

DEPARTMENT OF FINANCE AND PERSONNEL

PUBLIC INCOME AND EXPENDITURE

For the year ended 31 March 2005

An Account of the Public Income and Expenditure of Northern Ireland in the year ended 31 March 2005, together with the Balance in the Consolidated Fund on 1 April 2004, the Receipts and Payments (not being Public Income and Expenditure) in the year ended 31 March 2005, and the balance in the Consolidated Fund on that day.

Laid before the Houses of Parliament by the Department of Finance and Personnel in accordance with paragraphs 12(2) and 12(4) of the Schedule to the Northern Ireland Act 2000 and paragraph 1 of the Schedule to the Northern Ireland Act 2000 (Prescribed Documents) Order 2004

15 November 2005

Laid before the Northern Ireland Assembly by the Department of Finance and Personnel under Section 2 (1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950, as amended by Article 3 of the Financial Provisions (Northern Ireland) Order 1998

15 November 2005

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15 November 2005

HC 509
NIA 259/03

LONDON: The Stationery Office

£6.50

FOREWORD

1. This Account is prepared under Section 2(1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950, as amended by Article 3 of the Financial Provisions (Northern Ireland) Order 1998.
2. Issues are made to finance Supply Services, meet Standing Services directly charged by Statute and finance NICF borrowings, mainly from the National Loans Fund (NLF).
3. During 2004/2005 expenditure on Supply Services amounted to £9,849m, transfers to District Councils in respect of District Rates amounted to £315m and interest payments from the NICF amounted to £120m. Expenditure was financed by Regional and District Rates of £717m, interest and other receipts £400m, and Block Grant £8,950m.
4. The NICF makes advances for capital expenditure to district councils and other public bodies. Total amounts outstanding at 31 March are shown at Appendix A. Appendix B provides an analysis of miscellaneous receipts into the Fund. Appendix C provides a breakdown of advances for Civil Contingencies made under Article 6 of the Financial Provisions (Northern Ireland) Order 1998 and Appendix D details the outstanding liabilities which may give rise to a charge on the Fund.
5. The account is audited by the Comptroller and Auditor General for Northern Ireland and his report appears on pages 7-8.

Statement of Responsibilities of the Department of Finance and Personnel and the Accounting Officer

Under Section 2(1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950 as amended by Article 3 of the Financial Provisions (Northern Ireland) Order 1998, the Department of Finance and Personnel is responsible for the preparation and transmission to the Comptroller and Auditor General, on or before the next 30th June after the expiration of every financial year, of accounts showing, by reference to the actual receipt and issue of monies into and out of the account of the Exchequer at the Exchequer bank during that financial year ;

all public income and expenditure; and

the balance to the credit of the Exchequer at the end of that financial year.

The relevant responsibilities of the Accounting Officer, including his responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Accounting Officers' Memorandum in "Government Accounting Northern Ireland" issued by the Department of Finance and Personnel.

Statement on Internal Control

1. Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of departmental policies, aims and objectives, set by the Department's Minister, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting.

All relevant internal control considerations, including any issues of risk, are taken into account with regard to the achievement of departmental policies, aims and objectives and where necessary are brought to the attention of the Minister.

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Department of Finance and Personnel's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. This system of internal control has been in place in the Department of Finance and Personnel for the year ended 31 March 2005 and up to the date of approval of the annual report and accounts and accords with DFP guidance.

3. Capacity to handle risk

Government Accounts Branch operates within the Department of Finance and Personnel's risk and control framework and this together with the increasing experience of managers in the risk management process establish the capacity to manage risk. Directors and senior managers provide leadership to the risk management process in their particular areas of responsibility and also corporately through their involvement in the Departmental Board, the Departmental Advisory Group and the Departmental Audit and Risk Committee.

Guidance/Legislation issued centrally is communicated to staff for implementation, as appropriate. Where this impacts on the business of Government's Accounts, either as a new requirement or as a change to existing processes, it is considered in the wider context of the division's business plan and risk register. Where significant, the risk is documented in the risk register and ownership allocated and reviewed on an ongoing basis.

