

DEPARTMENT OF FINANCE AND PERSONNEL

PUBLIC INCOME AND EXPENDITURE

For the year ended 31 March 2006

An Account of the Public Income and Expenditure of Northern Ireland in the year ended 31 March 2006, together with the Balance in the Consolidated Fund on 1 April 2005, the Receipts and Payments (not being Public Income and Expenditure) in the year ended 31 March 2006, and the balance in the Consolidated Fund on that day.

Laid before the Houses of Parliament by the Department of Finance and Personnel in accordance with paragraphs 12(2) and 12(4) of the Schedule to the Northern Ireland Act 2000 and paragraph 1 of the Schedule to the Northern Ireland Act 2000 (Prescribed Documents) Order 2005

15 November 2006

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

15 November 2006

Ordered by the House of Commons to be printed

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FOREWORD

1. This Account is prepared under Section 2(1) of the Exchequer and Financial Provisions Act (Northern Ireland) 1950, as amended by Article 3 of the Financial Provisions (Northern Ireland) Order 1998.
2. Issues are made to finance Supply Services, meet Standing Services directly charged by Statute and finance NICF borrowings, mainly from the National Loans Fund (NLF).
3. During 2005/2006 expenditure on Supply Services amounted to £10,063m, transfers to District Councils in respect of District Rates amounted to £354m and interest payments from the NICF amounted to £119m. Expenditure was financed by Regional and District Rates of £785m, interest and other receipts £482m, and Block Grant £9,030m.
4. The NICF makes advances for capital expenditure to district councils and other public bodies. Total amounts outstanding at 31 March are shown at Appendix A. Appendix B provides an analysis of miscellaneous receipts into the Fund. Appendix C provides a breakdown of advances for Civil Contingencies made under Article 6 of the Financial Provisions (Northern Ireland) Order 1998 and Appendix D details the outstanding liabilities which may give rise to a charge on the Fund.
5. The account is audited by the Comptroller and Auditor General for Northern Ireland and his report appears on pages 7-8.

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

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

all public income and expenditure; and

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

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

Statement on Internal Control

1. Scope of responsibility

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

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

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Department of Finance and Personnel's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. This system of internal control has been in place in the Department of Finance and Personnel for the year ended 31 March 2006 and up to the date of approval of the annual report and accounts and accords with DFP guidance.

3. Capacity to handle risk

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

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

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

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

4. The risk and control framework

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

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

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

5. Review of effectiveness

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

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

- The Departmental Board which exercises authority at a corporate level within the Department and comprises the Accounting Officer, the Second Permanent Secretary, two non executive directors and the senior managers within the core directorates. The Board is supported in an advisory and consultative capacity by the Departmental Advisory Group, comprising a wider group of senior managers, including Chief Executives of the Department's executive agencies;
- The Departmental Audit and Risk Committee which receives periodic reports concerning internal control. It provides oversight in ensuring that appropriate steps are being taken to manage risks in significant areas of responsibility and monitoring progress;
- The Department's Internal Audit Unit, which operates to standards defined in the Government Internal Audit Manual. Regular reports are submitted, which include the HIA's independent opinion on the adequacy and effectiveness of the Department's system of internal control together with recommendations for improvement. Internal Audit also incorporates reviews of corporate governance arrangements in periodic plans:

- A pilot exercise which is currently underway, drawing on best practice, to further develop and enhance the risk management process within the Department. This is part of the ongoing business improvement process within the Department.

BRUCE ROBINSON

Accounting Officer

Department of Finance & Personnel

27 September 2006

Public Income and Expenditure

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

I certify that I have audited the financial statements of the Public Income and Expenditure for the year ended 31st March 2006 under the Exchequer and Financial Provisions Act (Northern Ireland) 1950. These comprise the statements of Public Income, Public Expenditure, Capital Receipts, Capital Issues, Liabilities and Assets and the related notes. These financial statements have been prepared on a cash basis.

Respective responsibilities of the Department of Finance and Personnel, Accounting Officer and Auditor

The Department of Finance and Personnel and the Accounting Officer are responsible for the preparation of the Foreword and the financial statements in accordance with Section 2(1) of the Exchequer and Financial Provisions Act (NI) 1950, as amended by Article 3 of the Financial Provisions (NI) Order 1998 and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Responsibilities of the Department of Finance and Personnel and the Accounting Officer.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements properly present the public income and expenditure and capital receipts and payments of Northern Ireland and the balances held at the year end and whether the financial statements have been properly prepared in accordance with Section 2(1) of the Exchequer and Financial Provisions Act (NI) 1950, as amended by Article 3 of the Financial Provisions (NI) Order 1998. I also report whether in all material respects the expenditure and receipts have been applied to the purposes intended by Parliament and conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Department of Finance and Personnel has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Finance and Personnel regarding remuneration and other transactions is not disclosed.

