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**Northern Ireland  
Main Estimates  
2019-2020**

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## CORRECTION SLIP

Title: Northern Ireland Main Estimates 2019-2020

Session: 2019/20

CP 164

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### Corrections:

On page 234, in the 1st line in paragraph 1

Text currently reads:

*Interim Head of the Food Standards Agency, Mr Rod Ainsworth*

Text should read:

*Chief Executive of the Food Standards Agency, Ms Emily Miles*

Month of correction: October 2019



# Northern Ireland Main Estimates

## 2019-2020

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

October 2019

CP 164



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**Department of Agriculture, Environment and Rural Affairs**

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**Department for Communities**

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**Department for the Economy**

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**Department of Education**

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**Department of Education – Teachers’ Superannuation**

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**Department of Finance**

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

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**Department of Health**

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**Department of Health – Health and Social Care Pension Scheme**

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**Department for Infrastructure**

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**Department of Justice**

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

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**The Executive Office**

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**Food Standards Agency**

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**Northern Ireland Assembly Commission**

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**Northern Ireland Audit Office**

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**Northern Ireland Authority for Utility Regulation**

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**Northern Ireland Public Services Ombudsman**

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**Public Prosecution Service for Northern Ireland**

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## SECTION 1

# Introduction to Northern Ireland Estimates

- |   |  |
|---|--|
| <b>Role of Estimates</b>  | 1.1. Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding legislation.   |
| <b>Resource-based format of the Estimates</b>                             | 1.2. 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 <b>Section 2</b> .<br>1.3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.  |
| <b>Main Estimates</b>   | 1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2019-20.  |
| <b>Northern Ireland Estimates</b>   | 1.5. The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments.  |
| <b>NI Departmental Expenditure Limit and Annually Managed Expenditure</b> | 1.6. Public expenditure for Northern Ireland is subject to two separate controls, Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL and AME together make up Total Managed Expenditure (TME). During the Budget process the main focus was on the DEL, in that the greater part of the DEL (known as the 'Assigned DEL') is subject to allocation in accordance with local needs and priorities.<br>1.7. DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc), which cannot be reasonably subject to multi-year limits. |
| <b>Consolidated Fund for Northern Ireland</b>                             | 1.8. Northern Ireland has a separate Consolidated Fund, which is funded by a Block grant voted by Parliament as part of the Supply Estimates of the Northern Ireland Office, and by local revenues. The cash requirements of departments will be met from issues from the Consolidated Fund for Northern Ireland. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented each year by the Department of Finance in the Public Income and Expenditure Account.   |
| <b>Accruing Resources</b>   | 1.9. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DoF Minute. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund for Northern Ireland. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.  |
| <b>Northern Ireland Estimates Structure</b>                               | 1.10. Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs) <sup>1</sup> . The Estimates consist of a total of 20 RfRs for 2019-20 which are grouped by department – see Table 1.1.<br>1.11. Table 1.2 compares the proposed provision for 2019-20, the provision for 2018-19 and the outturn for 2017-18. The table shows the net resources for each RfR and the net cash requirement for each Estimate.   |

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

1.12 Table 1.3 shows the amounts for each Estimates that were previously approved by Parliament on account in the Northern Ireland Budget (Anticipation and Adjustments) Act 2019 (column 2) and the balances (column 3) needed to make up the total provision required as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Northern Ireland Budget Bill 2019, subject to approval by Parliament. All the amounts shown in this table are on a net basis.

**Table 1.1 – Main Estimates Request for Resources (RfRs) Structure**

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

<b>RfR</b>	<b>DEPARTMENT / RfR DESCRIPTOR</b>
	<b>Department of Justice</b>
<b>A</b>	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
	<b>Department of Justice – Northern Ireland Judicial Pension Scheme</b>
<b>A</b>	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.
	<b>The Executive Office</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.
	<b>Food Standards Agency</b>
<b>A</b>	Improving food safety and promoting healthy eating.
	<b>Northern Ireland Assembly Commission</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.
	<b>Northern Ireland Audit Office</b>
<b>A</b>	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	<b>Northern Ireland Authority for Utility Regulation</b>
<b>A</b>	Regulating the electricity, gas, water and sewerage industries.
	<b>Northern Ireland Public Services Ombudsman</b>
<b>A</b>	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.
	<b>Public Prosecution Service for Northern Ireland</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

**Table 1.2 – Summary of provision by Department and RfR – 2017-18 to 2019-20**

**£'000**

RfR	Department/RfR Descriptor	2019 – 2020 Provision		2018 – 2019 Provision		2017 – 2018 Outturn	
		Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement
	<b>Department of Agriculture, Environment and Rural Affairs</b>	<b>340,689</b>	<b>325,278</b>	<b>304,870</b>	<b>274,776</b>	<b>208,864</b>	<b>242,986</b>
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	340,689	325,278	304,870	274,776	208,864	242,986
	<b>Department for Communities</b>	<b>4,589,507</b>	<b>4,525,488</b>	<b>4,536,870</b>	<b>4,513,420</b>	<b>4,226,300</b>	<b>4,164,451</b>
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; tackling social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	4,589,507	4,525,488	4,536,870	4,513,420	4,226,300	4,164,451
	<b>Department for the Economy</b>	<b>1,017,997</b>	<b>1,312,768</b>	<b>975,531</b>	<b>1,204,147</b>	<b>915,950</b>	<b>1,126,003</b>
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,017,997	1,312,768	975,531	1,204,147	915,950	1,126,003

RfR	Department/RfR Descriptor	2019 – 2020 Provision		2018 – 2019 Provision		2017 – 2018 Outturn	
		Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement
	<b>Department of Education</b>	<b>2,358,634</b>	<b>2,386,189</b>	<b>2,294,350</b>	<b>2,315,067</b>	<b>2,175,726</b>	<b>2,180,281</b>
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,308,095		2,241,750		2,133,127	
B	Promoting, through the youth service and children’s services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	50,539		52,600		42,599	
	<b>Department of Education – Teachers’ Superannuation</b>	<b>623,581</b>	<b>142,016</b>	<b>1,116,812</b>	<b>203,829</b>	<b>627,655</b>	<b>164,879</b>
A	Providing a pension scheme for persons covered by the Teachers’ Superannuation Scheme.	623,581	142,016	1,116,812	203,829	627,655	164,879
	<b>Department of Finance</b>	<b>220,392</b>	<b>233,685</b>	<b>200,462</b>	<b>201,272</b>	<b>197,285</b>	<b>184,936</b>
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.	220,392	233,685	200,462	201,272	197,285	184,936
	<b>Department of Finance – Superannuation and Other allowances</b>	<b>650,766</b>	<b>78,641</b>	<b>1,026,000</b>	<b>125,000</b>	<b>549,766</b>	<b>104,904</b>
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	650,766	78,641	1,026,000	125,000	549,766	104,904

		2019 – 2020 Provision		2018 – 2019 Provision		2017 – 2018 Outturn	
RfR	Department/RfR Descriptor	Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement
	<b>Department of Health</b>	<b>5,670,974</b>	<b>5,670,466</b>	<b>5,468,778</b>	<b>5,459,707</b>	<b>4,869,395</b>	<b>4,835,972</b>
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	5,670,974	5,670,466	5,468,778	5,459,707	4,869,395	4,835,972
	<b>Department of Health – Health and Social Care Pension Scheme</b>	<b>1,210,653</b>	<b>-</b>	<b>1,722,524</b>	<b>-</b>	<b>1,184,637</b>	<b>-</b>
A	Providing a pension scheme for persons employed in health and social care.	1,210,653	-	1,722,524	-	1,184,637	-
	<b>Department for Infrastructure</b>	<b>830,266</b>	<b>932,096</b>	<b>787,828</b>	<b>979,083</b>	<b>696,661</b>	<b>811,160</b>
A	Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.	830,266	932,096	787,828	979,083	696,661	811,160
	<b>Department of Justice</b>	<b>1,347,802</b>	<b>1,320,000</b>	<b>1,375,651</b>	<b>1,324,772</b>	<b>1,195,076</b>	<b>1,223,232</b>
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,347,802	1,320,000	1,375,651	1,324,772	1,195,076	1,223,232
	<b>Department of Justice – Northern Ireland Judicial Pension Scheme</b>	<b>700</b>	<b>500</b>	<b>1,920</b>	<b>665</b>	<b>114</b>	<b>-</b>
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	700	500	1,920	665	114	-
	<b>The Executive Office</b>	<b>129,140</b>	<b>125,311</b>	<b>129,486</b>	<b>134,411</b>	<b>141,872</b>	<b>142,146</b>
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.	129,140	125,311	129,486	134,411	141,872	142,146
	<b>OTHER PUBLIC BODIES</b>						
	<b>Food Standards Agency</b>	<b>9,777</b>	<b>9,972</b>	<b>8,514</b>	<b>8,787</b>	<b>7,930</b>	<b>8,142</b>
A	Improving food safety and promoting healthy eating.	9,777	9,972	8,514	8,787	7,930	8,142
	<b>Northern Ireland Assembly Commission</b>	<b>38,388</b>	<b>34,008</b>	<b>36,676</b>	<b>32,032</b>	<b>36,730</b>	<b>32,934</b>
A	Supporting the work of the Northern Ireland Assembly.	38,388	34,008	36,676	32,032	36,730	32,934

RfR	Department/RfR Descriptor	2019 – 2020 Provision		2018 – 2019 Provision		2017 – 2018 Outturn	
		Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement	Net Resources <sup>(1)</sup>	Net Cash Requirement
	<b>Northern Ireland Audit Office</b>	<b>7,805</b>	<b>8,120</b>	<b>7,144</b>	<b>6,769</b>	<b>7,354</b>	<b>7,491</b>
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	7,805	8,120	7,144	6,769	7,354	7,491
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>430</b>	<b>1,420</b>	<b>310</b>	<b>552</b>	<b>282</b>	<b>1,394</b>
A	Regulating the electricity, gas, water and sewerage industries.	430	1,420	310	552	282	1,394
	<b>Northern Ireland Public Services Ombudsman</b>	<b>3,399</b>	<b>4,106</b>	<b>2,622</b>	<b>2,687</b>	<b>2,378</b>	<b>2,301</b>
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,399	4,106	2,622	2,687	2,378	2,301
	<b>Public Prosecution Service for Northern Ireland</b>	<b>38,382</b>	<b>39,134</b>	<b>36,071</b>	<b>35,343</b>	<b>35,191</b>	<b>31,653</b>
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,382	39,134	36,071	35,343	35,191	31,653
	<b>TOTAL</b>	<b>19,089,282</b>	<b>17,149,198</b>	<b>20,032,419</b>	<b>16,822,319</b>	<b>17,079,166</b>	<b>15,264,865</b>

(1) Total resources net of operating accruing resources

**Table 1.3 – Summary of total amounts Voted on Account in the Northern Ireland Budget (Anticipation and Adjustments) Act 2019, and balance of provision in the Northern Ireland Budget Act 2019**

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture, Environment and Rural Affairs	213,409,000	192,343,000	127,280,000	132,935,000	340,689,000	325,278,000
Communities	3,175,809,000	3,159,394,000	1,413,698,000	1,366,094,000	4,589,507,000	4,525,488,000
Economy	682,872,000	842,903,000	335,125,000	469,865,000	1,017,997,000	1,312,768,000
Education	1,606,045,000	1,620,547,000	752,589,000	765,642,000	2,358,634,000	2,386,189,000
Education – Teachers' Superannuation	431,768,000	142,680,000	191,813,000	-664,000	623,581,000	142,016,000
Finance	140,323,000	140,890,000	80,069,000	92,795,000	220,392,000	233,685,000
Finance – Superannuation and other allowances	368,200,000	87,500,000	282,566,000	-8,859,000	650,766,000	78,641,000
Health	3,828,145,000	3,821,795,000	1,842,829,000	1,848,671,000	5,670,974,000	5,670,466,000
Health – Health and Social Care Pension Scheme	855,767,000	-	354,886,000	-	1,210,653,000	-
Infrastructure	627,729,000	761,607,000	202,537,000	170,489,000	830,266,000	932,096,000
Justice	962,956,000	927,340,000	384,846,000	392,660,000	1,347,802,000	1,320,000,000
Justice – Northern Ireland Judicial Pension Scheme	364,000	466,000	336,000	34,000	700,000	500,000
The Executive Office	90,640,000	94,088,000	38,500,000	31,223,000	129,140,000	125,311,000
Food Standards Agency	5,960,000	6,151,000	3,817,000	3,821,000	9,777,000	9,972,000
Northern Ireland Assembly Commission	25,673,000	22,422,000	12,715,000	11,586,000	38,388,000	34,008,000
Northern Ireland Audit Office	5,001,000	4,738,000	2,804,000	3,382,000	7,805,000	8,120,000
Northern Ireland Authority for Utility Regulation	233,000	552,000	197,000	868,000	430,000	1,420,000
Northern Ireland Public Services Ombudsman	1,835,000	1,881,000	1,564,000	2,225,000	3,399,000	4,106,000
Public Prosecution Service for Northern Ireland	25,250,000	24,740,000	13,132,000	14,394,000	38,382,000	39,134,000
<b>TOTAL</b>	<b>13,047,979,000</b>	<b>11,852,037,000</b>	<b>6,041,303,000</b>	<b>5,297,161,000</b>	<b>19,089,282,000</b>	<b>17,149,198,000</b>



## SECTION 2

# Resource-based Supply Arrangements

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

## Part II and III

- 2.8 The Ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department as should the descriptions attaching to individual lines within an RfR in Part II. However, the title of each RfR must be objective-based in order to provide a link with the Statement of Operating Costs by Departmental Operating Segment of the resource account, the purpose of which is to inform users of the accounts as to how resources have been divided between the department's segments.
- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure in DEL,
  - Annually Managed Expenditure (AME), and
  - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.14 Amounts authorised to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. The total of the ARs amounts identified against each RfR line are subject to the legislature's control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to the legislature's control.
- 2.15 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital investment and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to the legislature's control.
- 2.16 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2017-18. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the current year.
- 2.17 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to the legislature's control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (e.g. depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.

- 2.18 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund for Northern Ireland in the year in question for the department to carry out its business as specified in the Ambit.
- 2.19 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing.
- 2.20 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund for Northern Ireland. This seeks to notify the legislature of the department's forecast of amounts to be paid directly to the Consolidated Fund for Northern Ireland, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.
- Other statements, tables and notes**
- 2.21 The statements and tables are accompanied by notes providing additional information about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.
- 2.22 The Estimates and supporting statements and notes provide an explanation of the expenditure to be financed from funds made available through the Budget Act.
- 2.23 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.
- Contingent liabilities**
- 2.24 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.
- Accruing Resources**
- 2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised to be used for the service of the year ending 31 March 2020. The source of all types of income making up the ARs is explained in an analysis in the form of a Note to each Estimate which provides a breakdown of forecast ARs for 2019-20 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).
- 2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.

## Symbols

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

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

## SECTION 3

# Accountability and Audit of Estimates

- Accountability** 3.1 The permanent head of a department, or appropriate senior officer, will be separately appointed by the Department of Finance as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the Northern Ireland Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
- Resource accounts** 3.2 At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Northern Ireland Assembly.
- Accounting symbols** 3.3 The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 14.



## Glossary

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

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

# **Main Estimate 2019-20**

Department of  
Agriculture, Environment  
and Rural Affairs



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## DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

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### Introduction

1. The vision of the Department of Agriculture, Environment and Rural Affairs is for a living, working, active landscape valued by everyone.
2. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The financial settlement was agreed in principle by both the UK and EU, as set out in the draft Withdrawal Agreement of 25 November 2018. On 11 April 2019, the government confirmed agreement with the EU on an extension until 31 October 2019 at the latest, with the option to leave earlier as soon as a deal has been ratified. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. As a result, and due to the EU funding DAERA provides the Department recognises an unquantifiable contingent liability.
3. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an additional unquantifiable contingent liability is also recognised by the Department relating to technical assistance and animal disease control.
4. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

**Net Resource Requirement 340,689,000**

**Net Cash Requirement 325,278,000**

**Amounts required in the year ending 31 March 2020 for use by the Department of Agriculture, Environment and Rural Affairs on:**