Training in the area of risk management was previously provided to managers within Government Accounts and this is ongoing; staff also undergo a programme of training supported by a series of written procedures which are currently being expanded. In addition the Branch operates a rigorous process of checking and monitoring relative to the level of risk involved.

Government Accounts Branch is subject to regular Internal Audit review where any areas of risk identified are addressed with appropriate controls introduced to minimise those risks.

4. The risk and control framework

Key risks identified within Government Accounts Branch are included in Central Expenditure Division's Risk Register which is integrated into that of the Department of Finance and Personnel and management of these has been incorporated into the corporate planning and decision-making processes of the Division and Department. In compiling risks, business areas are required to review risks against objectives and targets and document the outcome in a risk register.

The management board has ensured that procedures are in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on:

- Each business area prioritises risk against pre-determined weightings to reduce subjectivity in assessing risk;
- Key risks identified at agency/directorate level are documented on risk registers and are reviewed formally at least twice a year at business area Audit and Risk Committees (ARCs). The Departmental Risk Register is also reviewed twice yearly by the Departmental Audit and Risk Committee. The Committee assesses the continued appropriateness of risks, and the means through which they are managed. Also, the need to add, delete, relegate or promote risks is also determined in order to reflect the current business environment;
- Agency chief executives and senior management of the core directorates complete stewardship statements at the end of each financial year. Mid-year reports are the vehicle for ensuring the continued maintenance of registers during the year.

5. Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Department of Finance and Personnel who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

A number of elements that contribute to the review of effectiveness of the system of internal control include:

- The Departmental Board which exercises authority at a corporate level within the Department and comprises the Accounting Officer, the Second Permanent Secretary, two non executive directors and the senior managers within the core directorates. The Board is supported in an advisory and consultative capacity by the Departmental Advisory Group, comprising a wider group of senior managers, including Chief Executives of the Department's executive agencies;

- The Departmental Audit and Risk Committee which receives periodic reports concerning internal control. It provides oversight in ensuring that appropriate steps are being taken to manage risks in significant areas of responsibility and monitoring progress;
- The Department's Internal Audit Unit, which operates to standards defined in the Government Internal Audit Manual. Regular reports are submitted, which include the HIA's independent opinion on the adequacy and effectiveness of the Department's system of internal control together with recommendations for improvement. Internal Audit also incorporates reviews of corporate governance arrangements in periodic plans:
- A pilot exercise which is currently underway, drawing on best practice, to further develop and enhance the risk management process within the Department. This is part of the ongoing business improvement process within the Department.

6. Significant internal control problems

During the year, a significant internal control problem arose in relation to the provision of standing services from the Consolidated Fund. On 11th March 2005 DHSSPS drew down funds of £123,747,000 from their RfR A account on the assumption that their Spring Supplementary Estimate (SSE) had been approved. Government Accounts Branch did not recognise that this draw down of £123,747,000 would result in DHSSPS being overdrawn on their granted supply allocation by £20,544,000 and the cash was released. However, the SSEs did not, in receive final approval until 22nd March 2005. The effect of this was that, for a period of eight working days there was £20,544,000 cash in issue for supply services for which there was no Parliamentary approval.

Upon realising the error, Government Accounts Branch immediately took action to ensure there is no recurrence of this incident. The ledger system by which all supply draws are recorded has been amended to clearly show the total amount of supply granted and a running total of the amount still available to draw against this by each department. In addition, a warning appears at the top of the ledger to identify if a supply draw has been requested that will put a department into an overdrawn position. In this way it is immediately obvious to an inputting officer if a potential breach may occur before any payment is released and the relevant department can then be notified.

In conjunction with the Information Systems Unit, Government Accounts Branch is also currently reviewing the IT systems they use to record transactions, with a view to installing a comprehensive system that would not only warn if a breach is about to occur but would also physically restrict release of such a payment.