I review whether the statement on pages 4 to 6 reflects compliance with the Department of Finance and Personnel's guidance on the Statement on Internal Control and I report if it does not. I am not required to consider, nor have I considered whether the Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Department's corporate governance procedures or its risk and control procedures.

I read the other information contained within the Account and consider whether it is consistent with the audited financial statements. This other information comprises only the Foreword, Appendix A, Appendix B, Appendix C and Appendix D. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinion

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

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error and that in all material respects, the expenditure and receipts have been applied to the purposes intended by Parliament and conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements properly present, in accordance with the Exchequer and Financial Provisions Act (Northern Ireland) 1950, as amended by Article 3 of the Financial Provisions (NI) Order 1998, the public income and expenditure and capital receipts and payments of Northern Ireland for the year ended 31st March 2006 and the balances held at that date;
- the financial statements have been properly prepared in accordance with the Exchequer and Financial Provisions Act (Northern Ireland) 1950, as amended by Article 3 of the Financial Provisions (NI) Order 1998; and
- in all material respects the expenditure and receipts have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.

J M Dowdall CB

**Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU**

27 September 2006

2004-2005 £	Public Income	£	2005-2006 £
Receipts from United Kingdom Government:			
8,950,000,000	Block Grant		9,030,000,000
	Northern Ireland Act 1998:		
717,010,380	Regional and District Rates		784,684,276
	Other Revenue :		
1,632	Land Annuities		1,227
Interest on Loans made from the Consolidated Fund :			
115,807,447	Northern Ireland Housing Executive	105,339,880	
1,509	Agricultural Loans Fund	877	
1,363,930	Former New Towns Commissions	1,349,443	
1,414,351	Temporary Investments	1,373,324	
5,102,721	RRI Loans	15,119,392	123,182,916
Government Loans:			
26,335,519	Local	25,955,551	
4,598	Public	4,508	
36,970	Land and Works	5,533	
366,509	Educational	357,853	26,323,445
Miscellaneous Receipts (see Appendix B for analysis):			
3,889,197	Central Receipts	2,204,823	
111,659,586	Miscellaneous Receipts EU	217,523,120	
59,445,122	Miscellaneous Receipts Non EU	78,521,148	
74,618,852	Excess Accruing Resources	33,113,725	
	- Continental Shelf Petroleum Royalties	1,527,434	332,890,250
217,606,243	Excess of Public Expenditure over Public Income		238,979,315
10,284,664,566	Total Public Income		10,536,061,429

Public Expenditure			
2004-2005		£	2005-2006
£			£
9,848,730,602	Supply Services		10,063,188,180
	Consolidated Fund Standing Services		
	<i>Interest on Sums Borrowed:</i>		
113,028,881	Advances From National Loans Fund	103,165,640	
5,102,721	Advances From National Loans Fund iro RRI	15,119,392	
1,500,000	Ulster Savings Certificates	169,738	
266,829	Internal Departmental Funds	<u>297,885</u>	118,752,655
315,477,226	Transfer to District Councils of District Rates		353,554,862
	Miscellaneous Services:		
336,901	Statutory Salaries	354,739	
216,735	Pensions and Other Allowances	201,708	
4,671	Thiepval War Memorial Fund	<u>9,285</u>	565,732
<u>10,284,664,566</u>	Total Public Expenditure		<u>10,536,061,429</u>

Capital Receipts		2005-2006
2004-2005		£
£		£
798,348	Balance in the Consolidated Fund on 1 April 2005	725,245
	Public Debt: Sums Borrowed:	
168,671,023	National Loans Fund iro RRI	162,944,000
156,859,746	Internal Departmental Funds	101,049,269
131,860	Ulster Savings	-
	Loans Repaid:	
80,990,147	Northern Ireland Housing Executive	86,443,548
170,781	Former New Towns Commissions	185,269
	Government Loans:	
19,107,657	Local	17,242,350
1,342	Public	1,432
29,860	Land and Works	5,866
112,797	Educational	120,852
		17,370,500
8,070,000,000	Temporary Investments	8,055,000,000
600,000	Advances in respect of Civil Contingencies Repaid	800,000
		8,424,517,831
		8,497,473,561

2004-2005 £	Capital Issues	2005-2006 £
	Public Debt: Sums Repaid:	
98,202,163	National Loans Fund	95,547,040
2,029,341	National Loans Fund iro RRI	4,397,265
1,500,000	Ulster Savings Certificates	152,502
99,683,242	Internal Departmental Funds	112,968,637
	<i>Loans Made:</i>	
	<i>Government Loans:</i>	
19,427,327	Local	22,474,960
8,057,700,000	Temporary Investments	7,949,000,000
600,000	Advances in respect of Civil Contingencies	800,000
725,245	Balance in Consolidated Fund on 31 March 2006	198,112
217,606,243	Excess of Public Expenditure over Public Income	238,979,315
8,497,473,561		8,424,517,831