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

the provision of agricultural educational and knowledge transfer services, research and development and grants to societies, associations, institutions and clubs for agri-food purposes and rural development; provision of veterinary services including animal health and welfare, veterinary public health and official controls, development of international relations, 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, future policy development and legislation for the agri-food and equine industries; veterinary medicines, dog control and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission; the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland, the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; environmental legislation and protection; operation of the carrier bag levy; payments for Coastal Communities Fund projects; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; contingency planning and exercising; payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; severance payments and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	340,689,000	213,409,000	127,280,000
Net Cash Requirement	325,278,000	192,343,000	132,935,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20						2018-19		2017-18	
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<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; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	<b>83,702</b>	<b>522,924</b>	<b>145,283</b>	<b>751,909</b>	<b>411,220</b>	<b>340,689</b>	<b>29,297</b>	<b>-</b>	<b>304,870</b>	<b>208,864</b>
<b>Departmental Expenditure in DEL:</b>											
A-1:	Food and Farming	31,364	43,607	44,015	118,986	10,503	<b>108,483</b>	12,266	-	80,005	48,298
A-2:	Veterinary Service and Animal Health	7,222	69,407	58	76,687	18,403	<b>58,284</b>	5,925	-	57,151	53,275
A-3:	Rural Affairs	5,687	6,974	5,040	17,701	262	<b>17,439</b>	1,813	-	20,089	12,767
A-4:	Environment, Marine and Fisheries	12,554	47,345	12,809	72,708	18,452	<b>54,256</b>	7,520	-	45,462	43,967
A-5:	Forestry ♥	1,774	16,596	779	19,149	11,156	<b>7,993</b>	1,773	-	5,772	6,440
A-6:	Common Agricultural Policy	-	318,275	27,601	345,876	345,876	-	-	-	-	-
A-7:	EU Community Initiatives	-	-	7,727	7,727	6,568	<b>1,159</b>	-	-	629	282
<b>Annually Managed Expenditure (AME):</b>											
A-8:	Forest Service Timber	-	5,000	-	5,000	-	<b>5,000</b>	-	-	5,000	-9,125
A-9:	Provisions	-	12,570	-	12,570	-	<b>12,570</b>	-	-	12,500	-111
A-10:	Revaluations due to Change in Market Value	-	3,050	-	3,050	-	<b>3,050</b>	-	-	3,050	-516
A-11:	Fisheries	-	100	-	100	-	<b>100</b>	-	-	100	93
<b>Non-Budget:</b>											
A-12:	The Agri-Food and Biosciences Institute ♥	-	-	44,437	44,437	-	<b>44,437</b>	-	-	47,325	34,614
A-13:	Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,817	2,817	-	<b>2,817</b>	-	-	2,686	1,504
A-14:	Notional Charges	25,101	-	-	25,101	-	<b>25,101</b>	-	-	25,101	17,376
<b>Total:</b>		<b>83,702</b>	<b>522,924</b>	<b>145,283</b>	<b>751,909</b>	<b>411,220</b>	<b>340,689</b>	<b>29,297</b>	<b>-</b>	<b>304,870</b>	<b>208,864</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>340,689</b>	<b>304,870</b>	<b>208,864</b>
<b>Capital Items</b>			
Capital	29,297	22,152	17,533
Non-operating accruing resources	-	-1,020	-114
<b>Net Capital</b>	<b>29,297</b>	<b>21,132</b>	<b>17,419</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-30,197	-26,695	-5,609
New provisions and adjustments to previous provisions	-12,570	-12,500	111
Notional charges	-25,101	-25,101	-17,376
Movement in working capital	23,000	12,500	39,062
Use of provisions	160	570	515
<b>Total Accruals to Cash Adjustments</b>	<b>-44,708</b>	<b>-51,226</b>	<b>16,703</b>
<b>Net Cash Requirement</b>	<b>325,278</b>	<b>274,776</b>	<b>242,986</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	83,045	71,836	60,358
<b>Total Net Administration Costs</b>	<b>83,045</b>	<b>71,836</b>	<b>60,358</b>
<b>Net Programme Costs</b>			
Request for Resources A	257,644	233,034	148,506
<b>Total Net Programme Costs</b>	<b>257,644</b>	<b>233,034</b>	<b>148,506</b>
<b>Net Operating Cost</b>	<b>340,689</b>	<b>304,870</b>	<b>208,864</b>
<b>Net Resource Requirement</b>	<b>340,689</b>	<b>304,870</b>	<b>208,864</b>
<b>Resource Budget</b>	<b>262,332</b>	<b>234,729</b>	<b>175,246</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>340,689</b>	<b>304,870</b>	<b>208,864</b>
<b>Net Operating Cost (Accounts)</b>	<b>340,689</b>	<b>304,870</b>	<b>208,864</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-72,355	-75,112	-53,494
Capital grants and community asset transfers	-42,830	-31,980	-15,714
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	36,828	36,951	35,590
<b>Resource Budget</b>	<b>262,332</b>	<b>234,729</b>	<b>175,246</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	240,372	213,303	184,275
Annually Managed Expenditure (AME)	21,960	21,426	-9,029

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>29,297</b>	<b>21,132</b>	<b>17,419</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	42,830	31,980	15,714
Capital expenditure of NDPBs or other bodies	13,907	10,720	5,568
<b>Capital Budget</b>	<b>86,034</b>	<b>63,832</b>	<b>38,701</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	86,034	63,832	38,701
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Food and Farming	10,503	-	12,750	330	13,605	31
Veterinary Service and Animal Health	18,403	-	17,738	-	18,281	-
Rural Affairs	262	-	274	-	263	11
Environment, Marine and Fisheries	18,452	-	16,910	670	16,437	19
Forestry	11,156	-	10,706	20	11,389	53
Common Agricultural Policy	345,876	-	325,316	-	304,958	-
EU Community Initiatives	6,568	-	3,568	-	1,595	-
<b>Total for RfR A:</b>	<b>*411,220</b>	<b>-</b>	<b>387,262</b>	<b>1,020</b>	<b>366,528</b>	<b>114</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>										
Food and Farming										
9,790	-	-	9,790	-	<b>9,790</b>	-	-	7,782	6,777	
Veterinary Service and Animal Health										
5,020	-	-	5,020	-	<b>5,020</b>	-	-	6,275	3,475	
Rural Affairs										
1,757	-	-	1,757	-	<b>1,757</b>	-	-	2,761	1,216	
Environment, Marine and Fisheries										
6,526	-	-	6,526	-	<b>6,526</b>	-	-	7,028	4,518	
Forestry										
2,008	-	-	2,008	-	<b>2,008</b>	-	-	1,255	1,390	
<b>Total</b>										
<b>RfR A:</b>	<b>25,101</b>	-	-	<b>25,101</b>	-	<b>25,101</b>	-	-	<b>25,101</b>	<b>17,376</b>
<b>Total</b>										
<b>Notional</b>										
<b>Charges:</b>										
<b>25,101</b>	-	-	<b>25,101</b>	-	<b>25,101</b>	-	-	<b>25,101</b>	<b>17,376</b>	

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Accommodation	6,789	8,821	6,821
Shared Services	10,848	10,988	9,988
Audit	127	151	127
Other	7,337	5,141	440
<b>Total RfR A:</b>	<b>25,101</b>	<b>25,101</b>	<b>17,376</b>
<b>Total Notional Charges:</b>	<b>25,101</b>	<b>25,101</b>	<b>17,376</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Note(s) to the Estimate:

**£'000**

1. The provision sought for 2019-20 is 11.75% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:

The Agri-Food and Biosciences Institute	44,437
Foyle, Carlingford and Irish Lights Commission	2,817

# **Main Estimate 2019-20**

Department for  
Communities



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## DEPARTMENT FOR COMMUNITIES

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### Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

<b>Net Resource Requirement</b>	<b>4,589,507,000</b>
<b>Net Cash Requirement</b>	<b>4,525,488,000</b>

**Amounts required in the year ending 31 March 2020 for use by the Department for Communities on:**

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

Social security administration; payment of social security benefits, other benefits and National Insurance credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, provision of grants, compensation, discretionary grants and loans and repayment of loans; loans for support for mortgage interest and certain home improvement loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Syrian Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations; administration costs, including developmental work on systems; grants and grants-in-aid; severance payments; grant funding for delivery of the All-Island Local Authority Programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and associated non-cash items.

**Part I**

£

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

£

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	4,589,507,000	3,175,809,000	1,413,698,000
Net Cash Requirement	4,525,488,000	3,159,394,000	1,366,094,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20								2018-19	2017-18
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.</b>										
	101,383	403,333	4,213,290	4,718,006	128,499	4,589,507	59,595	35,872	4,536,870	4,226,300	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Social Security Administration										
	32,796	260,605	52,810	346,211	12,632	333,579	2,681	-	333,194	309,133	
A-2:	Belfast Benefit Delivery Centre										
	-	36,000	-	36,000	36,000	-	-	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	32,000	-	32,000	32,000	-	-	-	-	43	
A-4:	Child Maintenance Service										
	-	12,092	-	12,092	847	11,245	-	-	9,989	9,138	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Discretionary Support Scheme										
	-	-	13,720	13,720	-	13,720	15,870	14,200	9,758	6,755	
A-7:	Housing Benefit										
	-	-	123,509	123,509	-	123,509	-	-	116,800	117,644	
A-8:	Housing										
	6,908	1,741	38,047	46,696	24,748	21,948	36,244	21,172	3,214	-14,425	
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function										
	-	-	8,145	8,145	-	8,145	-	-	34,399	44,523	

## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20								2018-19	2017-18
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-10:	Interest Payments on Housing Loans										
	-	18,994	-	18,994	18,994	-	-	-	-	-	
A-11:	Urban Regeneration										
	8,158	2,048	21,691	31,897	500	31,397	-	500	27,504	12,690	
A-12:	Community and Voluntary Sector Funding										
	6,031	300	35,206	41,537	-	41,537	-	-	42,149	41,161	
A-13:	EU Programme for Peace and Reconciliation										
	-	-	2,230	2,230	1,895	335	-	-	15	-	
A-14:	Library and Other Services										
	827	-	305	1,132	-	1,132	-	-	298	338	
A-15:	Arts and Museums										
	1,067	2,622	2,201	5,890	-	5,890	-	-	3,453	3,750	
A-16:	Sports										
	3,918	2,424	2,719	9,061	90	8,971	-	-	5,314	5,690	
A-17:	Cultural Policy and Languages										
	822	50	643	1,515	-	1,515	-	-	2,017	1,593	
A-18:	Public Record Office of Northern Ireland										
	18	5,082	-	5,100	53	5,047	50	-	5,079	4,486	
A-19:	Historic Environment Division										
	-	7,700	-	7,700	550	7,150	2,750	-	7,473	7,221	
A-20:	Local Government Services										
	2,178	-	51,755	53,933	-	53,933	-	-	67,348	54,174	
A-21:	Employment and Skills										
	-	-	18,231	18,231	-	18,231	-	-	19,357	20,368	
<b>Annually Managed Expenditure (AME):</b>											
A-22:	Non-contributory and means tested benefits										
	-	-	1,956,744	1,956,744	-	1,956,744	-	-	1,869,932	1,740,585	
	<i>of which:</i>										
	<i>Pensions benefits</i>										
	-	-	7,109	7,109	-	7,109	-	-	6,298	6,148	

## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<i>Disability benefits</i>									
-	-	1,693,325	1,693,325	-	<b>1,693,325</b>	-	-	1,598,268	1,458,647
<i>Industrial injuries benefits</i>									
-	-	29,300	29,300	-	<b>29,300</b>	-	-	30,613	29,296
<i>Pension Credit</i>									
-	-	227,010	227,010	-	<b>227,010</b>	-	-	234,753	246,494
A-23:	Income support - JSA & ESA & UC								
-	14,320	791,248	805,568	-	<b>805,568</b>	2,000	-	924,027	779,862
<i>of which:</i>									
<i>Income support</i>									
-	14,300	129,893	144,193	-	<b>144,193</b>	-	-	138,136	147,279
<i>Jobseeker's allowance (income based)</i>									
-	-	111,990	111,990	-	<b>111,990</b>	-	-	71,156	91,135
<i>Employment and Support Allowance (income related)</i>									
-	-	606,492	606,492	-	<b>606,492</b>	-	-	578,298	538,580
<i>Universal Credit</i>									
-	-	-57,127	-57,127	-	<b>-57,127</b>	-	-	151,400	2,868
<i>Tax Credit Debt</i>									
-	-	-	-	-	-	-	-	-14,963	-
<i>Support for Mortgage Interest</i>									
-	20	-	20	-	<b>20</b>	2,000	-	-	-
A-24:	Housing benefit (rent)								
-	-	568,689	568,689	-	<b>568,689</b>	-	-	531,204	548,811
A-25:	Discretionary housing payments								
-	20	5,000	5,020	-	<b>5,020</b>	-	-	5,020	3,622
A-26:	Provisions, Depreciation and Impairments								
-	7,335	-	7,335	-	<b>7,335</b>	-	-	-47,124	6,805
<i>Job grant</i>									
-	-	-	-	-	-	-	-	10	11
<b>Non-Budget:</b>									
A-27:	Social Fund (Regulated)								
-	-	12,928	12,928	-	<b>12,928</b>	-	-	11,948	7,770
A-28:	Social Fund in respect of Winter Fuel Payments								
-	-	53,269	53,269	-	<b>53,269</b>	-	-	53,162	48,000

## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20								2018-19	2017-18
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
A-29:	Northern Ireland National Insurance Fund	-	-	76,200	76,200	-	76,200	-	-	78,900	70,200
A-30:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	298,403	298,403	-	298,403	-	-	297,841	282,000
A-31:	Charities Commission (NI) ♥	-	-	2,400	2,400	-	2,400	-	-	2,021	1,805
A-32:	Ulster Supported Employment Limited ♥	-	-	724	724	-	724	-	-	1,059	983
A-33:	Arts Council of Northern Ireland ♥	-	-	12,047	12,047	-	12,047	-	-	11,394	10,935
A-34:	National Museums and Galleries Northern Ireland ♥	-	-	16,447	16,447	-	16,447	-	-	18,946	12,768
A-35:	Sports Council for Northern Ireland ♥	-	-	9,417	9,417	-	9,417	-	-	10,379	10,642
A-36:	Northern Ireland Library Authority ♥	-	-	28,015	28,015	-	28,015	-	-	32,683	31,795
A-37:	Armagh Observatory and Planetarium ♥	-	-	2,779	2,779	-	2,779	-	-	2,276	1,977
A-38:	Northern Ireland Museums Council ♥	-	-	219	219	-	219	-	-	200	218
A-39:	Language Body ♥	-	-	5,218	5,218	-	5,218	-	-	5,489	4,998
A-40:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,312	1,312	-	1,312	-	-	1,329	1,334
A-41:	Commissioner for Older People for Northern Ireland ♥	-	-	829	829	-	829	-	-	858	833
A-42:	Notional Charges	38,660	-	-	38,660	-	38,660	-	-	37,955	36,064
<b>Total:</b>		<b>101,383</b>	<b>403,333</b>	<b>4,213,290</b>	<b>4,718,006</b>	<b>128,499</b>	<b>4,589,507</b>	<b>59,595</b>	<b>35,872</b>	<b>4,536,870</b>	<b>4,226,300</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>4,589,507</b>	<b>4,536,870</b>	<b>4,226,300</b>
<b>Capital Items</b>			
Capital	59,595	35,741	9,133
Non-operating accruing resources	-35,872	-44,302	-33,592
<b>Net Capital</b>	<b>23,723</b>	<b>-8,561</b>	<b>-24,459</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-10,975	-9,893	2,525
New provisions and adjustments to previous provisions	-4,004	49,699	-21,861
Notional charges	-38,660	-37,955	-36,064
Housing Benefit Rates Owner-Occupiers	-39,500	-37,800	-38,287
Movement in working capital	-	15,274	50,274
Use of provisions	5,397	5,786	6,023
<b>Total Accruals to Cash Adjustments</b>	<b>-87,742</b>	<b>-14,889</b>	<b>-37,390</b>
<b>Net Cash Requirement</b>	<b>4,525,488</b>	<b>4,513,420</b>	<b>4,164,451</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):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	815	<i>815</i>	2,010	<i>2,010</i>	3,737	<i>3,737</i>
<b>Total:</b>	<b>815</b>	<b><i>815</i></b>	<b>2,010</b>	<b><i>2,010</i></b>	<b>3,737</b>	<b><i>3,737</i></b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	101,383	88,500	86,911
<b>Total Net Administration Costs</b>	<b>101,383</b>	<b>88,500</b>	<b>86,911</b>
<b>Net Programme Costs</b>			
Request for Resources A	4,499,193	4,458,244	4,147,536
Non-voted expenditure in the SoCNE	2,815,956	2,739,653	2,642,577
<b>Total Net Programme Costs</b>	<b>7,315,149</b>	<b>7,197,897</b>	<b>6,790,113</b>
<b>Net Operating Cost</b>	<b>7,416,532</b>	<b>7,286,397</b>	<b>6,877,024</b>
<b>Net Resource Requirement</b>	<b>4,589,507</b>	<b>4,536,870</b>	<b>4,226,300</b>
<b>Resource Budget</b>	<b>7,168,359</b>	<b>7,042,737</b>	<b>6,659,918</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,589,507</b>	<b>4,536,870</b>	<b>4,226,300</b>
<i>Adjustments to include:</i>			
National Insurance Fund Benefit expenditure	2,815,956	2,739,653	2,642,577
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-815	-2,010	-3,737
National Insurance Fund Administration receipts	11,884	11,884	11,884
<b>Net Operating Cost (Accounts)</b>	<b>7,416,532</b>	<b>7,286,397</b>	<b>6,877,024</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-416,245	-422,430	-396,352
Funding which is paid into the Social Fund	-66,197	-65,110	-55,770
Capital grants and community asset transfers	-50,240	-41,481	-34,805
Funding which is paid into the National Insurance Fund	-76,200	-78,900	-70,200
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	219,677	221,338	215,809
Social Fund spend	64,232	63,423	53,301
National Insurance Fund administration costs (DoF)	600	600	600
Payments into the National Insurance Fund	76,200	78,900	70,200
Other Consolidated Fund Extra Receipts	-	-	111
<b>Resource Budget</b>	<b>7,168,359</b>	<b>7,042,737</b>	<b>6,659,918</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	852,843	846,718	804,661
Annually Managed Expenditure (AME)	6,315,516	6,196,019	5,855,257

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>23,723</b>	<b>-8,561</b>	<b>-24,459</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	50,240	41,481	34,805
Capital expenditure of NDPBs or other bodies	186,701	168,991	150,694
NIHE borrowing/loans	-32,468	-37,720	-45,993
Social Fund net capital	2,565	2,787	-415
Consolidated Fund Extra Receipts (CFERs)	-	-	-111
<b>Capital Budget</b>	<b>230,761</b>	<b>166,978</b>	<b>114,521</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	228,761	163,998	117,001
Annually Managed Expenditure (AME)	2,000	2,980	-2,480

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Administration of National Insurance Fund	11,884	-	11,884	-	11,884	-
Administration of DWP agency services	68,000	-	63,000	-	56,483	-
Other administration	1,595	-	3,121	-	1,352	-
Mesothelioma Compensation Scheme	190	-	190	-	37	-
Discretionary Support Loan repayments	-	14,200	-	14,200	-	11,578
Local Government Services	-	-	150	-	125	-
Repayment of housing association grant	19,048	-	22,000	-	20,826	-
Long term loan repayments by housing associations	-	1,867	-	3,964	-	1,224
Reimbursement of loan interest charges by Housing Executive	18,994	-	21,880	-	25,344	-
Equity Withdrawal from Public Corporation	-	19,305	-	19,957	-	19,605
Fees receivable for landlord registrations	200	-	261	-	361	-
Sale of land and property	-	500	-	6,181	-	1,185
Syrian Vulnerable Person Relocation Scheme Recoveries	5,500	-	5,000	-	3,726	-
Sports	90	-	90	-	134	-
Public Record Office of Northern Ireland	53	-	85	-	54	-
Voluntary and Community Division	-	-	7	-	-	-
Historic Monuments	550	-	750	-	483	-
ERDF Receipts	-	-	600	-	16	-
EURES	-	-	175	-	16	-
EU Programme Receipts	1,895	-	85	-	-	-
Tax Credit Debt - Capital Grant in Kind	-	-	14,963	-	-	-
Urban Regeneration rental income	500	-	-	-	-	-
<b>Total for RfR A:</b>	<b>*128,499</b>	<b>**35,872</b>	<b>144,241</b>	<b>44,302</b>	<b>120,841</b>	<b>33,592</b>

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

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary support loans; the recovery of support for mortgage interest loans; interest accrued and recovered; income from other government departments; repayment of long term loans by housing associations; house and land sales by the Housing Executive; funding from the European Union Structural Funds Programme; and sales receipts from disposals of surplus land, equipment or other assets.

