
Northern Ireland
Spring Supplementary Estimates
2018-2019



Northern Ireland Spring Supplementary Estimates

2018-2019

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

February 2019

CP 14



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

Department of Justice – Northern Ireland Judicial Pensions Scheme

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction to Northern Ireland Supplementary Estimates

- Role of Estimates**
1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act.
- Resource-based format of the Estimates**
2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2018-2019 Main Estimates volume¹.
 3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.
- Main Estimates**
4. The 2018-2019 Main Estimates for Northern Ireland departments were laid in Parliament in July 2018 and gave details of provision, both resources and cash proposed during 2018-2019. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2018-2019.
 5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2018-2019 Main Estimates volume¹. This explains the relationship between public expenditure plans and Northern Ireland Estimates and gives information about the process through which the services of Northern Ireland departments are funded. The following paragraphs provide some further information about Supplementary Estimates.
- Reason for Supplementary Estimates**
6. Supplementary Estimates seek authority for additional resources and/or cash to that sought in the Main Estimates for the financial year. They may be presented:
 - i. to seek authority, and additional resources and/or cash as necessary, for any new services;
 - ii. to increase the provision for existing services;
 - iii. to increase net resources because a shortfall is expected in accruing resources;
 - iv. to increase the limit on accruing resources that may be used for services; and
 - v. to draw attention to the diversion of funds already voted for one service, to another service within the same Request for Resources. This is done when the reallocation is substantial, likely to be controversial or involves a new service.
- Reducing Estimates**
7. From 2002-03, transparency in the Northern Ireland Supplementary Estimates has been improved by the inclusion of reducing Estimates. The reductions between Main Estimates and the Supplementary Estimates are now shown for both net resources relating to one or more Requests for Resources and the overall Net Cash Requirement for the Estimate.
- Format of Supplementary Estimates**
8. Each Supplementary Estimate begins with an introduction describing the main aim of the department and detailing the proposed changes in the resource and cash requirements of the Department.
 9. Part I of each Supplementary Estimate states the change in net resource and cash requirements for the financial year. It also reproduces the "ambit", which is a formal description of all services (not just any new services) to be financed from the Estimate.

1 Northern Ireland Main Estimates, APS Group, ISBN 978-1-5286-0551-9

10. Part II of the Supplementary Estimate contains three tables. The first table identifies the lines within each Request for Resources where changes are being proposed and also shows capital and cash. This is followed by a reproduction of the original Main Estimate Part II table showing the revised subhead detail including the revised provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table shows a reconciliation between the net resource total and the net cash requirement.
11. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts which are not used as offsets to the gross provision by way of accruing resources, but are paid into the Consolidated Fund.
12. Each Supplementary Estimate is supported by similar tables and statements to those accompanying the Main Estimate (Statement of Comprehensive Net Expenditure, Reconciliation of Resource expenditure between Estimates, Accounts and Budgets, Reconciliation of Capital expenditure between Estimates and Budgets, etc and notes broadly analogous to those appended to the resource-based Main Estimates, either restated or updated).

Accruing Resources

13. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DoF Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.

Procedure and timing

14. Spring Supplementary Estimates are normally published in February or March. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.
15. Table 1 details the sums, both resources and cash, already voted for 2018-2019 along with the revised sums required in these Supplementary Estimates.

Table 1 – Summary of 2018-19 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Agriculture, Environment and Rural Affairs	313,277	-8,407	304,870	293,436	-18,660	274,776
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.	313,277	-8,407	304,870			
	Department for Communities	4,545,879	-9,009	4,536,870	4,464,799	48,621	4,513,420
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; promoting 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.	4,545,879	-9,009	4,536,870			
	Department for the Economy	903,880	71,651	975,531	1,168,256	35,891	1,204,147
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	903,880	71,651	975,531			

