

Northern Ireland  
Spring Supplementary  
Estimates  
2015-2016

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**Department of Agriculture and Rural Development**

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**Department of Culture, Arts and Leisure**

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**Department of Education**

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**Department of Education – Teachers’ Superannuation**

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**Department for Employment and Learning**

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**Department of Enterprise, Trade and Investment**

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**Department of Finance and Personnel**

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

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**Department of Health, Social Services and Public Safety**

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**Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme**

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**Department of the Environment**

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**Department of Justice**

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

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**Department for Regional Development**

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**Department for Social Development**

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**Office of the First Minister and Deputy First Minister**

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**Northern Ireland Assembly Commission**

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**Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints**

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**Food Standards Agency**

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**Northern Ireland Audit Office**

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**Northern Ireland Authority for Utility Regulation**

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**Public Prosecution Service for Northern Ireland**

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## SECTION 1

# Introduction to Northern Ireland Supplementary Estimates

- Role of Estimates**
1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.
- Resource-based format of the Estimates**
2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2015-2016 Main Estimates volume.<sup>1</sup>
  3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.
- Main Estimates**
4. The 2015-2016 Main Estimates for Northern Ireland departments were laid in the Assembly in June 2015. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2015-2016.
  5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2015-2016 Main Estimates volume.<sup>1</sup> This explains the relationship between public expenditure plans and Northern Ireland Estimates and gives information about the process through which the services of Northern Ireland departments are funded. The following paragraphs provide some further information about Supplementary Estimates.
- Reason for Supplementary Estimates**
6. Supplementary Estimates seek authority for additional resources and/or cash to that sought in the Main Estimates for the financial year. They may be presented:
    - i. to seek authority, and additional resources and/or cash as necessary, for any new services;
    - ii. to increase the provision for existing services;
    - iii. to increase net resources because a shortfall is expected in accruing resources;
    - iv. to increase the limit on accruing resources that may be used for services; and
    - v. to draw attention to the diversion of funds already voted for one service, to another service within the same Request for Resources. This is done when the reallocation is substantial, likely to be controversial or involves a new service.

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<sup>1</sup> Northern Ireland Estimates 2015-2016, TSO ISBN 9-78-0337-09986-1

- Reducing Estimates**
7. From 2002-03, transparency in the Northern Ireland Supplementary Estimates has been improved by the inclusion of reducing Estimates. The reductions between Main Estimates and the Supplementary Estimates are now shown for both net resources relating to one or more Requests for Resources and the overall Net Cash Requirement for the Estimate.
- Format of Supplementary Estimates**
8. Each Supplementary Estimate begins with an introduction describing the main aim of the department and detailing the proposed changes in the resource and cash requirements of the Department.
9. Part I of each Supplementary Estimate states the change in net resource and cash requirements for the financial year. It also reproduces the “ambit”, which is a formal description of all services (not just any new services) to be financed from the Estimate.
10. Part II of the Supplementary Estimate contains three tables. The first table identifies the lines within each Request for Resources where changes are being proposed and also shows capital and cash. This is followed by a reproduction of the original main Estimate Part II table showing the revised subhead detail including the revised provision sought for each subhead (including unchanged subheads) as a result of the Supplementary. The third table shows a reconciliation between the net resource total and the net cash requirement.
11. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts which are not used as offsets to the gross provision by way of accruing resources, but are paid into the Consolidated Fund.
12. Each Supplementary Estimate is supported by similar tables and statements to those accompanying the Main Estimate (Statement of Comprehensive Net Expenditure, Reconciliation of Resource expenditure between Estimates, Accounts and Budgets, Reconciliation of Capital expenditure between Estimates and Budgets, etc and notes broadly analogous to those appended to the resource-based Main Estimates, either restated or updated).
- Accruing Resources**
13. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.
- Accounting Policy Changes**
14. As a result of the FReM adaptation to IAS 20, Accounting for Government Grants, the Donated Asset Reserve (DAR) and the Government Grant Reserve (GGR) have been removed.
15. These accounting policy changes are reflected in all departmental Spring Supplementary Estimates for 2015-2016.
16. Where the removal of the DAR/GGR has resulted in an increase in expenditure for departments, a note to the relevant Estimate has been included stating the Prior Period Adjustment (PPA) in respect of the previous two years rather than including a PPA in the Estimate.
- Procedure and timing**
17. Spring Supplementary Estimates are normally published in February. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.
18. Table 1 details the sums, both resources and cash, already voted for 2015-2016 along with the revised sums required in these Supplementary Estimates.

**Table 1 - Summary of 2015-16 Estimates**

**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	<b>Department of Agriculture and Rural Development</b>	<b>257,743</b>	<b>21,826</b>	<b>279,569</b>	<b>270,293</b>	<b>-6,243</b>	<b>264,050</b>
<b>A</b>	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	257,743	21,826	279,569			
	<b>Department of Culture, Arts and Leisure</b>	<b>109,753</b>	<b>10,313</b>	<b>120,066</b>	<b>107,909</b>	<b>15,291</b>	<b>123,200</b>
<b>A</b>	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.	109,753	10,313	120,066			
	<b>Department of Education</b>	<b>2,251,425</b>	<b>46,181</b>	<b>2,297,606</b>	<b>2,294,844</b>	<b>23,841</b>	<b>2,318,685</b>
<b>A</b>	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,196,394	51,037	2,247,431			
<b>B</b>	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	55,031	-4,856	50,175			
	<b>Department of Education - Teachers' Superannuation</b>	<b>506,307</b>	<b>25,077</b>	<b>531,384</b>	<b>156,010</b>	<b>15,761</b>	<b>171,772</b>
<b>A</b>	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	506,307	25,077	531,384			

**Table 1 - Summary of 2015-16 Estimates**
**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	<b>Department for Employment and Learning</b>	<b>852,648</b>	<b>-213,364</b>	<b>639,284</b>	<b>1,043,559</b>	<b>39,412</b>	<b>1,082,971</b>
<b>A</b>	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	852,648	-213,364	639,284			
	<b>Department of Enterprise, Trade and Investment</b>	<b>257,446</b>	<b>36,238</b>	<b>293,684</b>	<b>284,782</b>	<b>5,374</b>	<b>290,156</b>
<b>A</b>	To promote the growth of a competitive and export-led economy.	257,446	36,238	293,684			
	<b>Department of Finance and Personnel</b>	<b>197,226</b>	<b>14,341</b>	<b>211,567</b>	<b>222,921</b>	<b>-14,368</b>	<b>208,553</b>
<b>A</b>	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	197,226	14,341	211,567			
	<b>Department of Finance and Personnel - Superannuation and Other Allowances</b>	<b>406,299</b>	<b>166,637</b>	<b>572,936</b>	<b>107,361</b>	<b>72,639</b>	<b>180,000</b>
<b>A</b>	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	406,299	166,637	572,936			
	<b>Department of Health, Social Services and Public Safety</b>	<b>4,524,643</b>	<b>221,505</b>	<b>4,746,148</b>	<b>4,556,274</b>	<b>184,143</b>	<b>4,740,417</b>
<b>A</b>	Providing high quality health and social care services and promoting good health and wellbeing.	4,434,158	219,502	4,653,660			
<b>B</b>	Providing effective fire fighting, rescue and fire safety services.	90,485	2,003	92,488			
	<b>Department of Health, Social Services and Public Safety - Health and Social Care Pension Scheme</b>	<b>1,032,809</b>	<b>-113,719</b>	<b>910,090</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A</b>	Providing a pension scheme for persons employed in health and social care.	1,032,809	-113,719	919,090			



**Table 1 - Summary of 2015-16 Estimates**

**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	<b>Department of the Environment</b>	<b>129,635</b>	<b>12,360</b>	<b>141,995</b>	<b>166,246</b>	<b>-21,910</b>	<b>144,336</b>
<b>A</b>	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	129,635	12,360	141,995			
	<b>Department of Justice</b>	<b>1,336,002</b>	<b>-185</b>	<b>1,335,817</b>	<b>1,309,952</b>	<b>8,619</b>	<b>1,318,571</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,336,002	-185	1,335,817			
	<b>Department of Justice - Northern Ireland Judicial Pension Scheme</b>	<b>50</b>	<b>150</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>A</b>	Providing for a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	50	150	200			
	<b>Department for Regional Development</b>	<b>687,140</b>	<b>66,560</b>	<b>753,700</b>	<b>808,358</b>	<b>-45,470</b>	<b>762,888</b>
<b>A</b>	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.	479,697	59,875	539,572			
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.	207,443	6,685	214,128			

**Table 1 - Summary of 2015-16 Estimates**
**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	<b>Department for Social Development</b>	<b>4,030,042</b>	<b>53,342</b>	<b>4,083,384</b>	<b>3,916,390</b>	<b>49,538</b>	<b>3,965,928</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.	3,602,825	83,991	3,686,816			
<b>B</b>	Providing access to decent, affordable, sustainable homes and housing support services in Northern Ireland.	342,883	-30,473	312,410			
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	84,334	-176	84,158			
	<b>Office of the First Minister and Deputy First Minister</b>	<b>70,423</b>	<b>34,019</b>	<b>104,442</b>	<b>69,224</b>	<b>25,680</b>	<b>94,904</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	70,423	34,019	104,442			
	<b>OTHER PUBLIC BODIES</b>						
	<b>Northern Ireland Assembly Commission</b>	<b>44,291</b>	<b>1,939</b>	<b>46,230</b>	<b>40,476</b>	<b>1,149</b>	<b>41,625</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.	44,291	1,939	46,230			
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>	<b>2,199</b>	<b>-161</b>	<b>2,038</b>	<b>2,160</b>	<b>120</b>	<b>2,280</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies; and investigating and adjudicating on local government ethical standards.	2,199	-161	2,038			
	<b>Food Standards Agency</b>	<b>8,500</b>	<b>133</b>	<b>8,633</b>	<b>8,533</b>	<b>807</b>	<b>9,340</b>
<b>A</b>	Improving food safety and promoting healthy eating.	8,500	133	8,633			

Table 1 - Summary of 2015-16 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	<b>Northern Ireland Audit Office</b>	<b>7,686</b>	<b>1,099</b>	<b>8,785</b>	<b>8,060</b>	<b>1,093</b>	<b>9,153</b>
<b>A</b>	Providing audit and other assurance services, and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,686	1,099	8,785			
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>345</b>	<b>-68</b>	<b>277</b>	<b>1,906</b>	<b>-289</b>	<b>1,617</b>
<b>A</b>	Regulating the electricity, gas, water and sewerage industries.	345	-68	277			
	<b>Public Prosecution Service for Northern Ireland</b>	<b>34,020</b>	<b>4,910</b>	<b>38,930</b>	<b>36,448</b>	<b>510</b>	<b>36,958</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	34,020	4,910	38,930			
	<b>TOTAL</b>	<b>16,746,632</b>	<b>389,133</b>	<b>17,135,765</b>	<b>15,411,707</b>	<b>358,997</b>	<b>15,770,704</b>

## SECTION 2

# Symbols used throughout Estimates

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

- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
- ♦ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly.
- ♣ The accounts of this body are audited by auditors appointed by its Board and are presented to both the Department and the Northern Ireland Assembly. The accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- † The accounts of the Northern Ireland Water are audited by auditors appointed by the Board with the consent of the DRD Minister. The accounts are laid before the Assembly in accordance with Article 276 of the Water and Sewerage Services Order (NI) 2006.
- Extra receipts which are classified as “Non-Budget” and are surrendered to the Consolidated Fund as extra receipts.
- Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Agriculture and Rural  
Development

## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

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### Introduction

1. The vision of the Department of Agriculture and Rural Development is for a thriving and sustainable rural economy, community and environment to promote social and economic equality.
2. This Supplementary Estimate reflects the changes to the Department of Agriculture and Rural Development's opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME forecast).
3. As a result of all changes there is an increase in the Net Resource Requirement of £21,826,000 and a decrease in the Net Cash Requirement of £6,243,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

### Part I

	£
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>21,826,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-6,243,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Agriculture and Rural Development on:

**RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way:**

the provision of agricultural and educational services, and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, contingency planning and exercising, veterinary public health, international veterinary certification of live animals and animal products, payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support and legislation for the agri-food and equine industries, veterinary medicines and dog control; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries and aquaculture; support for arms length bodies, the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland and the Agricultural Wages Board for Northern Ireland, and scientific services by other bodies; providing hardship assistance; maintenance of designated watercourses and sea defences, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, enhancing community resilience to flooding, development of reservoir safety legislation and support for the Drainage Council for Northern Ireland; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; payments under European Union Programmes and Funds including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; administration costs; severance payments and associated non-cash items.

The **Department of Agriculture and Rural Development** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Service Delivery Group including Rural Development	96,397	4,688	2,011	2,677	99,074
RfR A-2:	Veterinary Service	40,316	5,192	-708	5,900	46,216
RfR A-3:	Central Policy Group including Fisheries	13,339	3,259	1,288	1,971	15,310
RfR A-4:	Rivers Agency	18,491	1,628	191	1,437	19,928
RfR A-5:	Forest Service Agency	7,132	1,183	1,852	-669	6,463
RfR A-6:	Common Agricultural Policy (CAP)	-	25,032	25,032	-	-
RfR A-7:	EU Community Initiatives	7	-19	-15	-4	3
RfR A-8:	Flood Protection	9,800	2,200	-	2,200	12,000
RfR A-9:	Forest Service Timber	5,000	-	-	-	5,000
RfR A-10:	Provisions	12,900	-32	-	-32	12,868
RfR A-11:	Revaluations due to Changes in Market Values	1,800	2,900	-	2,900	4,700
RfR A-12:	Central Policy Group Fisheries	88	-4	-	-4	84
RfR A-13:	The Agri-Food and Biosciences Institute	33,613	5,440	-	5,440	39,053
RfR A-14:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,034	-80	-	-80	1,954
RfR A-15:	Notional Charges	16,826	90	-	90	16,916
	<b>Total RfR A:</b>		<b>51,477</b>	<b>29,651</b>	<b>21,826</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	25,129	-475	24,654
Less non-operating accruing resources	-30	-64	-94
<b>Total net capital</b>	<b>25,099</b>	<b>-539</b>	<b>24,560</b>
<b>Net Cash Required</b>	<b>270,293</b>	<b>-6,243</b>	<b>264,050</b>



**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>								
	<b>73,469</b>	<b>455,179</b>	<b>78,127</b>	<b>606,775</b>	<b>327,206</b>	<b>279,569</b>	<b>24,654</b>	<b>94</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Service Delivery Group including Rural Development								
	29,882	59,474	15,338	104,694	5,620	<b>99,074</b>	7,087	65	
A-2:	Veterinary Service								
	8,537	52,070	-	60,607	14,391	<b>46,216</b>	3,757	-	
A-3:	Central Policy Group including Fisheries								
	11,790	6,824	6,357	24,971	9,661	<b>15,310</b>	1,357	-	
A-4:	Rivers Agency								
	3,919	16,429	25	20,373	445	<b>19,928</b>	9,880	15	
A-5:	Forest Service Agency ♥								
	2,425	14,743	595	17,763	11,300	<b>6,463</b>	2,573	14	
A-6:	Common Agricultural Policy (CAP)								
	-	270,987	14,796	285,783	285,783	-	-	-	
A-7:	EU Community Initiatives								
	-	-	9	9	6	<b>3</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-8:	Flood Protection							
	-	12,000	-	12,000	-	<b>12,000</b>	-	-
A-9:	Forest Service Timber							
	-	5,000	-	5,000	-	<b>5,000</b>	-	-
A-10:	Provisions							
	-	12,868	-	12,868	-	<b>12,868</b>	-	-
A-11:	Revaluations due to Changes in Market Values							
	-	4,700	-	4,700	-	<b>4,700</b>	-	-
A-12:	Central Policy Group Fisheries							
	-	84	-	84	-	<b>84</b>	-	-
<b>Non-Budget:</b>								
A-13:	The Agri-Food and Biosciences Institute ♥							
	-	-	39,053	39,053	-	<b>39,053</b>	-	-
A-14:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥							
	-	-	1,954	1,954	-	<b>1,954</b>	-	-
A-15:	Notional Charges							
	16,916	-	-	16,916	-	<b>16,916</b>	-	-
<b>Total:</b>	<b>73,469</b>	<b>455,179</b>	<b>78,127</b>	<b>606,775</b>	<b>327,206</b>	<b>279,569</b>	<b>24,654</b>	<b>94</b>

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>257,743</b>	<b>21,826</b>	<b>279,569</b>
<b>Capital Items</b>			
Capital	25,129	-475	24,654
Non-operating accruing resources	-30	-64	-94
<b>Total net capital</b>	<b>25,099</b>	<b>-539</b>	<b>24,560</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-27,991	-2,712	-30,703
New provisions and adjustments to previous provisions	-12,900	32	-12,868
Notional charges	-16,826	-90	-16,916
Movement in working capital	45,000	-24,850	20,150
Use of provisions	168	90	258
<b>Total accruals to cash adjustments</b>	<b>-12,549</b>	<b>-27,530</b>	<b>-40,079</b>
<b>Net Cash Required</b>	<b>270,293</b>	<b>-6,243</b>	<b>264,050</b>

# **Supporting Statements, Tables and Notes**

## Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	72,501
<b>Total Net Administration Costs</b>	<b>72,501</b>
<b>Net Programme Costs</b>	
Request for Resources A	207,068
<b>Total Net Programme Costs</b>	<b>207,068</b>
<b>NET OPERATING COST</b>	<b>279,569</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>279,569</b>
<b>RESOURCE BUDGET</b>	<b>261,916</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>279,569</b>
<b>Net Operating Costs (Accounts)</b>	<b>279,569</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-41,007
Notional charges	-16,916
Capital grants	-4,789
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	45,059
<b>Resource Budget</b>	<b>261,916</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	226,239
Annually Managed Expenditure (AME)	35,677

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>24,560</b>
<i>Adjustments to include:</i>	
Capital expenditures of NDPBs or other bodies	1,564
Capital grants	4,789
<b>Capital Budget</b>	<b>30,913</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	30,913
Annually Managed Expenditure (AME)	-

## Accruing Resources Analysis

£'000

### Detail

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>		
Service Delivery Group including Rural Development	5,620	65
Veterinary Service	14,391	-
Central Policy Group including Fisheries	9,661	-
Rivers Agency	445	15
Forest Service Agency	11,300	14
Common Agricultural Policy (CAP)	285,783	-
EU Community Initiatives	6	-
<b>Total for RfR A:</b>	<b>* 327,206</b>	<b>** 94</b>

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

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



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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Service Delivery Group including Rural Development							
7,250	-	-	7,250	-	<b>7,250</b>	-	-
Veterinary Service							
4,611	-	-	4,611	-	<b>4,611</b>	-	-
Central Policy Group including Fisheries							
1,629	-	-	1,629	-	<b>1,629</b>	-	-
Rivers Agency							
2,115	-	-	2,115	-	<b>2,115</b>	-	-
Forest Service Agency							
1,311	-	-	1,311	-	<b>1,311</b>	-	-
<b>Total RfR A:</b>							
<b>16,916</b>	-	-	<b>16,916</b>	-	<b>16,916</b>	-	-
<b>Total Notional Charges:</b>							
<b>16,916</b>	-	-	<b>16,916</b>	-	<b>16,916</b>	-	-

## Notional Charges Analysis

£'000

	Provision
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	
Shared Services	9,000
Accommodation	6,000
Audit	120
Miscellaneous	1,796
<b>Total RfR A:</b>	<b>16,916</b>
<b>Total Notional Charges:</b>	<b>16,916</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Agriculture and Rural Development, Mr Noel Lavery, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

<b>Notes to the Estimate:</b>		<b>£'000</b>
1	The Estimate includes grant-in-aid provision above £1 million for the following:	
	The Agri-Food and Biosciences Institute	39,053
	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	1,954
2.	The following function within RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-4 Expenditure to facilitate the gathering of information by the Department on the current condition of reservoirs and the likely costs of measures to restoring them to safe operating condition ■	150

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Culture, Arts and Leisure

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## DEPARTMENT OF CULTURE, ARTS AND LEISURE

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### Introduction

1. This Supplementary Estimate provides for expenditure to facilitate the Department of Culture, Arts & Leisure in its aim to deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £10,313,000 and an increase in the Net Cash Requirement of £15,291,000.
4. Certain objects have been lent to the National Museums and Galleries of Northern Ireland for which indemnities have been given to certain owners against total loss or damage while in its custody. The estimated value of these indemnities at 31 March 2016 was £3,214,315.
5. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF CULTURE, ARTS AND LEISURE

### Part I

	£
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>10,313,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>15,291,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Culture, Arts and Leisure on:

**RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors:**

inland fisheries and certain inland waterways; miscellaneous libraries; arts and creativity; museums; W5; sports; linguistic and cultural diversity; Public Record Office of Northern Ireland; costs associated with the Oral History Archive of the Troubles; residual payments in relation to the wind up of the Northern Ireland Events Company and World Police and Fire Games Limited; grants-in-aid to the Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Screen, Northern Ireland Museums Council, Waterways Ireland and North/South Language Body; grants; severance payments; administration and other related services and provision for associated non-cash items.