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>										
Social Security Administration										
24,197	-	-	24,197	-	<b>24,197</b>	-	-	23,771	22,971	
Child Maintenance Service										
320	-	-	320	-	<b>320</b>	-	-	300	300	
Housing										
618	-	-	618	-	<b>618</b>	-	-	588	588	
Urban Regeneration										
2,958	-	-	2,958	-	<b>2,958</b>	-	-	2,858	2,358	
Library and Other Services										
67	-	-	67	-	<b>67</b>	-	-	57	57	
Arts and Museums										
261	-	-	261	-	<b>261</b>	-	-	251	251	
Sports										
1,241	-	-	1,241	-	<b>1,241</b>	-	-	1,292	1,201	
Cultural Policy										
166	-	-	166	-	<b>166</b>	-	-	156	156	
Public Record Office of Northern Ireland										
238	-	-	238	-	<b>238</b>	-	-	228	228	
Employment and Skills										
7,454	-	-	7,454	-	<b>7,454</b>	-	-	7,354	6,854	
Local Government Services										
526	-	-	526	-	<b>526</b>	-	-	506	506	
Historic Environment Division										
614	-	-	614	-	<b>614</b>	-	-	594	594	
<b>Total</b>										
<b>RfR A:</b>	<b>38,660</b>	-	-	<b>38,660</b>	-	<b>38,660</b>	-	-	<b>37,955</b>	<b>36,064</b>
<b>Total Notional Charges:</b>										
<b>38,660</b>	-	-	<b>38,660</b>	-	<b>38,660</b>	-	-	<b>37,955</b>	<b>36,064</b>	

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

	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>RfR A:</b>			
Accommodation	21,900	21,500	20,260
Shared Services	11,500	11,359	10,830
Audit	260	255	251
Other	5,000	4,841	4,723
<b>Total RfR A:</b>	<b>38,660</b>	<b>37,955</b>	<b>36,064</b>
<b>Total Notional Charges:</b>	<b>38,660</b>	<b>37,955</b>	<b>36,064</b>

## Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
SPRG admin receipts	-	-	10	<i>10</i>	7	<i>7</i>
Housing Associated loan interest	300	<i>300</i>	486	<i>486</i>	520	<i>520</i>
Housing receipts	500	<i>500</i>	448	<i>448</i>	74	<i>74</i>
Urban Regeneration receipts	-	-	1,000	<i>1,000</i>	793	<i>793</i>
Work & Inclusion receipts	-	-	51	<i>51</i>	76	<i>76</i>
Child Maintenance receipts	15	<i>15</i>	15	<i>15</i>	1	<i>1</i>
Engaged Communities receipts	-	-	-	-	2,155	<i>2,155</i>
Tax credit debt	-	-	-	-	111	<i>111</i>
<b>Total:</b>	<b>815</b>	<b><i>815</i></b>	<b>2,010</b>	<b><i>2,010</i></b>	<b>3,737</b>	<b><i>3,737</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mrs Tracy Meharg, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 1.2% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Northern Ireland Housing Executive	298,403
Northern Ireland Library Authority	28,015
National Museums and Galleries Northern Ireland	16,447
Arts Council of Northern Ireland	12,047
Sports Council for Northern Ireland	9,417
Language Body	5,218
Armagh Observatory and Planetarium	2,779
Charities Commission Northern Ireland	2,400
Commissioner for Children and Young People for Northern Ireland	1,312
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:
 

A-1 Welfare Reform and Fresh Start ■	9,000
A-1 Uprating element of Pneumoconiosis ■	4

# **Main Estimate 2019-20**

Department for  
the Economy



## DEPARTMENT FOR THE ECONOMY

### Introduction

1. This Main Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £49.9m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
5. The Department has a potential contingent liability notified to the Assembly in December 2018 in respect of Construction Industry Training Board pensions should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) Scheme or cease to exist.
6. The Department has a potential contingent liability notified to the Assembly in July 2019 in respect of Tourism Northern Ireland pensions should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) Scheme or cease to exist.
7. In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The guarantee now covers the following: the full Multiannual Financial Framework allocation for structural and investment funds over the 2014-20 funding period, with payments to beneficiaries made up to the end of 2023; the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU (e.g. before Exit day), for the lifetime of the project; the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis to participate as a 3rd country after Exit, and until the end of 2020, for the lifetime of the project; and the current level of agricultural funding under CAP Pillar 1 until 31 December 2020. The financial settlement was agreed in principle by both the UK and EU, as set out in the draft Withdrawal Agreement of 25th November 2018. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified in the case of no deal, and UK organisations are unable to access EU funding. As a result, and due to the EU funding the Department for the Economy provides, an unquantifiable contingent liability is disclosed.
8. In respect of the Renewable Heat Incentive (RHI) Scheme, there is currently a Judicial Review against the introduction of the Northern Ireland (Regional Rates and Energy) (No.2) Act 2019. In addition there is also an appeal against the introduction of the 2017 Regulations which will not be considered until the judgement of the Judicial Review into the 2019 Act is available. The outcome of these cases is uncertain, however if they were to be successful then there could be a significant impact. If the appeal of the 2017 regulations was to result in those regulations being set aside then the potential cost of this is estimated to be in the region of £19m (£8m 2018-19, £11m 2017-18). Under the 2019 Act the Annually Managed Expenditure Resource forecast for the RHI Scheme in 2019-20 is £8m, and this is in comparison to a forecast of £27m for the same period under the 2017 Regulations, and £53m under the 2012 Regulations. The prospect of complex and prolonged litigation is foreseeable.
9. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

<b>Net Resource Requirement</b>	<b>1,017,997,000</b>
<b>Net Cash Requirement</b>	<b>1,312,768,000</b>

**Amounts required in the year ending 31 March 2020 for use by the Department for the Economy on:**

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
<b>RfR A:</b>			
Net Resource Requirement	1,017,997,000	682,872,000	335,125,000
Net Cash Requirement	1,312,768,000	842,903,000	469,865,000

£

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20						2018-19	2017-18		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.</b>									
54,213	142,858	907,518	1,104,589	86,592	1,017,997	477,564	104,787	975,531	915,950
<b>Departmental Expenditure in DEL:</b>									
A-1:	Economic & Business Development								
15,538	5,789	30,393	51,720	2,084	49,636	3,228	-	19,533	22,714
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society								
-	-	-	-	1,944	-1,944	-	12,500	-2,177	-2,298
A-3:	Tourism								
539	30	-	569	2	567	-	-	-1,244	322
A-4:	Employment & Skills								
23,460	9,119	74,667	107,246	7,338	99,908	3	-	93,755	96,292
A-5:	Student Support & Higher Education								
2,463	131,062	324,254	457,779	2,646	455,133	63,483	-	482,821	499,294
A-6:	Tourism Ireland Ltd								
222	-	-	222	-	222	-	-	152	156
A-7:	InterTradeIreland								
159	-	-	159	-	159	-	-	118	163
A-8:	Representation & Regulatory Service								
1,832	17,433	284	19,549	3,404	16,145	36	-	13,136	8,431
A-9:	EU Programmes – European Regional Development Fund								
-	-	891	891	534	357	-	-	340	343
A-10:	EU Programmes - European Social Fund								
-	208	25,525	25,733	18,431	7,302	-	-	9,240	8,845
A-11:	EU Community Initiatives								
-	-	7,321	7,321	6,235	1,086	-	-	908	194
A-12:	Peace IV								
-	-	4,033	4,033	3,428	605	-	-	998	143

## Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20						2018-19	2017-18		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>Annually Managed Expenditure (AME):</b>									
A-13:	Provisions								
-	6,250	-	6,250	-	<b>6,250</b>	-	-	5,246	-2,614
A-14:	NI Renewable Heat Incentive Scheme								
-	-	28,900	28,900	-	<b>28,900</b>	-	-	25,682	22,300
A-15:	Student Support								
-	-29,086	-	-29,086	40,546	<b>-69,632</b>	410,814	92,287	-60,466	-96,839
A-16:	Revaluations								
-	5	-	5	-	<b>5</b>	-	-	76	-116
<b>Non-Budget:</b>									
A-17:	Invest Northern Ireland ♥								
-	-	105,067	105,067	-	<b>105,067</b>	-	-	96,000	123,616
A-18:	Northern Ireland Tourist Board ♥								
-	-	23,659	23,659	-	<b>23,659</b>	-	-	23,962	17,000
A-19:	General Consumer Council for Northern Ireland ♥								
-	-	1,281	1,281	-	<b>1,281</b>	-	-	1,349	1,315
A-20:	Health and Safety Executive NI ♦								
-	-	659	659	-	<b>659</b>	-	-	1,037	776
A-21:	Tourism Ireland Ltd ♥								
-	-	11,837	11,837	-	<b>11,837</b>	-	-	13,534	12,568
A-22:	InterTradeIreland ♥								
-	-	3,079	3,079	-	<b>3,079</b>	-	-	4,427	2,985
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥								
-	2,048	-	2,048	-	<b>2,048</b>	-	-	2,050	2,003
A-24:	Construction Industry Training Board ♥								
-	-	1	1	-	<b>1</b>	-	-	1	-
A-25:	Labour Relations Agency ♥								
-	-	3,941	3,941	-	<b>3,941</b>	-	-	3,768	4,217
A-26:	Further Education Colleges ♥								
-	-	241,226	241,226	-	<b>241,226</b>	-	-	212,219	178,963

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-27:	Higher Education Colleges ♥									
-	-	5,747	5,747	-	5,747	-	-	5,484	5,518	
A-28:	Northern Ireland Screen ♥									
-	-	14,753	14,753	-	14,753	-	-	14,582	1,049	
A-29:	Notional Charges									
10,000	-	-	10,000	-	10,000	-	-	9,000	8,610	
<b>Total:</b>	<b>54,213</b>	<b>142,858</b>	<b>907,518</b>	<b>1,104,589</b>	<b>86,592</b>	<b>1,017,997</b>	<b>477,564</b>	<b>104,787</b>	<b>975,531</b>	<b>915,950</b>

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

	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>1,017,997</b>	<b>975,531</b>	<b>915,950</b>
<b>Capital Items</b>			
Capital	477,564	411,896	381,221
Non-operating accruing resources	-104,787	-103,689	-95,007
<b>Net Capital</b>	<b>372,777</b>	<b>308,207</b>	<b>286,214</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-103,047	-136,020	-99,983
New provisions and adjustments to previous provisions	-6,048	-4,931	3,063
Notional charges	-10,000	-9,000	-8,610
Other non-cash items	-208	-	-
Movement in working capital	36,000	67,000	25,892
Use of provisions	5,297	3,360	3,477
<b>Total Accruals to Cash Adjustments</b>	<b>-78,006</b>	<b>-79,591</b>	<b>-76,161</b>
<b>Net Cash Requirement</b>	<b>1,312,768</b>	<b>1,204,147</b>	<b>1,126,003</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	55	<i>55</i>	6,634	<i>2,524</i>	130	<i>222</i>
Non-operating income and receipts - excess accruing resources	-	<i>-</i>	-	<i>-</i>	2,999	<i>-</i>
<b>Total:</b>	<b>55</b>	<b><i>55</i></b>	<b>6,634</b>	<b><i>2,524</i></b>	<b>3,129</b>	<b><i>222</i></b>



# Supporting Statements, Tables and Notes



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

DfE

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	54,211	45,642	41,043
<b>Total Net Administration Costs</b>	<b>54,211</b>	<b>45,642</b>	<b>41,043</b>
<b>Net Programme Costs</b>			
Request for Resources A	963,786	929,889	874,907
Consolidated Fund Extra Receipts in the SoCNE	-55	-6,634	-123
Non-voted expenditure in the SoCNE	6,500	6,200	3,846
<b>Total Net Programme Costs</b>	<b>970,231</b>	<b>929,455</b>	<b>878,630</b>
<b>Net Operating Cost</b>	<b>1,024,442</b>	<b>975,097</b>	<b>919,673</b>
<b>Net Resource Requirement</b>	<b>1,017,997</b>	<b>975,531</b>	<b>915,950</b>
<b>Resource Budget</b>	<b>961,205</b>	<b>950,614</b>	<b>879,399</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,017,997</b>	<b>975,531</b>	<b>915,950</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-55	-6,634	-123
Non-voted expenditure in the SoCNE	6,500	6,200	3,846
<b>Net Operating Cost (Accounts)</b>	<b>1,024,442</b>	<b>975,097</b>	<b>919,673</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-423,298	-387,413	-358,620
Capital grants and community asset transfers	-39,300	-9,276	-24,747
Research and Development (R&D) expenditure	-2,646	-1,896	-1,189
Non-voted resource expenditure outside the budget	-6,500	-6,200	-3,846
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	408,507	380,302	348,090
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	38
<b>Resource Budget</b>	<b>961,205</b>	<b>950,614</b>	<b>879,399</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	940,603	956,346	950,941
Annually Managed Expenditure (AME)	20,602	-5,732	-71,542

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

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>372,777</b>	<b>308,207</b>	<b>286,217</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	39,300	9,276	24,747
Research and Development (R&D) expenditure	2,646	1,896	1,189
Capital expenditure of NDPBs or other bodies	54,720	49,899	40,078
Consolidated Fund Extra Receipts (CFERs)	-	-	-3,037
<b>Capital Budget</b>	<b>469,443</b>	<b>369,278</b>	<b>349,194</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	150,916	47,931	58,317
Annually Managed Expenditure (AME)	318,527	321,347	290,877

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Economic & Business Development	2,084	-	236	-	234	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	1,944	12,500	2,177	13,500	2,298	8,000
Tourism	2	-	1,828	-	2	-
Employment & Skills	7,338	-	8,337	2	7,686	4
Student Support & Higher Education	43,192	92,287	40,485	90,187	38,601	87,000
Representation & Regulatory Services	3,404	-	3,510	-	3,838	-
EU Programmes – European Regional Development Fund	534	-	508	-	483	-
EU Programmes - European Social Fund	18,431	-	29,654	-	13,585	-
EU Community Initiatives	6,235	-	5,149	-	1,081	-
Peace IV	3,428	-	5,657	-	811	-
<b>Total for RfR A:</b>	<b>*86,592</b>	<b>**104,787</b>	<b>97,541</b>	<b>103,689</b>	<b>68,619</b>	<b>95,004</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>										
Economic & Business Development										
3,600	-	-	3,600	-	3,600	-	-	2,721	2,224	
Tourism										
122	-	-	122	-	122	-	-	136	85	
Employment & Skills										
5,307	-	-	5,307	-	5,307	-	-	5,268	5,383	
Student Support & Higher Education										
557	-	-	557	-	557	-	-	553	617	
Representation & Regulatory Services										
414	-	-	414	-	414	-	-	322	301	
<b>Total RfR A:</b>	<b>10,000</b>	-	-	<b>10,000</b>	-	<b>10,000</b>	-	-	<b>9,000</b>	<b>8,610</b>
<b>Total Notional Charges:</b>	<b>10,000</b>	-	-	<b>10,000</b>	-	<b>10,000</b>	-	-	<b>9,000</b>	<b>8,610</b>

## Detail

	2019-20	2018-19	2017-18
	Provision	Provision	Outturn
<b>RfR A:</b>			
Accommodation	4,350	4,350	4,255
Shared Services	4,180	4,180	701
Audit	98	98	98
Other	1,372	372	3,556
<b>Total RfR A:</b>	<b>10,000</b>	<b>9,000</b>	<b>8,610</b>
<b>Total Notional Charges:</b>	<b>10,000</b>	<b>9,000</b>	<b>8,610</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Exchange Rate Gain	-	-	4,110	-	4	4
EU Income	-	-	2,515	<i>2,515</i>	-	-
Fees & Charges	55	<i>55</i>	4	<i>4</i>	83	<i>175</i>
Refunds	-	-	5	<i>5</i>	43	<i>43</i>
<b>Non-operating Income and Receipts</b>						
Student Loans	-	-	-	-	2,999	-
<b>Total:</b>	<b>55</b>	<b><i>55</i></b>	<b>6,634</b>	<b><i>2,524</i></b>	<b>3,129</b>	<b><i>222</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

<b>Notes to the Estimate:</b>	<b>£'000</b>
1. The provision sought for 2019-20 is 4.35% higher than the final net provision for 2018-19.	
2. This Estimate includes grant-in-aid provision above £1 million for the following:	
Invest Northern Ireland	105,067
Northern Ireland Tourist Board	23,659
General Consumer Council for Northern Ireland	1,281
Tourism Ireland Ltd	11,837
InterTradeIreland	3,079
Labour Relations Agency	3,941
Further Education Colleges	241,226
Higher Education Colleges	5,747
Northern Ireland Screen	14,753
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
A-28 Supporting the work of Northern Ireland Screen ■	14,753



# **Main Estimate 2019-20**

Department of  
Education



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## DEPARTMENT OF EDUCATION

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### Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to the Education Authority, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland (GTCNI), the Northern Ireland Council for Integrated Education (NICIE), Comhairle na Gaelscolaíochta (CnaG), Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth and children’s services, community relations measures for young people, and administration; and grants-in-aid to the Education Authority and the Youth Council for Northern Ireland.
4. Symbols are explained in the guide at the front of this volume.

**Part I**

£

<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>2,308,095,000</b>
<b>RfR B:</b>	<b>Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.</b>	<b>50,539,000</b>
<b>Net Resource Requirement</b>		<b>2,358,634,000</b>
<b>Net Cash Requirement</b>		<b>2,386,189,000</b>

**Amounts required in the year ending 31 March 2020 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; associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments and associated non-cash items.