Table 1 – Summary of 2018-19 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Education	2,203,570	90,780	2,294,350	2,217,666	97,401	2,315,067
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.	2,155,476	86,274	2,241,750			
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.	48,094	4,506	52,600			
	Department of Education – Teachers' Superannuation	604,151	512,661	1,116,812	209,005	-5,176	203,829
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	604,151	512,661	1,116,812			
	Department of Finance	209,976	-9,514	200,462	198,718	2,554	201,272
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.	209,976	-9,514	200,462			
	Department of Finance – Superannuation and Other allowances	554,185	471,815	1,026,000	122,780	2,220	125,000
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)].	554,185	471,815	1,026,000			

Table 1 – Summary of 2018-19 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
	Department of Health	5,169,449	299,329	5,468,778	5,169,413	290,294	5,459,707
A	Providing high quality health and social care services and promoting good health and wellbeing.	5,073,215	297,189	5,370,404			
B	Providing effective fire fighting, rescue and fire safety services.	96,234	2,140	98,374			
	Department of Health – Health and Social Care Pension Scheme	1,164,974	557,550	1,722,524	-	-	-
A	Providing a pension scheme for persons employed in health and social care.	1,164,974	557,550	1,722,524			
	Department for Infrastructure	810,953	-23,125	787,828	898,798	80,285	979,083
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.	810,953	-23,125	787,828			
	Department of Justice	1,424,529	-48,878	1,375,651	1,292,642	32,130	1,324,772
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.	1,424,529	-48,878	1,375,651			
	Department of Justice - Northern Ireland Judicial Pension Scheme	500	1,420	1,920	665	-	665
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	500	1,420	1,920			
	The Executive Office	123,990	5,496	129,486	121,089	13,322	134,411
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.	123,990	5,496	129,486			
	OTHER PUBLIC BODIES						
	Food Standards Agency	8,404	110	8,514	8,713	74	8,787
A	Improving food safety and promoting healthy eating.	8,404	110	8,514			
	Northern Ireland Assembly Commission	41,554	-4,878	36,676	36,714	-4,682	32,032

Table 1 – Summary of 2018-19 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present requirement	Change proposed	New requirement
A	Supporting the work of the Northern Ireland Assembly.	41,554	-4,878	36,676			
	Northern Ireland Audit Office	8,152	-1,008	7,144	7,857	-1,088	6,769
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,152	-1,008	7,144			
	Northern Ireland Authority for Utility Regulation	412	-102	310	1,425	-873	552
A	Regulating the electricity, gas, water and sewerage industries.	412	-102	310			
	Northern Ireland Public Services Ombudsman	2,586	36	2,622	2,602	85	2,687
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	2,586	36	2,622			
	Public Prosecution Service for Northern Ireland	35,581	490	36,071	35,853	-510	35,343
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	35,581	490	36,071			
	TOTAL	18,126,002	1,906,417	20,032,419	16,250,431	571,888	16,822,319

SECTION 2

Symbols used throughout Estimates

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

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

**Spring Supplementary
Estimate
2018-19**

Department of
Agriculture, Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

1. The vision of the Department of Agriculture, Environment and Rural Affairs is for a living, working, active landscape valued by everyone.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £8,407,000 and a decrease in the Net Cash Requirement of £18,660,000.
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.	
Total Change to Net Resource Requirement		-8,407,000
Total Change to Net Cash Requirement		-18,660,000

Amounts required in the year ending 31 March 2019 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 and educational 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, contingency planning and exercising, veterinary public health, international veterinary certification of live animals and animal products, payments of compensation to farmers for animals culled in disease control programmes; developing expertise in wildlife interventions; provision of policy support and legislation for the agri-food and equine industries, veterinary medicines, 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 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; payments under European Union Programmes and funds including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; administration costs; severance payments and associated non-cash items.