The **Department of Culture, Arts and Leisure** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Inland Fisheries and Waterways	5,494	135	14	121	5,615
RfR A-2:	Miscellaneous Library and Other Services	1,747	782	-	782	2,529
RfR A-3:	Arts	4,567	1,208	1	1,207	5,774
RfR A-4:	Museums	1,090	352	-	352	1,442
RfR A-5:	W5	409	-409	-	-409	-
RfR A-6:	Sports	4,436	12,230	86	12,144	16,580
RfR A-7:	Cultural Policy & Languages	1,198	1,177	-	1,177	2,375
RfR A-8:	Public Record Office of Northern Ireland	4,508	865	47	818	5,326
RfR A-9:	Language Body Departmental Overheads	496	637	-	637	1,133
RfR A-10:	Waterways Ireland Departmental Overheads	195	90	-	90	285
<b>Annually Managed Expenditure (AME):</b>						
RfR A -11:	Provisions	-	30	-	30	30
RfR A -12:	Revaluations	-	250	-	250	250
<b>Non-Budget</b>						
RfR A -13:	Arts Council of Northern Ireland	13,400	-2,448	-	-2,448	10,952
RfR A -14:	National Museums and Galleries Northern Ireland	13,214	-540	-	-540	12,674
RfR A -15:	Sports Council for Northern Ireland	10,057	-364	-	-364	9,693
RfR A -16:	Northern Ireland Library Authority	34,504	-2,978	-	-2,978	31,526
RfR A -17:	Armagh Observatory and Planetarium	1,547	95	-	95	1,642
RfR A -18:	Northern Ireland Screen	1,380	620	-	620	2,000
RfR A -19:	Northern Ireland Museums Council	270	-11	-	-11	259
RfR A -20:	Language Body	5,677	-1,244	-	-1,244	4,433
RfR A -21:	Waterways Ireland	3,550	-83	-	-83	3,467
RfR A -22:	Notional Charges	2,014	67	-	67	2,081
<b>Total RfR A:</b>			<b>10,461</b>	<b>148</b>	<b>10,313</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	1,354	-584	770
<b>Total net capital</b>	<b>1,354</b>	<b>-584</b>	<b>770</b>
<b>Net Cash Required</b>	<b>107,909</b>	<b>15,291</b>	<b>123,200</b>

**Part II Revised subhead detail including change in provision****£'000**

		2015-16							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>	<b>To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	<b>10,393</b>	<b>14,635</b>	<b>95,834</b>	<b>120,862</b>	<b>796</b>	<b>120,066</b>	<b>770</b>	<b>-</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Inland Fisheries and Waterways	220	5,927	22	6,169	554	<b>5,615</b>	690	-
A-2:	Miscellaneous Library and Other Services	2,078	61	390	2,529	-	<b>2,529</b>	-	-
A-3:	Arts	1,728	599	3,448	5,775	1	<b>5,774</b>	-	-
A-4:	Museums	1,237	77	128	1,442	-	<b>1,442</b>	-	-
A-5:	W5	-	-	-	-	-	-	-	-
A-6:	Sports	1,362	1,731	13,663	16,756	176	<b>16,580</b>	-	-
A-7:	Cultural Policy & Languages	166	672	1,537	2,375	-	<b>2,375</b>	30	-
A-8:	Public Record Office of Northern Ireland	164	5,227	-	5,391	65	<b>5,326</b>	50	-
A-9:	Language Body Departmental Overheads	1,133	-	-	1,133	-	<b>1,133</b>	-	-
A-10:	Waterways Ireland Departmental Overheads	224	61	-	285	-	<b>285</b>	-	-
<b>Annually Managed Expenditure (AME):</b>									
A-11:	Provisions	-	30	-	30	-	<b>30</b>	-	-
A-12:	Revaluations	-	250	-	250	-	<b>250</b>	-	-



**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-13:	Arts Council of Northern Ireland ♥							
-	-	10,952	10,952	-	<b>10,952</b>	-	-	
A-14:	National Museums and Galleries Northern Ireland ♥							
-	-	12,674	12,674	-	<b>12,674</b>	-	-	
A-15:	Sports Council for Northern Ireland ♥							
-	-	9,693	9,693	-	<b>9,693</b>	-	-	
A-16:	Northern Ireland Library Authority ♥							
-	-	31,526	31,526	-	<b>31,526</b>	-	-	
A-17:	Armagh Observatory and Planetarium ♥							
-	-	1,642	1,642	-	<b>1,642</b>	-	-	
A-18:	Northern Ireland Screen ♥							
-	-	2,000	2,000	-	<b>2,000</b>	-	-	
A-19:	Northern Ireland Museums Council ♥							
-	-	259	259	-	<b>259</b>	-	-	
A-20:	Language Body ♥							
-	-	4,433	4,433	-	<b>4,433</b>	-	-	
A-21:	Waterways Ireland ♥							
-	-	3,467	3,467	-	<b>3,467</b>	-	-	
A-22:	Notional Charges							
2,081	-	-	2,081	-	<b>2,081</b>	-	-	
<b>Total:</b>	<b>10,393</b>	<b>14,635</b>	<b>95,834</b>	<b>120,862</b>	<b>796</b>	<b>120,066</b>	<b>770</b>	<b>-</b>

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>109,753</b>	<b>10,313</b>	<b>120,066</b>
<b>Capital Items</b>			
Capital	1,354	-584	770
<b>Total net capital</b>	<b>1,354</b>	<b>-584</b>	<b>770</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,184	-341	-1,525
New provisions and adjustments to previous provisions	-	-30	-30
Notional charges	-2,014	-67	-2,081
Movement in working capital	-	6,000	6,000
<b>Total accruals to cash adjustments</b>	<b>-3,198</b>	<b>5,562</b>	<b>2,364</b>
<b>Net Cash Required</b>	<b>107,909</b>	<b>15,291</b>	<b>123,200</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Other income not classified as accruing resources	-	-	<b>16</b>	<i>16</i>
<b>Total:</b>	-	-	<b>16</b>	<b><i>16</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	10,393
<b>Total Net Administration Costs</b>	<b>10,393</b>
<b>Net Programme Costs</b>	
Request for Resources A	109,673
<b>Total Net Programme Costs</b>	<b>109,673</b>
<b>NET OPERATING COST</b>	<b>120,050</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>120,066</b>
<b>RESOURCE BUDGET</b>	<b>113,441</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>120,066</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-16
<b>Net Operating Costs (Accounts)</b>	<b>120,050</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-78,727
Capital grants	-16,723
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	88,841
<b>Resource Budget</b>	<b>113,441</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	103,845
Annually Managed Expenditure (AME)	9,596

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>770</b>
<i>Adjustments:</i>	
Capital expenditure of NDPBs or other bodies	2,974
Capital grants	16,723
<b>Capital Budget</b>	
<i>Of which:</i>	<b>20,467</b>
Departmental Expenditure Limit (DEL)	20,467
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>		
Inland Fisheries and Waterways	554	-
Arts	1	-
Sports	176	-
Public Record Office of Northern Ireland	65	-
<b>Total for RfR A:</b>	<b>* 796</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts from publications; users of the Public Record Office of Northern Ireland; rent paid to the Department by the Sports Council for Northern Ireland in respect of the House of Sport; recoupment of salaries and associated costs for seconded staff; sales of fish, Fishing Permits and Fishing Licences; lease of sporting rights; sundry receipts; charges in respect of the use of waterways; leases and copyright fees.



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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Inland Fisheries and Waterways							
314	-	-	314	-	<b>314</b>	-	-
Miscellaneous Library and other services							
126	-	-	126	-	<b>126</b>	-	-
Arts							
287	-	-	287	-	<b>287</b>	-	-
Museums							
72	-	-	72	-	<b>72</b>	-	-
Sports							
825	-	-	825	-	<b>825</b>	-	-
Cultural Policy							
120	-	-	120	-	<b>120</b>	-	-
Public Record Office of Northern Ireland							
267	-	-	267	-	<b>267</b>	-	-
Language Body Departmental Overheads							
56	-	-	56	-	<b>56</b>	-	-
Waterways Ireland Departmental Overheads							
14	-	-	14	-	<b>14</b>	-	-
<b>Total RfR A:</b>							
<b>2,081</b>	-	-	<b>2,081</b>	-	<b>2,081</b>	-	-
<b>Total Notional Charges:</b>							
<b>2,081</b>	-	-	<b>2,081</b>	-	<b>2,081</b>	-	-

**Notional Charges Analysis****£'000**

	£
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	
	<b>2015-16 Provision</b>
Audit	65
Accommodation	655
Network management, consultancy etc	675
Departmental Solicitors Office	35
CAL Training Provision	25
Land and Property Services	560
Shared Services	15
Miscellaneous	51
<b>Total RfR A:</b>	<b>2,081</b>
<b>Total Notional Charges:</b>	<b>2,081</b>

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Other income not classified as accruing resources: iro utility, grant refunds and recovery of prior year debt	16	<i>16</i>
<b>Total:</b>	<b>16</b>	<b><i>16</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the acting interim Permanent Head of the Department of Culture, Arts and Leisure, Mr Dennis McMahon, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1	The Estimate includes grants-in-aid above £1 million for the following:	
	Arts Council of Northern Ireland	10,952
	National Museums and Galleries Northern Ireland	12,674
	Sports Council for Northern Ireland	9,693
	Northern Ireland Library Authority	31,526
	Armagh Observatory and Planetarium	1,642
	Northern Ireland Screen	2,000
	Language Body	4,433
	Waterways Ireland	3,467

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Education

## DEPARTMENT OF EDUCATION

### Introduction

1. The vision of the Department of Education is to see every young person achieving to his or her full potential at each stage of his or her development.
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland (GTCNI), the Northern Ireland Council for Integrated Education (NICIE), Comhairle na Gaelscolaíochta (CnaG), Middletown Centre for Autism Ltd and residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015.
3. Request for Resources B of the Estimate provides for expenditure on youth, community relations measures for young people, and administration; and grants-in-aid to the Education Authority, the Youth Council for Northern Ireland and residual payments following the dissolution of the Education and Library Boards on 31 March 2015.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £46,181,000 and an increase in the Net Cash Requirement of £23,841,000.
6. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF EDUCATION

### Part I

	£
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>	<b>51,037,000</b>
<b>RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>	<b>-4,856,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>46,181,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>23,841,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Education on:

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

pre-school education, schools (including library and support services for schools and pupils), other related services; certain services for children, young people and families, and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

**RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity:**

the youth service, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; residual payments following the dissolution of the Education and Library Boards and Staff Commission for Education and Library Boards on 31 March 2015; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

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

**Part II Changes proposed****£'000**

DE

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Education Authority - Departmental overheads	22,583	5,332	-235	5,567	28,150
RfR A-2:	Non-Departmental Public Bodies - Departmental overheads	805	-41	-	-41	764
RfR A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental overheads	5,835	-374	-	-374	5,461
RfR A-4:	Centrally Financed Services	11,860	-48	-	-48	11,812
RfR A-5:	Early Years Services	26,978	519	-	519	27,497
RfR A-6:	Further Education and Student Support (from Department for Employment and Learning)	-14,861	-	-952	952	-13,909
RfR A-7:	European Union Programme for Peace and Reconciliation	163	-1,086	-923	-163	-
RfR A-8:	Shared Education (from Atlantic Philanthropies)	-	-	-	-	-
<b>Annually Managed Expenditure (AME):</b>						
RfR A-9:	Provisions	279	221	-	221	500
RfR A-10:	Impairments	1,600	1,400	-	1,400	3,000
<b>Non-Budget</b>						
RfR A-11:	Education Authority	1,704,248	41,000	-	41,000	1,745,248
RfR A-12:	Voluntary and Grant Maintained Integrated Schools	402,756	761	-	761	403,517
RfR A-13:	Council for the Curriculum, Examinations and Assessment (CCEA)	23,000	1,000	-	1,000	24,000
RfR A-14:	Council for Catholic Maintained Schools (CCMS)	3,770	458	-	458	4,228
RfR A-15:	General Teaching Council for Northern Ireland	60	10	-	10	70
RfR A-16:	Comhairle na Gaelscolaíochta	776	26	-	26	802
RfR A-17:	Northern Ireland Council for Integrated Education	700	-	-	-	700
RfR A-18:	Middletown Centre for Autism Ltd	1,566	-250	-	-250	1,316
RfR A-19:	Notional Charges	4,276	-1	-	-1	4,275
<b>Total RfR A:</b>			<b>48,927</b>	<b>-2,110</b>	<b>51,037</b>	



**Departmental Expenditure in DEL:**

RfR B-1:	Education Authority – Departmental overheads	400	362	-	362	762
RfR B-2:	Youth Council for Northern Ireland - Departmental overheads	91	15	-	15	106
RfR B-3:	Youth Services	5,474	1,308	-	1,308	6,782
RfR B-4:	Voluntary Bodies and Other Services supporting Community Relations	279	-279	-	-279	-
RfR B-5:	European Union Programme for Peace and Reconciliation	163	-1,085	-922	-163	-

**Non-Budget:**

RfR B-6:	Education Authority	43,200	-6,200	-	-6,200	37,000
RfR B-7:	Youth Council for Northern Ireland	5,200	100	-	100	5,300
RfR B-8:	Notional Charges	224	1	-	1	225

<b>Total RfR B:</b>		<b>-5,778</b>	<b>-922</b>	<b>-4,856</b>		
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<b>TOTAL CHANGES TO RfRs</b>		<b>43,149</b>	<b>-3,032</b>	<b>46,181</b>		
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	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
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**Capital and Cash****Capital Items**

Capital	9,705	-656	9,049
<b>Total net capital</b>	<b>9,705</b>	<b>-656</b>	<b>9,049</b>
<b>Net Cash Required</b>	<b>2,294,844</b>	<b>23,841</b>	<b>2,318,685</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>								
	<b>23,436</b>	<b>22,829</b>	<b>2,215,186</b>	<b>2,261,451</b>	<b>14,020</b>	<b>2,247,431</b>	<b>9,049</b>	-	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Education Authority – Departmental overheads								
	11,819	16,442	-	28,261	111	<b>28,150</b>	215	-	
A-2:	Non-Departmental Public Bodies - Departmental overheads								
	758	6	-	764	-	<b>764</b>	-	-	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental overheads								
	5,407	54	-	5,461	-	<b>5,461</b>	-	-	
A-4:	Centrally Financed Services								
	898	2,923	7,991	11,812	-	<b>11,812</b>	8,834	-	
A-5:	Early Years Services								
	158	25	27,314	27,497	-	<b>27,497</b>	-	-	
A-6:	Further Education and Student Support (from Department for Employment and Learning)								
	-	-	-	-	13,909	<b>-13,909</b>	-	-	
A-7:	European Union Programme for Peace and Reconciliation								
	-	-	-	-	-	-	-	-	
A-8:	Shared Education (from Atlantic Philanthropies)								
	-	-	-	-	-	-	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-9:	Provisions								
	121	379	-	500	-	<b>500</b>	-	-	
A-10:	Impairments								
	-	3,000	-	3,000	-	<b>3,000</b>	-	-	

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-11:	Education Authority ♥							
-	-	1,745,248	1,745,248	-	1,745,248	-	-	
A-12:	Voluntary & Grant Maintained Integrated Schools							
-	-	403,517	403,517	-	403,517	-	-	
A-13:	Council for the Curriculum, Examinations and Assessment (CCEA) ♥							
-	-	24,000	24,000	-	24,000	-	-	
A-14:	Council for Catholic Maintained Schools (CCMS) ♥							
-	-	4,228	4,228	-	4,228	-	-	
A-15:	General Teaching Council for Northern Ireland ♥							
-	-	70	70	-	70	-	-	
A-16:	Comhairle na Gaelscolaíochta ♣							
-	-	802	802	-	802	-	-	
A-17:	Northern Ireland Council for Integrated Education ♣							
-	-	700	700	-	700	-	-	
A-18:	Middletown Centre for Autism Ltd ♣							
-	-	1,316	1,316	-	1,316	-	-	
A-19:	Notional Charges							
4,275	-	-	4,275	-	4,275	-	-	
<b>RfR B:</b>	<b>Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>							
1,375	-	48,800	50,175	-	50,175	-	-	

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Departmental Expenditure in DEL:</b>								
B-1:	Education Authority - Departmental overheads							
762	-	-	762	-	<b>762</b>	-	-	
B-2:	Youth Council for Northern Ireland - Departmental overheads							
106	-	-	106	-	<b>106</b>	-	-	
B-3:	Youth Services							
282	-	6,500	6,782	-	<b>6,782</b>	-	-	
B-4:	Voluntary Bodies and Other Services supporting Community Relations							
-	-	-	-	-	-	-	-	
B-5:	European union Programme for Peace and Reconciliation							
-	-	-	-	-	-	-	-	
<b>Non-Budget:</b>								
B-6:	Education Authority ♥							
-	-	37,000	37,000	-	<b>37,000</b>	-	-	
B-7:	Youth Council for Northern Ireland ♥							
-	-	5,300	5,300	-	<b>5,300</b>	-	-	
B-8:	Notional Charges							
225	-	-	225	-	<b>225</b>	-	-	
<b>Total:</b>	<b>24,811</b>	<b>22,829</b>	<b>2,263,986</b>	<b>2,311,626</b>	<b>14,020</b>	<b>2,297,606</b>	<b>9,049</b>	-

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Net Total Resources</b>	<b>2,251,425</b>	<b>46,181</b>	<b>2,297,606</b>
<b>Capital Items</b>			
Capital	9,705	-656	9,049
<b>Total Net capital</b>	<b>9,705</b>	<b>-656</b>	<b>9,049</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,772	-1,393	-3,165
New provisions and adjustments to previous provisions	-279	-221	-500
Notional charges	-4,500	-	-4,500
Movement in working capital	40,000	-20,000	20,000
Use of provisions	265	-70	195
<b>Total accruals to cash adjustments</b>	<b>33,714</b>	<b>-21,684</b>	<b>12,030</b>
<b>Net Cash Required</b>	<b>2,294,844</b>	<b>23,841</b>	<b>2,318,685</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income not classified as accruing resources	500	<i>500</i>	5,211	<i>5,211</i>
<b>Total:</b>	<b>500</b>	<b>500</b>	<b>5,211</b>	<b>5,211</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	23,327
Request for Resources B	1,375
<b>Total Net Administration Costs</b>	<b>24,702</b>
<b>Net Programme Costs</b>	
Request for Resources A	2,218,908
Request for Resources B	48,785
<b>Total Net Programme Costs</b>	<b>2,267,693</b>
<b>NET OPERATING COST</b>	<b>2,292,395</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,297,606</b>
<b>RESOURCE BUDGET</b>	<b>2,097,414</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>2,297,606</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-5,211
<b>Net Operating Costs (Accounts)</b>	<b>2,292,395</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,226,681
Capital grants	-6,790
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	5,211
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies <sup>(1)</sup>	2,033,279
<b>Resource Budget</b>	<b>2,097,414</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,996,321
Annually Managed Expenditure (AME)	101,093

<sup>(1)</sup> 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. Prior years includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>9,049</b>
<i>Adjustments:</i>	
Capital expenditure of NDPBs or other bodies <sup>(1)</sup>	129,288
Consolidated Fund Extra Receipts (CFERS)	-5,211
Capital grants	6,790
<b>Capital Budget</b>	<b>139,916</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	139,916
Annually Managed Expenditure (AME)	-

<sup>(1)</sup> 2015-16 Provision includes funding to the Education Authority and voluntary and grant maintained integrated schools. Prior years includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

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

	<b>Provision</b>	
	<b>Operating ARs</b>	<b>Non- operating ARs</b>
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>		
Education Authority – Departmental overheads	111	-
Centrally Financed Services	-	-
Further Education and Student Support (from Department for Employment and Learning)	13,909	-
<b>Total for RfR A:</b>	<b>* 14,020</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs, sundry income and income from the Department for Employment and Learning for Further Education and Student Support.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>DE: RfR A Notional Charges in Non-Budget</b>							
Education Authority – Departmental overheads							
2,654	-	-	2,654	-	<b>2,654</b>	-	-
Non-Departmental Public Bodies – Departmental overheads							
170	-	-	170	-	<b>170</b>	-	-
Voluntary and Grant Maintained Integrated Schools – Departmental overheads							
1,214	-	-	1,214	-	<b>1,214</b>	-	-
Centrally Financed Services							
202	-	-	202	-	<b>202</b>	-	-
Early Years Services							
35	-	-	35	-	<b>35</b>	-	-
<b>Total RfR A:</b>							
<b>4,275</b>	-	-	<b>4,275</b>	-	<b>4,275</b>	-	-
<b>DE: RfR B Notional Charges in Non-Budget</b>							
Education Authority – Departmental overheads							
149	-	-	149	-	<b>149</b>	-	-
Youth Council for Northern Ireland – Departmental overheads							
21	-	-	21	-	<b>21</b>	-	-
Youth Services							
55	-	-	55	-	<b>55</b>	-	-
Voluntary Bodies and Other Services supporting Community Relations							
-	-	-	-	-	-	-	-
<b>Total RfR B:</b>							
<b>225</b>	-	-	<b>225</b>	-	<b>225</b>	-	-
<b>Total Notional Charges:</b>							
<b>4,500</b>	-	-	<b>4,500</b>	-	<b>4,500</b>	-	-

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>	
Audit	99
Accommodation	1,574
ICT Services	1,363
Personnel Services	47
Professional Services	1,132
Miscellaneous	60
<b>Total RfR A:</b>	<b>4,275</b>
<b>RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>	
Audit	5
Accommodation	83
ICT Services	72
Personnel Services	2
Professional Services	60
Miscellaneous	3
<b>Total RfR B:</b>	<b>225</b>
<b>Total Notional Charges:</b>	<b>4,500</b>

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

DE

**Detail**

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Education Authority	3,524	<i>3,524</i>
Voluntary and Grant Maintained Integrated Schools	1,687	<i>1,687</i>
Departmental	-	-
<b>Total:</b>	<b>5,211</b>	<b><i>5,211</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1.	The following functions within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-9 Expenditure relating to certain pupils with Special Educational Needs ■	530
2.	The Estimate includes grants-in-aid provision above £1 million for the following:	
	<b>RfR A</b>	
	Education Authority	1,745,248
	Voluntary Schools	311,806
	Grant Maintained Integrated Schools	91,711
	CCEA	24,000
	CCMS	4,228
	Middletown Centre for Autism Ltd	1,316
	<b>RfR B</b>	
	Education Authority	37,000
	Youth Council for Northern Ireland	5,300

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Education -  
Teachers'  
Superannuation



## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £25,077,000 and an increase in the Net Cash Requirement of £15,761,000.
4. Symbols are explained in the guide at the front of the volume.

**DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION****Part I**

	£
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>25,077,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>15,761,000</b>

**Amounts required in the year ending 31 March 2016 for use by the Department of Education on:****RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:**

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments on behalf of the Education Authority and the Department for Employment and Learning, in respect of premature retirement compensation; residual transactions following the dissolution of the Education and Library Boards on 31 March 2015; and associated non-cash items.