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:	2,308,095,000	1,569,225,000	738,870,000
RfR B:	50,539,000	36,820,000	13,719,000
Net Resource Requirement	2,358,634,000	1,606,045,000	752,589,000
Net Cash Requirement	2,386,189,000	1,620,547,000	765,642,000

£

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20					2018-19		2017-18		
		Resources					Capital		Provision	Outturn	
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<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>	19,124	20,284	2,289,642	2,329,050	20,955	2,308,095	12,777	-	2,241,750	2,133,127
<b>Departmental Expenditure in DEL:</b>											
A-1:	Education Authority - Departmental Overheads	8,095	16,787	-	24,882	666	24,216	235	-	22,107	20,428
A-2:	Non-Departmental Public Bodies - Departmental Overheads	703	14	-	717	-	717	3,563	-	656	672
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	5,524	53	-	5,577	-	5,577	-	-	4,711	4,827
A-4:	Centrally Financed Services	829	2,434	5,175	8,438	-	8,438	8,979	-	13,355	8,290
A-5:	Early Years Services	143	25	29,164	29,332	-	29,332	-	-	29,426	28,535
A-6:	Co-funded ALB income	-	-	-	-	14,019	-14,019	-	-	-13,168	-12,811
A-7:	European Union Programme for Peace and Reconciliation	-	-	4,213	4,213	3,581	632	-	-	331	59
A-8:	Shared Education (from Atlantic Philanthropies)	-	96	-	96	1,649	-1,553	-	-	-2,267	-4,244
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	1,040	-1,040	-	-	-1,040	-744
<b>Annually Managed Expenditure (AME):</b>											
A-10:	Provisions	100	75	-	175	-	175	-	-	175	128
A-11:	Impairments	-	800	-	800	-	800	-	-	1,000	-867
<b>Non-Budget:</b>											
A-12:	Education Authority ♥	-	-	1,786,007	1,786,007	-	1,786,007	-	-	1,730,370	1,635,410
A-13:	Voluntary and Grant Maintained Integrated Schools	-	-	433,566	433,566	-	433,566	-	-	421,040	423,185
A-14:	Council for the Curriculum, Examinations and Assessment ♥	-	-	24,777	24,777	-	24,777	-	-	24,616	20,528

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20						2018-19		2017-18	
		Resources				Capital		Provision	Outturn		
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-15:	Council for Catholic Maintained Schools ♥										
	-	-	4,022	4,022	-	4,022	-	-	4,018	3,771	
A-16:	General Teaching Council for Northern Ireland ♥										
	-	-	-	-	-	-	-	-	-	-	
A-17:	Comhairle na Gaelscolaíochta ♠										
	-	-	796	796	-	796	-	-	796	786	
A-18:	Northern Ireland Council for Integrated Education ♣										
	-	-	646	646	-	646	-	-	646	666	
A-19:	Middletown Centre for Autism Limited ♣										
	-	-	1,276	1,276	-	1,276	-	-	1,248	1,159	
A-20:	Notional Charges										
	3,730	-	-	3,730	-	3,730	-	-	3,730	3,349	
<b>RfR B:</b>	<b>Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:</b>										
	1,127	610	48,802	50,539	-	50,539	-	-	52,600	42,599	
<b>Departmental Expenditure in DEL:</b>											
B-1:	Education Authority - Departmental Overheads										
	857	-	-	857	-	857	-	-	418	429	
B-2:	Youth Council for Northern Ireland - Departmental Overheads										
	-	-	-	-	-	-	-	-	89	92	
B-3:	Youth and Other Children's Services										
	-	610	8,000	8,610	-	8,610	-	-	8,744	4,318	
<b>Non-Budget:</b>											
B-4:	Education Authority ♥										
	-	-	40,750	40,750	-	40,750	-	-	43,027	37,500	
B-5:	Youth Council for Northern Ireland ♥										
	-	-	52	52	-	52	-	-	52	19	
B-6:	Notional Charges										
	270	-	-	270	-	270	-	-	270	241	
<b>Total:</b>	<b>20,251</b>	<b>20,894</b>	<b>2,338,444</b>	<b>2,379,589</b>	<b>20,955</b>	<b>2,358,634</b>	<b>12,777</b>	<b>-</b>	<b>2,294,350</b>	<b>2,175,726</b>	

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>2,358,634</b>	<b>2,294,350</b>	<b>2,175,726</b>
<b>Capital Items</b>			
Capital	12,777	6,100	5,946
<b>Net Capital</b>	<b>12,777</b>	<b>6,100</b>	<b>5,946</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-1,067	-1,222	651
New provisions and adjustments to previous provisions	-175	-175	-128
Notional charges	-4,000	-4,000	-3,590
Movement in working capital	20,000	20,000	1,611
Use of provisions	20	14	65
<b>Total Accruals to Cash Adjustments</b>	<b>14,778</b>	<b>14,617</b>	<b>-1,391</b>
<b>Net Cash Requirement</b>	<b>2,386,189</b>	<b>2,315,067</b>	<b>2,180,281</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	1,000	<i>1,000</i>	2,000	<i>2,000</i>	2,632	<i>2,632</i>
<b>Total:</b>	<b>1,000</b>	<b><i>1,000</i></b>	<b>2,000</b>	<b><i>2,000</i></b>	<b>2,632</b>	<b><i>2,632</i></b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	18,997	17,923	18,016
Request for Resources B	1,127	1,016	1,007
<b>Total Net Administration Costs</b>	<b>20,124</b>	<b>18,939</b>	<b>19,023</b>
<b>Net Programme Costs</b>			
Request for Resources A	2,288,098	2,221,827	2,112,479
Request for Resources B	49,412	51,584	41,592
<b>Total Net Programme Costs</b>	<b>2,337,510</b>	<b>2,273,411</b>	<b>2,154,071</b>
<b>Net Operating Cost</b>	<b>2,357,634</b>	<b>2,292,350</b>	<b>2,173,094</b>
<b>Net Resource Requirement</b>	<b>2,358,634</b>	<b>2,294,350</b>	<b>2,175,726</b>
<b>Resource Budget</b>	<b>2,284,491</b>	<b>2,197,791</b>	<b>2,152,467</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,358,634</b>	<b>2,294,350</b>	<b>2,175,726</b>
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-1,000	-2,000	-2,632
<b>Net Operating Cost (Accounts)</b>	<b>2,357,634</b>	<b>2,292,350</b>	<b>2,173,094</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,295,892	-2,229,813	-2,126,613
Capital grants	-8,133	-8,574	-4,015
Capital Consolidated Fund Extra Receipts (CFERs) in the SoCNE	1,000	2,000	2,052
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	2,229,882	2,141,828	2,107,949
<b>Resource Budget</b>	<b>2,284,491</b>	<b>2,197,791</b>	<b>2,152,467</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,104,615	2,023,972	1,978,316
Annually Managed Expenditure (AME)	179,876	173,819	174,151

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>12,777</b>	<b>6,100</b>	<b>5,946</b>
<i>Adjustments to include:</i>			
Capital expenditure of NDPBs or other bodies	151,353	161,326	162,806
Capital Consolidated Fund Extra Receipts (CFERs)	-1,000	-2,000	-2,052
Capital grants	8,133	8,574	4,015
<b>Capital Budget</b>	<b>171,263</b>	<b>174,000</b>	<b>170,715</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	171,263	174,000	170,715
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Education Authority - Departmental Overheads	666	-	657	-	645	-
Co-Funded ALB Income	14,019	-	13,168	-	12,811	-
European Union Programme for Peace and Reconciliation	3,581	-	1,880	-	337	-
Shared Education (from Atlantic Philanthropies)	1,649	-	2,323	-	4,244	-
Vulnerable Persons Relocation Scheme	1,040	-	1,040	-	744	-
<b>Total for RfR A:</b>	<b>*20,955</b>	<b>-</b>	<b>19,068</b>	<b>-</b>	<b>18,781</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Education Authority – Departmental Overheads									
1,974	-	-	1,974	-	1,974	-	-	2,126	1,904
Non-Departmental Public Bodies – Departmental Overheads									
171	-	-	171	-	171	-	-	169	151
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads									
1,347	-	-	1,347	-	1,347	-	-	1,201	1,082
Centrally Financed Services									
202	-	-	202	-	202	-	-	199	180
Early Years Services									
36	-	-	36	-	36	-	-	35	32
<b>Total RfR A:</b>									
3,730	-	-	3,730	-	3,730	-	-	3,730	3,349
<b>RfR B:</b>									
Education Authority – Departmental Overheads									
270	-	-	270	-	270	-	-	151	135
Youth Council for Northern Ireland – Departmental Overheads									
-	-	-	-	-	-	-	-	32	29
Youth and Other Children's Services									
-	-	-	-	-	-	-	-	87	77
<b>Total RfR B:</b>									
270	-	-	270	-	270	-	-	270	241
<b>Total Notional Charges:</b>									
4,000	-	-	4,000	-	4,000	-	-	4,000	3,590

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

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Accommodation	1,473	1,473	1,416
ICT Services	1,121	1,121	952
Personnel Services	18	18	21
Professional Services	1,068	1,068	908
Audit	50	50	52
<b>Total RfR A:</b>	<b>3,730</b>	<b>3,730</b>	<b>3,349</b>
<b>RfR B:</b>			
Accommodation	127	127	102
ICT Services	70	70	69
Personnel Services	2	2	2
Professional Services	67	67	66
Audit	4	4	2
<b>Total RfR B:</b>	<b>270</b>	<b>270</b>	<b>241</b>
<b>Total Notional Charges:</b>	<b>4,000</b>	<b>4,000</b>	<b>3,590</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Education Authority	1,000	<i>1,000</i>	1,000	<i>1,000</i>	2,022	<i>2,022</i>
Voluntary and Grant Maintained Integrated Schools	-	-	1,000	<i>1,000</i>	446	<i>446</i>
Departmental	-	-	-	-	164	<i>164</i>
<b>Total:</b>	<b>1,000</b>	<b><i>1,000</i></b>	<b>2,000</b>	<b><i>2,000</i></b>	<b>2,632</b>	<b><i>2,632</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 0.2% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

#### RfR A

Education Authority	1,786,007
Voluntary and Grant Maintained Integrated Schools	433,566
Council for the Curriculum, Examinations and Assessment (CCEA)	24,777
Council for Catholic Maintained Schools (CCMS)	4,022
Middletown Centre for Autism Limited	1,276

#### RfR B

Education Authority	40,750
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# **Main Estimate 2019-20**

Department of Education –  
Teachers' Superannuation



## DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

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### Introduction

1. This Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.

**Part I**

£

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

Net Resource Requirement 623,581,000

Net Cash Requirement 142,016,000

**Amounts required in the year ending 31 March 2020 for use by the Department of Education on:****RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:**

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

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	623,581,000	431,768,000	191,813,000
Net Cash Requirement	142,016,000	142,680,000	-664,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>									
-	941,000	-	941,000	317,419	623,581	-	-	1,116,812	627,655
<b>Annually Managed Expenditure (AME):</b>									
A-1: Pensions, Lump Sums, Gratuities and Premature Retirement Compensation									
-	941,000	-	941,000	315,371	625,629	-	-	1,118,862	629,658
<b>Non-budget:</b>									
A-2: Premature Retirement Compensation – receipts									
-	-	-	-	2,048	-2,048	-	-	-2,050	-2,003
<b>Total:</b>	- 941,000	-	941,000	317,419	623,581	-	-	1,116,812	627,655

## Resource to Cash Reconciliation

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>623,581</b>	<b>1,116,812</b>	<b>627,655</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-941,000	-1,367,700	-879,239
Movement in working capital	5,000	5,000	-2,394
Use of provisions	454,435	449,717	418,857
<b>Total accruals to cash adjustments</b>	<b>-481,565</b>	<b>-912,983</b>	<b>-462,776</b>
<b>Net Cash Requirement</b>	<b>142,016</b>	<b>203,829</b>	<b>164,879</b>

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

In addition to accruing resources, the following income and receipts relate to the Teachers' Superannuation Scheme pension scheme and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	1	<i>1</i>

# Supporting Statements, Tables and Notes

## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Income</b>			
Contributions receivable	312,419	243,838	240,546
Transfers in	5,000	5,000	11,038
Other income	-	2,050	-
<b>Total Income</b>	<b>317,419</b>	<b>250,888</b>	<b>251,584</b>
<b>Expenditure</b>			
Increase in scheme liabilities	517,000	970,700	464,239
Interest on scheme liabilities	424,000	397,000	415,000
<b>Total Expenditure</b>	<b>941,000</b>	<b>1,367,700</b>	<b>879,239</b>
<b>Net Operating Cost</b>	<b>623,581</b>	<b>1,116,812</b>	<b>627,655</b>
<b>Net Resource Requirement</b>	<b>623,581</b>	<b>1,116,812</b>	<b>627,655</b>
<b>Resource Budget</b>	<b>625,629</b>	<b>1,118,862</b>	<b>629,658</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>623,581</b>	<b>1,116,812</b>	<b>627,655</b>
<b>Net Operating Cost (Accounts)</b>	<b>623,581</b>	<b>1,116,812</b>	<b>627,655</b>
<i>Adjustments:</i>			
Voted resource expenditure outside the budget	2,048	2,050	2,003
<b>Resource Budget</b>	<b>625,629</b>	<b>1,118,862</b>	<b>629,658</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	625,629	1,118,862	629,658

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	315,371	-	248,838	-	249,581	-
Premature Retirement Compensation – Receipts	2,048	-	2,050	-	2,003	-
<b>Total for RfR A:</b>	<b>*317,419</b>	<b>-</b>	<b>250,888</b>	<b>-</b>	<b>251,584</b>	<b>-</b>

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

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Other amounts collectable on behalf of the NI Consolidated Fund	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>1</b>	<b><i>1</i></b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 44.2% lower than the final net provision for 2018-19.

# **Main Estimate 2019-20**

Department  
of Finance



## DEPARTMENT OF FINANCE

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### Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. An unquantifiable contingent liability has been disclosed in the DoF Annual Report and Accounts 2018-19 in relation to the Impact of Brexit on EU funding.
3. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

**Net Resource Requirement 220,392,000**

**Net Cash Requirement 233,685,000**

**Amounts required in the year ending 31 March 2020 for use by the Department of Finance on:**

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

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

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	220,392,000	140,323,000	80,069,000
Net Cash Requirement	233,685,000	140,890,000	92,795,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20						2018-19		2017-18	
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<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>										
	228,304	107,574	6,533	342,411	122,019	220,392	36,778	1,500	200,462	197,285	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Finance, Procurement and Policy										
	45,239	2,357	47	47,643	25,594	22,049	260	-	19,998	18,757	
A-2:	NICS Shared Services										
	115,697	44	144	115,885	33,052	82,833	17,516	-	73,627	74,989	
A-3:	Northern Ireland Statistics and Research Agency										
	869	31,779	-	32,648	17,505	15,143	1,579	-	13,500	11,168	
A-4:	Land and Property Services										
	1,571	61,990	2,500	66,061	39,305	26,756	4,866	-	19,856	26,284	
A-5:	EU Peace Programmes										
	-	-	1,772	1,772	1,506	266	-	-	180	116	
A-6:	EU Community Initiatives										
	-	-	997	997	847	150	-	-	144	119	
A-7:	European Regional Development Fund										
	-	-	59	59	-	59	-	-	59	-365	
A-8:	NICS Accommodation Services										
	64,528	-	-	64,528	4,210	60,318	12,557	1,500	60,209	62,535	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Provisions										
	-	2,010	-	2,010	-	2,010	-	-	2,010	12	
A-10:	Depreciation										
	-	9,394	-	9,394	-	9,394	-	-	9,394	778	
<b>Non-Budget:</b>											
A-11:	Special EU Programmes Body ♥										
	-	-	1,014	1,014	-	1,014	-	-	1,085	2,624	
A-12:	Notional Charges										
	400	-	-	400	-	400	-	-	400	268	
<b>Total:</b>	<b>228,304</b>	<b>107,574</b>	<b>6,533</b>	<b>342,411</b>	<b>122,019</b>	<b>220,392</b>	<b>36,778</b>	<b>1,500</b>	<b>200,462</b>	<b>197,285</b>	

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>220,392</b>	<b>200,462</b>	<b>197,285</b>
<b>Capital Items</b>			
Capital	36,778	37,325	29,679
Non-operating accruing resources	1,500	455	3,750
<b>Net Capital</b>	<b>35,278</b>	<b>36,870</b>	<b>25,929</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-45,325	-45,652	-32,433
New provisions and adjustments to previous provisions	-2,010	-2,010	-12
Notional charges	-400	-400	-268
Other non-cash items	-1,250	-1,000	-
Movement in working capital	27,000	13,000	-5,603
Use of provisions	-	2	38
<b>Total Accruals to Cash Adjustments</b>	<b>-21,985</b>	<b>-36,060</b>	<b>-38,278</b>
<b>Net Cash Requirement</b>	<b>233,685</b>	<b>201,272</b>	<b>184,936</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	70	<i>70</i>	119	<i>119</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	5	<i>5</i>
<b>Total:</b>	-	-	<b>70</b>	<b><i>70</i></b>	<b>124</b>	<b><i>124</i></b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	164,004	150,180	148,959
Consolidated Fund Extra Receipts in the SoCNE	-	-	-119
<b>Total Net Administration Costs</b>	<b>164,004</b>	<b>150,180</b>	<b>148,840</b>
<b>Net Programme Costs</b>			
Request for Resources A	56,388	50,212	48,326
Non-voted expenditure in the SoCNE	-	-	352
<b>Total Net Programme Costs</b>	<b>56,388</b>	<b>50,212</b>	<b>48,678</b>
<b>Net Operating Cost</b>	<b>220,392</b>	<b>200,392</b>	<b>197,518</b>
<b>Net Resource Requirement</b>	<b>220,392</b>	<b>200,462</b>	<b>197,285</b>
<b>Resource Budget</b>	<b>211,635</b>	<b>192,400</b>	<b>183,719</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>220,392</b>	<b>200,462</b>	<b>197,285</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-70	-119
Non-voted expenditure in the SoCNE	-	-	352
<b>Net Operating Cost (Accounts)</b>	<b>220,392</b>	<b>200,392</b>	<b>197,518</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,414	-1,485	-2,892
Capital grants	-	-	-3,700
Research and Development (R&D) expenditure	-44	-50	-
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	50	98
Other adjustments (detail as required)	-	-	-352
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,501	1,587	1,577
Income in respect of the Cost of rate collection	-8,800	-8,094	-8,530
<b>Resource Budget</b>	<b>211,635</b>	<b>192,400</b>	<b>183,719</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	200,031	180,798	182,813
Annually Managed Expenditure (AME)	11,604	11,602	906