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Food and Farming Group	100,491	-18,225	2,261	-20,486	80,005
A-2:	Veterinary Service and Animal Health Group	50,865	8,395	2,109	6,286	57,151
A-3:	Rural Affairs Group	16,049	4,040	-	4,040	20,089
A-4:	Environment, Marine and Fisheries Group	46,197	-1,370	-635	-735	45,462
A-5:	Forest Service Agency	7,176	-138	1,266	-1,404	5,772
A-6:	Common Agricultural Policy (CAP)	-	-2,330	-2,330	-	-
A-7:	EU Community Initiatives	804	-1,163	-988	-175	629
A-9:	Provisions	12,570	-70	-	-70	12,500
A-12:	The Agri-Food and Biosciences Institute	43,294	4,031	-	4,031	47,325
A-13:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,580	106	-	106	2,686
Total RfR A:			-6,724	1,683	-8,407	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	20,993	1,159	22,152
Non-operating accruing resources	-	-1,020	-1,020
Total Net Capital	20,993	139	21,132
Net Cash Requirement	293,436	-18,660	274,776

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
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.	72,776	500,102	119,254	692,132	387,262	304,870	22,152	1,020
Departmental Expenditure in DEL:									
A-1:	Food and Farming Group	22,552	37,167	33,036	92,755	12,750	80,005	8,498	330
A-2:	Veterinary Service and Animal Health Group	5,672	68,679	538	74,889	17,738	57,151	4,895	-
A-3:	Rural Affairs Group	7,945	9,391	3,027	20,363	274	20,089	1,252	-
A-4:	Environment, Marine and Fisheries Group	10,377	44,072	7,923	62,372	16,910	45,462	6,026	670
A-5:	Forest Service Agency ♥	1,129	14,866	483	16,478	10,706	5,772	1,481	20
A-6:	Common Agricultural Policy (CAP)	-	305,277	20,039	325,316	325,316	-	-	-
A-7:	EU Community Initiatives	-	-	4,197	4,197	3,568	629	-	-
Annually Managed Expenditure (AME):									
A-8:	Forest Service Timber	-	5,000	-	5,000	-	5,000	-	-
A-9:	Provisions	-	12,500	-	12,500	-	12,500	-	-
A-10:	Revaluations due to Change in Market Value	-	3,050	-	3,050	-	3,050	-	-
A-11:	Fisheries	-	100	-	100	-	100	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
Non-Budget:									
A-12:	The Agri-Food and Biosciences Institute ♥	-	-	47,325	47,325	-	47,325	-	-
A-13:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,686	2,686	-	2,686	-	-
A-14:	Notional Charges	25,101	-	-	25,101	-	25,101	-	-
Total:		72,776	500,102	119,254	692,132	387,262	304,870	22,152	1,020

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	313,277	-8,407	304,870
Capital Items			
Capital	20,993	1,159	22,152
Non-operating accruing resources	-	-1,020	-1,020
Net Capital	20,993	139	21,132
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-26,163	-532	-26,695
New provisions and adjustments to previous provisions	-12,570	70	-12,500
Notional charges	-25,101	-	-25,101
Movement in working capital	23,000	-10,500	12,500
Use of provisions	-	570	570
Total Accruals to Cash Adjustments	-40,834	-10,392	-51,226
Net Cash Requirement	293,436	-18,660	274,776

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	71,836
Total Net Administration Costs	71,836
Net Programme Costs	
Request for Resources A	233,034
Total Net Programme Costs	233,034
Net Operating Cost	304,870
Net Resource Requirement	304,870
Resource Budget	234,729

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets £'000

	Provision
Net Resource Requirement (Estimates)	304,870
Net Operating Cost (Accounts)	304,870
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-75,112
Capital grants	-31,980
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	36,951
Resource Budget	234,729
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	213,303
Annually Managed Expenditure (AME)	21,426

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	21,132
<i>Adjustments to include:</i>	
Capital grants	31,980
Capital expenditure of NDPBs or other bodies	10,720
Capital Budget	63,832
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	63,832
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Food and Farming Group	12,750	330
Veterinary Service and Animal Health Group	17,738	-
Rural Affairs Group	274	-
Environment, Marine and Fisheries Group	16,910	670
Forest Service Agency	10,706	20
Common Agricultural Policy (CAP)	325,316	-
EU Community Initiatives	3,568	-
Total for RfR A:	*387,262	**1,020

* 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.