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

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Pensions, lump sums, gratuities and premature retirement compensation	508,104	26,000	698	25,302	533,406
RfR A-2: Premature Retirement Compensation - receipts from DEL	-1,797	-	225	-225	-2,022
<b>Total RfR A:</b>		<b>26,000</b>	<b>923</b>	<b>25,077</b>	
			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Cash Required</b>			156,011	15,761	171,772

**Part II Revised subhead detail including change in provision****£'000**

		2015-16							
		Resources						Capital	
	1	2	3	4	5	6	7	8	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing a pensions scheme for persons covered by the Teachers' Superannuation Scheme.</b>								
	-	781,000	-	781,000	249,616	531,384	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-1:	Pensions, lump sums, gratuities and premature retirement compensation								
	-	781,000	-	781,000	247,594	533,406	-	-	
<b>Non-Budget:</b>									
A-2:	Premature Retirement Compensation - receipts from DEL								
	-	-	-	-	2,022	-2,022	-	-	
<b>Total:</b>	-	781,000	-	781,000	249,616	531,384	-	-	

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>506,307</b>	<b>25,077</b>	<b>531,384</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-755,000	-26,000	-781,000
Movement in working capital	11,000	1,000	12,000
Use of provisions	393,704	15,684	409,388
<b>Total accruals to cash adjustments</b>	<b>-350,296</b>	<b>-9,316</b>	<b>-359,612</b>
<b>Net Cash Required</b>	<b>156,011</b>	<b>15,761</b>	<b>171,772</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	242,594
Transfers in	5,000
Other income	2,022
<b>Total Income</b>	<b>249,616</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	351,000
Interest on Scheme liabilities	430,000
<b>Total Expenditure</b>	<b>781,000</b>
<b>NET OPERATING COST</b>	<b>531,384</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>531,384</b>
<b>RESOURCE BUDGET</b>	<b>533,406</b>

**Reconciliation of resource expenditure between Estimates,  
Accounts and Budgets****£'000**

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>531,384</b>
<b>Net Operating Costs (Accounts)</b>	<b>531,384</b>
<i>Adjustments:</i>	
Voted resource expenditure that is outside the Resource Budget	2,022
<b>Resource Budget</b>	<b>533,406</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	533,406

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>		
Pensions, lump sums, gratuities and premature retirement compensation	247,594	-
Premature Retirement Compensation - receipts from DEL	2,022	-
<b>Total for RfR A:</b>	<b>* 249,616</b>	<b>-</b>

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



## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Teachers' Superannuation Scheme.

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

**Spring Supplementary  
Estimate  
2015-2016**

Department for  
Employment and  
Learning

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## DEPARTMENT FOR EMPLOYMENT AND LEARNING

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### Introduction

1. The services provided under this Estimate are administered by the Department for Employment and Learning. This provides for expenditure by the Department in taking forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy. It provides for expenditure on higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Programmes; administration costs, including redundancy payments, severance payments, departmental research; prior period adjustments and other associated non-cash items.
2. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
3. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly, as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
4. As a result of all changes there is a decrease in the Net Resource Requirement of £213,364,000 and an increase in the Net Cash Requirement of £42,712,000.
5. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Part I

	£
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-213,364,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>42,712,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department for Employment and Learning on:

#### **RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices:**

higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Programmes; administration costs, including redundancy payments, severance payments, departmental research; prior period adjustments and other associated non-cash items.

The **Department for Employment and Learning** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Employment and Skills	192,266	-10,062	3,931	-13,993	178,273
RfR A-2:	Higher Education	202,628	4,066	2,013	2,053	204,681
RfR A-3:	Student Support	266,029	-241,321	-	-241,321	24,708
RfR A-4:	Labour Market Services	21,896	3,079	157	2,922	24,818
RfR A-5:	EU Programmes	8,460	2,706	1,026	1,680	10,140
RfR A-6:	Student Support	-47,305	20,234	1,109	19,125	-28,180
RfR A-7:	Provisions	-	2,000	-	2,000	2,000
RfR A-8:	Revaluations	10	-5	-	-5	5
RfR A-9:	Teachers' Prem Retirement-on-going liabilities	1,797	225	-	225	2,022
RfR A-10:	Construction Industry Training Board	1	-	-	-	1
RfR A-11:	Ulster Supported Employment Limited	898	-134	-	-134	764
RfR A-12:	Labour Relations Agency	3,545	60	-	60	3,605
RfR A-13:	Further Education Colleges	185,684	28,607	-	28,607	214,291
RfR A-14:	Higher Education Colleges	5,750	84	-	84	5,834
RfR A-15:	Notional Charges	10,989	-667	-	-667	10,322
RfR A-16:	Prior Period Adjustments	-	-14,000	-	-14,000	-14,000
<b>Total RfR A:</b>			<b>-205,128</b>	<b>8,236</b>	<b>-213,364</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	357,493	-5,012	352,481
Less non-operating accruing resources	60,000	10,307	70,307
<b>Total net capital</b>	<b>297,493</b>	<b>-15,319</b>	<b>282,174</b>
<b>Net Cash Required</b>	<b>1,043,559</b>	<b>42,712</b>	<b>1,086,271</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>								
	<b>38,390</b>	<b>-57,082</b>	<b>710,948</b>	<b>692,256</b>	<b>52,972</b>	<b>639,284</b>	<b>352,481</b>	<b>70,307</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Employment and Skills								
	7,320	51,217	123,868	182,405	4,132	<b>178,273</b>	-	-	
A-2:	Higher Education								
	2,385	-	204,540	206,925	2,244	<b>204,681</b>	-	-	
A-3:	Student Support								
	-	-103,805	128,513	24,708	-	<b>24,708</b>	-	-	
A-4:	Labour Market Services								
	18,363	4,190	2,720	25,273	455	<b>24,818</b>	-	-	
A-5:	EU Programmes								
	-	1,969	21,312	23,281	13,141	<b>10,140</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-6:	Student Support								
	-	-680	5,500	4,820	33,000	<b>-28,180</b>	352,481	70,307	
A-7:	Provisions								
	-	2,000	-	2,000	-	<b>2,000</b>	-	-	
A-8:	Revaluations								
	-	5	-	5	-	<b>5</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-9:	Teachers' Prem Retirement-on-going liabilities							
-	2,022	-	2,022	-	<b>2,022</b>	-	-	
A-10:	Construction Industry Training Board ♥							
-	-	1	1	-	<b>1</b>	-	-	
A-11:	Ulster Supported Employment Limited ♥							
-	-	764	764	-	<b>764</b>	-	-	
A-12:	Labour Relations Agency ♥							
-	-	3,605	3,605	-	<b>3,605</b>	-	-	
A-13:	Further Education Colleges ♥							
-	-	214,291	214,291	-	<b>214,291</b>	-	-	
A-14:	Higher Education Colleges							
-	-	5,834	5,834	-	<b>5,834</b>	-	-	
A-15:	Notional Charges							
10,322	-	-	10,322	-	<b>10,322</b>	-	-	
A-16:	Prior Period Adjustments							
-	-14,000	-	-14,000	-	<b>-14,000</b>	-	-	
<b>Total:</b>	<b>38,390</b>	<b>-57,082</b>	<b>710,948</b>	<b>692,256</b>	<b>52,972</b>	<b>639,284</b>	<b>352,481</b>	<b>70,307</b>

DEL

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>852,648</b>	<b>-213,364</b>	<b>639,284</b>
<b>Capital Items</b>			
Capital	357,493	-5,012	352,481
Non-operating accruing resources	-60,000	-10,307	-70,307
<b>Total net capital</b>	<b>297,493</b>	<b>-15,319</b>	<b>282,174</b>
<b>Accruals to cash adjustments</b>			
Depreciation and Student Loan Impairment & Unwinding of Discount	-126,573	224,868	98,295
New provisions and adjustments to previous provisions	593	-1,913	-1,320
Prior period adjustments	-	14,000	14,000
Notional charges	-10,989	667	-10,322
Other non-cash items	-	-1,233	-1,233
Movement in working capital	30,000	35,000	65,000
Use of provisions	387	6	393
<b>Total accruals to cash adjustments</b>	<b>-106,582</b>	<b>271,395</b>	<b>164,813</b>
<b>Net Cash Required</b>	<b>1,043,559</b>	<b>42,712</b>	<b>1,086,271</b>



# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	38,390
<b>Total Net Administration Costs</b>	<b>38,390</b>
<b>Net Programme Costs</b>	
Request for Resources A	600,894
Prior period adjustments	14,000
Non-voted Expenditure in the SoCNE	3,900
<b>Total Net Programme Costs</b>	<b>618,794</b>
<b>NET OPERATING COST</b>	<b>657,184</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>639,284</b>
<b>RESOURCE BUDGET</b>	<b>626,638</b>

DEL

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>639,284</b>
<i>Adjustments:</i>	
Non-voted expenditure in the SoCNE	3,900
Prior period adjustments	14,000
Consolidated Fund Extra Receipts in the SoCNE	-
<b>Net Operating Costs (Accounts)</b>	<b>657,184</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-236,839
Capital grants	-13,935
Non-voted expenditure outside the Budget	-3,900
<i>Adjustments to remove:</i>	
Full resource consumption of NDPBs or other bodies	224,128
Consolidated Fund Extra Receipts in the SoCNE	-
<b>Resource Budget</b>	<b>626,638</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	650,144
Annually Managed Expenditure (AME)	-23,506

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**Reconciliation of capital expenditure between Estimates and Budgets** **£'000**


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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>282,174</b>
<i>Adjustments:</i>	
Capital grants	13,935
Capital expenditure of NDPBs	14,661
Other Consolidated Fund Extra Receipts	-
<b>Capital Budget</b>	<b>310,770</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	28,596
Annually Managed Expenditure (AME)	282,174

DEL

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>		
Employment and Skills	4,132	-
Higher Education	2,244	-
Student Support	33,000	70,307
Labour Market Services	455	-
EU Programmes	13,141	-
<b>Total for RfR A:</b>	<b>* 52,972</b>	<b>** 70,307</b>

\* Amount that may be applied as accruing resources in addition to the net total arising from the Investors in People Standard, European Union Income, McManus Scholarship, the Redundancy Fund, BIS Higher Education Research Capital, Interest Receivable on Student Loans, Recovery of Administration Costs and payments from Driver Vehicle Agency for staff severance.

\*\* Amount that may be applied as non-operating accruing resources arising from the repayment of principal on student loans.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Employment and Skills							
6,543	-	-	6,543	-	<b>6,543</b>	-	-
Higher Education							
213	-	-	213	-	<b>213</b>	-	-
Student Support							
63	-	-	63	-	<b>63</b>	-	-
Labour Market Services							
3,081	-	-	3,081	-	<b>3,081</b>	-	-
EU Programmes							
422	-	-	422	-	<b>422</b>	-	-
<b>Total RfR A:</b>							
<b>10,322</b>	-	-	<b>10,322</b>	-	<b>10,322</b>	-	-
<b>Total Notional Charges:</b>							
<b>10,322</b>	-	-	<b>10,322</b>	-	<b>10,322</b>	-	-

DEL

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>	
Land and Property Services	27
Accommodation	6,100
NI Audit Office	95
Account NI	1,000
Other	3,100
<b>Total RfR A:</b>	<b>10,322</b>
<b>Total Notional Charges:</b>	<b>10,322</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Note to the Estimate:

£'000

1	The Estimate includes grant-in-aid provision above £1 million for the following:	
	Labour Relations Agency	3,605
	Further Education	214,291
	Higher Education	5,834



**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Enterprise, Trade and  
Investment

## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

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### Introduction

1. This Estimate provides for expenditure by the Department of Enterprise, Trade and Investment to promote the growth of a competitive and export-led economy.
2. The Department also has a potential discounted liability of £61m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £36,238,000 and an increase in the Net Cash Requirement of £5,374,000.
6. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

### Part I

	£
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>36,238,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>5,374,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Enterprise, Trade and Investment on:

##### RfR A: To promote the growth of a competitive and export-led economy.

economic development; Innovation, Research and Development policy; policy evaluation and research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); economic infrastructure in support of economic development including regulatory reform, mineral and petroleum licensing, geological research and safeguarding abandoned mines; sustainable energy; Renewable Heat Incentive Scheme; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; development of tourism including grant-in-aid to the Northern Ireland Tourist Board and Tourism Ireland Limited; grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; payments under European Union Structural Funds Programmes; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; Registry of Credit Unions and Industrial and Provident Societies and repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; the provision of a debt advice service; social economy; assistance to the gas and electricity industries; severance payments; administration costs; associated non-cash costs and other related services.

The **Department of Enterprise, Trade and Investment** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Economic Development, Policy & Research	11,025	442	-	442	11,467
RfR A-2:	Economic Infrastructure/Minerals	9,032	6,255	103	6,152	15,184
RfR A-3:	Invest Northern Ireland	104	1	-	1	105
RfR A-4:	Development of Tourism	870	-529	-	-529	341
RfR A-5:	Tourism Ireland Ltd.	308	-139	-	-139	169
RfR A-6:	InterTradelreland	119	-14	-	-14	105
RfR A-7:	EU Structural Funds - ERDF Support for Economic Development	1,213	618	1,428	-810	403
RfR A-8:	EU Community Initiatives	2,349	-5,568	-4,659	-909	1,440
RfR A-9:	Business Regulatory Services	6,246	509	1,411	-902	5,344
RfR A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	-	-134	134	-2,566
RfR A-11:	Health and Safety Executive NI	5,418	462	-	462	5,880
RfR A-12:	Provisions - Economic Development, Policy & Research	1,484	-1,992	-	-1,992	-508
RfR A-13:	NI Renewable Heat Incentive Scheme	11,640	18,760	-	18,760	30,400
RfR A-14:	Revaluation of Assets	-	5,588	-	5,588	5,588
RfR A-15:	Invest Northern Ireland	166,293	5,430	-	5,430	171,723
RfR A-16:	Northern Ireland Tourist Board	23,889	3,620	-	3,620	27,509
RfR A-17:	General Consumer Council for Northern Ireland	1,196	234	-	234	1,430
RfR A-18:	Health and Safety Executive NI	527	78	-	78	605
RfR A-19:	Tourism Ireland Ltd	11,690	170	-	170	11,860
RfR A-20:	InterTradelreland	2,583	614	-	614	3,197
RfR A-21:	Notional Charges	4,160	-152	-	-152	4,008
<b>Total RfR A:</b>			<b>34,387</b>	<b>-1,851</b>	<b>36,238</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	10,400	-6,870	3,530
Non-operating accruing resources	-9,000	-5,000	-14,000
<b>Total net capital</b>	<b>1,400</b>	<b>-11,870</b>	<b>-10,470</b>
<b>Net Cash Required</b>	<b>284,782</b>	<b>5,374</b>	<b>290,156</b>

DETI

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>To promote the growth of a competitive and export-led economy.</b>								
	<b>18,313</b>	<b>21,585</b>	<b>266,959</b>	<b>306,857</b>	<b>13,173</b>	<b>293,684</b>	<b>3,530</b>	<b>14,000</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Economic Development, Policy and Research								
	10,486	1,087	-	11,573	106	<b>11,467</b>	46	-	
A-2:	Economic Infrastructure/Minerals								
	2,603	1,396	11,295	15,294	110	<b>15,184</b>	3,300	-	
A-3:	Invest Northern Ireland								
	105	-	-	105	-	<b>105</b>	-	-	
A-4:	Development of Tourism								
	343	-	-	343	2	<b>341</b>	-	-	
A-5:	Tourism Ireland Ltd								
	169	-	-	169	-	<b>169</b>	-	-	
A-6:	InterTrade Ireland								
	105	-	-	105	-	<b>105</b>	-	-	
A-7:	EU Structural Funds - ERDF Support for Economic Development								
	-	-	3,178	3,178	2,775	<b>403</b>	-	-	
A-8:	EU Community Initiatives								
	-	-	5,762	5,762	4,322	<b>1,440</b>	-	-	
A-9:	Business Regulatory Services								
	494	8,142	-	8,636	3,292	<b>5,344</b>	184	-	
A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society								
	-	-	-	-	2,566	<b>-2,566</b>	-	14,000	
A-11:	Health and Safety Executive NI								
	-	5,880	-	5,880	-	<b>5,880</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-12:	Provisions - Economic Development, Policy and Research							
-	-508	-	-508	-	<b>-508</b>	-	-	
A-13:	NI Renewable Heat Incentive Scheme							
-	-	30,400	30,400	-	<b>30,400</b>	-	-	
A-14:	Revaluation of Assets							
-	5,588	-	5,588	-	<b>5,588</b>	-	-	
<b>Non-Budget:</b>								
A-15:	Invest Northern Ireland							
-	-	171,723	171,723	-	<b>171,723</b>	-	-	
A-16:	Northern Ireland Tourist Board							
-	-	27,509	27,509	-	<b>27,509</b>	-	-	
A-17:	General Consumer Council for Northern Ireland							
-	-	1,430	1,430	-	<b>1,430</b>	-	-	
A-18:	Health and Safety Executive NI							
-	-	605	605	-	<b>605</b>	-	-	
A-19:	Tourism Ireland Ltd							
-	-	11,860	11,860	-	<b>11,860</b>	-	-	
A-20:	InterTradeIreland							
-	-	3,197	3,197	-	<b>3,197</b>	-	-	
A-21:	Notional Charges							
4,008	-	-	4,008	-	<b>4,008</b>	-	-	
<b>Total:</b>	<b>18,313</b>	<b>21,585</b>	<b>266,959</b>	<b>306,857</b>	<b>13,173</b>	<b>293,684</b>	<b>3,530</b>	<b>14,000</b>

## Part II Subhead detail including Resource to Cash Reconciliation

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>257,446</b>	<b>36,238</b>	<b>293,684</b>
<b>Capital Items</b>			
Capital	10,400	-6,870	3,530
Non-operating accruing resources	-9,000	-5,000	-14,000
<b>Total net capital</b>	<b>1,400</b>	<b>-11,870</b>	<b>-10,470</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-594	-5,419	-6,013
New provisions and adjustments to previous provisions	-1,484	1,992	508
Notional charges	-4,160	152	-4,008
Movement in working capital	25,000	-13,587	11,413
Use of provisions	7,174	-2,132	5,042
<b>Total accruals to cash adjustments</b>	<b>25,936</b>	<b>-18,994</b>	<b>6,942</b>
<b>Net Cash Required</b>	<b>284,782</b>	<b>5,374</b>	<b>290,156</b>



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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	1,860	<i>232</i>
<b>Total:</b>	<b>0</b>	<b><i>0</i></b>	<b>1,860</b>	<b><i>232</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	18,311
<b>Total Net Administration Costs</b>	<b>18,311</b>
<b>Net Programme Costs</b>	
Request for Resources A	277,233
<b>Total Net Programme Costs</b>	<b>277,233</b>
<b>NET OPERATING COST</b>	<b>295,544</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>293,684</b>
<b>RESOURCE BUDGET</b>	<b>250,619</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>293,684</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	1,860
<b>Net Operating Costs (Accounts)</b>	<b>295,544</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-220,332
Capital grants	-13,420
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-1,860
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	190,687
<b>Resource Budget</b>	<b>250,619</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	201,867
Annually Managed Expenditure (AME)	48,752

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>-10,470</b>
<i>Adjustments to include:</i>	
Capital grants	13,420
Capital expenditure of NDPBs (or other bodies)	33,595
<b>Capital Budget</b>	<b>36,545</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	35,145
Annually Managed Expenditure (AME)	1,400

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>		
Economic Development, Policy & Research	106	-
Economic Infrastructure/Minerals	110	-
Development of Tourism	2	-
EU Structural Funds - ERDF Support for Economic Development	2,775	-
EU Community Initiatives	4,322	-
Business Regulatory Services	3,292	-
Presbyterian Mutual Society, Loan Interest	2,566	-
Presbyterian Mutual Society, Loan Repayments	-	14,000
<b>Total for RfR A:</b>	<b>*13,173</b>	<b>**14,000</b>

\* Amount that may be applied as accruing resources arising from recoveries of salaries; superannuation costs etc, of seconded staff; recoupment from other Government Departments/Agencies for various services provided by the Department; receipts in respect of reprographic services and public telephones; recoupment of costs in respect of processing mineral and petroleum licences; dead rent and royalties; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; rental income; European Union income in respect of European Investment for Growth & Jobs Programme and Interreg; fees received by Corporate Regulation, Insolvency Service, Consumer Affairs and loan interest in respect of Presbyterian Mutual Society and Northern Ireland Science Park.

\*\* Amount that may be applied as non-operating accruing resources, arising from repayments of loan in respect of Presbyterian Mutual Society.

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

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A Notional Charges in Non-Budget</b>								
Economic Development, Policy & Research								
3,016	-	-	3,016	-	<b>3,016</b>	-	-	
Economic Infrastructure/Minerals								
749	-	-	749	-	<b>749</b>	-	-	
Development of Tourism								
99	-	-	99	-	<b>99</b>	-	-	
Business Regulatory Services								
144	-	-	144	-	<b>144</b>	-	-	
<b>Total RfR A:</b>								
<b>4,008</b>	-	-	<b>4,008</b>	-	<b>4,008</b>	-	-	
<b>Total Notional Charges:</b>								
<b>4,008</b>	-	-	<b>4,008</b>	-	<b>4,008</b>	-	-	

**Notional Charges Analysis****£'000**

	£
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>	
	<b>Provision</b>
Accommodation	1,816
Shared services	2,094
Audit	53
Other	45
<b>Total RfR A:</b>	<b>4,008</b>
<b>Total Notional Charges:</b>	<b>4,008</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Insolvency unclaimed dividends and economic rent	-131	<i>131</i>
Invest Northern Ireland	1,996	<i>96</i>
Fees & charges	-5	<i>5</i>
<b>Total:</b>	<b>1,860</b>	<b><i>232</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Enterprise, Trade and Investment, Dr Andrew McCormick, as Accounting Officer for the Department with responsibility for preparing the Department's Estimate.