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>35,278</b>	<b>36,870</b>	<b>25,929</b>
<i>Adjustments to include:</i>			
Capital grants	-	-	3,700
Research and Development (R&D) expenditure	44	50	-
Capital expenditure of NDPBs or other bodies	22	20	1,757
Consolidated Fund Extra Receipts (CFERs)	-	-	-5
<b>Capital Budget</b>	<b>35,344</b>	<b>36,940</b>	<b>31,381</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	35,344	36,940	31,381
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Finance, Procurement and Policy	25,594	-	25,309	-	20,484	-
NICS Shared Services	33,052	-	31,792	5	26,571	-
Northern Ireland Statistics and Research Agency	17,505	-	17,315	-	16,469	-
Land and Property Services	39,305	-	40,355	-	29,930	-
EU Peace Programmes	1,506	-	1,020	-	658	-
EU Community Initiatives	847	-	816	-	489	-
NICS Accommodation Services	4,210	1,500	4,089	450	5,024	-
<b>Total for RfR A:</b>	<b>*122,019</b>	<b>**1,500</b>	<b>120,696</b>	<b>455</b>	<b>99,625</b>	<b>-</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Finance, Procurement and Policy									
90	-	-	90	-	<b>90</b>	-	-	90	54
NICS Shared Services									
110	-	-	110	-	<b>110</b>	-	-	105	103
Northern Ireland Statistics and Research Agency									
65	-	-	65	-	<b>65</b>	-	-	55	54
Land and Property Services									
85	-	-	85	-	<b>85</b>	-	-	90	57
NICS Accommodation Services									
50	-	-	50	-	<b>50</b>	-	-	60	-
<b>Total RfR A:</b>									
<b>400</b>	-	-	<b>400</b>	-	<b>400</b>	-	-	<b>400</b>	<b>268</b>
<b>Total Notional Charges:</b>									
<b>400</b>	-	-	<b>400</b>	-	<b>400</b>	-	-	<b>400</b>	<b>268</b>

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Audit	230	230	211
Other	170	170	57
<b>Total RfR A:</b>	<b>400</b>	<b>400</b>	<b>268</b>
<b>Total Notional Charges:</b>	<b>400</b>	<b>400</b>	<b>268</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Miscellaneous	-	-	69	<i>69</i>	119	<i>119</i>
EU Funding	-	-	1	<i>1</i>	-	-
<b>Non-operating Income and Receipts</b>						
Miscellaneous	-	-	-	-	5	<i>5</i>
<b>Total:</b>	-	-	<b>70</b>	<b><i>70</i></b>	<b>124</b>	<b><i>124</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 9.9% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Special EU Programmes Body	1,014
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# **Main Estimate 2019-20**

Department  
of Finance –  
Superannuation and  
Other Allowances



## DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

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### Introduction

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

**Part I**

£

<b>RfR A:</b>	<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), [CSIBS(NI)].</b>	
<b>Net Resource Requirement</b>		<b>650,766,000</b>
<b>Net Cash Requirement</b>		<b>78,641,000</b>

**Amounts required in the year ending 31 March 2020 for use by the Department of Finance on:**

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

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

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

			£
	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
Net Resource Requirement	650,766,000	368,200,000	282,566,000
Net Cash Requirement	78,641,000	87,500,000	-8,859,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<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), [CSIBS(NI)].</b>									
-	960,121	-	960,121	309,355	650,766	-	-	1,026,000	549,766	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Redundancy and Early Retirement Costs									
-	15,000	-	15,000	15,000	-	-	-	-	-	
<b>Annually Managed Expenditure (AME):</b>										
A-2:	Pensions, Lump Sum and Gratuities									
-	945,121	-	945,121	294,355	650,766	-	-	1,026,000	549,766	
<b>Total:</b>	-	960,121	-	960,121	309,355	650,766	-	-	1,026,000	549,766

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>650,766</b>	<b>1,026,000</b>	<b>549,766</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-945,121	-1,254,000	-730,020
Movement in working capital	15,000	2,600	-42,416
Use of provisions	357,996	350,400	327,574
<b>Total Accruals to Cash Adjustments</b>	<b>-572,125</b>	<b>-901,000</b>	<b>-444,862</b>
<b>Net Cash Requirement</b>	<b>78,641</b>	<b>125,000</b>	<b>104,904</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Income</b>			
Contributions receivable	292,355	225,000	221,413
Transfers in	2,000	3,000	-41,159
<b>Total Income</b>	<b>294,355</b>	<b>228,000</b>	<b>180,254</b>
<b>Expenditure</b>			
Increase in scheme liabilities	541,246	904,000	350,020
Interest on scheme liabilities	403,875	350,000	380,000
<b>Total Expenditure</b>	<b>945,121</b>	<b>1,254,000</b>	<b>730,020</b>
<b>Net Operating Cost</b>	<b>650,766</b>	<b>1,026,000</b>	<b>549,766</b>
<b>Net Resource Requirement</b>	<b>650,766</b>	<b>1,026,000</b>	<b>549,766</b>
<b>Resource Budget</b>	<b>650,766</b>	<b>1,026,000</b>	<b>549,766</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Resource Requirement (Estimates)	650,766	1,026,000	549,766
Net Operating Cost (Accounts)	650,766	1,026,000	549,766
<b>Resource Budget</b>	<b>650,766</b>	<b>1,026,000</b>	<b>549,766</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	650,766	1,026,000	549,766

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-	15,000	-	9,229	-
Pensions, lump sums and gratuities	294,355	-	228,000	-	180,254	-
<b>Total for RfR A:</b>	<b>*309,355</b>	<b>-</b>	<b>243,000</b>	<b>-</b>	<b>189,483</b>	<b>-</b>

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

## **Explanation of Accounting Officer Responsibilities**

---

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 36.6% lower than the final net provision for 2018-19.

# **Main Estimate 2019-20**

Department  
of Health



## DEPARTMENT OF HEALTH

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### Introduction

1. The aim of the Department of Health is to improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.
2. Symbols are explained in the guide at the front of the volume.

**Part I**

£

**RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.**

**Net Resource Requirement** 5,670,974,000

**Net Cash Requirement** 5,670,466,000

**Amounts required in the year ending 31 March 2020 for use by the Department of Health on:**

**RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing:**

hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; training; European Union programmes; firefighting, rescue and fire safety services; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; administration; related services and associated non-cash items.

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

£

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	5,670,974,000	3,828,145,000	1,842,829,000
Net Cash Requirement	5,670,466,000	3,821,795,000	1,848,671,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20						Capital		2018-19 Provision	2017-18 Outturn
		Resources									
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.</b>										
	36,307	1,220,924	5,018,517	6,275,748	604,774	5,670,974	11,244	9,017	5,468,778	4,869,395	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Hospital, Paramedic and Ambulance Services										
	1,902	128,013	4,366	134,281	26,948	107,333	-	-	123,583	104,054	
A-2:	Social Care Services										
	5,282	36,963	15,260	57,505	4,602	52,903	-	-	57,427	46,924	
A-3:	Family Health Service - General Medical Services										
	409	292,747	2,960	296,116	17	296,099	6,145	9,017	278,811	265,951	
A-4:	Family Health Service - Pharmaceutical Services										
	192	491,145	-	491,337	-	491,337	-	-	482,948	491,457	
A-5:	Family Health Service - Dental Services										
	98	138,859	-	138,957	25,300	113,657	-	-	103,145	106,617	
A-6:	Family Health Service - Ophthalmic Services										
	98	24,891	-	24,989	-	24,989	-	-	24,099	23,811	
A-7:	Health Support Services										
	21,975	44,160	-	66,135	6,467	59,668	5,039	-	82,021	39,729	
A-8:	Public Health Services										
	1,609	61,855	7,862	71,326	4,754	66,572	60	-	72,223	66,153	
A-9:	Public Safety										
	186	245	-	431	-	431	-	-	431	492	
<b>Annually Managed Expenditure (AME):</b>											
A-10:	Provisions										
	-	1,320	-	1,320	-	1,320	-	-	-34	8,468	
A-11:	Social Care Depreciation and Impairments										
	-	648	-	648	-	648	-	-	647	497	
<b>Non-Budget:</b>											
A-12:	Health Service Contributions										
	-	-	-	-	536,686	-536,686	-	-	-518,401	-506,519	
A-13:	Health and Social Care Trusts ♥										
	-	-	4,804,591	4,804,591	-	4,804,591	-	-	4,585,117	4,058,213	

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20						2018-19		2017-18	
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-14:	Business Services Organisation ♥										
	-	-	47,695	47,695	-	47,695	-	-	34,667	31,725	
A-15:	Northern Ireland Blood Transfusion Service ♥										
	-	-	415	415	-	415	-	-	249	285	
A-16:	Northern Ireland Guardian Ad Litem Agency ♥										
	-	-	4,513	4,513	-	4,513	-	-	4,300	3,877	
A-17:	Northern Ireland Medical and Dental Training Agency ♥										
	-	-	20,942	20,942	-	20,942	-	-	19,369	18,892	
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥										
	-	-	2,726	2,726	-	2,726	-	-	1,628	1,307	
A-19:	Northern Ireland Social Care Council ♥										
	-	-	2,601	2,601	-	2,601	-	-	3,283	2,545	
A-20:	Patient and Client Council ♥										
	-	-	1,535	1,535	-	1,535	-	-	1,573	1,501	
A-21:	Regulation and Quality Improvement Authority ♥										
	-	-	6,698	6,698	-	6,698	-	-	6,799	6,176	
A-22:	Food Safety Promotion Board ♥										
	-	-	2,057	2,057	-	2,057	-	-	2,021	1,929	
A-23:	Institute of Public Health in Ireland ♣										
	-	-	422	422	-	422	-	-	422	382	
A-24:	Northern Ireland Fire and Rescue Service ♥										
	-	-	87,094	87,094	-	87,094	-	-	91,343	85,935	
A-25:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥										
	-	-	6,780	6,780	-	6,780	-	-	6,600	4,648	
A-26:	Notional Charges										
	4,556	78	-	4,634	-	4,634	-	-	4,507	4,346	
<b>Total:</b>	<b>36,307</b>	<b>1,220,924</b>	<b>5,018,517</b>	<b>6,275,748</b>	<b>604,774</b>	<b>5,670,974</b>	<b>11,244</b>	<b>9,017</b>	<b>5,468,778</b>	<b>4,869,395</b>	

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>5,670,974</b>	<b>5,468,778</b>	<b>4,869,395</b>
<b>Capital Items</b>			
Capital	11,244	6,341	3,892
Non-operating accruing resources	-9,017	-6,130	-113
<b>Net Capital</b>	<b>2,227</b>	<b>211</b>	<b>3,779</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-3,074	-7,519	-4,652
New provisions and adjustments to previous provisions	-1,320	34	-8,468
Notional charges	-4,634	-4,507	-4,346
Movement in working capital	-	-3,675	-22,828
Use of provisions	6,293	6,385	3,092
<b>Total Accruals to Cash Adjustments</b>	<b>-2,735</b>	<b>-9,282</b>	<b>-37,202</b>
<b>Net Cash Requirement</b>	<b>5,670,466</b>	<b>5,459,707</b>	<b>4,835,972</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	83	<i>148</i>
<b>Total:</b>	-	-	-	-	<b>83</b>	<b><i>148</i></b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	36,141	29,036	27,889
<b>Total Net Administration Costs</b>	<b>36,141</b>	<b>29,036</b>	<b>27,889</b>
<b>Net Programme Costs</b>			
Request for Resources A	5,634,833	5,439,742	4,841,506
Consolidated Fund Extra Receipts in the SoCNE	-	-	-83
<b>Total Net Programme Costs</b>	<b>5,634,833</b>	<b>5,439,742</b>	<b>4,841,423</b>
<b>Net Operating Cost</b>	<b>5,670,974</b>	<b>5,468,778</b>	<b>4,869,312</b>
<b>Net Resource Requirement</b>	<b>5,670,974</b>	<b>5,468,778</b>	<b>4,869,395</b>
<b>Resource Budget</b>	<b>6,194,483</b>	<b>5,837,325</b>	<b>5,501,709</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>5,670,974</b>	<b>5,468,778</b>	<b>4,869,395</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-83
<b>Net Operating Cost (Accounts)</b>	<b>5,670,974</b>	<b>5,468,778</b>	<b>4,869,312</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-4,456,017	-4,243,477	-3,715,242
Capital grants and community asset transfers	-6,177	-5,474	-5,122
Research and Development (R&D) expenditure	-1,061	518	77
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	4,986,764	4,616,980	4,352,684
<b>Resource Budget</b>	<b>6,194,483</b>	<b>5,837,325</b>	<b>5,501,709</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	6,070,322	5,676,913	5,327,520
Annually Managed Expenditure (AME)	124,161	160,412	174,189

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>2,227</b>	<b>211</b>	<b>3,779</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	6,177	5,474	5,122
Research and Development (R&D) expenditure	1,061	-518	-77
Capital expenditure of NDPBs or other bodies	269,457	257,607	212,791
<b>Capital Budget</b>	<b>278,922</b>	<b>262,774</b>	<b>221,615</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	278,922	262,766	221,615
Annually Managed Expenditure (AME)	-	8	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Hospital, Paramedic and Ambulance Services	26,948	-	27,032	-	25,522	-
Social Care Services	4,602	-	9,265	-	4,785	-
Family Health Service - General Medical Services	17	9,017	15	6,130	17	113
Family Health Service - Dental Services	25,300	-	25,300	-	24,744	-
Health Support Services	6,467	-	5,601	-	3,810	-
Public Health Services	4,754	-	2,780	-	1,275	-
Health Service Contributions	536,686	-	518,401	-	506,519	-
<b>Total for RfR A:</b>	<b>*604,774</b>	<b>**9,017</b>	<b>588,394</b>	<b>6,130</b>	<b>566,672</b>	<b>113</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Hospital, Paramedic and Ambulance Services									
273	5	-	278	-	278	-	-	350	271
Social Care Services									
758	13	-	771	-	771	-	-	956	752
Family Health Service – General Medical Services									
59	1	-	60	-	60	-	-	87	58
Family Health Service – Pharmaceutical Services									
28	-	-	28	-	28	-	-	57	27
Family Health Service – Dental Services									
14	-	-	14	-	14	-	-	24	14
Family Health Service – Ophthalmic Services									
14	-	-	14	-	14	-	-	19	14
Health Support Services									
3,152	55	-	3,207	-	3,207	-	-	2,708	2,981
Public Health Services									
231	4	-	235	-	235	-	-	306	229
Fire, Rescue and Fire Safety Services									
27	-	-	27	-	27	-	-	-	-
<b>Total RfR A:</b>									
4,556	78	-	4,634	-	4,634	-	-	4,507	4,346
<b>Total Notional Charges:</b>									
4,556	78	-	4,634	-	4,634	-	-	4,507	4,346

## Detail

	2019-20	2018-19	2017-18
	Provision	Provision	Outturn
<b>RfR A:</b>			
Accommodation	2,270	2,270	2,181
Shared Services	2,199	2,081	2,033
Audit	145	136	132
Other	20	20	-
<b>Total RfR A:</b>	<b>4,634</b>	<b>4,507</b>	<b>4,346</b>
<b>Total Notional Charges:</b>	<b>4,634</b>	<b>4,507</b>	<b>4,346</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Operating Income not classified as accruing resources	-	-	-	-	83	<i>148</i>
<b>Total:</b>	-	-	-	-	<b>83</b>	<b><i>148</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 3.7% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

**RfR A:**

Health and Social Care Trusts	4,804,591
Business Services Organisation	47,695
Northern Ireland Guardian Ad Litem Agency	4,513
Northern Ireland Medical and Dental Training Agency	20,942
Northern Ireland Practice and Education Council for Nursing and Midwifery	2,726
Northern Ireland Social Care Council	2,601
Patient and Client Council	1,535
Regulation and Quality Improvement Authority	6,698
Food Safety Promotion Board	2,057
Northern Ireland Fire and Rescue Service	87,094
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	6,780



# **Main Estimate 2019-20**

Department of Health –  
Health and Social Care  
Pension Scheme



## DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

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### Introduction

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

**Part I**

£

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

Net Resource Requirement 1,210,653,000

Net Cash Requirement -

Amounts required in the year ending 31 March 2020 for use by the Department of Health on:

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

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union and associated non-cash items.

The Department of Health will account for this Estimate.

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,210,653,000	855,767,000	354,886,000
Net Cash Requirement	-	-	-

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

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing a pension scheme for persons employed in health and social care.</b>									
	- 1,898,192		- 1,898,192	687,539	1,210,653	-	-	1,722,524	1,184,637	
	<b>Annually Managed Expenditure (AME):</b>									
A-1:	Health and Social Care Pension Scheme									
	- 1,898,192		- 1,898,192	687,539	1,210,653	-	-	1,722,524	1,184,637	
<b>Total:</b>	- 1,898,192		- 1,898,192	687,539	1,210,653	-	-	1,722,524	1,184,637	

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,184,637</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-1,897,400	-2,270,324	-1,660,859
Movement in working capital	-	5,193	15,014
Use of provisions	500,300	469,000	419,943
Excess cash to be surrendered to the Consolidated Fund	186,447	73,607	41,265
<b>Total Accruals to Cash Adjustments</b>	<b>-1,210,653</b>	<b>-1,722,524</b>	<b>-1,184,637</b>
<b>Net Cash Requirement</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 Health and Social Care Pension Scheme and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	-	-	20,890	40,470
Excess cash to be surrendered to the Consolidated Fund	-	<i>186,447</i>	-	<i>73,607</i>	-	<i>41,265</i>
<b>Total:</b>	-	<b><i>186,447</i></b>	-	<b><i>73,607</i></b>	<b>20,890</b>	<b><i>81,735</i></b>



# Supporting Statements, Tables and Notes



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

	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Income</b>			
Contributions receivable	673,875	534,934	462,882
Transfers in	13,600	13,400	13,859
Other income	64	62	60
Consolidated Fund Extra Receipts in the SoCNE	-	-	20,890
<b>Total Income</b>	<b>687,539</b>	<b>548,396</b>	<b>497,691</b>
<b>Expenditure</b>			
Increase in scheme liabilities	1,192,000	1,614,500	1,020,859
Interest on scheme liabilities	705,400	655,824	640,000
Other expenditure	792	596	579
<b>Total Expenditure</b>	<b>1,898,192</b>	<b>2,270,920</b>	<b>1,661,438</b>
<b>Net Operating Cost</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,163,747</b>
<b>Net Resource Requirement</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,184,637</b>
<b>Resource Budget</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,163,747</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,184,637</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-20,890
<b>Net Operating Cost (Accounts)</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,163,747</b>
<b>Resource Budget</b>	<b>1,210,653</b>	<b>1,722,524</b>	<b>1,163,747</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,210,653	1,722,524	1,163,747

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Contributions receivable	673,875	-	534,934	-	462,882	-
Transfers in	13,600	-	13,400	-	13,859	-
Other income	64	-	62	-	60	-
<b>Total for RfR A:</b>	<b>*687,539</b>	<b>-</b>	<b>548,396</b>	<b>-</b>	<b>476,801</b>	<b>-</b>

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

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess accruing resources	-	-	-	-	20,890	40,470
Excess cash receipts	-	<i>186,447</i>	-	<i>73,607</i>	-	<i>41,265</i>
<b>Total:</b>	-	<b><i>186,447</i></b>	-	<b><i>73,607</i></b>	<b>20,890</b>	<b><i>81,735</i></b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 29.7% lower than the final net provision for 2018-19.