JOHN HUNTER

Accounting Officer

Department of Finance & Personnel

28 September 2005

The Certificate and Report of the Comptroller and Auditor General to the House of Commons and the Northern Ireland Assembly

I certify that I have audited the financial statements on pages 9 to 15 under the Exchequer and Financial Provisions Act (Northern Ireland) 1950.

Respective responsibilities of the Accounting Officer and Auditor

As described on page 3 the Accounting Officer is responsible for the preparation of the financial statements in accordance with Section 2(1) of the Exchequer and Financial Provisions Act (NI) 1950, as amended by Article 3 of the Financial Provisions (NI) Order 1998 and for ensuring the regularity of financial transactions. The Accounting Officer is also responsible for the preparation of the Foreword. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements properly present the public income and expenditure and capital receipts and payments of Northern Ireland and the balances held at the year end, and whether in all material respects the expenditure and receipts have been applied to the purposes intended by Parliament and conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if proper accounting records have not been kept, or if I have not received all the information and explanations I require for my audit.

I review whether the statement on pages 4 to 6 reflects compliance with the Department of Finance and Personnel's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by the Department of Finance and Personnel, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered whether the Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Department's corporate governance procedures or its risk and control procedures.

Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the judgements made by the Accounting Officer in the preparation of the financial statements.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and receipts have been applied to the purposes intended by Parliament and conform to the

authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements properly presents the public income and expenditure and capital receipts and payments of Northern Ireland for the year ended 31st March 2005 and the balances held at that date; and
- in all material respects the expenditure and receipts have been applied to the purposes intended by Parliament and financial transactions conform to the authorities which govern them.

J M Dowdall CB
Comptroller and Auditor General
28 September 2005

Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

2003-2004 £	Public Income	£	2004-2005 £
Receipts from United Kingdom Government:			
8,505,000,000	Block Grant		8,950,000,000
650,851,862	Northern Ireland Act 1998: <i>Regional and District Rates</i>		717,010,380
Other Revenue :			
700	Land Annuities		1,632
Interest on Loans made from the Consolidated Fund :			
123,008,883	Northern Ireland Housing Executive	115,807,447	
2,141	Agricultural Loans Fund	1,509	
1,377,268	Former New Towns Commissions	1,363,930	
1,085,023	Temporary Investments	1,414,351	
134,165	DVTA	-	
714,761	SIP/RRI Loans	<u>5,102,721</u>	123,689,958
Government Loans:			
26,250,550	Local	26,335,519	
4,683	Public	4,598	
9,695	Land and Works	36,970	
374,578	Educational	<u>366,509</u>	26,743,596
Miscellaneous Receipts (see Appendix B for analysis):			
4,686,767	Central Receipts	3,889,197	
314,946,721	Miscellaneous Receipts EU	111,659,586	
15,580,519	Miscellaneous Receipts Non EU	59,445,122	
36,617,971	Excess Accruing Resources	74,618,852	
13,175,207	Continental Shelf Petroleum Royalties	<u>-</u>	249,612,757
	- Excess of Public Expenditure over Public Income		217,606,243
<u>9,693,821,494</u>	Total Public Income		<u>10,284,664,566</u>

Public Expenditure			
2003-2004		£	2004-2005
			£
8,956,702,111	Supply Services		9,848,730,602
	Consolidated Fund Standing Services (See Note 1)		
	Interest on Sums Borrowed:		
124,268,858	Advances From National Loans Fund	118,131,602	
8,000,000	Ulster Savings Certificates	1,500,000	
209,925	Internal Departmental Funds	<u>266,829</u>	<u>119,898,431</u>
288,273,215	Transfer to District Councils of District Rates		315,477,226
	Miscellaneous Services:		
331,101	Statutory Salaries	336,901	
231,713	Pensions and Other Allowances	216,735	
5,536	Thiepval War Memorial Fund	<u>4,671</u>	<u>558,307</u>
315,799,035	Surplus of Public Income over Public Expenditure		-
<u>9,693,821,494</u>	Total Public Expenditure		<u>10,284,664,566</u>