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

<b>Note to the Estimate:</b>	<b>£'000</b>
1. The estimate includes grant-in-aid provision above £1 million for the following:	
Invest Northern Ireland	171,723
Northern Ireland Tourist Board	27,509
General Consumer Council for Northern Ireland	1,430
Tourism Ireland Ltd	11,860
InterTradeIreland	3,197

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Finance and Personnel

## DEPARTMENT OF FINANCE AND PERSONNEL

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### Introduction

1. The aim of the Department of Finance and Personnel is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. This Supplementary Estimate reflects the changes to the Department of Finance's opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £14,341,000 and a decrease in the Net Cash Requirement of £14,368,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF FINANCE AND PERSONNEL

### Part I

	£
<b>RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>14,341,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-14,368,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Finance and Personnel on:

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

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

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Finance and Personnel Policy	20,269	11,637	-3,485	8,152	28,421
RfR A-2:	NICS Shared Services	57,466	5,783	-2,810	2,973	60,439
RfR A-3:	Northern Ireland Statistics and Research Agency	10,098	1,400	10	1,410	11,508
RfR A-4:	Land and Property Services	29,437	11,040	-3,611	7,429	36,866
RfR A-5:	EU Peace Programmes	156	-155	131	-24	132
RfR A-6:	EU Community Initiatives	1,728	-695	611	-84	1,644
RfR A-7:	European Regional Development Fund	100	402	-	402	502
RfR A-8:	NICS Accommodation Services	64,457	-4,520	-294	-4,814	59,643
RfR A-9:	NICS Shared Services	345	-33	-	-33	312
RfR A-10:	NICS Accommodation Services	10,700	-4,200	-	-4,200	6,500
RfR A-11:	Provisions	1,016	3,030	-	3,030	4,046
RfR A-12:	Special EU Programme Body	1,154	-	-	-	1,154
RfR A-13:	Notional Charges	300	100	-	100	400
<b>Total RfR A:</b>			<b>23,789</b>	<b>-9,448</b>	<b>14,341</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		22,820	10,510	33,330
Less non-operating accruing resources		550	1,108	1,658
<b>Total net capital</b>		<b>22,270</b>	<b>9,402</b>	<b>31,672</b>
<b>Net Cash Required</b>		<b>222,921</b>	<b>-14,368</b>	<b>208,553</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>								
	<b>202,100</b>	<b>103,803</b>	<b>7,619</b>	<b>313,522</b>	<b>101,955</b>	<b>211,567</b>	<b>33,330</b>	<b>1,658</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Finance & Personnel Policy								
	51,879	2,628	180	54,687	26,266	<b>28,421</b>	1,033	78	
A-2:	NICS Shared Services								
	80,734	60	-	80,794	20,355	<b>60,439</b>	9,543	10	
A-3:	NISRA								
	1,218	26,620	-	27,838	16,330	<b>11,508</b>	2,675	-	
A-4:	Land and Property Services								
	1,786	63,215	-	65,001	28,135	<b>36,866</b>	3,158	-	
A-5:	EU Peace Programmes								
	-	-	663	663	531	<b>132</b>	-	-	
A-6:	EU Community Initiatives								
	-	-	6,676	6,676	5,032	<b>1,644</b>	-	-	
A-7:	European Regional Development Fund								
	-	402	100	502	-	<b>502</b>	-	-	
A-8:	NICS Accommodation Services								
	64,929	20	-	64,949	5,306	<b>59,643</b>	16,921	1,570	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-9:	NICS Shared Services							
-	312	-	312	-	312	-	-	
A-10:	NICS Accommodation Services							
-	6,500	-	6,500	-	6,500	-	-	
A-11:	Provisions							
-	4,046	-	4,046	-	4,046	-	-	
<b>Non-Budget:</b>								
A-12:	Special EU Programmes Body							
1,154	-	-	1,154	-	1,154	-	-	
A-13:	Notional Charges							
400	-	-	400	-	400	-	-	
<b>Total:</b>	<b>202,100</b>	<b>103,803</b>	<b>7,619</b>	<b>313,522</b>	<b>101,955</b>	<b>211,567</b>	<b>33,330</b>	<b>1,658</b>

## Part II Subhead detail including Resource to Cash Reconciliation

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>197,226</b>	<b>14,341</b>	<b>211,567</b>
<b>Capital Items</b>			
Capital	22,820	10,510	33,330
Non-operating accruing resources	550	1,108	1,658
<b>Total net capital</b>	<b>22,270</b>	<b>9,402</b>	<b>31,672</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-43,765	4,650	-39,115
New provisions and adjustments to previous provisions	-2,510	-3,030	-5,540
Notional charges	-300	-100	-400
Movement in working capital	50,000	-40,000	10,000
Use of provisions	-	633	369
<b>Total accruals to cash adjustments</b>	<b>3,425</b>	<b>-38,111</b>	<b>-34,686</b>
<b>Net Cash Required</b>	<b>222,921</b>	<b>-14,368</b>	<b>208,553</b>



**Part III Extra receipts payable to the Consolidated Fund****£'000**

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other income not classified as Accruing Resources	-	-	<b>118</b>	<i>118</i>
<b>Total:</b>	-	-	<b>118</b>	<i><b>118</b></i>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	149,040
<b>Total Net Administration Costs</b>	<b>149,040</b>
<b>Net Programme Costs</b>	
Request for Resources A	62,409
<b>Total Net Programme Costs</b>	<b>62,409</b>
<b>NET OPERATING COST</b>	<b>211,449</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>211,567</b>
<b>RESOURCE BUDGET</b>	<b>204,310</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>211,567</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-118
EU Exchange Movement	-
<b>Net Operating Costs (Accounts)</b>	<b>211,449</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,554
Consolidated Fund Extra Receipts (CFERs) in the SoCNE but not in Budget	118
EU Exchange Movement	-
Capital Grants	1,880
<i>Adjustments to include:</i>	
Income in respect of the Cost of rate collection	-9,069
Full resource consumption of NDPBs or other bodies	1,486
<b>Resource Budget</b>	<b>204,310</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	193,661
Annually Managed Expenditure (AME)	10,649

## Reconciliation of Capital Expenditure Between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>31,672</b>
<i>Adjustments:</i>	
Capital Grants	-1,880
Capital expenditure of NDPBs and other bodies	20
<b>Capital Budget</b>	<b>29,812</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	29,812
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>		
Finance and Personnel Policy	26,266	-
NICS Shared Services	20,355	10
Northern Ireland Statistics and Research Agency	16,330	-
Land and Property Services	28,135	-
EU Peace Programmes	531	-
EU Community Initiatives	5,032	-
NICS Accommodation Services	5,306	1,570
<b>Total for RfR A:</b>	<b>*101,955</b>	<b>**1,580</b>

\* Amount that may be applied as accruing resources arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; income from Central Procurement Directorate 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.

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

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Administration							
400	-	-	400	-	400	-	-
<b>Total RfR A:</b>							
400	-	-	400	-	400	-	-

**Total Notional Charges:****Notional Charges Analysis****£'000****Provision**

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

Audit	220
Miscellaneous	180
<b>Total RfR A:</b>	<b>400</b>
<b>Total Notional Charges:</b>	<b>400</b>

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

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

	Provision	
	Income	<i>Receipts</i>
EU Funding	60	<i>60</i>
Miscellaneous	58	<i>58</i>
<b>Total:</b>	<b>118</b>	<b><i>118</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr David Sterling, as Accounting Officer with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1.	This Estimate includes grant-in-aid provision above £1 million for the following:	
	Special European Union Programmes Body	1,154

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Finance and Personnel -  
Superannuation and  
Other Allowances

## **DEPARTMENT OF FINANCE AND PERSONNEL – SUPERANNUATION AND OTHER ALLOWANCES**

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### **Introduction**

1. This Estimate provides for expenditure by the Department of Finance and Personnel to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).
2. This Supplementary Estimate reflects the changes to the Department of Finance and Personnel's opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly, as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £166,637,000 and an increase in the Net Cash Requirement of £72,639,000.

## DEPARTMENT OF FINANCE AND PERSONNEL – SUPERANNUATION AND OTHER ALLOWANCES

### Part I

	£
<b>RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>	
<b>Total Change to Net Resource Requirement</b>	<b>166,637,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>72,639,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Finance and Personnel on:

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

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the CSCS(NI) and the CSIB(NI) schemes and associated non-cash items.

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

Approval was received for a cash advance from the Northern Ireland Consolidated Fund of up to £150m to provide for a deficient net cash requirement. Once Royal Assent has been received the total amount drawn will be repaid to the Consolidated Fund.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Redundancy and Early Retirement Costs	-	134,771	-134,771	-	-
RfR A-2:	Pensions, Lump Sum and Gratuities	406,299	158,404	8,233	166,637	572,936
	<b>Total RfR B:</b>		<b>293,175</b>	<b>-126,538</b>	<b>166,637</b>	

		<b>Present Net Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Cash Required</b>		<b>107,361</b>	<b>72,639</b>	<b>180,000</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing for payments to persons covered by the Northern Ireland Civil Service Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>							
-	955,654	-	955,654	382,718	572,936	-	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Redundancy and Early Retirement Costs							
-	140,000	-	140,000	140,000	-	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Pensions, Lump Sum and Gratuities							
-	815,654	-	815,654	242,718	<b>572,936</b>	-	-	
<b>Total:</b>	<b>-</b>	<b>955,654</b>	<b>-</b>	<b>955,654</b>	<b>382,718</b>	<b>572,936</b>	<b>-</b>	

## Part II Subhead detail including Resource to Cash Reconciliation

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>406,299</b>	<b>166,637</b>	<b>572,936</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-657,250	-158,404	-815,654
Movement in working capital	54,950	30,668	85,618
Use of provisions	303,362	33,738	337,100
<b>Total accruals to cash adjustments</b>	<b>-298,938</b>	<b>-93,998</b>	<b>-392,936</b>
<b>Net Cash Required</b>	<b>107,361</b>	<b>72,639</b>	<b>180,000</b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	240,400
Transfers in	2,254
Other income	64
<b>Total Income</b>	<b>242,718</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	405,654
Interest on Scheme liabilities	410,000
<b>Total Expenditure</b>	<b>815,654</b>
<b>NET OPERATING COST</b>	<b>572,936</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>572,936</b>
<b>RESOURCE BUDGET</b>	<b>572,936</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision 2015-16</b>
<b>Net Resource Requirement (Estimates)</b>	<b>572,936</b>
<b>Net Operating Costs (Accounts)</b>	<b>572,936</b>
<b>Resource Budget</b>	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	572,936

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>		
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	140,000	-
Pensions, lump sums and gratuities	242,718	-
<b>Total for RfR A:</b>	<b>*382,718</b>	<b>-</b>

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

## **Explanation of Accounting Officer Responsibilities**

---

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr David Sterling, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

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**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Health, Social Services  
and Public Safety

## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY**

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### **Introduction**

1. The aim of the Department of Health, Social Services and Public Safety is to improve the health, wellbeing and public safety of the people of Northern Ireland.
2. Request for Resources A provides for expenditure on the provision of health and social care services.
3. Request for Resources B provides for expenditure on the provision of fire fighting, rescue and fire safety services.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £221,505,000 and an increase in the Net Cash Requirement of £184,143,000.
6. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

### Part I

	£
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>	<b>219,502,000</b>
<b>RfR B: Providing effective fire fighting, rescue and fire safety services.</b>	<b>2,003,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>221,505,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>184,143,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of Health, Social Services and Public Safety on:

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

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

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

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

The **Department of Health, Social Services and Public Safety** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Hospital and Paramedic Services	42,030	92,842	23,604	69,238	111,268
A-2:	Social Care Services	37,044	22,616	1,406	21,210	58,254
A-3:	Family Health Service - General Medical Services	238,584	13,061	10	13,051	251,635
A-4:	Family Health Service - Pharmaceutical Services	464,833	14,936	-	14,936	479,769
A-5:	Family Health Service - Dental Services	103,510	2,716	1,523	1,193	104,703
A-6:	Family Health Service - Ophthalmic Services	22,282	103	-	103	22,385
A-7:	Health Support Services	82,804	-41,244	-25,849	-15,395	67,409
A-8:	Public Health Services	23,686	45,103	-672	45,775	69,461
A-9:	Provisions	8,612	5,726	-	5,726	14,338
A-10:	Social Care Depreciation and Impairments	2,983	-2,277	-	-2,277	706
A-11:	Health Service Contributions	-464,783	-	30,969	-30,969	-495,752
A-12:	Health and Social Care Trusts	3,795,017	94,354	-	94,354	3,889,371
A-13:	Business Services Organisation	38,276	-310	-	-310	37,966
A-14:	Northern Ireland Blood Transfusion Service	145	-49	-	-49	96
A-15:	Northern Ireland Guardian Ad Litem Agency	4,178	263	-	263	4,441
A-16:	Northern Ireland Medical and Dental Training Agency	14,746	1,005	-	1,005	15,751
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,255	154	-	154	1,409
A-18:	Northern Ireland Social Care Council	2,285	866	-	866	3,151
A-19:	Patient and Client Council	1,629	11	-	11	1,640
A-20:	Regulation and Quality Improvement Authority	6,903	663	-	663	7,566
A-21:	Food Safety Promotion Board	1,900	-	-	-	1,900
A-22:	Institute of Public Health in Ireland	332	-	-	-	332
A-23:	Notional Charges	5,907	-46	-	-46	5,861
	<b>Total RfR A:</b>		<b>250,493</b>	<b>30,991</b>	<b>219,502</b>	
B-1:	Fire, Rescue and Public Safety Services	232	110	-	110	342
B-2:	Northern Ireland Fire and Rescue Service	90,253	1,893	-	1,893	92,146
	<b>Total RfR B:</b>		<b>2,003</b>	<b>-</b>	<b>2,003</b>	
	<b>TOTAL CHANGES TO RfRs</b>		<b>252,496</b>	<b>30,991</b>	<b>221,505</b>	



**Part II Changes proposed****£'000**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	13,000	-510	12,490
Less non-operating accruing resources	-	-137	-137
<b>Total net capital</b>	<b>13,000</b>	<b>-647</b>	<b>12,353</b>
<b>Net Cash Required</b>	<b>4,556,274</b>	<b>184,143</b>	<b>4,740,417</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Providing high quality health and social care services and promoting good health and wellbeing.</b>								
	<b>36,090</b>	<b>1,188,302</b>	<b>3,980,768</b>	<b>5,205,160</b>	<b>551,500</b>	<b>4,653,660</b>	<b>12,490</b>	<b>137</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Hospital and Paramedic Services								
	1,902	131,155	3,252	136,309	25,041	<b>111,268</b>	-	-	
A-2:	Social Care Services								
	5,980	41,468	13,570	61,018	2,764	<b>58,254</b>	-	-	
A-3:	Family Health Service - General Medical Services								
	409	251,236	-	251,645	10	<b>251,635</b>	9,496	137	
A-4:	Family Health Service - Pharmaceutical Services								
	192	479,577	-	479,769	-	<b>479,769</b>	-	-	
A-5:	Family Health Service - Dental Services								
	98	126,478	-	126,576	21,873	<b>104,703</b>	-	-	
A-6:	Family Health Service - Ophthalmic Services								
	98	22,287	-	22,385	-	<b>22,385</b>	-	-	
A-7:	Health Support Services								
	21,516	50,468	-	71,984	4,575	<b>67,409</b>	2,808	-	
A-8:	Public Health Services								
	34	70,589	323	70,946	1,485	<b>69,461</b>	186	-	
<b>Annually Managed Expenditure (AME):</b>									
A-9:	Provisions								
	-	14,338	-	14,338	-	<b>14,338</b>	-	-	
A-10:	Social Care Depreciation and Impairments								
	-	706	-	706	-	<b>706</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-11:	Health Service Contributions							
	-	-	-	-	495,752	-495,752	-	-
A-12:	Health and Social Care Trusts ♥							
	-	-	3,889,371	3,889,371	-	3,889,371	-	-
A-13:	Business Services Organisation ♥							
	-	-	37,966	37,966	-	37,966	-	-
A-14:	Northern Ireland Blood Transfusion Service ♥							
	-	-	96	96	-	96	-	-
A-15:	Northern Ireland Guardian Ad Litem Agency ♥							
	-	-	4,441	4,441	-	4,441	-	-
A-16:	Northern Ireland Medical and Dental Training Agency ♥							
	-	-	15,751	15,751	-	15,751	-	-
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥							
	-	-	1,409	1,409	-	1,409	-	-
A-18:	Northern Ireland Social Care Council ♥							
	-	-	3,151	3,151	-	3,151	-	-
A-19:	Patient and Client Council ♥							
	-	-	1,640	1,640	-	1,640	-	-
A-20:	Regulation and Quality Improvement Authority ♥							
	-	-	7,566	7,566	-	7,566	-	-
A-21:	Food Safety Promotion Board ♥							
	-	-	1,900	1,900	-	1,900	-	-
A-22:	Institute of Public Health in Ireland ♠							
	-	-	332	332	-	332	-	-
A-23:	Notional Charges							
	5,861	-	-	5,861	-	5,861	-	-

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR B:</b>	<b>Providing effective fire fighting, rescue and fire safety services.</b>							
	186	156	92,146	92,488	-	92,488	-	-
<b>Departmental Expenditure in DEL:</b>								
B-1:	Fire, Rescue and Public Safety Services							
	186	156	-	342	-	342	-	-
<b>Non-Budget:</b>								
B-2:	Northern Ireland Fire and Rescue Service ♥							
	-	-	92,146	92,146	-	92,146	-	-
<b>Total:</b>	<b>36,276</b>	<b>1,188,458</b>	<b>4,072,914</b>	<b>5,297,648</b>	<b>551,500</b>	<b>4,746,148</b>	<b>12,490</b>	<b>137</b>

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>4,524,643</b>	<b>221,505</b>	<b>4,746,148</b>
<b>Capital Items</b>			
Capital	13,000	-510	12,490
Non-operating accruing resources	-	-137	-137
<b>Total net capital</b>	<b>13,000</b>	<b>-647</b>	<b>12,353</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-6,741	315	-6,426
New provisions and adjustments to previous provisions	-8,612	-5,726	-14,338
Notional charges	-5,907	46	-5,861
Movement in working capital	30,000	-28,000	2,000
Use of provisions	9,891	-3,350	6,541
<b>Total accruals to cash adjustments</b>	<b>18,631</b>	<b>-36,715</b>	<b>-18,084</b>
<b>Net Cash Required</b>	<b>4,556,274</b>	<b>184,143</b>	<b>4,740,417</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	35,824
Request for Resources B	186
<b>Total Net Administration Costs</b>	<b>36,010</b>
<b>Net Programme Costs</b>	
Request for Resources A	4,617,836
Request for Resources B	92,302
<b>Total Net Programme Costs</b>	<b>4,710,138</b>
<b>NET OPERATING COST</b>	<b>4,746,148</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,746,148</b>
<b>RESOURCE BUDGET</b>	<b>5,072,375</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>4,746,148</b>
<b>Net Operating Costs (Accounts)</b>	<b>4,746,148</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-3,560,017
Notional charges	-5,861
Capital grants	-430
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	3,892,535
<b>Resource Budget</b>	<b>5,072,375</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	4,959,780
Annually Managed Expenditure (AME)	112,595



## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>12,353</b>
<i>Adjustments to include:</i>	
Capital expenditure of NDPBs or other bodies	200,355
Capital grants	430
<b>Capital Budget</b>	<b>213,138</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	210,698
Annually Managed Expenditure (AME)	2,440

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>		
Hospital and Paramedic Services	25,041	-
Social Care Services	2,764	-
Family Health Service - General Medical Services	10	137
Family Health Service - Dental Services	21,873	-
Health Support Services	4,575	-
Public Health Services	1,485	-
Health Service Contributions	495,752	-
<b>Total for RfR A:</b>	<b>* 551,500</b>	<b>** 137</b>

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

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

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>							
Hospital and Paramedic Services							
353	-	-	353	-	353	-	-
Social Care Services							
1,121	-	-	1,121	-	1,121	-	-
Family Health Service - General Medical Services							
78	-	-	78	-	78	-	-
Family Health Service - Pharmaceutical Services							
35	-	-	35	-	35	-	-
Family Health Service - Dental Services							
19	-	-	19	-	19	-	-
Family Health Service - Ophthalmic Services							
19	-	-	19	-	19	-	-
Health Support Services							
4,228	-	-	4,228	-	4,228	-	-
Public Health Services							
8	-	-	8	-	8	-	-
<b>Total RfR A:</b>							
5,861	-	-	5,861	-	5,861	-	-
<b>Total Notional Charges:</b>							
5,861	-	-	5,861	-	5,861	-	-

## Notional Charges Analysis

£'000

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

	<b>Provision</b>
Accommodation	3,100
Shared services	2,600
Audit	110
Other	51
<b>Total RfR A:</b>	<b>5,861</b>
<b>Total Notional Charges:</b>	<b>5,861</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Health, Social Services and Public Safety, Mr Richard Pengelly, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

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

#### RfR A

Health and Social Care Trusts	3,889,371
Business Services Organisation	37,966
Northern Ireland Guardian Ad Litem Agency	4,441
Northern Ireland Medical and Dental Training Agency	15,751
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,409
Northern Ireland Social Care Council	3,151
Patient and Client Council	1,640
Regulation and Quality Improvement Authority	7,566
Food Safety Promotion Board	1,900

#### RfR B

Northern Ireland Fire and Rescue Service	92,146
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# **Spring Supplementary Estimate 2015-2016**

Department of  
Health, Social Services  
and Public Safety –  
Health and Social Care  
Pension Scheme

## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND SOCIAL CARE PENSION SCHEME**

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### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Department of Health, Social Services and Public Safety on the Health and Social Care Pension Scheme.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £113,719,000 and no change in the Net Cash Requirement.

## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY – HEALTH AND SOCIAL CARE PENSION SCHEME**

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### **Part I**

	£
RfR A: Providing a pension scheme for persons employed in health and social care.	
<b>Total Change to Net Resource Requirement</b>	<b>-113,719,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>nil</b>

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Amounts required in the year ending 31 March 2016 for use by the Department of Health, Social Services and Public Safety on:

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

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

The **Department of Health, Social Services and Public Safety** will account for this Estimate.



**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A -1:	Health and Social Care Pension Scheme	1,032,809	-114,569	-850	-113,719	919,090
	<b>Total RfR A:</b>		<b>-114,569</b>	<b>-850</b>	<b>-113,719</b>	

**Part II Revised subhead detail including change in provision****£'000**

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>	<b>Providing a pension scheme for persons employed in health and social care.</b>						
-	1,368,431	-	1,368,431	449,341	919,090	-	-
<b>Annually Managed Expenditure (AME):</b>							
A-1:	Health and Social Care Pension Scheme						
-	1,368,431	-	1,368,431	449,341	919,090	-	-
<b>Total:</b>	-	1,368,431	-	1,368,431	449,341	919,090	-

**Resource to Cash Reconciliation****£'000**

	Present Provision	Increase+ Decrease-	New Provision
<b>Total Net Resources</b>	<b>1,032,809</b>	<b>-113,719</b>	<b>919,090</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-1,483,000	123,569	-1,359,431
Movement in working capital	-	20,000	20,000
Use of provisions	348,694	44,286	392,980
Excess cash surrenderable to the Consolidated Fund	101,497	-74,136	27,361
<b>Total accruals to cash adjustments</b>	<b>-1,032,809</b>	<b>113,719</b>	<b>-919,090</b>
<b>Net Cash Required</b>	-	-	-

**Part III Extra receipts payable to the Consolidated Fund****£'000**

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Amounts collected on behalf of the Consolidated Fund	-	<i>101,497</i>	-	<i>27,361</i>
<b>Total:</b>	-	<b><i>101,497</i></b>	-	<b><i>27,361</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	440,731
Transfers in	8,600
Other income	10
<b>Total Income</b>	<b>449,341</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	646,531
Interest on Scheme liabilities	721,900
<b>Total Expenditure</b>	<b>1,368,431</b>
<b>NET OPERATING COST</b>	<b>919,090</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>919,090</b>
<b>RESOURCE BUDGET</b>	<b>919,090</b>

**Reconciliation of resource expenditure between Estimates,  
Accounts and Budgets**

**£'000**

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>919,090</b>
<b>Net Operating Costs (Accounts)</b>	<b>919,090</b>
<b>Resource Budget</b>	<b>919,090</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	919,090

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>		
Pension contributions receivable	440,731	-
Transfer values	8,600	-
Other income	10	-
<b>Total for RfR A:</b>	<b>*449,341</b>	<b>-</b>

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

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

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

	<b>Provision</b>	
	<b>Income</b>	<b>Receipts</b>
Pension contributions and transfer values	-	<i>27,361</i>
<b>Total</b>	-	<b><i>27,361</i></b>



## **Explanation of Accounting Officer Responsibilities**

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

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

**Spring Supplementary  
Estimate  
2015-2016**

Department of  
the Environment

## DEPARTMENT OF THE ENVIRONMENT

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### Introduction

1. The overall aim of the Department of the Environment is to protect and improve the environment, promote and protect community well being and support a sustainable economy and strong, effective local government.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £12,360,000 and a decrease in the Net Cash Requirement of £21,910,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF THE ENVIRONMENT

### Part I

£

**RfR A:** To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.

<b>Total change to Net Resource Requirement</b>	<b>12,360,000</b>
<b>Total change to Net Cash Requirement</b>	<b>-21,910,000</b>

Amounts required in the year ending 31 March 2016 for use by the Department of the Environment on:

**RfR A:** To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers:

conservation; natural heritage; built heritage; environmental legislation and protection; planning services; the Review of Public Administration; operation of the Carrier Bag Levy; grants to district councils in support of local services and transferred functions, emergency financial assistance, waste management and construction product enforcement regulations; payments to Local Government Staff Commission for Northern Ireland; payments for Coastal Communities Fund projects; road safety services; driver licensing, driver and vehicle testing, transport licensing and enforcement; consultants' fees; computer hardware and software; purchase of equipment, plant and vehicles; payments under European Union Structural Funds Programmes; departmental administration costs; severance payments; repayment of loans and associated non-cash items.