# **Main Estimate 2019-20**

Department for  
Infrastructure



## DEPARTMENT FOR INFRASTRUCTURE

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### Introduction

1. The Department for Infrastructure aims to build for the future by shaping the region and promoting economic growth, developing our infrastructure in a sustainable way and connecting people to opportunities and services.
2. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

**Net Resource Requirement 830,266,000**

**Net Cash Requirement 932,096,000**

**Amounts required in the year ending 31 March 2020 for use by the Department for Infrastructure on:**

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

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

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	830,266,000	627,729,000	202,537,000
Net Cash Requirement	932,096,000	761,607,000	170,489,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20								2018-19	2017-18
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Building for the future by shaping the region and promoting economic growth; developing our infrastructure in a sustainable way; and connecting people to opportunities and services.</b>										
	<b>103,585</b>	<b>737,769</b>	<b>100,767</b>	<b>942,121</b>	<b>111,855</b>	<b>830,266</b>	<b>330,632</b>	<b>800</b>	<b>787,828</b>	<b>696,661</b>	
	<b>Departmental Expenditure in DEL:</b>										
A-1:	Roads	66,349	153,841	-	220,190	22,191	<b>197,999</b>	225,712	800	161,229	154,972
A-2:	Rivers	-	15,663	80	15,743	380	<b>15,363</b>	9,320	-	15,660	15,769
A-3:	Road Safety Services	6,176	3,849	110	10,135	2,619	<b>7,516</b>	-	-	6,467	5,225
A-4:	Driver and Vehicle Agency	-	3,485	1,800	5,285	834	<b>4,451</b>	-	-	6,488	295
A-5:	Ferry Services, Air and Sea Ports	-	872	1,073	1,945	1,170	<b>775</b>	-	-	730	675
A-6:	Railway Services	-	37,750	70,578	108,328	-	<b>108,328</b>	-	-	98,052	74,419
A-7:	Road Passenger Services	6,191	30,654	14,636	51,481	200	<b>51,281</b>	2,000	-	98,758	81,519
A-8:	Water Policy and Other Services	1,627	60	-	1,687	-	<b>1,687</b>	700	-	1,600	1,495
A-9:	Inland Waterways	1	434	85	520	-	<b>520</b>	-	-	413	69
A-10:	Planning and Policy	2,167	5,393	116	7,676	200	<b>7,476</b>	2,100	-	8,248	7,587
A-11:	Reinvestment and Reform	-	1,249	-	1,249	150	<b>1,099</b>	300	-	496	571
A-12:	EU Interreg	-	-	6,013	6,013	5,111	<b>902</b>	-	-	363	190
A-13:	Central Policy and Other Services	4,264	283	-	4,547	-	<b>4,547</b>	-	-	4,602	3,677
	<b>Annually Managed Expenditure (AME):</b>										
A-14:	Depreciation and Impairment Costs	1,800	166,986	-	168,786	-	<b>168,786</b>	-	-	133,847	103,457
A-15:	Provisions	300	7,150	-	7,450	-	<b>7,450</b>	33,500	-	8,950	9,435
	<b>Non-Budget:</b>										
A-16:	Northern Ireland Water Limited †	-	310,100	-	310,100	79,000	<b>231,100</b>	57,000	-	223,338	217,916
A-17:	Waterways Ireland ♥	-	-	6,276	6,276	-	<b>6,276</b>	-	-	4,577	4,627
A-18:	Notional Charges	14,710	-	-	14,710	-	<b>14,710</b>	-	-	14,010	14,763
<b>Total:</b>	<b>103,585</b>	<b>737,769</b>	<b>100,767</b>	<b>942,121</b>	<b>111,855</b>	<b>830,266</b>	<b>330,632</b>	<b>800</b>	<b>787,828</b>	<b>696,661</b>	

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>830,266</b>	<b>787,828</b>	<b>696,661</b>
<b>Capital Items</b>			
Capital	330,632	343,856	276,908
Non-operating accruing resources	-800	-649	-5,479
<b>Net Capital</b>	<b>329,832</b>	<b>343,207</b>	<b>271,429</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-205,648	-160,781	-124,861
New provisions and adjustments to previous provisions	-40,950	-12,450	-9,845
Notional charges	-14,710	-14,010	-14,763
Movement in working capital	22,437	21,879	-16,066
Use of provisions	10,869	13,410	8,605
<b>Total Accruals to Cash Adjustments</b>	<b>-228,002</b>	<b>-151,952</b>	<b>-156,930</b>
<b>Net Cash Requirement</b>	<b>932,096</b>	<b>979,083</b>	<b>811,160</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	19	<i>19</i>	151	<i>151</i>	1,654	<i>390</i>
<b>Total:</b>	<b>19</b>	<b><i>19</i></b>	<b>151</b>	<b><i>151</i></b>	<b>1,654</b>	<b><i>390</i></b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	101,606	91,949	91,893
Consolidated Fund Extra Receipts in the SoCNE	-	-	-5
<b>Total Net Administration Costs</b>	<b>101,606</b>	<b>91,949</b>	<b>91,888</b>
<b>Net Programme Costs</b>			
Request for Resources A	728,660	695,879	604,768
Consolidated Fund Extra Receipts in the SoCNE	-19	-151	-1,649
<b>Total Net Programme Costs</b>	<b>728,641</b>	<b>695,728</b>	<b>603,119</b>
<b>Net Operating Cost</b>	<b>830,247</b>	<b>787,677</b>	<b>695,007</b>
<b>Net Resource Requirement</b>	<b>830,266</b>	<b>787,828</b>	<b>696,661</b>
<b>Resource Budget</b>	<b>706,888</b>	<b>674,561</b>	<b>623,088</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>830,266</b>	<b>787,828</b>	<b>696,661</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-19	-151	-1,654
<b>Net Operating Cost (Accounts)</b>	<b>830,247</b>	<b>787,677</b>	<b>695,007</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-252,086	-241,925	-237,306
Capital grants and community asset transfers	-81,195	-83,970	-43,358
Research and Development (R&D) expenditure	-170	-	-
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	1,466
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	210,092	212,779	207,279
<b>Resource Budget</b>	<b>706,888</b>	<b>674,561</b>	<b>623,088</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	511,224	512,474	490,270
Annually Managed Expenditure (AME)	195,664	162,087	132,818

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>329,832</b>	<b>343,207</b>	<b>271,429</b>
<i>Adjustments to remove:</i>			
Voted non-budget capital	-57,000	-64,000	-69,000
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	81,195	83,970	43,358
Research and Development (R&D) expenditure	170	-	-
Capital expenditure of NDPBs or other bodies	147,980	164,322	176,118
Non voted capital expenditure of Trust Ports	-1,148	4,672	-769
Consolidated Fund Extra Receipts (CFERs)	-	-	-1,466
<b>Capital Budget</b>	<b>501,029</b>	<b>532,171</b>	<b>419,670</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	470,179	533,838	423,123
Annually Managed Expenditure (AME)	30,850	-1,667	-3,453

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Roads	22,191	800	40,987	648	44,230	1,661
Rivers	380	-	397	1	354	93
Road Safety Services	2,619	-	2,843	-	3,234	-
Driver and Vehicle Agency	834	-	1,833	-	5,288	3,725
Ferry Services, Air and Sea Ports	1,170	-	1,200	-	1,146	-
Railway Services	-	-	4,588	-	3,532	-
Road Passenger Services	200	-	8,326	-	11,880	-
Planning and Policy	200	-	209	-	215	-
Reinvestment and Reform	150	-	250	-	192	-
EU Interreg	5,111	-	2,057	-	1,079	-
Central Policy and other services	-	-	-	-	6	-
Northern Ireland Water Limited	79,000	-	76,249	-	72,889	-
<b>Total for RfR A:</b>	<b>*111,855</b>	<b>**800</b>	<b>138,939</b>	<b>649</b>	<b>144,045</b>	<b>5,479</b>

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

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>										
Roads										
9,433	-	-	9,433	-	<b>9,433</b>	-	-	9,098	10,078	
Rivers										
2,088	-	-	2,088	-	<b>2,088</b>	-	-	2,023	2,093	
Road Safety Services										
651	-	-	651	-	<b>651</b>	-	-	647	526	
Road Passenger Services										
1,047	-	-	1,047	-	<b>1,047</b>	-	-	776	685	
Water Policy and Other services										
269	-	-	269	-	<b>269</b>	-	-	250	261	
Inland Waterways										
45	-	-	45	-	<b>45</b>	-	-	-	-	
Planning and Policy										
717	-	-	717	-	<b>717</b>	-	-	713	731	
Central Policy and Other Services										
460	-	-	460	-	<b>460</b>	-	-	503	389	
<b>Total RfR A:</b>	<b>14,710</b>	-	-	<b>14,710</b>	-	<b>14,710</b>	-	-	<b>14,010</b>	<b>14,763</b>
<b>Total Notional Charges:</b>	<b>14,710</b>	-	-	<b>14,710</b>	-	<b>14,710</b>	-	-	<b>14,010</b>	<b>14,763</b>

## Detail

	2019-20	2018-19	2017-18
	Provision	Provision	Outturn
<b>RfR A:</b>			
Accommodation	5,384	5,282	6,405
Shared Services	8,499	4,513	7,899
Audit	120	117	114
Other	707	4,098	345
<b>Total RfR A:</b>	<b>14,710</b>	<b>14,010</b>	<b>14,763</b>
<b>Total Notional Charges:</b>	<b>14,710</b>	<b>14,010</b>	<b>14,763</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Roads, Rivers and Waterways	19	<i>19</i>	151	<i>151</i>	290	<i>290</i>
Bus, Rail and Ports	-	<i>-</i>	-	<i>-</i>	1,364	<i>100</i>
<b>Total:</b>	<b>19</b>	<b><i>19</i></b>	<b>151</b>	<b><i>151</i></b>	<b>1,654</b>	<b><i>390</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Infrastructure, Mrs Katrina Godfrey, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 5.4% higher than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:
 

Northern Ireland Water Limited	231,100
Waterways Ireland	6,276
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:
 

Northern Ireland Plugged in Places ■	10
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# **Main Estimate 2019-20**

Department of Justice



## DEPARTMENT OF JUSTICE

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### Introduction

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

**Part I**

£

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

**Net Resource Requirement 1,347,802,000**

**Net Cash Requirement 1,320,000,000**

**Amounts required in the year ending 31 March 2020 for use by the Department of Justice on:**

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

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

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,347,802,000	962,956,000	384,846,000
Net Cash Requirement	1,320,000,000	927,340,000	392,660,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20								2018-19	2017-18
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.</b>										
	60,861	341,946	997,076	1,399,883	52,081	1,347,802	26,847	-	1,375,651	1,195,076	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Forensic Science Northern Ireland ♥										
	-	13,935	-	13,935	10,379	3,556	838	-	3,364	2,923	
A-2:	Access to Justice										
	13,850	5,408	172	19,430	1,400	18,030	231	-	13,285	8,836	
A-3:	Compensation Services										
	-	2,383	-	2,383	100	2,283	175	-	6,228	2,012	
A-4:	Safer Communities										
	10,292	14,712	9,856	34,860	1,945	32,915	358	-	28,965	21,851	
A-5:	Northern Ireland Prison Service ♥										
	15,182	106,253	2,479	123,914	4,027	119,887	19,890	-	111,982	104,056	
A-6:	Youth Justice Agency ♥										
	-	16,291	-	16,291	102	16,189	362	-	15,882	14,620	
A-7:	Northern Ireland Courts and Tribunals Service ♥										
	6,790	66,891	-	73,681	31,528	42,153	4,464	-	41,189	39,639	
A-8:	Legal Services Agency Northern Ireland ♥										
	-	10,809	25	10,834	2,600	8,234	529	-	6,745	4,761	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Northern Ireland Prison Service										
	-	7,560	-	7,560	-	7,560	-	-	10,266	942	
A-10:	Youth Justice Agency										
	-	240	-	240	-	240	-	-	-857	-2,934	
A-11:	Access to Justice										
	-	1,242	-	1,242	-	1,242	-	-	245	1,056	
A-12:	Compensation Services										
	-	17,100	-	17,100	-	17,100	-	-	32,100	9,023	

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-13:	Northern Ireland Courts and Tribunals Service									
-	527	-	527	-	527	-	-	17,464	-225	
A-14:	Legal Services Agency Northern Ireland									
-	78,525	-	78,525	-	78,525	-	-	102,545	68,970	
A-15:	Forensic Science Northern Ireland									
-	20	-	20	-	20	-	-	20	-128	
A-16:	Safer Communities									
-	50	-	50	-	50	-	-	50	225	
<b>Non-Budget:</b>										
A-17:	Police Service of Northern Ireland ♥									
-	-	788,692	788,692	-	788,692	-	-	761,335	724,404	
A-18:	Police Pension Schemes ♥									
-	-	152,402	152,402	-	152,402	-	-	170,524	147,796	
A-19:	Police Ombudsman for Northern Ireland ♥									
-	-	9,796	9,796	-	9,796	-	-	9,327	8,859	
A-20:	Northern Ireland Policing Board ♥									
-	-	6,732	6,732	-	6,732	-	-	5,648	4,959	
A-21:	Probation Board for Northern Ireland ♥									
-	-	22,396	22,396	-	22,396	-	-	20,284	18,051	
A-22:	Criminal Justice Inspection Northern Ireland ♥									
-	-	1,060	1,060	-	1,060	-	-	1,085	1,021	
A-23:	RUC George Cross Foundation ♥									
-	-	131	131	-	131	-	-	131	125	
A-24:	Northern Ireland Police Fund ♥									
-	-	1,463	1,463	-	1,463	-	-	1,463	1,426	
A-25:	Police Rehabilitation and Retraining Trust ♥									
-	-	1,872	1,872	-	1,872	-	-	1,665	1,827	
A-26:	Notional Charges									
14,747	-	-	14,747	-	14,747	-	-	14,716	10,981	
<b>Total:</b>	<b>60,861</b>	<b>341,946</b>	<b>997,076</b>	<b>1,399,883</b>	<b>52,081</b>	<b>1,347,802</b>	<b>26,847</b>	<b>-</b>	<b>1,375,651</b>	<b>1,195,076</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>1,347,802</b>	<b>1,375,651</b>	<b>1,195,076</b>
<b>Capital Items</b>			
Capital	26,847	46,410	28,160
Non-operating accruing resources	-	-1,527	-218
<b>Net Capital</b>	<b>26,847</b>	<b>44,883</b>	<b>27,942</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-43,259	-42,270	-22,201
New provisions and adjustments to previous provisions	-102,194	-158,763	-77,784
Notional charges	-14,747	-14,716	-11,296
Other non-cash items	-	-	-861
Movement in working capital	4,000	14,450	-2,499
Use of provisions	101,551	105,537	114,855
<b>Total Accruals to Cash Adjustments</b>	<b>-54,649</b>	<b>-95,762</b>	<b>214</b>
<b>Net Cash Requirement</b>	<b>1,320,000</b>	<b>1,324,772</b>	<b>1,223,232</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts not classified as accruing resources	-	-	-	-	132	182
Non-operating income and receipts - excess accruing resources	-	-	-	-	9	9
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	6,296	<i>10,516</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	2,900	<i>4,744</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>9,337</b>	<b><i>15,451</i></b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	59,852	47,677	40,671
<b>Total Net Administration Costs</b>	<b>59,852</b>	<b>47,677</b>	<b>40,671</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,287,950	1,327,974	1,154,405
Consolidated Fund Standing Services	7,855	8,183	8,205
<b>Total Net Programme Costs</b>	<b>1,295,805</b>	<b>1,336,157</b>	<b>1,162,610</b>
<b>Net Operating Cost</b>	<b>1,355,657</b>	<b>1,383,834</b>	<b>1,203,281</b>
<b>Net Resource Requirement</b>	<b>1,347,802</b>	<b>1,375,651</b>	<b>1,195,076</b>
<b>Resource Budget</b>	<b>1,480,644</b>	<b>1,999,024</b>	<b>1,347,689</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,347,802</b>	<b>1,375,651</b>	<b>1,195,076</b>
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	7,855	8,183	8,205
<b>Net Operating Cost (Accounts)</b>	<b>1,355,657</b>	<b>1,383,834</b>	<b>1,203,281</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-999,291	-986,178	-919,449
Capital grants and community asset transfers	-200	-	-8
Research and Development (R&D) expenditure	-728	-442	-255
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000	-3,000	-1,894
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,128,206	1,604,810	1,066,014
<b>Resource Budget</b>	<b>1,480,644</b>	<b>1,999,024</b>	<b>1,347,689</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,171,839	1,113,603	1,083,064
Annually Managed Expenditure (AME)	308,805	885,421	264,625