LIABILITIES

2004-2005

£

2005-2006

£

PUBLIC DEBT

2,557,860	Ulster Savings Certificates	2,405,359
12,239	Ulster Development Bonds	12,239
1,194,359,722	National Loans Fund	1,098,812,682
246,131,659	National Loans Fund iro RRI	404,678,394
19,634,368	Internal Departmental Funds	7,718,693
	- Advances for Temporary Investments Due To Paymaster General	22,000,000

379,583,667 NET ASSETS available for debt
Repayment (see page 15)

162,058,485

1,842,279,515

1,697,685,852

ASSETS

2004-2005

2005-2006

£

£

£

£

LOANS AND ADVANCES OUTSTANDING

(See Notes 1 and 2)

1,142,309,056	Advances to Northern Ireland Housing Executive	1,055,889,873		
15,781,440	Advances to Former New Towns Commissions	15,596,257		
84,000,000	Advances for Temporary Investments	-		
<u>Government Loans (Appendix A)</u>				
377,110,157	Local	382,399,448		
64,771	Public	63,472		
88,775	Land and Works	81,446		
4,593,828	Educational	4,477,929	387,022,295	1,458,508,425
	Excess of Public Expenditure over			
217,606,243	Public Income 2005-2006			238,979,315
725,245	Balance in Consolidated Fund			198,112

1,842,279,515

1,697,685,852

Note 1: In addition to the assets listed above the following loans from the Consolidated Fund, which are treated as public expenditure, were outstanding at 31 March 2006

(i) Agricultural Loans Fund	£2,528
(ii) Northern Ireland Housing Executive	£1,100,715

Note 2: During the year an adjustment totaling £84,754 was made to increase the amount outstanding on loans made from the NICF. This adjustment was necessary to restate the asset balances to their recoverable amounts as confirmed by third parties and has arisen primarily due to a misallocation between principal and interest repayments in previous years. This resulted in interest repaid on loans being incorrectly applied to principal, thereby falsely reducing the debtor balance.

2004-2005		2005-2006
£	NET ASSETS, as per the Statement of Capital Assets and Liabilities	£
	379,583,667 Excess of Assets over Liabilities	162,058,485
	<hr/> 379,583,667	<hr/> 162,058,485

BRUCE ROBINSON
Accounting Officer
Department of Finance and Personnel

27 September 2006

APPENDIX A**Government Loans
Loans and Advances outstanding at 31st March 2006**

	£	£
Local		
Antrim Borough Council	15,267,757	
Ards Borough Council	8,647,384	
Armagh District Council	20,890,947	
Ballymena Borough Council	20,107,770	
Ballymoney Borough Council	8,332,240	
Banbridge District Council	13,283,178	
Belfast City Council	18,381,489	
Carrickfergus Borough Council	8,899,347	
Castlereagh Borough Council	19,966,956	
Coleraine Borough Council	18,219,434	
Cookstown District Council	1,538,953	
Craigavon Borough Council	1,773,692	
Derry City Council	20,840,627	
Down District Council	12,394,976	
Dungannon District Council	2,194,975	
Fermanagh District Council	1,894,315	
Larne Borough Council	6,885,303	
Limavady District Council	8,262,071	
Lisburn Borough Council	21,245,148	
Magherafelt District Council	47,848	
Moyle District Council	7,757,394	
Newry and Mourne District Council	19,633,549	
Newtownabbey District Council	29,139,124	
North Down Borough Council	20,322,107	
Omagh District Council	8,572,971	
Strabane District Council	<u>2,613,255</u>	317,112,810
Local Other		
N.I. Housing Executive	65,286,638	65,286,638
Public		
Ulster Folk and Transport Museum	<u>63,472</u>	63,472
Land and Works		
Housing Associations	<u>81,446</u>	81,446
Educational Development		
Schools	4,477,929	<u>4,477,929</u>
		387,022,295