Note 1: During the year there was an irregularity in the supply of standing services from the Consolidated Fund, which is described in detail in the Statement on Internal Control. On 11th March 2005, DHSSPS applied to draw down funds amounting to £123,747,000 and Government Accounts Branch failed to notice that this was £20,544,000 in excess of the amount for which Parliamentary approval had been received. This situation arose because the Department had mistakenly assumed that their Spring Supplementary Estimate had been approved and as a result, cash amounting to £20,544,000 was in issue for a period of eight days without Parliamentary approval. On 16th March, DHSSPS received Parliamentary approval for the use of civil contingency monies but were unable to use these retrospectively to correct the irregularity. The approval of the Spring Supplementary Estimates on 22nd March 2005 subsequently corrected the overdrawn position and, at the year-end there was Parliamentary approval for the full amount of cash that had been issued throughout the year.

Capital Receipts		£	
2003-2004			2004-2005
£			£
760,938	Balance in the Consolidated Fund on 1 April 2004		798,348
	Public Debt: Sums Borrowed:		
89,435,000	National Loans Fund		168,671,023
79,250,399	Internal Departmental Funds		156,859,746
	- Ulster Savings		131,860
	<i>Loans Repaid:</i>		
78,996,591	Northern Ireland Housing Executive		80,990,147
157,444	Former New Towns Commissions		170,781
	Government Loans:		
28,164,899	Local	19,107,657	
1,257	Public		
		1,342	
5,210	Land and Works	29,860	
106,575	Educational	112,797	
54,977	SIP/ RRI Loans	-	19,251,656
		-	
7,620,000,000	Temporary Investments		8,070,000,000
4,600,000	Advances in respect of Civil Contingencies Repaid		600,000
315,799,035	Declared Surplus of Public Income over Public Expenditure in year ended 31 March 2005		-
<u>8,217,332,325</u>			<u>8,497,473,561</u>

2003-2004 £	Capital Issues	2004-2005 £
	Public Debt: Sums Repaid:	
97,862,947	National Loans Fund	100,231,504
10,000,000	Ulster Savings Certificates	1,500,000
323,202,894	Internal Departmental Funds	99,683,242
	<i>Loans Made:</i>	
	<i>Government Loans:</i>	
41,068,136	Local	19,427,327
7,744,300,000	Temporary Investments	8,057,700,000
100,000	Advances in respect of Civil Contingencies	600,000
798,348	Balance in Consolidated Fund on 31 March 2005	725,245
	- Excess of Public Expenditure over Public Income	217,606,243
<u>8,217,332,325</u>		<u>8,497,473,561</u>

LIABILITIES

2003-04

2004-05

£

£

£

PUBLIC DEBT

3,926,000 Ulster Savings Certificates	2,557,860	
12,239 Ulster Development Bonds	12,239	
1,372,051,863 National Loans Fund	1,440,491,381	
- Internal Departmental Funds	19,634,368	
- Advances for Temporary Investments	_____ -	1,462,695,848

315,799,035 Excess of Public Income over Public Expenditure 2004/2005		-
---	--	---

63,784,632 NET ASSETS available for debt Repayment (see page 15)		379,583,667
--	--	-------------

1,755,573,769

1,842,279,515

ASSETS		2004-05	
2003-04		£	£
	LOANS AND ADVANCES OUTSTANDING		
	(See Note 2)		
1,223,299,204	Advances to Northern Ireland Housing Executive	1,142,309,056	
15,952,222	Advances to Former New Towns Commissions	15,781,440	
96,300,000	Advances for Temporary Investments	84,000,000	
	- Advances for Contingencies	-	
37,542,136	Internal Departmental Funds	-	
	<u>Government Loans (Appendix A)</u>		
376,790,488	Local	377,110,157	
66,111	Public	64,771	
118,635	Land and Works	88,775	
4,706,625	Educational	4,593,828	
		<u>381,857,531</u>	1,623,948,027
	Excess of Public Expenditure over		
	- Public Income 2004/2005		217,606,243
	798,348 Balance in Consolidated Fund		725,245
			<u>1,842,279,515</u>
		<u>1,755,573,769</u>	