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>26,847</b>	<b>44,883</b>	<b>27,942</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	200	-	8
Research and Development (R&D) expenditure	728	442	255
Capital expenditure of NDPBs or other bodies	51,209	45,716	29,099
<b>Capital Budget</b>	<b>78,984</b>	<b>91,041</b>	<b>57,304</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	78,984	91,041	57,304
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Forensic Science Northern Ireland	10,379	-	10,136	-	9,992	1
Access to Justice Directorate	1,400	-	1,400	-	1,388	-
Compensation Services	100	-	50	-	118	-
Safer Communities Directorate	1,945	-	1,818	-	1,777	-
Northern Ireland Prison Service	4,027	-	3,950	1,527	3,792	216
Youth Justice Agency	102	-	116	-	115	1
Northern Ireland Courts and Tribunals Service	31,528	-	30,171	-	27,585	-
Legal Services Agency Northern Ireland	2,600	-	2,600	-	2,798	-
<b>Total for RfR A:</b>	<b>*52,081</b>	<b>-</b>	<b>50,241</b>	<b>1,527</b>	<b>47,565</b>	<b>218</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>										
Forensic Science Northern Ireland										
79	-	-	79	-	<b>79</b>	-	-	79	40	
Access to Justice										
4,211	-	-	4,211	-	<b>4,211</b>	-	-	4,211	2,694	
Compensation Services										
45	-	-	45	-	<b>45</b>	-	-	45	-	
Safer Communities										
3,711	-	-	3,711	-	<b>3,711</b>	-	-	3,711	2,193	
Northern Ireland Prison Service										
3,864	-	-	3,864	-	<b>3,864</b>	-	-	3,859	3,315	
Youth Justice Agency										
763	-	-	763	-	<b>763</b>	-	-	763	746	
Northern Ireland Courts and Tribunals Service										
1,544	-	-	1,544	-	<b>1,544</b>	-	-	1,518	1,380	
Legal Services Agency Northern Ireland										
530	-	-	530	-	<b>530</b>	-	-	530	613	
<b>Total</b>										
<b>RfR A:</b>	<b>14,747</b>	-	-	<b>14,747</b>	-	<b>14,747</b>	-	-	<b>14,716</b>	<b>10,981</b>

<b>Total Notional Charges:</b>	<b>14,747</b>	-	-	<b>14,747</b>	-	<b>14,747</b>	-	-	<b>14,716</b>	<b>10,981</b>
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## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Accommodation	2,351	2,351	2,230
Shared Services	11,474	11,459	8,325
Audit	303	293	-
Other	619	613	426
<b>Total RfR A:</b>	<b>14,747</b>	<b>14,716</b>	<b>10,981</b>
<b>Total Notional Charges:</b>	<b>14,747</b>	<b>14,716</b>	<b>10,981</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Fines and miscellaneous	5,000	<i>5,000</i>	5,000	<i>5,000</i>	7,443	<i>13,521</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	3,000	<i>3,000</i>	1,894	<i>1,930</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>9,337</b>	<b><i>15,451</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2019-20 is 2.0 % lower than the final net provision for 2018-19.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Police Service of Northern Ireland	788,692
Police Pension Schemes	152,402
Probation Board for Northern Ireland	22,396
Police Ombudsman for Northern Ireland	9,796
Northern Ireland Policing Board	6,732
Police Rehabilitation and Retraining Trust	1,872
Northern Ireland Police Fund	1,463
Criminal Justice Inspection Northern Ireland	1,060



# **Main Estimate 2019-20**

Department of Justice –  
Northern Ireland  
Judicial Pension Scheme



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

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### **Introduction**

1. This Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.

**Part I**

£

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

**Net Resource Requirement** 700,000

**Net Cash Requirement** 500,000

**Amounts required in the year ending 31 March 2020 for use by the Department of Justice on:**

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

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	700,000	364,000	336,000
Net Cash Requirement	500,000	466,000	34,000

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

2019-20								2018-19	2017-18	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.</b>									
-	1,670	-	1,670	970	700	-	-	1,920	114	
<b>Annually Managed Expenditure (AME):</b>										
A-1:	Northern Ireland Judicial Pension Scheme									
-	1,670	-	1,670	970	700	-	-	1,920	114	
<b>Total:</b>	-	<b>1,670</b>	-	<b>1,670</b>	<b>970</b>	<b>700</b>	-	-	<b>1,920</b>	<b>114</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>700</b>	<b>1,920</b>	<b>114</b>
<b>Accruals to Cash Adjustments</b>			
New provisions and adjustments to previous provisions	-1,670	-2,820	-515
Use of provisions	1,470	1,565	-
Excess cash to be surrendered to the Consolidated Fund	-	-	401
<b>Total Accruals to Cash Adjustments</b>	<b>-200</b>	<b>-1,255</b>	<b>-114</b>
<b>Net Cash Requirement</b>	<b>500</b>	<b>665</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	401	379
<b>Total:</b>	-	-	-	-	<b>401</b>	<b>379</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Income</b>			
Contributions receivable	970	900	401
<b>Total Income</b>	<b>970</b>	<b>900</b>	<b>401</b>
<b>Expenditure</b>			
Increase in scheme liabilities	1,550	1,340	483
Interest on scheme liabilities	120	80	32
Past Service Costs	-	1,400	-
<b>Total Expenditure</b>	<b>1,670</b>	<b>2,820</b>	<b>515</b>
<b>Net Operating Cost</b>	<b>700</b>	<b>1,920</b>	<b>114</b>
<b>Net Resource Requirement</b>	<b>700</b>	<b>1,920</b>	<b>114</b>
<b>Resource Budget</b>	<b>700</b>	<b>1,920</b>	<b>114</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Resource Requirement (Estimates)	700	1,920	114
Net Operating Cost (Accounts)	700	1,920	114
<b>Resource Budget</b>	<b>700</b>	<b>1,920</b>	<b>114</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	700	1,920	114

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Pension contributions receivable	970	-	900	-	401	-
<b>Total for RfR A:</b>	<b>*970</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>401</b>	<b>-</b>

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

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Excess Cash to be surrendered to the Consolidated Fund	-	-	-	-	401	379
<b>Total:</b>	-	-	-	-	<b>401</b>	<b>379</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 63.5% lower than the final net provision for 2018-19.



# **Main Estimate 2019-20**

The Executive Office



## THE EXECUTIVE OFFICE

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### Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.
3. Symbols are explained in the guide at the front of the volume.

**Part I**

£

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

**Net Resource Requirement 129,140,000**

**Net Cash Requirement 125,311,000**

**Amounts required in the year ending 31 March 2020 for use by the The Executive Office on:**

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

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

The Executive Office will account for this Estimate.

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	129,140,000	90,640,000	38,500,000
Net Cash Requirement	125,311,000	94,088,000	31,223,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2019-20					2018-19		2017-18		
		Resources					Capital		Provision	Outturn	
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<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>17,180</b>	<b>18,927</b>	<b>110,689</b>	<b>146,796</b>	<b>17,656</b>	<b>129,140</b>	<b>3,565</b>	<b>-</b>	<b>129,486</b>	<b>141,872</b>
<b>Departmental Expenditure in DEL:</b>											
A-1:	Executive Support and Policy Development	13,330	11,878	9,443	34,651	316	34,335	3,565	-	27,310	22,609
A-2:	Good Relations	-	2,541	41,544	44,085	17,340	26,745	-	-	30,073	29,361
A-3:	North-South Ministerial Council	15	689	730	1,434	-	1,434	-	-	1,234	1,004
A-4:	Attorney General for Northern Ireland	1,235	-	-	1,235	-	1,235	-	-	1,227	1,248
<b>Annually Managed Expenditure (AME):</b>											
A-5:	Strategic Sites	-	3,800	-	3,800	-	3,800	-	-	3,640	3,411
A-6:	Provisions	-	19	-	19	-	19	-	-	19	285
<b>Non-Budget:</b>											
A-7:	Equality Commission for Northern Ireland ♥	-	-	4,957	4,957	-	4,957	-	-	5,298	5,261
A-8:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	840	840	-	840	-	-	866	838
A-9:	Maze/Long Kesh Development Corporation ♥	-	-	1,688	1,688	-	1,688	-	-	1,948	1,522
A-10:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,006	1,006	-	1,006	-	-	1,093	1,023
A-11:	Victims and Survivors Service Limited ♥	-	-	13,307	13,307	-	13,307	-	-	13,241	13,810
A-12:	Strategic Investment Board Limited ♥	-	-	34,597	34,597	-	34,597	-	-	37,160	55,306
A-13:	Northern Ireland Community Relations Council ♥	-	-	2,577	2,577	-	2,577	-	-	3,659	3,478
A-14:	Ilex Urban Regeneration Company Limited ♥	-	-	-	-	-	-	-	-	-	14
A-15:	Notional Charges	2,600	-	-	2,600	-	2,600	-	-	2,718	2,702
<b>Total:</b>		<b>17,180</b>	<b>18,927</b>	<b>110,689</b>	<b>146,796</b>	<b>17,656</b>	<b>129,140</b>	<b>3,565</b>	<b>-</b>	<b>129,486</b>	<b>141,872</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>129,140</b>	<b>129,486</b>	<b>141,872</b>
<b>Capital Items</b>			
Capital	3,565	3,909	3,907
Non-operating accruing resources	-	-6	-363
<b>Net Capital</b>	<b>3,565</b>	<b>3,903</b>	<b>3,544</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-4,802	-4,160	-3,917
New provisions and adjustments to previous provisions	-19	-19	-285
Notional charges	-2,600	-2,718	-2,702
Movement in working capital	-	7,900	3,269
Use of provisions	27	19	365
<b>Total Accruals to Cash Adjustments</b>	<b>-7,394</b>	<b>1,022</b>	<b>-3,270</b>
<b>Net Cash Requirement</b>	<b>125,311</b>	<b>134,411</b>	<b>142,146</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	23	93
Operating income and receipts - excess accruing resources	-	-	-	-	6	20
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	3	3
<b>Total:</b>	-	-	-	-	<b>32</b>	<b>116</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	17,099	14,488	14,745
Consolidated Fund Extra Receipts in the SoCNE	-	-	-14
<b>Total Net Administration Costs</b>	<b>17,099</b>	<b>14,488</b>	<b>14,731</b>
<b>Net Programme Costs</b>			
Request for Resources A	112,041	114,998	127,127
Non-voted Expenditure in the SoCNE	-	-	92
Consolidated Fund Extra Receipts in the SoCNE	-	-	-15
<b>Total Net Programme Costs</b>	<b>112,041</b>	<b>114,998</b>	<b>127,204</b>
<b>Net Operating Cost</b>	<b>129,140</b>	<b>129,486</b>	<b>141,935</b>
<b>Net Resource Requirement</b>	<b>129,140</b>	<b>129,486</b>	<b>141,872</b>
<b>Resource Budget</b>	<b>72,511</b>	<b>74,423</b>	<b>80,432</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>129,140</b>	<b>129,486</b>	<b>141,872</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-29
Non-voted expenditure in the SoCNE	-	-	92
<b>Net Operating Cost (Accounts)</b>	<b>129,140</b>	<b>129,486</b>	<b>141,935</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	61,572	65,983	83,954
Capital grants and community asset transfers	20,600	15,889	10,514
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	25,543	26,809	33,057
Other adjustments	-	-	-92
<b>Resource Budget</b>	<b>72,511</b>	<b>74,423</b>	<b>80,432</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	71,562	74,055	76,168
Annually Managed Expenditure (AME)	949	368	4,264

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>3,565</b>	<b>3,903</b>	<b>3,544</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	20,600	15,889	10,514
Capital expenditure of NDPBs or other bodies	24,312	25,869	47,830
<b>Capital Budget</b>	<b>48,477</b>	<b>45,661</b>	<b>61,888</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	48,477	45,661	61,888
Annually Managed Expenditure (AME)	-	-	-

## Analysis of Accruing Resources

£'000

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Recovery of Seconded costs	71	-	71	-	86	-
Support for the government and other services	45	-	40	-	91	-
EU Income	17,340	-	13,273	-	3,168	-
Reinvestment and Reform Initiative	200	-	155	6	141	363
<b>Total for RfR A:</b>	<b>*17,656</b>	<b>-</b>	<b>13,539</b>	<b>6</b>	<b>3,486</b>	<b>363</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Executive Support and Policy Development									
2,600	-	-	2,600	-	<b>2,600</b>	-	-	2,718	2,702
<b>Total RfR A:</b>	<b>2,600</b>	-	-	<b>2,600</b>	-	<b>2,600</b>	-	<b>2,718</b>	<b>2,702</b>
<b>Total Notional Charges:</b>	<b>2,600</b>	-	-	<b>2,600</b>	-	<b>2,600</b>	-	<b>2,718</b>	<b>2,702</b>

## Detail

	2019-20	2018-19	2017-18
	Provision	Provision	Outturn
<b>RfR A:</b>			
Accommodation	1,200	1,200	1,184
Shared Services	1,300	1,330	1,438
Audit	65	64	64
Other	35	124	16
<b>Total RfR A:</b>	<b>2,600</b>	<b>2,718</b>	<b>2,702</b>
<b>Total Notional Charges:</b>	<b>2,600</b>	<b>2,718</b>	<b>2,702</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Rental Income	-	-	-	-	4	82
Recovery of Seconded Costs	-	-	-	-	4	18
Other Miscellaneous income	-	-	-	-	21	13
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	3	3
<b>Total:</b>	-	-	-	-	<b>32</b>	<b>116</b>

## Explanation of Accounting Officer Responsibilities

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

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

<b>Notes to the Estimate:</b>	<b>£'000</b>
1. The provision sought for 2019-20 is 0.3% lower than the final net provision for 2018-19.	
2. This Estimate includes grant-in-aid provision above £1million to the following:	
Strategic Investment Board Limited	34,597
Victims and Survivors Service Limited	13,307
Equality Commission for Northern Ireland	4,957
Northern Ireland Community Relations Council	2,577
Maze/Long Kesh Development Corporation	1,688
Northern Ireland Judicial Appointments Commission	1,006
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:	
A-2 Good Relations ■	14,240



# **Main Estimate 2019-20**

Food Standards Agency



## THE 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.

**Part I**

£

**RfR A: Improving food safety and promoting healthy eating.**

<b>Net Resource Requirement</b>	<b>9,777,000</b>
<b>Net Cash Requirement</b>	<b>9,972,000</b>

**Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	9,777,000	5,960,000	3,817,000
Net Cash Requirement	9,972,000	6,151,000	3,821,000

£

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Improving food safety and promoting healthy eating.</b>										
-	12,845	1,200	14,045	4,268	9,777	79	-	8,514	7,930	
<b>Departmental Expenditure in DEL:</b>										
A-1: Food Safety, Nutrition and Standards										
-	12,831	1,200	14,031	4,268	9,763	79	-	8,474	7,917	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Food Safety, Nutrition and Standards										
-	-	-	-	-	-	-	-	26	-	
<b>Non-Budget:</b>										
A-3: Notional Charges										
-	14	-	14	-	14	-	-	14	13	
<b>Total:</b>	<b>-</b>	<b>12,845</b>	<b>1,200</b>	<b>14,045</b>	<b>4,268</b>	<b>9,777</b>	<b>79</b>	<b>-</b>	<b>8,514</b>	<b>7,930</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<b>Capital Items</b>			
Capital	79	79	70
<b>Net Capital</b>	<b>79</b>	<b>79</b>	<b>70</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-47	-63	-58
New provisions and adjustments to previous provisions	-	-21	-
Notional charges	-14	-14	-13
Other non-cash items	-	-5	-
Movement in working capital	177	297	213
<b>Total Accruals to Cash Adjustments</b>	<b>116</b>	<b>194</b>	<b>142</b>
<b>Net Cash Requirement</b>	<b>9,972</b>	<b>8,787</b>	<b>8,142</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	9,777	8,514	7,930
<b>Total Net Programme Costs</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<b>Net Operating Cost</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<b>Net Resource Requirement</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<b>Resource Budget</b>	<b>9,642</b>	<b>8,449</b>	<b>7,828</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<b>Net Operating Cost (Accounts)</b>	<b>9,777</b>	<b>8,514</b>	<b>7,930</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-14	-14	-13
Capital grants and community asset transfers	-40	-	-
Research and Development (R&D) expenditure	-81	-51	-89
<b>Resource Budget</b>	<b>9,642</b>	<b>8,449</b>	<b>7,828</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	9,642	8,423	7,828
Annually Managed Expenditure (AME)	-	26	-

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>79</b>	<b>79</b>	<b>70</b>
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	40	-	-
Research and Development (R&D) expenditure	81	51	89
<b>Capital Budget</b>	<b>200</b>	<b>130</b>	<b>159</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	200	130	159
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Meat Hygiene Inspections	4,184	-	4,200	-	3,926	-
Other	84	-	84	-	60	-
<b>Total for RfR A:</b>	<b>*4,268</b>	<b>-</b>	<b>4,284</b>	<b>-</b>	<b>3,986</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Food Safety, Nutrition and Standards									
-	14	-	14	-	14	-	-	14	13
<b>Total</b>									
<b>RfR A:</b>									
-	14	-	14	-	14	-	-	14	13
<b>Total</b>									
<b>Notional</b>									
<b>Charges:</b>									
-	14	-	14	-	14	-	-	14	13

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Audit	14	14	13
<b>Total RfR A:</b>			
	14	14	13
<b>Total Notional Charges:</b>			
	14	14	13

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance has appointed the Interim Head of the Food Standards Agency, Mr Rod Ainsworth, as Accounting Officer for the Agency with responsibility for preparing this Estimate.

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 14.8% higher than the final net provision for 2018-19.

# **Main Estimate 2019-20**

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.