APPENDIX B**Analysis of Miscellaneous Receipts**

		£	£
Central Receipts	OFCOM	1,700,747	
	Agricultural Loans Fund	9,431	
	NIHE	53,617	
	Miscellaneous	441,028	2,204,823
Departmental Receipts			
<i>Agriculture & Rural Development</i>	Miscellaneous EU	28,969,818	
	Miscellaneous Non EU	139,463	
	Excess Accruing Resources	2,215,283	31,324,564
<i>Culture, Arts & Leisure</i>	Miscellaneous EU	595,966	
	Miscellaneous Non EU	514,895	
	Excess Accruing Resources	-	1,110,861
<i>Education</i>	Miscellaneous EU	14,678,674	
	Miscellaneous Non EU	27,660	
	Excess Accruing Resources	5,150,523	19,856,857
<i>Enterprise, Trade & Investment</i>	Miscellaneous EU	56,587,470	
	Miscellaneous Non EU	5,310,693	
	Excess Accruing Resources	646,649	62,544,812
<i>Environment</i>	Miscellaneous EU	1,789,138	
	Miscellaneous Non EU	-	
	Excess Accruing Resources	-	1,789,138
<i>Employment & Learning</i>	Miscellaneous EU	41,184,143	
	Miscellaneous Non EU	72,555	
	Excess Accruing Resources	1,830,000	43,086,698
<i>Finance & Personnel</i>	Miscellaneous EU	23,577,452	
	Miscellaneous Non EU	59,605,769	
	Excess Accruing Resources	4,339,535	87,522,756

<i>Health, Social Services & Public Safety</i>	Miscellaneous EU	462,898	
	Miscellaneous Non EU	3,656,766	
	Excess Accruing Resources	13,513,000	17,632,664
<i>Regional Development</i>	Miscellaneous EU	38,568,370	
	Miscellaneous Non EU	1,416,783	
	Excess Accruing Resources	1,515,555	41,500,708
<i>Social Development</i>	Miscellaneous EU	-	
	Miscellaneous Non EU	7,234,380	
	Excess Accruing Resources	3,727,937	10,962,317
<i>Northern Ireland Assembly</i>	Miscellaneous EU	-	
	Miscellaneous Non EU	-	
	Excess Accruing Resources	122,292	122,292
<i>NIAO</i>	Miscellaneous EU	-	
	Miscellaneous Non EU	6,167	
	Excess Accruing Resources	52,951	59,118
<i>NIAER</i>	Miscellaneous EU	-	
	Miscellaneous Non EU	306	
	Excess Accruing Resources	-	306
<i>OFMDFM</i>	Miscellaneous EU	11,109,191	
	Miscellaneous Non EU	520,351	
	Excess Accruing Resources	-	11,629,542
<i>AOCC</i>	Miscellaneous EU	-	
	Miscellaneous Non EU	15,360	
	Excess Accruing Resources	-	15,360

APPENDIX C

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

	<i>2004-2005</i>	<i>2005-2006</i>
	<i>£</i>	<i>£</i>
NIAER	600,000	800,000
Totals	<u>600,000</u>	<u>800,000</u>

APPENDIX D

STATEMENT OF CONTINGENT LIABILITIES OF THE NORTHERN IRELAND CONSOLIDATED FUND

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

(a) cases involving £100,000 or less

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

Statute	Nature of Liability	Amount Outstanding at 31.3.05	Amount Outstanding at 31.3.06
		£M	
	Statutory Liabilities Charged to Votes		
National Heritage Act 1980 Section 16	Indemnity cover to local museums and galleries borrowing objects for exhibition.	9.4	9.4
Transmissible Spongiform Encephalopathy regulations NI 2002 of Specified Risk Material	Compensation claim involving Specified Risk Materials, currently awaiting outcome of a judicial review	0.3	0.3
	Statutory Liabilities Charged Directly on the NI Consolidated Fund		
Local Government LC (NI) Order 1972	Disputed recovery action on overpayment of resource element of General Grant in Financial year 1997/98	0.7	0.7
Industrial Development (NI) Order 1982 Article 7 (3)	Guarantees provided to local companies under the Short Fall Guarantees Scheme.	1.7	1.2
	Non-Statutory Liabilities Charged to Votes		
	Contingent Liabilities undertaken by Department of Enterprise, Trade & Investment in trade sales of power stations as part of the privatisation of Northern Ireland Electricity	Unquantifiable	Unquantifiable
	Indemnities given by Department of Enterprise, Trade & Investment to purchasers acquiring title to access roads	Unquantifiable	Unquantifiable
	Letter of Assurance to the Trustee's of St. Genevieve's High School, Belfast regarding PFI contract commitment.	15.0	15.0
	Indemnity cover extended in connection with an independent investigation commissioned by DCAL.	Unquantifiable	Unquantifiable

As part of the arrangements for the transfer of training centres to Further Education Colleges, the Department of Employment and Learning agreed that, for staff transferred who become 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.

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Unquantifiable

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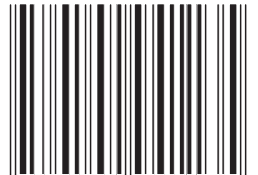
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