The **Department of the Environment** will account for this Estimate.

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Northern Ireland Environment Agency	28,032	-4,618	-1,997	-2,621	25,411
RfR A-2:	Marine Division	4,430	453	145	308	4,738
RfR A-3:	Environmental & Regulatory Policy Divisions	5,567	647	727	-80	5,487
RfR A-4:	Planning Policy & Services	6,306	3,779	220	3,559	9,865
RfR A-5:	Local Government Services	47,217	6,498	80	6,418	53,635
RfR A-6:	Road Safety Services	11,805	-1,318	-333	-985	10,820
RfR A-7:	Driver and Vehicle Agency	7,245	1,181	185	996	8,241
RfR A-8:	ERDF - Grants to District Council's and the Private Sector	-	-320	-320	-	-
RfR A-9:	EU Community Initiatives	932	-5,713	-4,856	-857	75
RfR A-10:	Capital Grants to District Councils	1,000	850	-	850	1,850
RfR A -11:	Historic Environment Division	-	8,677	905	7,772	7,772
RfR A -12:	Provisions	478	450	-	450	928
RfR A -13:	Revaluations	450	400	-	400	850
RfR A -14:	Notional Charges	16,173	-3,850	-	-3,850	12,323
	<b>Total RfR A:</b>		<b>7,116</b>	<b>-5,244</b>	<b>12,360</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
	Capital	52,400	-50,422	1,978
	<b>Total net capital</b>	<b>52,400</b>	<b>-50,422</b>	<b>1,978</b>
	<b>Net Cash Required</b>	<b>166,246</b>	<b>-21,910</b>	<b>144,336</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>							
	<b>35,539</b>	<b>65,273</b>	<b>58,870</b>	<b>159,682</b>	<b>17,687</b>	<b>141,995</b>	<b>1,978</b>	<b>-</b>
<b>Departmental Expenditure in DEL:</b>								
A-1:	Northern Ireland Environment Agency							
	2,625	33,299	100	36,024	10,613	<b>25,411</b>	684	-
A-2:	Marine Division							
	298	3,501	1,184	4,983	245	<b>4,738</b>	44	-
A-3:	Environmental & Regulatory Policy Divisions							
	5,011	1,016	727	6,754	1,267	<b>5,487</b>	-	-
A-4:	Planning Policy & Services							
	3,663	6,427	195	10,285	420	<b>9,865</b>	450	-
A-5:	Local Government Services							
	2,359	79	51,277	53,715	80	<b>53,635</b>	-	-
A-6:	Road Safety Services							
	8,655	5,068	109	13,832	3,012	<b>10,820</b>	50	-
A-7:	Driver and Vehicle Agency							
	605	5,056	3,500	9,161	920	<b>8,241</b>	-	-
A-8:	ERDF - Grants to District Council's and the Private Sector							
	-	-	-	-	-	-	-	-
A-9:	EU Community Initiatives							
	-	-	300	300	225	<b>75</b>	-	-
A-10:	Capital Grants to District Councils							
	-	-	1,850	1,850	-	<b>1,850</b>	-	-
A-11:	Historic Environment Division							
	-	8,502	175	8,677	905	<b>7,772</b>	750	-

**Part II Revised subhead detail including change in provision****£'000**

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>Annually Managed Expenditure (AME):</b>							
A-12: Provisions	-	928	-	928	-	<b>928</b>	-
A-13: Revaluations	-	850	-	850	-	<b>850</b>	-
<b>Non-Budget:</b>							
A-14: Notional Charges	12,323	-	-	12,323	-	<b>12,323</b>	-
<b>Total:</b>	<b>35,539</b>	<b>65,273</b>	<b>58,870</b>	<b>159,682</b>	<b>17,687</b>	<b>141,995</b>	<b>1,978</b>

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>129,635</b>	<b>12,360</b>	<b>141,995</b>
<b>Capital Items</b>			
Capital	52,400	-50,422	1,978
<b>Total net capital</b>	<b>52,400</b>	<b>-50,422</b>	<b>1,978</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-3,910	-2,352	-6,262
New provisions and adjustments to previous provisions	-478	-450	-928
Notional charges	-16,173	3,850	-12,323
Movement in working capital	4,070	14,934	19,004
Use of provisions	702	170	872
<b>Total accruals to cash adjustments</b>	<b>-15,789</b>	<b>16,152</b>	<b>363</b>
<b>Net Cash Required</b>	<b>166,246</b>	<b>-21,910</b>	<b>144,336</b>



# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	33,144
<b>Total Net Administration Costs</b>	<b>33,144</b>
<b>Net Programme Costs</b>	
Request for Resources A	105,351
<b>Total Net Programme Costs</b>	<b>105,351</b>
<b>NET OPERATING COST</b>	<b>138,495</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>141,995</b>
<b>RESOURCE BUDGET</b>	<b>124,310</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>141,995</b>
<i>Adjustments:</i>	
DVA Licensing Capital	-3,500
<b>Net Operating Costs (Accounts)</b>	<b>138,495</b>
<i>Adjustments to remove:</i>	
Capital Grants	-1,850
Grants paid to district councils to finance capital expenditure	-12
Notional Charges	-12,323
<b>Resource Budget</b>	<b>124,310</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	123,404
Annually Managed Expenditure (AME)	906

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>1,978</b>
<i>Adjustments to include:</i>	
Capital Grants	1,850
Grants paid to district councils to finance capital expenditure	12
DVA Licensing Capital	3,500
<b>Capital Budget</b>	<b>7,340</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,340
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>		
Northern Ireland Environment Agency	10,613	-
Marine Division	245	-
Environmental & Regulatory Policy Divisions	1,267	-
Planning Policy & Services	420	-
Local Government Services	80	-
Road Safety Services	3,012	-
Driver & Vehicle Agency	920	-
EU Community Initiatives	225	-
Historic Environment Division	905	-
<b>Total for RfR A:</b>	<b>* 17,687</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from charges for recreation and other facilities at country parks; Carrier Bag Levy Receipts; admission to historic monuments; the provision of environmental information; donation of assets; fees in respect of keeping, use and disposal of radioactive substances; planning applications; property certificates; pollution licences; receipts from waste management, industrial pollution, water quality activity; European Union (EU) Income; recovery of planning compensation; the repayment of grants and loans; sponsorship for road safety publicity and the sale of rights to use publicity campaigns; on the investment in the trading fund function of DVA; and other services provided.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional Charges in Non-Budget</b>							
Northern Ireland Environment Agency							
4,127	-	-	4,127	-	<b>4,127</b>	-	-
Marine Division							
400	-	-	400	-	<b>400</b>	-	-
Environmental & Regulatory Policy Divisions							
1,450	-	-	1,450	-	<b>1,450</b>	-	-
Planning Policy & Services							
3,800	-	-	3,800	-	<b>3,800</b>	-	-
Local Government Services							
700	-	-	700	-	<b>700</b>	-	-
Road Safety Services							
850	-	-	850	-	<b>850</b>	-	-
Driver and Vehicle Agency							
450	-	-	450	-	<b>450</b>	-	-
Historic Environment Division							
546	-	-	546	-	<b>546</b>	-	-
<b>Total RfR A:</b>							
<b>12,323</b>	-	-	<b>12,323</b>	-	<b>12,323</b>	-	-
<b>Total Notional Charges:</b>							
<b>12,323</b>	-	-	<b>12,323</b>	-	<b>12,323</b>	-	-

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A:</b> To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	
Accounting and Financial Services	1,990
Accommodation	5,210
Audit	260
IT Charges	3,700
Miscellaneous	1,163
<b>Total RfR A:</b>	<b>12,323</b>
<b>Total Notional Charges:</b>	<b>12,323</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Note to the Estimate:

£'000

RFR A contains provision sought under the sole authority of Part 1 of the estimate and of the confirming Budget Act as follows:

A-2	Expenditure in connection with certain Coastal Communities Fund Projects ■	1,184
A-5	Payments to Co-Operation Ireland ■	35



**Spring Supplementary  
Estimate  
2015-2016**

Department of  
Justice

## DEPARTMENT OF JUSTICE

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Justice in supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £185,000 and an increase in the Net Cash Requirement of £8,619,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF JUSTICE

### Part I

	£
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-185,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>8,619,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department of Justice on:

**RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.**

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

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfRA-1:	Forensic Science Northern Ireland ♥	1,505	2,073	731	1,342	2,847
RfRA-2:	Access to Justice Directorate	25,749	-8,856	106	-8,962	16,787
RfRA-3:	Compensation Services	2,947	-198	-25	-173	2,774
RfRA-4:	Safer Communities Directorate	28,817	4,535	781	3,754	32,571
RfRA-5:	Northern Ireland Prison Service ♥	104,392	9,056	-164	9,220	113,612
RfRA-6:	Youth Justice Agency ♥	16,107	3,345	33	3,312	19,419
RfRA-7:	Northern Ireland Courts & Tribunals Service ♥	37,403	7,069	1,362	5,707	43,110
RfRA-8:	Legal Services Agency NI ♥	7,592	-283	3,000	-3,283	4,309
RfRA-9:	Northern Ireland Prison Service	14,079	-3,500	-	-3,500	10,579
RfRA-10:	Youth Justice Agency	2,278	10,000	-	10,000	12,278
RfRA-11:	Access to Justice Directorate	5,037	9,828	-	9,828	14,865
RfRA-13:	Northern Ireland Courts & Tribunals Service	654	755	-	755	1,409
RfRA-14:	Legal Services Agency NI	101,000	1,000	-	1,000	102,000
RfRA-15:	Police Service of Northern Ireland ♥	806,765	-36,348	-	-36,348	770,417
RfRA-16:	Police Pensions ♥	121,208	4,568	-	4,568	125,776
RfRA-17:	Police Ombudsman for Northern Ireland ♥	8,655	-10	-	-10	8,645
RfRA-18:	Northern Ireland Policing Board ♥	6,304	-106	-	-106	6,198
RfRA-19:	Probation Board for Northern Ireland ♥	17,465	89	-	89	17,554
RfRA-20:	Criminal Justice Inspection for Northern Ireland ♥	1,120	168	-	168	1,288
RfRA-21:	RUC George Cross Foundation ♥	134	333	-	333	467
RfRA-22:	Northern Ireland Police Fund ♥	1,512	19	-	19	1,531
RfRA-23:	Police Rehabilitation and Retraining Trust ♥	1,674	97	-	97	1,771
RfRA-24:	Notional Charges	8,543	2,005	-	2,005	10,548
<b>Total RfR A:</b>			<b>5,639</b>	<b>5,824</b>	<b>-185</b>	

**Part II Changes proposed****£'000**

	Present Provision	Change in Provision	New Provision
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	17,266	2,589	19,855
Non-operating accruing resources	-	-2,109	-2,109
<b>Total net capital</b>	<b>17,266</b>	<b>480</b>	<b>17,746</b>
<b>Net Cash Required</b>	<b>1,309,952</b>	<b>8,619</b>	<b>1,318,571</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>								
	<b>54,999</b>	<b>381,936</b>	<b>946,195</b>	<b>1,383,130</b>	<b>47,313</b>	<b>1,335,817</b>	<b>19,855</b>	<b>2,109</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Forensic Science Northern Ireland ♥								
	-	13,418	-	13,418	10,571	<b>2,847</b>	5,148	-	
A-2:	Access to Justice Directorate								
	12,911	4,069	169	17,149	362	<b>16,787</b>	154	3	
A-3:	Compensation Services								
	-	2,849	-	2,849	75	<b>2,774</b>	900	-	
A-4:	Safer Communities Directorate								
	12,761	12,929	10,449	36,139	3,568	<b>32,571</b>	398	2,088	
A-5:	Northern Ireland Prison Service ♥								
	12,798	101,610	1,865	116,273	2,661	<b>113,612</b>	10,002	-	
A-6:	Youth Justice Agency ♥								
	-	19,493	-	19,493	74	<b>19,419</b>	118	18	
A-7:	Northern Ireland Courts & Tribunals Service ♥								
	5,981	64,131	-	70,112	27,002	<b>43,110</b>	2,485	-	
A-8:	* Legal Services Agency NI ♥								
	-	7,244	65	7,309	3,000	<b>4,309</b>	650	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-9:	Northern Ireland Prison Service							
	-	10,579	-	10,579	-	<b>10,579</b>	-	-
A-10:	Youth Justice Agency							
	-	12,278	-	12,278	-	<b>12,278</b>	-	-
A-11:	Access to Justice Directorate							
	-	14,865	-	14,865	-	<b>14,865</b>	-	-
A-12:	Compensation Services							
	-	15,062	-	15,062	-	<b>15,062</b>	-	-
A-13:	Northern Ireland Courts & Tribunals Service							
	-	1,409	-	1,409	-	<b>1,409</b>	-	-
A-14:	*Legal Services Agency NI							
	-	102,000	-	102,000	-	<b>102,000</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-15:	Police Service of Northern Ireland ♥							
	-	-	770,417	770,417	-	<b>770,417</b>	-	-
A-16:	Police Pensions ♥							
	-	-	125,776	125,776	-	<b>125,776</b>	-	-
A-17:	Police Ombudsman for Northern Ireland ♥							
	-	-	8,645	8,645	-	<b>8,645</b>	-	-
A-18:	Northern Ireland Policing Board ♥							
	-	-	6,198	6,198	-	<b>6,198</b>	-	-
A-19:	Probation Board for Northern Ireland ♥							
	-	-	17,554	17,554	-	<b>17,554</b>	-	-
A-20:	Criminal Justice Inspection Northern Ireland ♥							
	-	-	1,288	1,288	-	<b>1,288</b>	-	-
A-21:	RUC George Cross Foundation ♥							
	-	-	467	467	-	<b>467</b>	-	-
A-22:	Northern Ireland Police Fund ♥							
	-	-	1,531	1,531	-	<b>1,531</b>	-	-
A-23:	Police Rehabilitation and Retraining Trust♥							
	-	-	1,771	1,771	-	<b>1,771</b>	-	-
A-24:	Notional Charges							
	10,548	-	-	10,548	-	<b>10,548</b>	-	-
<b>Total:</b>	<b>54,999</b>	<b>381,936</b>	<b>946,195</b>	<b>1,383,130</b>	<b>47,313</b>	<b>1,335,817</b>	<b>19,855</b>	<b>2,109</b>

\* Legal Services Agency Northern Ireland replaced the NI Legal Services Commission (NDPB) wed 01 April 2015.



## Part II Subhead detail including Resource to Cash Reconciliation

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>1,336,002</b>	<b>-185</b>	<b>1,335,817</b>
<b>Capital Items</b>			
Capital	17,266	2,589	19,855
Non-operating accruing resources	-	-2,109	-2,109
<b>Total net capital</b>	<b>17,266</b>	<b>480</b>	<b>17,746</b>
<b>Accruals to cash adjustments</b>			
<b>DEL NIAO Notional Charges</b>	-264	-18	-282
Depreciation, impairments and revaluations	-41,681	11,176	-30,505
New provisions and adjustments to previous provisions	-136,560	-18,083	-154,643
Notional charges	-8,543	-2,005	-10,548
Other non-cash items	-	-5	-5
Movement in working capital	41,152	-510	40,642
Use of provisions	102,580	17,769	120,349
<b>Total accruals to cash adjustments</b>	<b>-43,316</b>	<b>8,324</b>	<b>-34,992</b>
<b>Net Cash Required</b>	<b>1,309,952</b>	<b>8,619</b>	<b>1,318,571</b>

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

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

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>
Asset Recovery Incentivisation Scheme	-	-	3,000	<i>3,000</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,000</b>	<b><i>11,000</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	54,008
<b>Total Net Administration Costs</b>	<b>54,008</b>
<b>Net Programme Costs</b>	
Request for Resources A	1,289,989
<b>Total Net Programme Costs</b>	<b>1,289,989</b>
<b>NET OPERATING COST</b>	<b>1,343,997</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>1,335,817</b>
<b>RESOURCE BUDGET</b>	<b>1,479,664</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>1,335,817</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	8,180
<b>Net Operating Costs (Accounts)</b>	<b>1,343,997</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-933,647
Notional charges	-10,548
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-3,000
Capital Grants	-2,091
Other adjustments	-510
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,085,463
<b>Resource Budget</b>	<b>1,479,664</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,132,658
Annually Managed Expenditure (AME)	347,006

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>17,746</b>
<i>Adjustments to include:</i>	
Other adjustments - Capital Grants	2,091
Capital expenditure of NDPBs or other bodies	82,534
<b>Capital Budget</b>	<b>102,371</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	45,371
Annually Managed Expenditure (AME)	57,000

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>		
Forensic Science Northern Ireland	10,571	-
Access to Justice Directorate	362	3
Compensation Services	75	-
Safer Communities Directorate	3,568	2,088
Northern Ireland Prison Service	2,661	-
Youth Justice Agency	74	18
Northern Ireland Courts & Tribunals Service	27,002	-
Legal Services Agency Northern Ireland	3,000	-
<b>Total for RfR A:</b>	<b>* 47,313</b>	<b>** 2,109</b>

\* Amounts that may be applied as operating accruing resources in addition to the net total, arising from: receipts from the use of video link and conferencing facilities, certain pension contributions, receipts from accruing superannuation liability charges; fees and costs recovered or received for work done for other departments; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information receipts; data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with supplying forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; 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 receipts/sales; providing criminal history checks, fees and costs recovered or received for the use of the Department of Justice estate; court fees paid by litigants in civil proceedings; fees paid by tribunal users; proceeds of crime; fine monies arising from the payment of certain conditional offer fixed penalty notices and other fine monies where agreements exist; recoveries of legal aid monies including costs and contributions collected from legally aided persons; administration fees paid 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 and other fees and receipts received.

\*\* Amounts that may be applied as non-operating accruing resources, arising from: proceeds from the sale or transfer of land, property and fixed assets.

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

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Notional Charges in Non-Budget</b>								
Forensic Science Northern Ireland								
66	-	-	66	-	<b>66</b>	-	-	
Access to Justice Directorate								
2,598	-	-	2,598	-	<b>2,598</b>	-	-	
Compensation Services								
45	-	-	45	-	<b>45</b>	-	-	
Safer Communities Directorate								
2,097	-	-	2,097	-	<b>2,097</b>	-	-	
Northern Ireland Prison Service								
3,127	-	-	3,127	-	<b>3,127</b>	-	-	
Youth Justice Agency								
604	-	-	604	-	<b>604</b>	-	-	
NI Courts & Tribunals Service								
1,546	-	-	1,546	-	<b>1,546</b>	-	-	
Legal Services Agency NI								
465	-	-	465	-	<b>465</b>	-	-	
<b>Total RfR A:</b>								
<b>10,548</b>	-	-	<b>10,548</b>	-	<b>10,548</b>	-	-	
<b>Total Notional Charges:</b>								
<b>10,548</b>	-	-	<b>10,548</b>	-	<b>10,548</b>	-	-	



**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	
Accommodation	1,380
Shared services	7,655
Telecomms	218
Minister's Salary Costs	50
Other	1,245
<b>Total RfR A:</b>	<b>10,548</b>
<b>Total Notional Charges:</b>	

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Fines and miscellaneous	8,000	<i>8,000</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>
<b>Total:</b>	<b>11,000</b>	<b><i>11,000</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Note to the Estimate:

£'000

1.	RfR A includes grant in aid provision above £1 million for the following:	
	Police Service of Northern Ireland	770,417
	Police Pensions	125,776
	Police Ombudsman for Northern Ireland	8,645
	Northern Ireland Policing Board	6,198
	Probation Board for Northern Ireland	17,554
	Criminal Justice Inspection for Northern Ireland	1,288
	Northern Ireland Police Fund	1,531
	Police Rehabilitation and Retraining Trust	1,771

**Spring Supplementary  
Estimate  
2015-2016**

Department of Justice,  
Northern Ireland Judicial  
Pension Scheme

## **DEPARTMENT OF JUSTICE, NORTHERN IRELAND JUDICIAL PENSION SCHEME**

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### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.
2. As a result of all changes there is an increase in the Net Resource Requirement of £150,000 and no change in the Net Cash Requirement.

## DEPARTMENT OF JUSTICE, NORTHERN IRELAND JUDICIAL PENSION SCHEME

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### Part I

	£
<b>RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>150,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-</b>

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#### Amounts required in the year ending 31 March 2016 for use by the Department of Justice on:

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

pensions, lump sums, tax and gratuities to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme, and associated non-cash items.