**Part I**

£

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

<b>Net Resource Requirement</b>	<b>38,388,000</b>
<b>Net Cash Requirement</b>	<b>34,008,000</b>

**Amounts required in the year ending 31 March 2020 for use by the Northern Ireland Assembly Commission on:****RfR A: Supporting the work of the Northern Ireland Assembly:**

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; hosting events; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	38,388,000	25,673,000	12,715,000
Net Cash Requirement	34,008,000	22,422,000	11,586,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>										
-	38,494	-	38,494	106	38,388	1,000	-	36,676	36,730	
<b>Departmental Expenditure in DEL:</b>										
A-1: Administration and Support Services										
-	36,254	-	36,254	106	36,148	1,000	-	34,836	34,893	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Administration and Support Services										
-	2,200	-	2,200	-	2,200	-	-	1,802	1,800	
<b>Non-Budget:</b>										
A-3: Notional Charges										
-	40	-	40	-	40	-	-	38	37	
<b>Total:</b>	<b>-</b>	<b>38,494</b>	<b>-</b>	<b>38,494</b>	<b>106</b>	<b>38,388</b>	<b>1,000</b>	<b>-</b>	<b>36,676</b>	<b>36,730</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>38,388</b>	<b>36,676</b>	<b>36,730</b>
<b>Capital Items</b>			
Capital	1,000	236	341
<b>Net Capital</b>	<b>1,000</b>	<b>236</b>	<b>341</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-3,140	-3,190	-3,002
New provisions and adjustments to previous provisions	-2,200	-1,802	-1,800
Notional charges	-40	-38	-37
Movement in working capital	-	150	702
<b>Total Accruals to Cash Adjustments</b>	<b>-5,380</b>	<b>-4,880</b>	<b>-4,137</b>
<b>Net Cash Requirement</b>	<b>34,008</b>	<b>32,032</b>	<b>32,934</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*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	10	<i>10</i>	104	<i>95</i>
<b>Total:</b>	-	-	<b>10</b>	<b><i>10</i></b>	<b>104</b>	<b><i>95</i></b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	38,388	36,676	36,730
Consolidated Fund Extra Receipts in the SoCNE	-	-10	-104
<b>Total Net Programme Costs</b>	<b>38,388</b>	<b>36,666</b>	<b>36,626</b>
<b>Net Operating Cost</b>	<b>38,388</b>	<b>36,666</b>	<b>36,626</b>
<b>Net Resource Requirement</b>	<b>38,388</b>	<b>36,676</b>	<b>36,730</b>
<b>Resource Budget</b>	<b>38,348</b>	<b>36,628</b>	<b>36,589</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>38,388</b>	<b>36,676</b>	<b>36,730</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-10	-104
<b>Net Operating Cost (Accounts)</b>	<b>38,388</b>	<b>36,666</b>	<b>36,626</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-40	-38	-37
<b>Resource Budget</b>	<b>38,348</b>	<b>36,628</b>	<b>36,589</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	36,148	34,826	34,789
Annually Managed Expenditure (AME)	2,200	1,802	1,800

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Capital (Estimates)	1,000	236	341
Capital Budget	1,000	236	341
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,000	236	341
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Administration and Support Services	106	-	308	-	152	-
<b>Total for RfR A:</b>	<b>*106</b>	<b>-</b>	<b>308</b>	<b>-</b>	<b>152</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Administration and Support Services									
-	40	-	40	-	40	-	-	38	37
<b>Total RfR A:</b>									
-	40	-	40	-	40	-	-	38	37
<b>Total Notional Charges:</b>									
-	40	-	40	-	40	-	-	38	37

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Audit	40	38	37
<b>Total RfR A:</b>			
	40	38	37
<b>Total Notional Charges:</b>			
	40	38	37

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Non-retainable income	-	-	10	<i>10</i>	104	<i>95</i>
<b>Total:</b>	-	-	<b>10</b>	<b><i>10</i></b>	<b>104</b>	<b><i>95</i></b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 4.7% higher than the final net provision for 2018-19.



**Main Estimate  
2019-20**

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.

**Part I**

£

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

**Net Resource Requirement 7,805,000**

**Net Cash Requirement 8,120,000**

**Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services and associated non-cash items.

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

£

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	7,805,000	5,001,000	2,804,000
Net Cash Requirement	8,120,000	4,738,000	3,382,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<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>									
-	10,245	260	10,505	2,700	7,805	490	-	7,144	7,354	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Audit and Assurance Services									
-	10,245	260	10,505	2,700	7,805	490	-	7,144	7,354	
<b>Total:</b>	-	10,245	260	10,505	2,700	7,805	490	-	7,144	7,354

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>7,805</b>	<b>7,144</b>	<b>7,354</b>
<b>Capital Items</b>			
Capital	490	58	72
<b>Net Capital</b>	<b>490</b>	<b>58</b>	<b>72</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-175	-150	-160
Movement in working capital	-	-300	206
Use of provisions	-	17	19
<b>Total Accruals to Cash Adjustments</b>	<b>-175</b>	<b>-433</b>	<b>65</b>
<b>Net Cash Requirement</b>	<b>8,120</b>	<b>6,769</b>	<b>7,491</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 Audit Office and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	7	7
Operating income and receipts - excess accruing resources	-	-	-	-	23	34
<b>Total:</b>	-	-	-	-	<b>30</b>	<b>41</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	7,805	7,144	7,354
Consolidated Fund Extra Receipts in the SoCNE	-	-	-30
Consolidated Fund Standing Services	164	160	160
<b>Total Net Administration Costs</b>	<b>7,969</b>	<b>7,304</b>	<b>7,484</b>
<b>Net Operating Cost</b>	<b>7,969</b>	<b>7,304</b>	<b>7,484</b>
<b>Net Resource Requirement</b>	<b>7,805</b>	<b>7,144</b>	<b>7,354</b>
<b>Resource Budget</b>	<b>7,709</b>	<b>7,304</b>	<b>7,484</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>7,805</b>	<b>7,144</b>	<b>7,354</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-30
Consolidated Fund Standing Services	164	160	160
<b>Net Operating Cost (Accounts)</b>	<b>7,969</b>	<b>7,304</b>	<b>7,484</b>
<i>Adjustments to remove:</i>			
Research and Development (R&D) expenditure	-260	-	-
<b>Resource Budget</b>	<b>7,709</b>	<b>7,304</b>	<b>7,484</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	7,709	7,321	7,503
Annually Managed Expenditure (AME)	-	-17	-19

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Capital (Estimates)</b>	<b>490</b>	<b>58</b>	<b>72</b>
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	260	-	-
<b>Capital Budget</b>	<b>750</b>	<b>58</b>	<b>72</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	750	58	72
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Audit and Assurance Services	2,620	-	2,660	-	2,368	-
Rental Income	80	-	60	-	-	-
<b>Total for RfR A:</b>	<b>*2,700</b>	<b>-</b>	<b>2,720</b>	<b>-</b>	<b>2,368</b>	<b>-</b>

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

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Income not classified as accruing resources	-	-	-	-	7	7
Excess accruing resources	-	-	-	-	23	34
<b>Total:</b>	-	-	-	-	<b>30</b>	<b>41</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note(s) to the Estimate:**

1. The provision sought for 2019-20 is 9.3% higher than the final net provision for 2018-19.

# **Main Estimate 2019-20**

The Northern Ireland  
Authority for  
Utility Regulation



## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

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### Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.

**Part I**

£

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

<b>Net Resource Requirement</b>	<b>430,000</b>
<b>Net Cash Requirement</b>	<b>1,420,000</b>

**Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	430,000	233,000	197,000
Net Cash Requirement	1,420,000	552,000	868,000

£

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Regulating the electricity, gas, water and sewerage industries.</b>										
-	10,376	-	10,376	9,946	430	20	-	310	282	
<b>Departmental Expenditure in DEL:</b>										
A-1: Utility Regulation										
-	10,196	-	10,196	9,946	250	20	-	146	127	
<b>Non-Budget:</b>										
A-2: Notional Charges										
-	180	-	180	-	180	-	-	164	155	
<b>Total:</b>	-	10,376	-	10,376	9,946	430	20	-	310	282

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>430</b>	<b>310</b>	<b>282</b>
<b>Capital Items</b>			
Capital	20	13	6
<b>Net Capital</b>	<b>20</b>	<b>13</b>	<b>6</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-50	-12	-7
New provisions and adjustments to previous provisions	-	-	-150
Notional charges	-180	-164	-155
Movement in working capital	1,000	250	1,140
Use of provisions	200	155	278
<b>Total Accruals to Cash Adjustments</b>	<b>970</b>	<b>229</b>	<b>1,106</b>
<b>Net Cash Requirement</b>	<b>1,420</b>	<b>552</b>	<b>1,394</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 Authority for Utility Regulation and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	25	<i>25</i>	-	-
<b>Total:</b>	-	-	<b>25</b>	<b><i>25</i></b>	-	-



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	430	310	282
<b>Total Net Programme Costs</b>	<b>430</b>	<b>310</b>	<b>282</b>
<b>Net Operating Cost</b>	<b>430</b>	<b>310</b>	<b>282</b>
<b>Net Resource Requirement</b>	<b>430</b>	<b>310</b>	<b>282</b>
<b>Resource Budget</b>	<b>250</b>	<b>146</b>	<b>127</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>430</b>	<b>310</b>	<b>282</b>
<b>Net Operating Cost (Accounts)</b>	<b>430</b>	<b>310</b>	<b>282</b>
<i>Adjustments to remove:</i>			
Notional charges	-180	-164	-155
<b>Resource Budget</b>	<b>250</b>	<b>146</b>	<b>127</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	250	146	127
Annually Managed Expenditure (AME)	-	-	-

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Capital (Estimates)	20	13	6
Capital Budget	20	13	6
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	20	13	6
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Licence fees	9,058	-	9,128	-	9,699	-
Other	888	-	891	-	1,051	-
<b>Total for RfR A:</b>	<b>*9,946</b>	<b>-</b>	<b>10,019</b>	<b>-</b>	<b>10,750</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Utility Regulation									
-	180	-	180	-	<b>180</b>	-	-	164	155
<b>Total RfR A:</b>									
-	<b>180</b>	-	<b>180</b>	-	<b>180</b>	-	-	<b>164</b>	<b>155</b>
<b>Total Notional Charges:</b>									
-	<b>180</b>	-	<b>180</b>	-	<b>180</b>	-	-	<b>164</b>	<b>155</b>

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Shared Services	150	138	129
Audit	25	23	23
Other	5	3	3
<b>Total RfR A:</b>			
	<b>180</b>	<b>164</b>	<b>155</b>
<b>Total Notional Charges:</b>			
	<b>180</b>	<b>164</b>	<b>155</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Amounts collected on behalf of the Consolidated Fund	-	-	25	<i>25</i>	-	-
<b>Total:</b>	-	-	<b>25</b>	<b><i>25</i></b>	-	-

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 38.7% higher than the final net provision for 2018-19.



**Main Estimate  
2019-20**

Northern Ireland  
Public Services Ombudsman



## NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

---

### **Introduction**

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

**Part I**

£

<b>RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>	
<b>Net Resource Requirement</b>	<b>3,399,000</b>
<b>Net Cash Requirement</b>	<b>4,106,000</b>

**Amounts required in the year ending 31 March 2020 for use by the Northern Ireland Public Services Ombudsman on:****RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:**

investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services and associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	3,399,000	1,835,000	1,564,000
Net Cash Requirement	4,106,000	1,881,000	2,225,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.</b>									
-	3,450	-	3,450	51	3,399	770	-	2,622	2,378	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Investigation and Adjudication									
-	3,436	-	3,436	51	3,385	770	-	2,608	2,364	
<b>Non-Budget:</b>										
A-2:	Notional Charges									
-	14	-	14	-	14	-	-	14	14	
<b>Total:</b>	-	3,450	-	3,450	51	3,399	770	-	2,622	2,378

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>3,399</b>	<b>2,622</b>	<b>2,378</b>
<b>Capital Items</b>			
Capital	770	100	15
<b>Net Capital</b>	<b>770</b>	<b>100</b>	<b>15</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-49	-21	-14
Notional charges	-14	-14	-14
Movement in working capital	-	-	-64
<b>Total Accruals to Cash Adjustments</b>	<b>-63</b>	<b>-35</b>	<b>-92</b>
<b>Net Cash Requirement</b>	<b>4,106</b>	<b>2,687</b>	<b>2,301</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 Public Services Ombudsman and are payable to the Consolidated Fund (*cash receipts being shown in italics*):

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	10	6
<b>Total:</b>	-	-	-	-	<b>10</b>	<b>6</b>



# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	3,399	2,622	2,378
Consolidated Fund Extra Receipts in the SoCNE	-	-	-10
Consolidated Fund Standing Services	155	133	130
<b>Total Net Programme Costs</b>	<b>3,554</b>	<b>2,755</b>	<b>2,498</b>
<b>Net Operating Cost</b>	<b>3,554</b>	<b>2,755</b>	<b>2,498</b>
<b>Net Resource Requirement</b>	<b>3,399</b>	<b>2,622</b>	<b>2,378</b>
<b>Resource Budget</b>	<b>3,540</b>	<b>2,741</b>	<b>2,484</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>3,399</b>	<b>2,622</b>	<b>2,378</b>
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-10
Consolidated Fund Standing Services	155	133	130
<b>Net Operating Cost (Accounts)</b>	<b>3,554</b>	<b>2,755</b>	<b>2,498</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-14	-14	-14
<b>Resource Budget</b>	<b>3,540</b>	<b>2,741</b>	<b>2,484</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,540	2,741	2,484
Annually Managed Expenditure (AME)	-	-	-

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Capital (Estimates)	770	100	15
Capital Budget	770	100	15
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	770	100	15
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Investigation and Administration	51	-	51	-	-	-
<b>Total for RfR A:</b>	<b>*51</b>	-	<b>51</b>	-	-	-

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19	2017-18
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Investigation and Adjudication									
-	14	-	14	-	14	-	-	14	14
<b>Total RfR A:</b>									
-	14	-	14	-	14	-	-	14	14
<b>Total Notional Charges:</b>									
-	14	-	14	-	14	-	-	14	14

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Audit	12	12	12
Other	2	2	2
<b>Total RfR A:</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>Total Notional Charges:</b>	<b>14</b>	<b>14</b>	<b>14</b>

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

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
<b>Operating Income and Receipts</b>						
Payroll recoveries	-	-	-	-	10	6
<b>Total:</b>	-	-	-	-	<b>10</b>	<b>6</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance has appointed the Deputy Ombudsman, Mr Paul McFadden, as Interim Accounting Officer for the Office of the Northern Ireland Public Services Ombudsman with responsibility for preparing this Estimate.

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 29.6% higher than the final net provision for 2018-19.



# **Main Estimate 2019-20**

Public Prosecution  
Service for  
Northern Ireland



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

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### **Introduction**

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

**Part I**

£

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

**Net Resource Requirement** 38,382,000

**Net Cash Requirement** 39,134,000

**Amounts required in the year ending 31 March 2020 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; 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

£

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:			
Net Resource Requirement	38,382,000	25,250,000	13,132,000
Net Cash Requirement	39,134,000	24,740,000	14,394,000

## Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2019-20								2018-19 Provision	2017-18 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>										
2,125	36,338	-	38,463	81	38,382	910	-	36,071	35,191	
<b>Departmental Expenditure in DEL:</b>										
A-1: Public Prosecution and Legal Services										
2,125	34,918	-	37,043	81	36,962	910	-	34,073	33,694	
<b>Annually Managed Expenditure (AME):</b>										
A-2: Public Prosecution and Legal Services										
-	1,360	-	1,360	-	1,360	-	-	1,938	1,441	
<b>Non-Budget:</b>										
A-3: Notional Charges										
-	60	-	60	-	60	-	-	60	56	
<b>Total:</b>	<b>2,125</b>	<b>36,338</b>	<b>-</b>	<b>38,463</b>	<b>81</b>	<b>38,382</b>	<b>910</b>	<b>-</b>	<b>36,071</b>	<b>35,191</b>

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

<b>Resource to Cash Reconciliation</b>	<b>2019-20 Provision</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Net Resource Requirement</b>	<b>38,382</b>	<b>36,071</b>	<b>35,191</b>
<b>Capital Items</b>			
Capital	910	900	891
<b>Net Capital</b>	<b>910</b>	<b>900</b>	<b>891</b>
<b>Accruals to Cash Adjustments</b>			
Depreciation, impairments and revaluations	-1,740	-1,740	-1,643
New provisions and adjustments to previous provisions	-1,360	-1,938	-1,441
Notional charges	-60	-60	-56
Movement in working capital	2,826	1,926	-1,454
Use of provisions	176	184	165
<b>Total Accruals to Cash Adjustments</b>	<b>-158</b>	<b>-1,628</b>	<b>-4,429</b>
<b>Net Cash Requirement</b>	<b>39,134</b>	<b>35,343</b>	<b>31,653</b>

# Supporting Statements, Tables and Notes



## Statement of Comprehensive Net Expenditure

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	2,125	2,053	1,703
<b>Total Net Administration Costs</b>	<b>2,125</b>	<b>2,053</b>	<b>1,703</b>
<b>Net Programme Costs</b>			
Request for Resources A	36,257	34,018	33,488
<b>Total Net Programme Costs</b>	<b>36,257</b>	<b>34,018</b>	<b>33,488</b>
<b>Net Operating Cost</b>	<b>38,382</b>	<b>36,071</b>	<b>35,191</b>
<b>Net Resource Requirement</b>	<b>38,382</b>	<b>36,071</b>	<b>35,191</b>
<b>Resource Budget</b>	<b>38,322</b>	<b>36,011</b>	<b>35,135</b>

## Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>38,382</b>	<b>36,071</b>	<b>35,191</b>
<b>Net Operating Cost (Accounts)</b>	<b>38,382</b>	<b>36,071</b>	<b>35,191</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-56
<b>Resource Budget</b>	<b>38,322</b>	<b>36,011</b>	<b>35,135</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	36,962	34,073	33,694
Annually Managed Expenditure (AME)	1,360	1,938	1,441

## Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
Net Capital (Estimates)	910	900	891
Capital Budget	910	900	891
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	910	900	891
Annually Managed Expenditure (AME)	-	-	-

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

	2019-20 Provision		2018-19 Provision		2017-18 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
<b>RfR A:</b>						
Court Costs recovered	81	-	81	-	22	-
Incentivisation Receipts	-	-	400	-	425	-
Departmental Receipts	-	-	100	-	42	-
<b>Total for RfR A:</b>	<b>*81</b>	<b>-</b>	<b>581</b>	<b>-</b>	<b>489</b>	<b>-</b>

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

## Analysis of Notional Charges in Non-Budget

£'000

2019-20								2018-19 Provision	2017-18 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>RfR A:</b>									
Public Prosecution and Legal Services									
-	60	-	60	-	<b>60</b>	-	-	60	56
<b>Total RfR A:</b>								<b>60</b>	<b>56</b>
<b>Total Notional Charges:</b>								<b>60</b>	<b>56</b>

## Detail

	2019-20 Provision	2018-19 Provision	2017-18 Outturn
<b>RfR A:</b>			
Audit	39	39	36
Welfare Support Service	21	21	20
<b>Total RfR A:</b>	<b>60</b>	<b>60</b>	<b>56</b>
<b>Total Notional Charges:</b>	<b>60</b>	<b>60</b>	<b>56</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2019-20 is 6.4% higher than the final net provision for 2018-19.