Note 2: In addition to the assets listed above the following loans from the Consolidated Fund, which are treated as public expenditure, were outstanding at 31 March 2005

(i) Agricultural Loans Fund	£11,959
(ii) Northern Ireland Housing Executive	£1,154,332

2003-04		2004-05
£	NET ASSETS, as per the Statement of Capital Assets and Liabilities	£
63,784,632	Excess of Assets over Liabilities / (Liabilities over Assets)	379,583,667
<u>63,784,632</u>		<u>379,583,667</u>

JOHN HUNTER
Accounting Officer
 Department of Finance and Personnel

28 September 2005

APPENDIX A**Government Loans
Loans and Advances outstanding at 31st March 2005**

Local	£	£
Antrim Borough Council	10,096,660	
Ards Borough Council	9,321,145	
Armagh District Council	21,581,699	
Ballymena Borough Council	20,580,531	
Ballymoney Borough Council	5,732,596	
Banbridge District Council	13,692,854	
Belfast City Council	18,627,045	
Carrickfergus Borough Council	8,813,227	
Castlereagh Borough Council	20,835,890	
Coleraine Borough Council	17,621,159	
Cookstown District Council	1,591,888	
Craigavon Borough Council	1,828,369	
Derry City Council	21,189,140	
Down District Council	8,849,175	
Dungannon District Council	2,379,380	
Fermanagh District Council	2,066,652	
Larne Borough Council	6,258,712	
Limavady District Council	8,418,327	
Lisburn Borough Council	21,951,906	
Magherafelt District Council	57,258	
Moyle District Council	7,105,544	
Newry and Mourne District Council	21,382,252	
Newtownabbey District Council	29,390,920	
North Down Borough Council	18,078,283	
Omagh District Council	8,340,102	
Strabane District Council	2,863,349	308,654,063
Local Other		
N.I. Housing Executive	67,108,227	
Department of the Environment	1,063,075	
Department of Education	284,792	
		68,456,094
Public		
Ulster Folk and Transport Museum	64,771	64,771
Land and Works		
Housing Associations	88,775	88,775
Educational Development		
Schools	4,593,828	4,593,828
		381,857,531

APPENDIX B**Analysis of Miscellaneous Receipts**

		£	£
Central Receipts	Independent Television Commission	3,359,127	
	Agricultural Loans Fund	6,692	
	NIHE	50,642	
	Radio Authority	65,739	
	Miscellaneous	406,997	3,889,197
Departmental Receipts			
<i>Agriculture & Rural Development</i>	Miscellaneous EU	23,668,325	
	Miscellaneous Non EU	6,487,425	
	Excess Accruing Resources	2,119,194	32,274,944
<i>Culture Arts & Leisure</i>	Miscellaneous EU	0	
	Miscellaneous Non EU	560,514	
	Excess Accruing Resources	0	560,514
<i>Education</i>	Miscellaneous EU	11,166,698	
	Miscellaneous Non EU	171,576	
	Excess Accruing Resources	781,911	12,120,185
<i>Enterprise, Trade & Investment</i>	Miscellaneous EU	2,667,101	
	Miscellaneous Non EU	4,561,015	
	Excess Accruing Resources	733,690	7,961,806
<i>Environment</i>	Miscellaneous EU	1,923,903	
	Miscellaneous Non EU	57,881	
	Excess Accruing Resources	0	1,981,784
<i>Employment & Learning</i>	Miscellaneous EU	30,927,277	
	Miscellaneous Non EU	185,605	
	Excess Accruing Resources	1,347,263	32,460,145
<i>Finance & Personnel</i>	Miscellaneous EU	23,440,196	
	Miscellaneous Non EU	10,284,526	
	Excess Accruing Resources	4,929,382	38,654,104