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

**Part II Changes Proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Pensions, lump sums, gratuities and non cash items	50	500	350	150	200
<b>Total RfR A:</b>		<b>500</b>	<b>350</b>	<b>150</b>	
<b>Net Cash Required</b>					
			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
			-	-	-

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme</b>							
-	600	-	600	400	200	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-1:	Pensions, lump sums, gratuities and non cash items							
-	600	-	600	400	200	-	-	
<b>Total:</b>	<b>600</b>	<b>-</b>	<b>600</b>	<b>400</b>	<b>200</b>	<b>-</b>	<b>-</b>	



**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>50</b>	<b>150</b>	<b>200</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-100	-494	-594
Interest On Scheme Liabilities	-	-6	-6
Excess Cash surrenderable to the NI Consolidated Fund	50	350	400
<b>Total accruals to cash adjustments</b>	<b>-50</b>	<b>-150</b>	<b>-200</b>
<b>Net Cash Required</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Excess cash surrenderable to the Consolidated Fund	50	<i>50</i>	-	<i>400</i>
<b>Total:</b>	<b>50</b>	<b><i>50</i></b>	<b>-</b>	<b><i>400</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	400
<b>Total Income</b>	<b>400</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	594
Interest on Scheme liabilities	6
<b>Total Expenditure</b>	<b>600</b>
<b>NET OPERATING COST</b>	<b>200</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>200</b>
<b>RESOURCE BUDGET</b>	<b>200</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>200</b>
<b>Net Operating Costs (Accounts)</b>	<b>200</b>
<b>Resource Budget</b>	<b>200</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	200

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing for a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>		
Pension contributions receivable	400	-
<b>Total for RfR A:</b>	<b>* 400</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts of pension contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums, refunds of pension scheme payments and other related income paid on behalf of Northern Ireland Judicial Pension Scheme scheme members.

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Excess cash receipts	-	<i>400</i>
<b>Total:</b>	-	<i>400</i>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr Nick Perry, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Northern Ireland Judicial Pension Scheme.

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



**Spring Supplementary  
Estimate  
2015-2016**

Department for  
Regional Development

## DEPARTMENT FOR REGIONAL DEVELOPMENT

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### Introduction

1. In support of the Department for Regional Development's aim of improving the quality of life for everyone in Northern Ireland this Estimate provides for expenditure on the provision, maintenance and enhancement of a range of essential infrastructure services as well as shaping the region's long term strategic development.
2. This Supplementary Estimate reflects the changes to the Department for Regional Development's opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £66,560,000 and a decrease in the Net Cash Requirement of £45,470,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR REGIONAL DEVELOPMENT

### Part I

	£
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	<b>539,572,000</b>
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>	<b>214,128,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>66,560,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-45,470,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department for Regional Development on:

**RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region:**

support for TransportNI including design, construction and maintenance of roads, bridges, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, equipment and stores; public liability claims; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; issue of Commercial Bus Service Permits; operation and maintenance of the Strangford Ferry; support for air and sea ports; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for transport services including current and capital grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; support for regional planning, transport planning and visioning; support for sustainable transport including current and capital grants; energy matters; consultants' and other fees; research and development; salaries and wages, general administrative expenses and central administration costs; severance payments; certain early retirement and compensation payments; computer hardware and software; office machinery and equipment; related services including services to other departments; payments under European Union Programmes; repayment of loans and associated non-cash items.

**RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services:**

payment of income subsidies, current and capital grants and net lending to Northern Ireland Water Limited, equity injections, supporting the costs associated with the maintenance of the shareholder and water policy functions; consultants' and other fees; salaries and wages, general administrative expenses and central administration costs; severance payments; computer hardware and software; office machinery; payments under European Union Programmes and associated non-cash items.

The **Department for Regional Development** will account for this Estimate.

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Roads	190,316	37,115	1,049	36,066	226,382
RfR A-2:	Ferry Services, Air and Sea Ports	1,345	-207	382	-589	756
RfR A-3:	Railway Services	44,451	26,069	5,240	20,829	65,280
RfR A-4:	Road Passenger Services	55,661	-2,045	1,608	-3,653	52,008
RfR A-5:	Services to Other Departments	4,553	622	-15	637	5,190
RfR A-6:	EU Interreg	3,292	-3,534	-2,968	-566	2,726
RfR A-7:	Depreciation and Impairment Costs	161,200	7,568	-	7,568	168,768
RfR A-8:	Provisions	5,300	2,000	-	2,000	7,300
RfR A-9:	Notional Charges	13,579	-2,417	-	-2,417	11,162
<b>Total RfR A:</b>			<b>65,171</b>	<b>5,296</b>	<b>59,875</b>	
RfR B-1	Water Policy and Administration	1,133	121	-	121	1,254
RfR B-2:	Northern Ireland Water Limited	206,310	3,115	-3,449	6,564	212,874
<b>Total RfR B:</b>			<b>3,236</b>	<b>-3,449</b>	<b>6,685</b>	
<b>Total changes to RfRs</b>			<b>68,407</b>	<b>1,847</b>	<b>66,560</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		384,036	-192,942	191,094
Non-operating accruing resources		-	-47,128	-47,128
<b>Total net capital</b>		<b>384,036</b>	<b>-240,070</b>	<b>143,966</b>
<b>Net Cash Required</b>		<b>808,358</b>	<b>-45,470</b>	<b>762,888</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>								
	<b>88,588</b>	<b>386,436</b>	<b>97,916</b>	<b>572,940</b>	<b>33,368</b>	<b>539,572</b>	<b>145,094</b>	<b>47,128</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Roads								
	65,726	134,006	44,053	243,785	17,403	<b>226,382</b>	132,995	47,128	
A-2:	Ferry Services, Air and Sea Ports								
	-	663	993	1,656	900	<b>756</b>	7,000	-	
A-3:	Railway Services								
	-	37,487	33,033	70,520	5,240	<b>65,280</b>	-	-	
A-4:	Road Passenger Services								
	5,157	39,525	8,934	53,616	1,608	<b>52,008</b>	1,599	-	
A-5:	Services to Other Departments								
	4,975	255	-	5,230	40	<b>5,190</b>	-	-	
A-6:	EU Interreg								
	-	-	10,903	10,903	8,177	<b>2,726</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-7:	Depreciation and Impairment Costs								
	1,268	167,500	-	168,768	-	<b>168,768</b>	-	-	
A-8:	Provisions								
	300	7,000	-	7,300	-	<b>7,300</b>	3,500	-	
<b>Non-Budget:</b>									
A-9:	Notional Charges								
	11,162	-	-	11,162	-	<b>11,162</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR B:</b>	<b>Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>								
	1,250	284,104	25	285,379	71,251	214,128	46,000	-	
<b>Departmental Expenditure in DEL:</b>									
B-1:	Water Policy and Administration								
	1,250	4	-	1,254	-	1,254	-	-	
<b>Non-Budget:</b>									
B-2:	Northern Ireland Water Limited †								
	-	284,100	25	284,125	71,251	212,874	46,000	-	
<b>Total:</b>	<b>89,838</b>	<b>670,540</b>	<b>97,941</b>	<b>858,319</b>	<b>104,619</b>	<b>753,700</b>	<b>191,094</b>	<b>47,128</b>	

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>687,140</b>	<b>66,560</b>	<b>753,700</b>
<b>Capital Items</b>			
Capital	384,036	-192,942	191,094
Non-operating accruing resources	-	-47,128	-47,128
<b>Total net capital</b>	<b>384,036</b>	<b>-240,070</b>	<b>143,966</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-201,062	17,432	-183,630
New provisions and adjustments to previous provisions (Capital)	-59,000	55,500	-3,500
New provisions and adjustments to previous provisions (Revenue)	-5,300	-2,000	-7,300
Notional charges	-13,579	2,417	-11,162
Movement in working capital	8,974	39,369	48,343
Use of provisions	7,149	15,322	22,471
<b>Total accruals to cash adjustments</b>	<b>-262,818</b>	<b>128,040</b>	<b>-134,778</b>
<b>Net Cash Required</b>	<b>808,358</b>	<b>-45,470</b>	<b>762,888</b>

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

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

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	128	<i>128</i>
<b>Total:</b>	-	-	<b>128</b>	<b><i>128</i></b>



# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	88,574
Request for Resources B	1,250
<b>Total Net Administration Costs</b>	<b>89,824</b>
<b>Net Programme Costs</b>	
Request for Resources A	453,911
Request for Resources B	212,878
<b>Total Net Programme Costs</b>	<b>666,789</b>
<b>NET OPERATING COST</b>	<b>756,613</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>753,700</b>
<b>RESOURCE BUDGET</b>	<b>624,339</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>753,700</b>
<i>Adjustments to include:</i>	
Non-voted expenditure in the SoCNE	3,041
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-128
<b>Net Operating Costs (Accounts)</b>	<b>756,613</b>
<i>Adjustments to remove:</i>	
Income that is capital in budget	-3,041
Voted resource expenditure outside the budget	-224,036
Capital grants	-81,685
<i>Adjustments to include:</i>	
Full resource consumption of Northern Ireland Water Limited	175,760
Other adjustments	728
<b>Resource Budget</b>	<b>624,339</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	456,240
Annually Managed Expenditure (AME)	168,099

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>143,966</b>
<i>Adjustments to remove:</i>	
Voted - Non Budget Capital	-46,000
Other adjustments	-728
<i>Adjustments to include:</i>	
Capital Expenditure of Northern Ireland Water Limited	139,400
Capital grants	81,685
Income that is capital in budget	3,041
<b>Capital Budget</b>	<b>321,364</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	327,734
Annually Managed Expenditure (AME)	-6,370

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>		
Roads	17,403	47,128
Ferry Services, Air and Sea Ports	900	-
Railway Services	5,240	-
Road Passenger Services	1,608	-
Services to Other Departments	40	-
EU Interreg	8,177	-
<b>Total for RfR A:</b>	<b>* 33,368</b>	<b>** 47,128</b>

\* Amount that may be applied as accruing resources arising from the recoupment of salaries and associated costs for seconded staff; receipts from car parking charges, Decriminalised Parking Enforcement; the enforcement of moving traffic offences; issue of Commercial Bus Service Permits; 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; receipts from private street inspections; developers' contributions; mooring fees, etc by harbours/sea ports; ferry charges for carriage of passengers and vehicles; contributions in respect of Plugged in Places project; European Union (EU) income and other miscellaneous receipts.

\*\* Amount that may be applied as non-operating accruing income from the sale of land, property or other assets.

**RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.**

Northern Ireland Water Limited	71,251	-
<b>Total for RfR B:</b>	<b>* 71,251</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts of dividend and loan interest from Northern Ireland Water.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Services from Other Departments							
11,162	-	-	11,162	-	<b>11,162</b>	-	-
<b>Total RfR A:</b>							
<b>11,162</b>	-	-	<b>11,162</b>	-	<b>11,162</b>	-	-
<b>Total Notional Charges:</b>							
<b>11,162</b>	-	-	<b>11,162</b>	-	<b>11,162</b>	-	-

**Notional Charges Analysis****£'000**

	£
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	
	<b>Provision</b>
Accommodation	4,716
Land Valuation	529
Audit	108
Departmental Solicitors Office	194
Enterprise Shared Service Centre	3,023
Account NI	2,091
Centre for Applied Learning	44
Records NI	397
Miscellaneous	60
<b>Total RfR A:</b>	<b>11,162</b>
<b>Total Notional Charges:</b>	<b>11,162</b>

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Roads	114	<i>114</i>
Other	14	<i>14</i>
<b>Total:</b>	<b>128</b>	<b><i>128</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Regional Development, Mr Peter May, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1	RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
	Northern Ireland Plugged in Places ■	56
2.	This Supplementary Estimate includes grant-in-aid provision above £1 million for the following:	
	RfR B:	
	Northern Ireland Water Limited	212,874

**Spring Supplementary  
Estimate  
2015-2016**

Department for  
Social Development

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## DEPARTMENT FOR SOCIAL DEVELOPMENT

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department for Social Development in taking forward its aim of "Together, tackling disadvantage, building sustainable communities". The 3 requests for resources broadly correspond with the Department's 3 main programmes of - Social Security and Child Maintenance, Housing and Urban Regeneration and Community Development.
2. Request for Resources A of the Supplementary Estimate provides for expenditure on providing a fair system of financial help to those in need and to provide services that encourage family based child maintenance arrangements; encouraging personal responsibility and improving incentives to work and save. Included in the provision is funding to implement a range of reforms to simplify the welfare system, develop an integrated package of personalised support to get people into work and funding to continue to develop a welfare system that recognises work as the primary route out of poverty.
3. Request for Resources B of the Estimate provides for expenditure on promoting measurable improvements to housing in Northern Ireland.
4. Request for Resources C of the Estimate provides for expenditure on improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
5. This Supplementary Estimate reflects the changes to the Department for Social Development's opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME forecast).
6. As a result of all changes there is an increase in the Net Resource Requirement of £53,342,000 and an increase in the Net Cash Requirement of £49,538,000.
7. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR SOCIAL DEVELOPMENT

### Part I

	£
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	<b>83,991,000</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	<b>-30,473,000</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	<b>-176,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>53,342,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>49,538,000</b>

#### Amounts required in the year ending 31 March 2016 for use by the Department for Social Development on:

##### **RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility:**

departmental corporate services costs; the administration costs of the Social Security Agency and Child Maintenance Service including developmental work on systems, the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations, and on accommodation costs; payment of the cash value of European Commission officials transferable State Pension rights to the Pension Scheme of the European Union Institution; compensation for dust related diseases; payment of social security benefits and/or National Insurance Credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, in accordance with the prevailing legislation and regulations, provision of discretionary grants and loans and repayment of loans; payment of job grant; on grant-in-aid in respect of the Independent Living Fund, grants to Motability; a grant to the Northern Ireland Housing Executive for the payment of rent rebate, rent allowance, rates rebate for tenants and discretionary housing payments, cost of housing benefit rates rebates for owner occupiers; sums payable under the Fresh Start Agreement; the cost of paying assistance from the Financial Assistance Scheme; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund as compensation payments in respect of statutory sick pay, statutory maternity pay, statutory paternity and statutory adoption pay and statutory shared parental pay; severance payments and associated non-cash items.

##### **RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland:**

central administration costs relating to the Housing Programme; on housing services, including grants and grant-in-aid, loans and subsidies; funding under the European Union Structural Funds Programmes, a housing led regeneration scheme and associated non-cash items.

##### **RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage:**

central administration costs relating to the Urban Regeneration and Community Development Programme; on urban regeneration including grants-in-aid and on other services such as property maintenance and events; community development including grants to voluntary bodies and statutory bodies; payments under the European Union Programme for Peace and Reconciliation; payments under the European Union Structural Funds Programmes; the cost of services provided to the Syrian Vulnerable Person Relocation Scheme and associated non-cash items.

The **Department for Social Development** will account for this Estimate.

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Social Security Administration	184,213	-9,405	-10,381	976	185,189
RfR A-2:	Belfast Benefit Delivery Centre	-	500	500	-	-
RfR A-3:	Eastern Area (GB Child Maintenance Group)	-	4,500	4,500	-	-
RfR A-4:	Child Maintenance Service	19,817	-645	210	-855	18,962
RfR A-5:	Mesothelioma Compensation Scheme	-	42	42	-	-
RfR A-6:	Independent Living Fund	8,500	-6,506	-	-6,506	1,994
RfR A-7:	Discretionary Support Scheme	13,720	-	-	-	13,720
RfR A-8:	Housing benefit rates (tenants)	76,024	5,000	-	5,000	81,024
RfR A-9:	Housing benefit rates (owner occupiers)	49,773	-5,000	-	-5,000	44,773
RfR A-10:	Grants to Motability	1,100	-108	-	-108	992
RfR A-11:	Non-contributory and means tested benefits	1,703,643	3,895	-	3,895	1,707,538
	<i>Of which:</i>					
	<i>Pensions benefits</i>	5,800	9	-	9	5,809
	<i>Disability benefits</i>	1,384,476	-180	-	-180	1,384,296
	<i>Industrial injuries benefits</i>	29,737	1,900	-	1,900	31,637
	<i>Pension creditw</i>	283,630	2,166	-	2,166	285,796
RfR A-12:	Income support - non-pensioners, JSA & ESA	791,849	-1,290	-	-1,290	790,559
	<i>Of which:</i>					
	<i>Income support - non-pensioners</i>	178,944	3,779	-	3,779	182,723
	<i>Jobseeker's allowance (income based)</i>	133,666	-5,069	-	-5,069	128,597
	<i>Jobseeker's allowance (contribution based)</i>	-	-	-	-	-
	<i>Employment and support allowance (non contributory)</i>	479,239	-	-	-	479,239
RfR A-13:	Job grant	2,000	-	-	-	2,000
RfR A-14:	Housing benefit (rent)	571,142	19,476	-	19,476	590,618
RfR A-15:	Discretionary housing payments	4,431	-	-	0	4,431
RfR A-16:	Financial Assistance Scheme (Non cash costs)	2,987	75,896	-	75,896	78,883
RfR A-17:	Movement in Provisions (Non benefit)	-113	326	-	326	213
RfR A-18:	Market Fluctuations	50	-	-	0	50
RfR A-19:	Social Fund (Regulated)	9,890	2,862	-	2,862	12,752
RfR A-20:	Social Fund in respect of Winter Fuel Payments	53,991	-523	-	-523	53,468
RfR A-21:	Social Fund (Discretionary)	17,420	-17,420	-	-17,420	-
RfR A-22:	Northern Ireland National Insurance Fund	66,200	9,500	-	9,500	75,700
RfR A-23:	Notional Charges	26,188	-2,238	-	-2,238	23,950
	<b>Total RfR A:</b>		<b>78,862</b>	<b>-5,129</b>	<b>83,991</b>	

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
RfR B-1:	Housing	24,705	-10,869	9,050	-19,866	4,839
RfR B-2:	Housing grants to the Northern Ireland Housing Executive	22,130	11,946	-	11,946	34,076
RfR B-3:	Interest Payments on Housing Loans	-	-4,502	-4,502	-	-
RfR B-4:	Movement in Provisions	1	-	-	-	1
RfR B-5:	Revaluations to Fair Value of Loans	-775	29,600	-	29,600	28,825
RfR B-6:	Corporation tax	12,000	-	-	-	12,000
RfR B-7:	Grant-In-Aid Paid to the Northern Ireland Housing Executive	284,319	-52,200	-	-52,200	232,119
RfR B-8:	Notional Charges	503	47	-	47	550
	<b>Total RfR B</b>		<b>-25,978</b>	<b>4,548</b>	<b>-30,473</b>	
RfR C-1:	Urban Regeneration	58,005	1,213	1,987	-774	57,231
RfR C-2:	Community and Voluntary Sector Funding	13,477	1,383	320	1,063	14,540
RfR C-3:	EU Programme for Peace and Reconciliation	3,144	-4,143	-3,186	-957	2,187
RfR C-4:	Urban Regeneration/Community Development Non-cash Items	6,450	-	-	-	6,450
RfR C-5:	Charities Commission (NI)	800	950	-	950	1,750
RfR C-6:	Notional Charges	2,458	-458	-	-458	2,000
RfR C-7:	Prior Period Adjustment	-	-	-	-	-
	<b>Total RfR C</b>		<b>-1,055</b>	<b>-879</b>	<b>-176</b>	
	<b>TOTAL CHANGES TO RfRs</b>		<b>51,829</b>	<b>-1,460</b>	<b>53,342</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
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**Capital and Cash****Capital Items**

Capital	28,860	90,067	118,927
Less non-operating accruing resources	-35,450	-62	-35,388
<b>Total net capital</b>	<b>-6,590</b>	<b>90,005</b>	<b>83,539</b>
<b>Net Cash Required</b>	<b>3,916,390</b>	<b>49,538</b>	<b>3,965,928</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>								
	<b>43,262</b>	<b>345,198</b>	<b>3,363,312</b>	<b>3,751,772</b>	<b>64,956</b>	<b>3,686,816</b>	<b>13,299</b>	<b>13,600</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Social Security Administration								
	19,312	181,384	-	200,696	15,507	<b>185,189</b>	397	-	
A-2:	Belfast Benefit Delivery Centre								
	-	19,000	-	19,000	19,000	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)								
	-	30,000	-	30,000	30,000	-	-	-	
A-4:	Child Maintenance Service								
	-	19,179	-	19,179	217	<b>18,962</b>	32	-	
A-5:	Mesothelioma Compensation Scheme								
	-	-	232	232	232	-	-	-	
A-6:	Independent Living Fund								
	-	-	1,994	1,994	-	<b>1,994</b>	-	-	
A-7:	Discretionary Support Scheme								
	-	-	13,720	13,720	-	<b>13,720</b>	12,870	13,600	
A-8:	Housing benefit rates (tenants)								
	-	-	81,024	81,024	-	<b>81,024</b>	-	-	
A-9:	Housing benefit rates (owner occupiers)								
	-	-	44,773	44,773	-	<b>44,773</b>	-	-	
A-10:	Grants to Motability								
	-	-	992	992	-	<b>992</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-11:	Non-contributory and means tested benefits								
	-	-	1,707,538	1,707,538	-	<b>1,707,538</b>	-	-	
	<i>Of which:</i>								
	<i>Pensions benefits</i>								
	-	-	5,809	5,809	-	<b>5,809</b>	-	-	
	<i>Disability benefits</i>								
	-	-	1,384,296	1,384,296	-	<b>1,384,296</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<i>Industrial injuries benefits</i>								
-	-	31,637	31,637	-	<b>31,637</b>	-	-	
<i>Pension credit</i>								
-	-	285,796	285,796	-	<b>285,796</b>	-	-	
A-12:	Income support - non-pensioners, JSA & ESA							
-	16,489	774,070	790,559	-	<b>790,559</b>	-	-	
<i>Of which:</i>								
<i>Income support – non-pensioners</i>								
-	16,489	166,234	182,723	-	<b>182,723</b>	-	-	
<i>Jobseeker's allowance (income based)</i>								
-	-	128,597	128,597	-	<b>128,597</b>	-	-	
<i>Employment and support allowance (non contributory)</i>								
-	-	479,239	479,239	-	<b>479,239</b>	-	-	
A-13:	Job grant							
-	-	2,000	2,000	-	<b>2,000</b>	-	-	
A-14:	Housing benefit (rent)							
-	-	590,618	590,618	-	<b>590,618</b>	-	-	
A-15:	Discretionary housing payments							
-	-	4,431	4,431	-	<b>4,431</b>	-	-	
A-16:	Financial Assistance Scheme (Non cash costs)							
-	78,883	-	78,883	-	<b>78,883</b>	-	-	
A-17:	Movement in provisions (Non benefit)							
-	213	-	213	-	<b>213</b>	-	-	
A-18:	Market Fluctuations							
-	50	-	50	-	<b>50</b>	-	-	
<b>Non-Budget:</b>								