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

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Food and Farming Group								
7,782	-	-	7,782	-	7,782	-	-	
Veterinary Service and Animal Health Group								
6,275	-	-	6,275	-	6,275	-	-	
Rural Affairs Group								
2,761	-	-	2,761	-	2,761	-	-	
Environment, Marine and Fisheries Group								
7,028	-	-	7,028	-	7,028	-	-	
Forest Service Agency								
1,255	-	-	1,255	-	1,255	-	-	
Total RfR A:	25,101	-	25,101	-	25,101	-	-	
Total Notional Charges:	25,101	-	25,101	-	25,101	-	-	

Detail**Provision****RfR A:**

Accommodation	8,821
Shared Services	10,988
Audit	151
Other	5,141
Total RfR A:	25,101
Total Notional Charges:	25,101

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Mr 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.

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:

The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,686
The Agri-Food and Biosciences Institute	47,325

2. RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-4 Expenditure in connection with Coastal Communities Fund Projects ■	466
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3. RfR A contains a Community Asset Transfer comprising of a 999 year lease of Colin Glen Park and Colin Glen Forest Park to Colin Glen Trust:

A-4 Environment, Marine and Fisheries Group	670
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**Spring Supplementary
Estimate
2018-19**

Department for
Communities

DEPARTMENT FOR COMMUNITIES

Introduction

1. This Supplementary Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.
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; promoting 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.
3. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
4. As a result of all changes there is a decrease in the Net Resource Requirement of £9,009,000 and an increase in the Net Cash Requirement of £48,621,000.
5. Symbols are explained in the guide at the front of the volume.

Part I

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RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; promoting 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:

Total change to Net Resource Requirement	-9,009,000
Total change to Net Cash Requirement	48,621,000

Amounts required in the year ending 31 March 2019 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; promoting 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:

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; and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Social Security Administration	395,742	-61,848	700	-62,548	333,194
A-2: Belfast Benefit Delivery Centre	-	-2,000	-2,000	-	-
A-3: Eastern Area (GB Child Maintenance Group)	-	-3,000	-3,000	-	-
A-4: Child Maintenance Service	11,745	-1,256	500	-1,756	9,989
A-6: Discretionary Support Scheme	13,720	-3,962	-	-3,962	9,758
A-7: Housing Benefit	126,009	-9,209	-	-9,209	116,800
A-8: Housing	2,340	13,608	12,734	874	3,214
A-9: Housing grants to the Northern Ireland Housing Executive Landlord function	11,618	22,781	-	22,781	34,399
A-10: Interest Payments on Housing Loans	-	-16,423	-16,423	-	-
A-11: Urban Regeneration	33,501	-4,506	1,491	-5,997	27,504
A-12: Community and Voluntary Sector Funding	41,984	172	7	165	42,149
A-13: EU Programme for Peace and Reconciliation	31	-107	-91	-16	15
A-14: Library and Other Services	384	-86	-	-86	298
A-15: Arts and Museums	2,876	577	-	577	3,453
A-16: Sports	10,182	-4,868	-	-4,868	5,314
A-17: Cultural Policy and Languages	1,806	211	-	211	2,017
A-18: Public Record Office of Northern Ireland	4,362	749	32	717	5,079
A-19: Historic Environment Division	6,720	1,103	350	753	7,473
A-20: Local Government Services	51,440	16,058	150	15,908	67,348
A-21: Employment and Skills	25,500	-6,143	-	-6,143	19,357
A-22: Non-contributory and means tested benefits	1,843,564	26,368	-	26,368	1,869,932
<i>of which:</i>					
<i>Pensions benefits</i>	6,550	-252	-	-252	6,298
<i>Disability benefits</i>	1,572,650	25,618	-	25,618	1,598,268
<i>Industrial injuries benefits</i>	28,985	1,628	-	1,628	30,613
<i>Pension Credit</i>	235,379	-626	-	-626	234,753
A-23: Income support - JSA & ESA & UC	817,598	121,392	14,963	106,429	924,027
<i>of which:</i>					
<i>Income support</i>	148,966	-10,830	-	-10,830	138,136
<i>Jobseeker's allowance (income based)</i>	97,079	-25,923	-	-25,923	71,156

