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	3,967,000	30,000	3,997,000	160,000	-	160,000	4,157,000
Capital	60,000	-	60,000	-	-	-	60,000
Annually Managed Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	3,967,000	30,000	3,997,000	160,000	-	160,000	4,157,000
Capital	60,000	-	60,000	-	-	-	60,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	3,795,000	50,000	3,845,000				3,845,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Northern Ireland Public Services Ombudsman on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions.

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

Part II: Changes Proposed**£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	3,967	-	30	-	3,997	-	-	-
<i>Of which:</i>								
1: Investigation and Adjudication								
-	-	-	30	-	-	-	-	-
Total Spending in DEL								
		-	30				-	
Total for Estimate								
		-	30				-	
<i>Of which:</i>								
Voted Expenditure								
		-	30				-	
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		3,795	50			3,845		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	3,997	-	3,997	3,997	60	-	60
<i>Of which:</i>									
1: Investigation and Adjudication									
-	-	-	3,997	-	3,997	3,997	60	-	60
Non-voted expenditure									
-	-	-	160	-	160	160	-	-	-
<i>Of which:</i>									
2: Ombudsman Salary									
-	-	-	160	-	160	160	-	-	-
Total Spending in DEL									
-	-	-	4,157	-	4,157	4,157	60	-	60
Total for Estimate									
-	-	-	4,157	-	4,157	4,157	60	-	60
<i>Of which:</i>									
Voted Expenditure									
-	-	-	3,997	-	3,997	3,997	60	-	60
Non-voted Expenditure									
-	-	-	160	-	160	160	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	4,127	30	4,157
Net Capital Requirement	60	-	60
Accruals to cash adjustments	-232	-20	-212
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-232	-20	-212
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-160	-	-160
<i>Of which:</i>			
Consolidated Fund Standing Services	-160	-	-160
Other adjustments	-	-	-
Net Cash Requirement	3,795	10	3,845

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	4,217
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	-
Net expenditure for the year (Accounts)	4,217
<i>Of which:</i>	
Resource DEL	4,157
Capital DEL	60
Resource AME	-
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	4,217
<i>Of which:</i>	
Resource DEL	4,217
Resource AME	-
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	4,217

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Margaret Kelly

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

In discharging these responsibilities, particular regard is given to:

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

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

**Spring Supplementary
Estimate
2023-24**

**Public Prosecution
Service for
Northern Ireland**

Public Prosecution Service for Northern Ireland

Introduction

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

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	40,661,000	1,609,000	42,270,000	-	-	-	42,270,000
Capital	435,000	30,000	465,000	-	-	-	465,000
Annually Managed Expenditure							
Resource	989,000	-	989,000	-	-	-	989,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	41,650,000	1,609,000	43,259,000	-	-	-	43,259,000
Capital	435,000	30,000	465,000	-	-	-	465,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	40,003,000	4,171,000	44,174,000				44,174,000

Supplementary amounts required in the year ending 31 March 2024 for expenditure by the Public Prosecution Service for Northern Ireland on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

Pension liabilities; provisions; other non-cash costs.

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

Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
2,145	38,516	-	1,609	2,145	40,125	435	30	465
<i>Of which:</i>								
1: Public Prosecution and Legal Services								
2,145	38,516	-	1,609	2,145	40,125	435	30	465
Total Spending in DEL								
		-	1,609				30	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	989	-	-	-	989	-	-	-
<i>Of which:</i>								
2: BBA Pensions								
-	114	-	-	-	114	-	-	-
3: Provisions								
-	875	-	-	-	875	-	-	-
Total Spending in AME								
		-	-					
Total for Estimate								
		-	1,609				30	
<i>Of which:</i>								
Voted Expenditure								
		-	1,609				30	
Non-voted Expenditure								
		-	-				-	
						£'000		
		Current	Changes			Revised		
Net Cash Requirement		40,003	4,171			44,174		

Part II: Revised Subhead detail**£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
2,145	-	2,145	40,550	-425	40,125	42,270	465	-	465
<i>Of which:</i>									
1: Public Prosecution and Legal Services									
2,145	-	2,145	40,550	-425	40,125	42,270	465	-	465
Total Spending in DEL									
2,145	-	2,145	40,550	-425	40,125	42,270	465	-	465
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	989	-	989	989	-	-	-
<i>Of which:</i>									
2: BBA Pensions									
-	-	-	114	-	114	114	-	-	-
3: Provisions									
-	-	-	875	-	875	875	-	-	-
Total Spending in AME									
-	-	-	989	-	989	989	-	-	-
Total for Estimate									
2,145	-	2,145	41,539	-425	41,114	43,259	465	-	465
<i>Of which:</i>									
Voted Expenditure									
2,145	-	2,145	41,539	-425	41,114	43,259	465	-	465
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	41,650	1,609	43,259
Net Capital Requirement	435	30	465
Accruals to cash adjustments	-2,082	2,532	450
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-4,467	1,590	-2,877
New provisions and adjustments to previous provisions	-989	-	-989
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	70	-	70
Increase (-) / Decrease (+) in creditors	3,116	942	4,058
Use of provisions	188	-	188
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	40,003	4,171	44,174

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

£'000

	Revised
Gross Administration Costs	2,145
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	2,145
Gross Programme Costs	41,539
<i>Less:</i>	
Programme DEL Income	-425
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	41,114
Net expenditure for the year (Accounts)	43,259
<i>Of which:</i>	
Resource DEL	42,270
Capital DEL	-
Resource AME	989
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	43,259
<i>Of which:</i>	
Resource DEL	42,270
Resource AME	989
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	43,259

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

	Revised
Voted Resource DEL	-425
Programme	
Other Income	-425
<i>Of which:</i>	
1: Public Prosecution and Legal Services	-425
Total Programme	-425
Total Voted Resource Income	-425

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

No CFER income or receipts are expected in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Stephen Herron

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

In discharging these responsibilities, particular regard is given to:

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

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