**Part II Revised subhead detail including change in provision****£'000**

		2015-16							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-19:	Social Fund (Regulated)	-	-	12,752	12,752	-	<b>12,752</b>	-	-
A-20:	Social Fund in respect of Winter Fuel Payments	-	-	53,468	53,468	-	<b>53,468</b>	-	-
A-21:	Social Fund (Discretionary)	-	-	-	-	-	-	-	-
A-22:	Northern Ireland National Insurance Fund	-	-	75,700	75,700	-	<b>75,700</b>	-	-
A-23:	Notional Charges	23,950	-	-	23,950	-	<b>23,950</b>	-	-
<b>RfR B:</b>	<b>Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	<b>7,335</b>	<b>95,962</b>	<b>259,010</b>	<b>362,307</b>	<b>49,897</b>	<b>312,410</b>	<b>97,298</b>	<b>15,388</b>
<b>Departmental Expenditure in DEL:</b>									
B-1:	Housing	6,785	628	11,926	19,339	14,500	<b>4,839</b>	97,298	15,388
B-2:	Housing grants to the Northern Ireland Housing Executive	-	19,111	14,965	34,076	-	<b>34,076</b>	-	-
B-3:	Interest Payments on Housing Loans	-	35,397	-	35,397	35,397	-	-	-
<b>Annually Managed Expenditure (AME):</b>									
B-4:	Movement in Provisions	-	1	-	1	-	<b>1</b>	-	-
B-5:	Revaluations to Fair Value of Loans	-	28,825	-	28,825	-	<b>28,825</b>	-	-
B-6:	Corporation tax	-	12,000	-	12,000	-	<b>12,000</b>	-	-
<b>Non-Budget:</b>									
B-7:	Grant-In-Aid Paid to the Northern Ireland Housing Executive	-	-	232,119	232,119	-	<b>232,119</b>	-	-
B-8:	Notional Charges	550	-	-	550	-	<b>550</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR C:</b>	<b>Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>								
	13,679	13,400	65,946	93,025	8,867	84,158	8,330	6,400	
<b>Departmental Expenditure in DEL:</b>									
C-1:	Urban Regeneration								
	10,012	6,950	42,256	59,218	1,987	57,231	5,720	6,400	
C-2:	Community and Voluntary Sector Funding								
	1,667	-	13,193	14,860	320	14,540	-	-	
C-3:	EU Programme for Peace and Reconciliation								
	-	-	8,747	8,747	6,560	2,187	-	-	
<b>Annually Managed Expenditure (AME):</b>									
C-4:	Urban Regeneration / Community Development Non-cash items								
	-	6,450	-	6,450	-	6,450	-	-	
<b>Non-Budget:</b>									
C-5:	Charities Commission (NI) ♥								
	-	-	1,750	1,750	-	1,750	-	-	
C-6:	Notional Charges								
	2,000	-	-	2,000	-	2,000	-	-	
C-7:	Prior Period Adjustment								
	-	-	-	-	-	-	2,610	-	
<b>Total:</b>	<b>64,276</b>	<b>454,560</b>	<b>3,688,268</b>	<b>4,207,104</b>	<b>123,720</b>	<b>4,083,384</b>	<b>118,927</b>	<b>35,388</b>	

**Part II Revised subhead detail including resource to cash reconciliation** **£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>4,030,042</b>	<b>53,342</b>	<b>4,083,384</b>
<b>Capital Items</b>			
Capital	28,860	90,067	118,927
Non-operating accruing resources	-35,450	62	-35,388
<b>Total net capital</b>	<b>-6,590</b>	<b>90,129</b>	<b>83,539</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-12,015	-27,714	-39,729
New provisions and adjustments to previous provisions	-3,125	-76,222	-79,347
Notional charges	-29,149	2,649	-26,500
Housing Benefit Rates Owner-Occupiers	-49,773	5,000	-44,773
Movement in working capital	-14,600	1,252	-13,348
Use of provisions	1,600	3,712	5,312
Prior Period Adjustment	-	-2,610	-2,610
<b>Total accruals to cash adjustments</b>	<b>-107,062</b>	<b>-93,933</b>	<b>-200,995</b>
<b>Net Cash Required</b>	<b>3,916,390</b>	<b>49,538</b>	<b>3,965,928</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Other income not classified as accruing resources	770	<i>770</i>	1,812	<i>1,812</i>
<b>Total:</b>	<b>770</b>	<b><i>770</i></b>	<b>1,812</b>	<b><i>1,812</i></b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	43,256
Request for Resources B	7,327
Request for Resources C	13,659
<b>Total Net Administration Costs</b>	<b>64,242</b>
<b>Net Programme Costs</b>	
Request for Resources A	3,658,161
Request for Resources B	297,533
Request for Resources C	76,271
Non-voted Expenditure	2,568,576
<b>Total Net Programme Costs</b>	<b>6,600,541</b>
<b>NET OPERATING COST</b>	<b>6,664,783</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,083,384</b>
<b>RESOURCE BUDGET</b>	<b>6,516,402</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>4,083,384</b>
<i>Adjustments to remove:</i>	
Payments to the National Insurance Fund	75,700
National Insurance Fund Benefit expenditure	2,492,876
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,812
National Insurance Fund Administration receipts (DSD)	14,635
<b>Net Operating Costs (Accounts)</b>	<b>6,664,783</b>
<i>Adjustments to remove:</i>	
Charities Commission (NI)	-1,750
Notional charges	-26,500
NIHE Strategic Grant-in-Aid	-232,119
Funding which is paid into the Social Fund	-66,220
Social Fund Loan to Score in Capital	-1,140
Capital grants	-32,161
<i>Adjustments to include:</i>	
Social Fund spend	65,395
National Insurance Fund Administration costs (DFP)	1,010
Full resource consumption of NDPBs or other bodies	145,104
<b>Resource Budget</b>	<b>6,516,402</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	588,488
Annually Managed Expenditure (AME)	5,927,914

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>83,539</b>
<i>Adjustments to include:</i>	
Capital grants	32,161
Capital expenditure of NDPBs or other bodies	126,320
Social Fund Net Capital	1,140
Other adjustments	-54,426
Prior Period Adjustment	-2,610
<b>Capital Budget</b>	<b>186,124</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	184,984
Annually Managed Expenditure (AME)	1,140



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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>		
Administration of National Insurance Fund	14,635	-
Administration of DWP agency services	49,000	-
Other administration	1,089	-
Mesothelioma Compensation Scheme	232	-
Crisis Loan repayments	-	13,600
<b>Total for RfR A:</b>	<b>* 64,956</b>	<b>**13,600</b>

\* Amount that may be applied as accruing resources arising from recoupment of salaries and associated costs for seconded staff; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from DWP and HMRC for services provided on an agency basis, recovery of costs from DWP for services provided in respect of Eastern Area and Work Packages, recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; proceeds from crime in respect of benefit fraud and organised fraud, income from the public bodies for services provided; income arising from the disposal of surplus equipment or other assets; the recovery of discretionary loans; and reimbursement of costs of services provided to the Syrian Vulnerable Person Relocation Scheme.

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary loans.

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>		
Repayment of housing association grant	14,000	-
Loan repayments by housing associations	-	1,383
Reimbursement of loan interest charges by Housing Executive	35,397	-
Equity Withdrawal from Public Corporation	-	14,005
Fees receivable for landlord registrations	500	-
<b>Total for RfR B</b>	<b>* 49,897</b>	<b>**15,388</b>

- \* Amount that may be applied as accruing resources in addition to the net total, arising from landlord registration fees; repayment of grants from housing associations; reimbursement of loan interest charges by the Housing Executive; and reimbursement of costs of services provided to the Syrian Vulnerable Person Relocation Scheme.
- \*\* Amount that may be applied as non-operating accruing resources arising from the recovery of loans to housing associations; and equity withdrawal from Public Corporation.

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

	<b>Provision</b>	
	<b>Operating ARs</b>	<b>Non- operating ARs</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>		
Sale of land and property	-	6,400
EU Programme Receipts	8,527	-
Fort George Recoveries	-	-
Syrian Vulnerable Person Relocation Scheme recoveries	340	-
<b>Total for RfR C:</b>	<b>* 8,867</b>	<b>**6,400</b>

\* Amount that may be applied as accruing resources in addition to the net total, in respect of recoupment of salary and associated costs for seconded staff; recoupments from the International Fund for Ireland and European Union (EU) income; and reimbursement of costs of services provided to the Syrian Vulnerable Person Relocation Scheme.

\*\* Amount that may be applied as non-operating accruing resources arising from income from sales receipts from disposals of surplus land, equipment or other assets.

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

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A Notional Charges in Non-Budget</b>								
Social Security Administration								
23,600	-	-	23,600	-	<b>23,600</b>	-	-	
Child Maintenance Service								
350	-	-	350	-	<b>350</b>	-	-	
<b>Total RfR A:</b>								
<b>23,950</b>	-	-	<b>23,950</b>	-	<b>23,950</b>	-	-	
<b>RfR B: Notional charges in Non-Budget</b>								
Housing								
550	-	-	550	-	<b>550</b>	-	-	
<b>Total RfR B:</b>								
<b>550</b>	-	-	<b>550</b>	-	<b>550</b>	-	-	
<b>RfR C: Notional charges in Non-Budget</b>								
Urban Regeneration								
2,000	-	-	2,000	-	<b>2,000</b>	-	-	
<b>Total RfR C:</b>								
<b>2,000</b>	-	-	<b>2,000</b>	-	<b>2,000</b>	-	-	
<b>Total Notional Charges:</b>								
<b>26,500</b>	-	-	<b>26,500</b>	-	<b>26,500</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	
Audit	250
Accommodation	17,970
Other	5,730
<b>Total RfR A:</b>	<b>23,950</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	
Audit	20
Accommodation	130
Other	400
<b>Total RfR B:</b>	<b>550</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	
Audit	25
Accommodation	750
Other	1,225
<b>Total RfR C:</b>	<b>2,000</b>
<b>Total Notional Charges:</b>	<b>26,500</b>

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Core admin receipts	3	3
Housing Association loan interest	770	<i>770</i>
Housing receipts	8	<i>8</i>
Urban Regeneration Receipts	1,000	<i>1,000</i>
Social Security receipts	16	<i>16</i>
Child Support Receipts	15	<i>15</i>
<b>Total:</b>	<b>1,812</b>	<b><i>1,812</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Temporary Permanent Head of the Department for Social Development, Mr Andrew Hamilton, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

- |    |   |         |
|----|---|---------|
| 1. | The provision sought for 2015-16 is 2.5% higher than its provision for 2014-15.   |         |
| 2. | Job grant (RfR A13) is payable in accordance with provisions contained in the Employment and Training (Northern Ireland) Act 1950). |         |
| 3. | This Estimate includes grant in aid provision above £1 million for the following:   |         |
|    | NIHE Strategic Grant-in-Aid   | 232,119 |
|    | Independent Living Fund   | 1,994   |
|    | Charities Commission NI   | 1,750   |

**Spring Supplementary  
Estimate  
2015-2016**

Office of  
The First Minister and  
Deputy First Minister



## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

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### Introduction

1. This Estimate provides for expenditure for the Office of the First Minister and deputy First Minister to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £34,019,000 and an increase in the Net Cash Requirement of £25,680,000.
4. Symbols are explained in the guide at the front of the volume.

## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

### Part I

	£
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>34,019,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>25,680,000</b>

Amounts required in the year ending 31 March 2016 for use by the Office of the First Minister and Deputy First Minister on:

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

support for the government; the North-South Ministerial Council; the British-Irish Council; civil contingencies; expenses of the Planning Appeals Commission and the Water Appeals Commission for Northern Ireland, the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; the Reinvestment and Reform Initiative; promotion and administration of sustainable development policy; promotion of human rights, equality of opportunity and social inclusion including gender, sexual orientation, children and young people, childcare, older people and people with disabilities and the alleviation of disadvantage, deprivation, poverty and hardship, including in situations of severe stress, crisis or emergency; support for the Inquiry into Historical Institutional Abuse 1922 to 1995; race relations and racial equality; community relations, including the actions and commitments contained in Together: Building a United Community and the Executive's Good Relations Strategy; district council programmes; victims and survivors; developing and implementing the strategy for affordable, good quality, accessible and integrated childcare; grant-in-aid to the Strategic Investment Board Limited, Ilex Urban Regeneration Company Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Commissioner for Children and Young People for Northern Ireland, the Commissioner for Older People for Northern Ireland, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council and the Victims and Survivors Service Limited; the European Union Programme for Peace and Reconciliation; settlement of NICS equal pay claims; administration and other services including the European Taskforce Working Group, supporting the region's interests in Europe, including support for greater EU partnership working; delivering social change including support of the research programme; management, promotion and administration of the Delivering Social Change framework and associated Executive Funds; International Relations for devolved issues; support for the Compact Civic Advisory Panel and the Commission for Flags, Identity, Culture and Tradition; severance payments and associated non-cash items.

The **Office of the First Minister and Deputy First Minister** will account for this Estimate.

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfRA-1:	Support for the government and other services	13,585	243	12	231	13,816
RfRA-2:	North-South Ministerial Council	845	182	-	182	1,027
RfRA-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland	2,323	-345	-5	-340	1,983
RfRA-4:	Attorney General for Northern Ireland	1,450	426	-	426	1,876
RfRA-5:	Reinvestment and Reform Initiative	208	1,161	208	953	1,161
RfRA-6:	Support for Equality, Human Rights and Community Relations	6,645	4,327	-	4,327	10,972
RfRA-7:	Good Relations	5,561	-2,492	-	-2,492	3,069
RfRA-8:	EU Programme for Peace & Reconciliation	1,024	-4,647	-3,901	-746	278
RfRA-9:	Victims and Survivors	570	-548	-	-548	22
RfRA-10:	<i>Social Investment Fund</i>	-	6,222	-	6,222	6,222
RfRA-11:	<i>Childcare Strategy</i>	-	183	-	183	183
RfRA-12:	<i>Delivering Social Change</i>	-	398	-	398	398
RfRA-13:	<i>Together: Building a United Community</i>	-	4,543	-	4,543	4,543
RfRA-14:	<i>Provisions</i>	-	356	-	356	356
RfRA-15:	<i>Strategic Sites</i>	-	2,592	-	2,592	2,592
RfRA-16:	Strategic Investment Board Limited	5,381	16,735	-	16,735	22,116
RfRA-17:	Ilex Urban Regeneration Company Limited	1,611	780	-	780	2,391
RfRA-18:	Commissioner for Children & Young People for Northern Ireland	1,469	-112	-	-112	1,357
RfRA-19:	Equality Commission for Northern Ireland	5,762	-	-	-	5,762
RfRA-20:	Commission for Victims and Survivors for Northern Ireland	881	32	-	32	913
RfRA-21:	Northern Ireland Judicial Appointments Commission	1,317	-343	-	-343	974
RfRA-22:	Commissioner for Older People for Northern Ireland	817	3	-	3	820
RfRA-23:	Northern Ireland Community Relations Council	2,926	88	-	88	3,014
RfRA-24:	Victims and Survivors Service Limited	13,220	280	-	280	13,500
RfRA-25:	Maze/Long Kesh Development Corporation	1,250	269	-	269	1,519
RfRA-26:	Notional Charges	3,578	-	-	-	3,578
<b>Total RfR A:</b>			<b>30,333</b>	<b>-3,686</b>	<b>34,019</b>	

**Part II Changes Proposed****£'000**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	3,520	-809	2,711
Less non-operating accruing resources	-	3,090	3,090
<b>Total net capital</b>	<b>3,520</b>	<b>-3,899</b>	<b>-379</b>
<b>Net Cash Required</b>	<b>69,224</b>	<b>25,680</b>	<b>94,904</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>								
	<b>18,405</b>	<b>19,956</b>	<b>67,449</b>	<b>105,810</b>	<b>1,368</b>	<b>104,442</b>	<b>2,711</b>	<b>3,090</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Support for the government and other services								
	10,391	3,631	50	14,072	256	<b>13,816</b>	47	-	
A-2:	North-South Ministerial Council								
	136	891	-	1,027	-	<b>1,027</b>	-	-	
A-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland								
	-	2,053	-	2,053	70	<b>1,983</b>	-	-	
A-4:	Attorney General for Northern Ireland								
	1,876	-	-	1,876	-	<b>1,876</b>	20	-	
A-5:	Reinvestment and Reform Initiative								
	-	1,369	-	1,369	208	<b>1,161</b>	2,644	3,090	
A-6:	Support for Equality, Human Rights and Community Relations								
	2,424	6,856	1,692	10,972	-	<b>10,972</b>	-	-	
A-7:	Good Relations								
	-	-	3,069	3,069	-	<b>3,069</b>	-	-	
A-8:	EU Programme for Peace and Reconciliation								
	-	-	1,112	1,112	834	<b>278</b>	-	-	
A-9:	Victims and Survivors								
	-	22	-	22	-	<b>22</b>	-	-	
A-10:	Social Investment Fund								
	-	546	5,676	6,222	-	<b>6,222</b>	-	-	
A-11:	Childcare Strategy								
	-	183	-	183	-	<b>183</b>	-	-	
A-12:	Delivering Social Change								
	-	398	-	398	-	<b>398</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
A-13:	Together: Building a United Community							
-	1,059	3,484	4,543	-	<b>4,543</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-14:	Provisions							
-	356	-	356	-	<b>356</b>	-	-	
A-15:	Strategic Sites							
-	2,592	-	2,592	-	<b>2,592</b>	-	-	
<b>Non-Budget:</b>								
A-16:	Strategic Investment Board Limited ♥							
-	-	22,116	22,116	-	<b>22,116</b>	-	-	
A-17:	Ilex Urban Regeneration Company Limited ♥							
-	-	2,391	2,391	-	<b>2,391</b>	-	-	
A-18:	Commissioner for Children and Young People for Northern Ireland ♥							
-	-	1,357	1,357	-	<b>1,357</b>	-	-	
A-19:	Equality Commission for Northern Ireland ♥							
-	-	5,762	5,762	-	<b>5,762</b>	-	-	
A-20:	Commission for Victims and Survivors for Northern Ireland ♥							
-	-	913	913	-	<b>913</b>	-	-	
A-21:	Northern Ireland Judicial Appointments Commission ♥							
-	-	974	974	-	<b>974</b>	-	-	
A-22:	Commissioner for Older People for Northern Ireland ♥							
-	-	820	820	-	<b>820</b>	-	-	
A-23:	Northern Ireland Community Relations Council ♥							
-	-	3,014	3,014	-	<b>3,014</b>	-	-	
A-24:	Victims and Survivors Service Limited ♥							
-	-	13,500	13,500	-	<b>13,500</b>	-	-	
A-25:	Maze/Long Kesh Development Corporation ♥							
-	-	1,519	1,519	-	<b>1,519</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
A-26: Notional Charges								
3,578	-	-	3,578	-	3,578	-	-	
<b>Total:</b>	<b>18,405</b>	<b>19,956</b>	<b>67,449</b>	<b>105,810</b>	<b>1,368</b>	<b>104,442</b>	<b>2,711</b>	<b>3,090</b>

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>70,423</b>	<b>34,019</b>	<b>104,442</b>
<b>Capital Items</b>			
Capital	3,520	-809	2,711
Non-operating accruing resources	-	-3,090	-3,090
<b>Total net capital</b>	<b>3,520</b>	<b>-3,899</b>	<b>-379</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-1,141	-2,464	-3,605
New provisions and adjustments to previous provisions	-	-356	-356
Prior period adjustments	-	-	-
Notional charges	-3,578	-	-3,578
Movement in working capital	-	-2,000	-2,000
Use of provisions	-	380	380
<b>Total accruals to cash adjustments</b>	<b>-4,719</b>	<b>-4,440</b>	<b>-9,159</b>
<b>Net Cash Required</b>	<b>69,224</b>	<b>25,680</b>	<b>94,904</b>



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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts – excess accruing resources	-	-	-	-
Other income not classified as accruing resources	-	-	64	64
<b>Total:</b>	-	-	<b>64</b>	<b>64</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	18,160
<b>Total Net Administration Costs</b>	<b>18,160</b>
<b>Net Programme Costs</b>	
Request for Resources B	86,218
<b>Total Net Programme Costs</b>	<b>86,218</b>
<b>NET OPERATING COST</b>	<b>104,378</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>104,442</b>
<b>RESOURCE BUDGET</b>	<b>87,884</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>104,442</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-64
Other adjustments	-
<b>Net Operating Costs (Accounts)</b>	<b>104,378</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	52,366
Notional charges	3,578
Capital grants	2,785
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-
Other adjustments	-
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	42,235
<b>Resource Budget</b>	<b>87,884</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	82,417
Annually Managed Expenditure (AME)	5,467

## Reconciliation of resource expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>-379</b>
<i>Adjustments to include:</i>	
Capital expenditure of NDPBs or other bodies	15,054
Capital grants	2,785
<b>Capital Budget</b>	<b>17,460</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	17,460
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>		
Planning Appeals Commission and Water Appeals Commission	70	-
Recovery of Seconded costs	195	-
Support for the government and other services	61	
Reinvestment and Reform Initiative	208	3,090
EU Income	834	-
<b>Total for RfR A:</b>	<b>* 1,368</b>	<b>** 3,090</b>

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

\*\* Amount that may be applied as non-operating accruing resources arising from sale of the former St Patrick's military site and sale of land at Shackleton.

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

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A</b>	<b>Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>							
Support for the government and other services								
3,578	-	-	3,578	-	3,578	-	-	
<b>Total RfR A:</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>-</b>
<b>Total Notional Charges:</b>	<b>3,578</b>	<b>-</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>-</b>	<b>-</b>

**Notional Charges Analysis****£'000**

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

	Provision
Accommodation	1,800
Shared services	1,483
Audit	65
Other	230
<b>Total RfR A:</b>	<b>3,578</b>
<b>Total Notional Charges:</b>	<b>3,578</b>

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

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

	<b>Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>
Rental Income	4	<i>4</i>
Miscellaneous	60	<i>60</i>
<b>Total:</b>	<b>64</b>	<b><i>64</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed Dr Mark Browne as Accounting Officer for the Department with responsibility for preparing the Department's Estimate on the advice of the Permanent Head of the Office of the First Minister and Deputy First Minister.

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

<b>Note to the Estimate:</b>		<b>£'000</b>
1.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	Strategic Investment Board Limited	22,116
	Victims and Survivors Service Limited	13,500
	Equality Commission for Northern Ireland	5,762
	Northern Ireland Community Relations Council	3,014
	Maze/Long Kesh Development Corporation	1,519
	Ilex Urban Regeneration Company Limited	2,391
	Commissioner for Children and Young People for Northern Ireland	1,357
2.	The following function within RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-10 Social Investment Fund ■	6,222

**Spring Supplementary  
Estimate  
2015-2016**

Northern Ireland  
Assembly Commission

## **NORTHERN IRELAND ASSEMBLY COMMISSION**

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### **Introduction**

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £1,939,000 and an increase in the Net Cash Requirement of £1,149,000.