<i>Health, Social Services & Public Safety</i>	Miscellaneous EU	5,664,344	
	Miscellaneous Non EU	24,294,105	
	Excess Accruing Resources	64,270,320	94,228,769
<i>Regional Development</i>	Miscellaneous EU	1,739,361	
	Miscellaneous Non EU	11,834,263	
	Excess Accruing Resources	0	13,573,624
<i>Social Development</i>	Miscellaneous EU	6,585,022	
	Miscellaneous Non EU	981,471	
	Excess Accruing Resources	0	7,566,493
<i>Northern Ireland Assembly</i>	Miscellaneous EU	0	
	Miscellaneous Non EU	0	
	Excess Accruing Resources	158,621	158,621
<i>NIAO</i>	Miscellaneous EU	0	
	Miscellaneous Non EU	1,064	
	Excess Accruing Resources	278,471	279,535
<i>OFREG</i>	Miscellaneous EU	0	
	Miscellaneous Non EU	868	
	Excess Accruing Resources	0	868
<i>OFMDFM</i>	Miscellaneous EU	3,877,359	
	Miscellaneous Non EU	24,770	
	Excess Accruing Resources	0	3,902,129
<i>AOCC</i>	Miscellaneous EU	0	
	Miscellaneous Non EU	39	
	Excess Accruing Resources	0	39
			249,612,757

APPENDIX C

**Analysis of Advances from the Northern Ireland
Consolidated Fund for Civil Contingencies**

	2003-2004	2004-2005
	£	£
OFREG	100,000	600,000
Totals	<u>100,000</u>	<u>600,000</u>

APPENDIX D

STATEMENT OF CONTINGENT LIABILITIES OF THE NORTHERN IRELAND CONSOLIDATED FUND

The Statement summarises actual and contingent liabilities of the Northern Ireland Consolidated Fund reported by the Northern Ireland Departments, excluding :-

(a) cases involving £100,000 or less

(b) cases arising in the normal course of Departments' business

Statute	Nature of Liability	Amount Outstanding at 31.3.04 £M	Amount Outstanding at 31.3.05 £M
Statutory Liabilities Charged to Votes			
National Heritage Act 1980 Section 16	Indemnity cover to local museums and galleries borrowing objects for exhibition.	8.9	9.4
Transmissible Spongiform Encephalopathy regulations NI 2002 of Specified Risk Material	Compensation claim involving Specified Risk Materials, currently awaiting outcome of a judicial review	0.3	0.3
Statutory Liabilities Charged Directly on the NI Consolidated Fund			
Aircraft and Shipbuilding Industries (NI) Order 1979 Articles 4 & 5	Guarantees to financial and other bodies world wide in respect of aircraft sales financing obligations arising from the privatisation of Short Brothers Plc.	2.4	0
Rates (NI) Order 1977	Possible legal proceedings to determine liability for interest on the backdated refund of rates.	3.6	0
Local Government LC (NI) Order 1972	Disputed recovery action on overpayment of resource element of General Grant in Financial year 1997/98	0.7	0.7
Civil Service Compensation Scheme (NI) 1996	Compensation claim involving asthma	0.1	0
Industrial Development (NI) Order 1982 Article 7 (3)	Guarantees provided to local companies under the Short Fall Guarantees Scheme.	1.9	1.7

Non-Statutory Liabilities Charged to Votes		
Terminal Payment (to refresh hardware) contractually Committed to the Electronic Libraries project for Northern Ireland	4.6	0
	Unquantifiable	Unquantifiable
Contingent Liabilities undertaken by Department of Enterprise, Trade & Investment in trade sales of power stations as part of the privatisation of Northern Ireland Electricity		
Indemnity to receivers in De Lorean case	Unquantifiable	0
Indemnities given by Department of Enterprise, Trade & Investment to purchasers acquiring title to access roads	Unquantifiable	Unquantifiable
Possible claim against Department of Education in respect of outstanding consultancy fees.	1.0	0
Letter of Assurance to the Trustee's of St. Genevieve's High School, Belfast regarding PFI contract commitment.	0	15.0
Indemnity cover extended in connection with an independent investigation commissioned by DCAL.	0	Unquantifiable

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