## **NORTHERN IRELAND ASSEMBLY COMMISSION**

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### **Part I**

	£
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>1,939,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>1,149,000</b>

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#### **Amounts required in the year ending 31 March 2016 for use by the Northern Ireland Assembly Commission on:**

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

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

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

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Administration and Support Services	42,046	1,014	75	939	42,985
RfR A-2: Administration and Support Services	2,200	1,000	-	1,000	3,200
RfR A-3: Notional Charges	45	-	-	-	45
<b>Total RfR B:</b>		<b>2,014</b>	<b>75</b>	<b>1,939</b>	
<b>Capital and Cash</b>					
<b>Capital Items</b>					
Capital			1,825	18	1,843
Non-operating accruing resources			-	-18	-18
<b>Total net capital</b>			<b>1,825</b>	<b>-</b>	<b>1,825</b>
<b>Net Cash Required</b>			<b>40,476</b>	<b>1,149</b>	<b>41,625</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Supporting the work of the Northern Ireland Assembly.</b>							
-	46,326	25	46,351	121	46,230	1,843	18	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Administration and Support Services							
-	43,081	25	43,106	121	42,985	1,843	18	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Administration and Support Services							
-	3,200	-	3,200	-	3,200	-	-	
<b>Non-Budget:</b>								
A-3:	Notional Charges							
-	45	-	45	-	45	-	-	
<b>Total:</b>	<b>-</b>	<b>46,326</b>	<b>25</b>	<b>46,351</b>	<b>121</b>	<b>46,230</b>	<b>1,843</b>	<b>18</b>

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>44,291</b>	<b>1,939</b>	<b>46,230</b>
<b>Capital Items</b>			
Capital	1,825	18	1,843
Non-operating accruing resources	-	-18	-18
<b>Total net capital</b>	<b>1,825</b>	<b>-</b>	<b>1,825</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-3,395	-	-3,395
New provisions and adjustments to previous provisions	-2,200	-1,000	-3,200
Prior period adjustments	-	-	-
Notional charges	-45	-	-45
Other non-cash items	-	-	-
Movement in working capital	-	210	210
Use of provisions	-	-	-
<b>Total accruals to cash adjustments</b>	<b>-5,640</b>	<b>-790</b>	<b>-6,430</b>
<b>Net Cash Required</b>	<b>40,476</b>	<b>1,149</b>	<b>41,625</b>

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

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

	<b>Present Provision</b>		<b>New Provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts - excess accruing resources				
Operating income not classified as accruing resources	-	-	10	<i>10</i>
<b>Total:</b>	-	-	<b>10</b>	<b><i>10</i></b>



# Supporting Statements, Tables and Notes

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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	46,220
<b>Total Net Programme Costs</b>	<b>46,220</b>
<b>NET OPERATING COST</b>	<b>46,220</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>46,230</b>
<b>RESOURCE BUDGET</b>	<b>46,175</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>46,230</b>
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-10
Other adjustments	-
<b>Net Operating Cost (Accounts)</b>	<b>46,220</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	
Notional charges	-45
Capital grants	-
Consolidated Fund Extra Receipts (CFERs) outside the Budget	-
Other adjustments	-
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	-
Other adjustments	-
<b>Resource Budget</b>	<b>46,175</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	42,975
Annually Managed Expenditure (AME)	3,200

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>1,825</b>
<b>Capital Budget</b>	<b>1,825</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,825
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>		
Administration and Support Services	121	18
<b>Total for RfR A:</b>	<b>*121</b>	<b>**18</b>

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

\*\* Amount that may be applied as non-operating accruing resources arising from the sale of property and other related income.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>							
Administration and Support Services							
-	45	-	45	-	45	-	-
<b>Total RfR A:</b>							
-	45	-	45	-	45	-	-
<b>Total Notional Charges:</b>							
-	45	-	45	-	45	-	-

**Notional Charges Analysis****£'000**

<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	<b>Provision</b>
Audit	40
Other	5
<b>Total RfR A:</b>	<b>45</b>
<b>Total Notional Charges:</b>	<b>45</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Repayment of prior year supplier payments	8	8
Miscellaneous	2	2
<b>Total:</b>	<b>10</b>	<b><i>10</i></b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Clerk to the Assembly/Chief Executive, Mr Trevor Reaney, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing the Assembly Commission's Estimate.

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

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**Spring Supplementary  
Estimate  
2015-2016**

Assembly Ombudsman for  
Northern Ireland and  
Northern Ireland  
Commissioner for  
Complaints

## **ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS**

---

### **Introduction**

1. The Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints investigate complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, agencies, public and local government bodies or health and social care bodies and investigate and adjudicate on local government ethical standards complaints against councillors.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £161,000 and an increase in the Net Cash Requirement of £120,000.
4. Symbols are explained in the guide at the front of the volume.

## ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

### Part I

	£
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-161,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>120,000</b>

Amounts required in the year ending 31 March 2016 for use by the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints on:

**RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.**

Investigating complaints of injustice suffered through maladministration by government departments, agencies, public, local government and health and social care bodies; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; administration; related services and associated non-cash items.

The **Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints** will account for this Estimate.

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Investigation and Adjudication	2,184	-155	-5	-160	2,024
RfR A -2:	Notional Charges	15	-1	-	-1	14
	<b>Total RfR A:</b>		<b>-156</b>	<b>-5</b>	<b>-161</b>	
<b>Capital and Cash</b>						
<b>Capital Items</b>						
	Capital			24	-20	4
	<b>Total net capital</b>			<b>24</b>	<b>-20</b>	<b>4</b>
	<b>Net Cash Required</b>			<b>2,160</b>	<b>120</b>	<b>2,280</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>							
-	2,043	-	2,043	5	2,038	4	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Investigation and Adjudication							
-	2,029	-	2,029	5	2,024	4	-	
<b>Non-Budget:</b>								
A-2:	Notional Charges							
-	14	-	14	-	14	-	-	
<b>Total:</b>	<b>-</b>	<b>2,043</b>	<b>-</b>	<b>2,043</b>	<b>5</b>	<b>2,038</b>	<b>4</b>	<b>-</b>

**Part II Revised subhead detail including resource to cash reconciliation** **£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>2,199</b>	<b>-161</b>	<b>2,038</b>
<b>Capital Items</b>			
Capital	24	-20	4
<b>Total net capital</b>	<b>24</b>	<b>-20</b>	<b>4</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-49	-	-49
Notional charges	-15	1	-14
Movement in working capital	1	40	41
Use of provisions	-	260	260
<b>Total accruals to cash adjustments</b>	<b>-63</b>	<b>301</b>	<b>238</b>
<b>Net Cash Required</b>	<b>2,160</b>	<b>120</b>	<b>2,280</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	2,159
<b>Total Net Administration Costs</b>	<b>2,159</b>
<b>NET OPERATING COST</b>	<b>2,159</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,038</b>
<b>RESOURCE BUDGET</b>	<b>2,145</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>2,038</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	121
<b>Net Operating Costs (Accounts)</b>	<b>2,159</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
<b>Resource Budget</b>	<b>2,145</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,405
Annually Managed Expenditure (AME)	-260

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**Reconciliation of capital expenditure between  
Estimates and Budgets**

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**£'000**

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>4</b>
<b>Capital Budget</b>	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	4
Annually Managed Expenditure (AME)	-

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

		<b>Provision</b>	
		<b>Operating ARs</b>	<b>Non- operating ARs</b>
<b>RfR A:</b>	<b>Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical standards.</b>		
	Investigation and Adjudication	5	-
	<b>Total for RfR A:</b>	<b>* 5</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts from bodies in respect of advice and guidance provided.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Investigating complaints against government departments and public and local government bodies and investigating and adjudicating on local government ethical</b>							
Investigation and Adjudication							
-	14	-	14	-	14	-	-
<b>Total RfR A:</b>							
-	14	-	14	-	14	-	-

**Total Notional Charges:****Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.</b>	
Audit	12
Other	2
<b>Total RfR A:</b>	<b>14</b>
<b>Total Notional Charges:</b>	<b>14</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints, Dr Tom Frawley, as Accounting Officer for the Department with responsibility for preparing the Office's Estimate.

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

### Note to the Estimate:

£'000

1.	The following functions within RfR A contain provision sought under the sole authority of Part I of the Estimate and of the Confirming Budget Act:	
	A-1 Establishment of a new Northern Ireland Public Sector Ombudsman (NIPSO). ■	80
	A-1 Supporting the work of other UK Public Sector Ombudsman Offices. ■	10

**Spring Supplementary  
Estimate  
2015-2016**

Food Standards  
Agency

## **FOOD STANDARDS AGENCY**

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### **Introduction**

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £133,000 and an increase in the Net Cash Requirement of £807,000.

## FOOD STANDARDS AGENCY

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### Part I

	£
<b>RfR A: Improving food safety and promoting healthy eating.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>133,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>807,000</b>

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#### Amounts required in the year ending 31 March 2016 for use by the Food Standards Agency on:

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

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

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



**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Food Safety, Nutrition and Standards	8,480	185	45	140	8,620
RfR A-2:	Notional Charges	20	-7	-	-7	13
	<b>Total RfR A:</b>		<b>178</b>	<b>45</b>	<b>133</b>	

			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>					
<b>Capital Items</b>					
	Capital		100	30	130
	<b>Total net capital</b>		<b>100</b>	<b>30</b>	<b>130</b>
	<b>Net Cash Required</b>		<b>8,533</b>	<b>807</b>	<b>9,340</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>								
-	11,031	1,410	12,441	3,808	8,633	130	-	
<b>Departmental Expenditure in DEL:</b>								
A-1: Food Safety, Nutrition and Standards								
-	11,018	1,410	12,428	3,808	8,620	130	-	
<b>Non-Budget:</b>								
A-2: Notional Charges								
-	13	-	13	-	13	-	-	
<b>Total:</b>	-	11,031	1,410	12,441	3,808	8,633	130	-

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

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>8,500</b>	<b>133</b>	<b>8,633</b>
<b>Capital Items</b>			
Capital	100	30	130
<b>Total net capital</b>	<b>100</b>	<b>30</b>	<b>130</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-47	7	-40
Notional charges	-20	7	-13
Movement in working capital	-	630	630
<b>Total accruals to cash adjustments</b>	<b>-67</b>	<b>644</b>	<b>577</b>
<b>Net Cash Required</b>	<b>8,533</b>	<b>807</b>	<b>9,340</b>

# **Supporting Statements, Tables and Notes**

**Forecast statement of Comprehensive Net Expenditure****£'000**

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	8,633
<b>Total Net Programme Costs</b>	<b>8,633</b>
<b>NET OPERATING COST</b>	<b>8,633</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,633</b>
<b>RESOURCE BUDGET</b>	<b>8,620</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>8,633</b>
<b>Net Operating Cost (Accounts)</b>	<b>8,633</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-13
<b>Resource Budget</b>	<b>8,620</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,620
Annually Managed Expenditure (AME)	-

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>130</b>
<b>Capital Budget</b>	<b>130</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	130
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Improving food safety and promoting healthy eating.</b>		
Meat Hygiene Inspections	3,638	-
Other	170	-
<b>Total for RfR A:</b>	<b>*3,808</b>	<b>-</b>

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



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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR Improving food safety and promoting healthy eating.</b>							
Food Safety, Nutrition and Standards							
-	13	-	13	-	13	-	-
<b>Total RfR A:</b>							
-	13	-	13	-	13	-	-
<b>Total Notional Charges:</b>							
-	13	-	13	-	13	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Improving food safety and promoting healthy eating.</b>	
Audit	13
<b>Total RfR A:</b>	<b>13</b>
<b>Total Notional Charges:</b>	<b>13</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Chief Executive of the Food Standards Agency, Ms Catherine Brown, as Accounting Officer for the Food Standards Agency with responsibility for preparing the Agency's Estimate.

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

**Spring Supplementary  
Estimate  
2015-2016**

Northern Ireland  
Audit Office

## **NORTHERN IRELAND AUDIT OFFICE**

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### **Introduction**

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £1,099,000 and an increase in the Net Cash Requirement of £1,093,000.

## NORTHERN IRELAND AUDIT OFFICE

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### Part I

	£
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>1,099,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>1,093,000</b>

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Amounts required in the year ending 31 March 2016 for use by the Northern Ireland Audit Office on:

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

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

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

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Audit and Assurance Services (DEL)	7,681	1,093	-	1,903	8,774
RfR A-2:	Audit and Assurance Services (AME)	-	1	-	1	1
RfR A-3:	Notional Charges	5	5	-	5	10
	<b>Total RfR A:</b>	<b>7,686</b>	<b>1,099</b>	<b>-</b>	<b>1,099</b>	<b>8,785</b>
<b>Capital and Cash</b>						
<b>Capital Items</b>						
	Capital			40	-	40
	<b>Total net capital</b>			<b>40</b>	<b>-</b>	<b>40</b>
	<b>Net Cash Required</b>			<b>8,060</b>	<b>1,093</b>	<b>9,153</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>							
-	11,183	-	11,183	2,398	8,785	40	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Audit and Assurance Services							
-	11,172	-	11,172	2,398	8,774	40	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Audit and Assurance Services							
-	1	-	1	-	1	-	-	
<b>Non-Budget:</b>								
A-3:	Notional Charges							
-	10	-	10	-	10	-	-	
<b>Total:</b>	<b>-</b>	<b>11,183</b>	<b>-</b>	<b>11,183</b>	<b>2,398</b>	<b>8,785</b>	<b>40</b>	<b>-</b>

**Part II Subhead detail including Resource to Cash Reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>7,686</b>	<b>1,099</b>	<b>8,785</b>
<b>Capital Items</b>			
Capital	40	-	40
<b>Total net capital</b>	<b>40</b>	<b>-</b>	<b>40</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-225	-	-225
New provisions and adjustments to previous provisions	-	-1	-1
Notional charges	-5	-5	-10
Movement in working capital	500	-	500
Use of provisions	64	-	64
<b>Total accruals to cash adjustments</b>	<b>334</b>	<b>-6</b>	<b>328</b>
<b>Net Cash Required</b>	<b>8,060</b>	<b>1,093</b>	<b>9,153</b>



# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	8,981
<b>Total Net Administration Costs</b>	<b>8,981</b>
<b>NET OPERATING COST</b>	<b>8,981</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,785</b>
<b>RESOURCE BUDGET</b>	<b>8,971</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>8,785</b>
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	196
<b>Net Operating Costs (Accounts)</b>	<b>8,981</b>
<i>Adjustments to remove:</i>	
Notional Charges	-10
<b>Resource Budget</b>	<b>8,971</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	9,034
Annually Managed Expenditure (AME)	-63

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	Provision
<b>Net Capital (Estimates)</b>	<b>40</b>
<b>Capital Budget</b>	<b>40</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	40
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>		
Audit and Assurance Services	2,398	-
<b>Total RfR A:</b>	<b>*2,398</b>	<b>-</b>

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

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>							
Audit and Assurance Services							
-	10	-	10	-	10	-	-
<b>Total RfR A:</b>							
-	10	-	10	-	10	-	-
<b>Total Notional Charges:</b>							
-	10	-	10	-	10	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.</b>	
Legal Services	9
Property and Valuation Services	1
<b>Total RfR A:</b>	<b>10</b>
<b>Total Notional Charges:</b>	<b>10</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

**Spring Supplementary  
Estimate  
2015-2016**

The Northern Ireland  
Authority for  
Utility Regulation



## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Northern Ireland Authority for Utility Regulation on protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.
2. This Supplementary Estimate reflects the changes to the Northern Ireland Authority for Utility Regulation's opening Budget position for 2015-16 made in the June, November and January monitoring rounds advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £68,000 and a decrease in the Net Cash Requirement of £289,000.
4. Symbols are explained in the guide at the front of the volume

## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

---

### Part I

	£
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-68,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-289,000</b>

---

**Amount required in the year ending 31 March 2016 for use by the Northern Ireland Authority for Utility Regulation on:**

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

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

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Utility Regulation	213	507	607	-100	113
A-2:	Notional Charges	132	32	-	32	164
<b>Total RfR A:</b>			<b>539</b>	<b>607</b>	<b>-68</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
	Capital	43	-20	23
	Non-operating accruing resources	-	-	-
<b>Total net capital</b>		<b>43</b>	<b>-20</b>	<b>23</b>
<b>Net Cash Required</b>		<b>1,906</b>	<b>-289</b>	<b>1,617</b>

**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Regulating the electricity, gas, water and sewerage industries.</b>							
-	9,136	-	9,136	8,859	277	23	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Utility Regulation							
-	8,972	-	8,972	8,859	113	23	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Utility Regulation							
-	-	-	-	-	-	-	-	
<b>Non-Budget:</b>								
A-3:	Notional Charges							
-	164	-	164	-	164	-	-	
<b>Total:</b>	<b>-</b>	<b>9,136</b>	<b>-</b>	<b>9,136</b>	<b>8,859</b>	<b>277</b>	<b>23</b>	<b>-</b>

## Part II Subhead detail including Resource to Cash Reconciliation

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>345</b>	<b>-68</b>	<b>277</b>
<b>Capital Items</b>			
Capital	43	-20	23
Non-operating accruing resources	-	-	-
<b>Total net capital</b>	<b>43</b>	<b>-20</b>	<b>23</b>
<b>Accruals to cash adjustments</b>			
Depreciation, impairments and revaluations	-50	42	-8
New provisions and adjustments to previous provisions	-	-80	-80
Prior period adjustments	-	-	-
Notional charges	-132	-32	-164
Other non-cash items	-	-	-
Movement in working capital	1,500	-	1,500
Use of provisions	200	-131	69
<b>Total accruals to cash adjustments</b>	<b>1,518</b>	<b>-201</b>	<b>1,317</b>
<b>Net Cash Required</b>	<b>1,906</b>	<b>-289</b>	<b>1,617</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	277
<b>Total Net Administration Costs</b>	<b>277</b>
<b>NET OPERATING COST</b>	<b>277</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>277</b>
<b>RESOURCE BUDGET</b>	<b>113</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>277</b>
<b>Net Operating Costs (Accounts)</b>	<b>277</b>
<i>Adjustments to remove:</i>	
Notional Charges	-164
<b>Resource Budget</b>	<b>113</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	113
Annually Managed Expenditure (AME)	-



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**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>23</b>
<b>Capital Budget</b>	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	23
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>		
Licence fees	8,230	-
Other	629	-
<b>Total for RfR A:</b>	<b>*8,859</b>	<b>-</b>

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

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>							
Utility Regulation							
-	164	-	164	-	<b>164</b>	-	-
<b>Total RfR A:</b>							
-	<b>164</b>	-	<b>164</b>	-	<b>164</b>	-	-
<b>Total Notional Charges:</b>							
-	<b>164</b>	-	<b>164</b>	-	<b>164</b>	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>	
Shared services	138
Audit	23
Other	3
<b>Total RfR A:</b>	<b>164</b>
<b>Total Notional Charges:</b>	<b>164</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

**Spring Supplementary  
Estimate  
2015-2016**

Public Prosecution  
Service for  
Northern Ireland

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

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### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2015-16 made in the June, November and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £4,910,000 and an increase in the Net Cash Requirement of £510,000.
4. Symbols are explained in the guide at the front of the volume.

## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

### Part I

	£
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>4,910,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>510,000</b>

Amounts required in the year ending 31 March 2016 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

**Part II Changes Proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Public Prosecution and Legal Services	33,796	5,540	630	4,910	38,706
RfR A-2:	Public Prosecution and Legal Services	164	-	-	-	164
RfR A-3:	Notional Charges	60	-	-	-	60
	<b>Total RfR A:</b>		<b>5,540</b>	<b>630</b>	<b>4,910</b>	
<b>Capital and Cash</b>						
<b>Capital Items</b>						
	Capital			750	464	1214
	<b>Total net capital</b>			<b>750</b>	<b>464</b>	<b>1214</b>
	<b>Net Cash Required</b>			<b>36,448</b>	<b>510</b>	<b>36,958</b>



**Part II Revised subhead detail including change in provision****£'000**

2015-16								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>							
	2,337	37,304	-	39,641	711	38,930	1,214	-
<b>Departmental Expenditure in DEL:</b>								
A-1:	Public Prosecution and Legal Services							
	2,337	37,080	-	39,417	711	38,706	1,214	-
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Public Prosecution and Legal Services							
	-	164	-	164	-	164	-	-
<b>Non-Budget:</b>								
A-3:	Notional charges							
	-	60	-	60	-	60	-	-
<b>Total:</b>	<b>2,337</b>	<b>37,304</b>	<b>-</b>	<b>39,641</b>	<b>711</b>	<b>38,930</b>	<b>1,214</b>	<b>-</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Increase+ Decrease-</b>	<b>£'000 New Provision</b>
<b>Net Total Resources</b>	<b>34,020</b>	<b>4,910</b>	<b>38,930</b>
<b>Capital Items</b>			
Capital	750	464	1,214
<b>Total net capital</b>	<b>750</b>	<b>464</b>	<b>1,214</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,438	-43	-1,481
Other Non-Cash Items	-	-632	-632
New provisions and adjustments to previous provisions	-164	-	-164
Notional charges	-60	-	-60
Movement in working capital	3,170	-4,189	-1,019
Use of provisions	170	0	170
<b>Total accruals to cash adjustments</b>	<b>1,678</b>	<b>-4,864</b>	<b>-3,186</b>
<b>Net Cash Required</b>	<b>36,448</b>	<b>510</b>	<b>36,958</b>

# **Supporting Statements, Tables and Notes**

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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	2,337
<b>Total Net Administration Costs</b>	<b>2,337</b>
<b>Net Programme Costs</b>	
Request for Resources A	36,593
<b>Total Net Programme Costs</b>	<b>36,593</b>
<b>NET OPERATING COST</b>	<b>38,930</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>38,930</b>
<b>RESOURCE BUDGET</b>	<b>38,870</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>38,930</b>
<b>Net Operating Costs (Accounts)</b>	<b>38,930</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-60
<b>Resource Budget</b>	<b>38,870</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	38,870
Annually Managed Expenditure (AME)	-

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**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>1,214</b>
<b>Capital Budget</b>	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,214
Annually Managed Expenditure (AME)	-

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>		
Court Costs recovered	81	-
Incentivisation Receipts	500	-
Departmental Receipts	130	-
<b>Total for RfR A:</b>	<b>*711</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from: fines and court costs recovered by the court service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

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

2015-16							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Programme							
-	60	-	60	-	60	-	-
<b>Total RfR A:</b>							
-	60	-	60	-	60	-	-
<b>Total Notional Charges:</b>							
-	60	-	60	-	60	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>	
Audit	42
Centre for Applied Learning	18
<b>Total RfR A:</b>	<b>60</b>
<b>Total Notional Charges:</b>	<b>60</b>



## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Director of the Public Prosecution Service, Mr Barra McGrory QC, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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



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