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
<i>Employment and Support Allowance (income related)</i>	599,568	-21,270	-	-21,270	578,298
<i>Universal Credit</i>	-28,015	179,415	-	179,415	151,400
<i>Tax Credit Debt</i>	-	-	14,963	-14,963	-14,963
A-25: Housing Benefit (rent)	602,833	-71,629	-	-71,629	531,204
A-26: Discretionary housing payments	7,290	-2,270	-	-2,270	5,020
A-27: Provisions, Depreciation and Impairments	6,863	-53,987	-	-53,987	-47,124
A-28: Social Fund (Regulated)	12,752	-804	-	-804	11,948
A-29: Social Fund in respect of Winter Fuel Payments	51,628	1,534	-	1,534	53,162
A-30: Northern Ireland National Insurance Fund	69,300	9,600	-	9,600	78,900
A-31: Grant-in-Aid Paid to the Northern Ireland Housing Executive	277,841	20,000	-	20,000	297,841
A-32: Charities Commission (NI)	1,578	443	-	443	2,021
A-33: Ulster Supported Employment Limited	715	344	-	344	1,059
A-34: Arts Council of Northern Ireland	10,590	804	-	804	11,394
A-35: National Museums and Galleries Northern Ireland	16,666	2,280	-	2,280	18,946
A-36: Sports Council for Northern Ireland	9,556	823	-	823	10,379
A-37: Northern Ireland Library Authority	29,244	3,439	-	3,439	32,683
A-38: Armagh Observatory and Planetarium	1,385	891	-	891	2,276
A-39: Northern Ireland Museums Council	204	-4	-	-4	200
A-40: Language Body	5,293	196	-	196	5,489
A-41: Commissioner for Children and Young People for Northern Ireland	1,357	-28	-	-28	1,329
A-42: Commissioner for Older People for Northern Ireland	807	51	-	51	858
A-43: Notional Charges	38,845	-890	-	-890	37,955
Total RfR A:		404	-9,413	-9,009	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	47,469	-11,728	35,741
Non-operating accruing resources	-33,194	-11,108	-44,302
Total Net Capital	14,275	-22,836	-8,561
Net Cash Requirement	4,464,799	48,621	4,513,420

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; promoting 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.	88,517	336,346	4,256,248	4,681,111	144,241	4,536,870	35,741	44,302
Departmental Expenditure in DEL:									
A-1:	Social Security Administration	30,002	246,449	69,585	346,036	12,842	333,194	1,509	-
A-2:	Belfast Benefit Delivery Centre	-	34,000	-	34,000	34,000	-	-	-
A-3:	Eastern Area (GB Child Maintenance Group)	-	29,000	-	29,000	29,000	-	-	-
A-4:	Child Maintenance Service	-	10,836	-	10,836	847	9,989	30	-
A-5:	Mesothelioma Compensation Scheme	-	-	190	190	190	-	-	-
A-6:	Discretionary Support Scheme	-	-	9,758	9,758	-	9,758	11,892	14,200
A-7:	Housing Benefit	-	-	116,800	116,800	-	116,800	-	-
A-8:	Housing	4,137	1,752	25,186	31,075	27,861	3,214	222	28,921
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function	-	266	34,133	34,399	-	34,399	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-10:	Interest Payments on Housing Loans	-	21,880	-	21,880	21,880	-	-	-
A-11:	Urban Regeneration	6,235	6,176	16,584	28,995	1,491	27,504	3,375	1,181
A-12:	Community and Voluntary Sector Funding	4,964	760	36,432	42,156	7	42,149	-	-
A-13:	EU Programme for Peace and Reconciliation	-	-	100	100	85	15	-	-
A-14:	Library and Other Services	3	-	295	298	-	298	-	-
A-15:	Arts and Museums	965	239	2,249	3,453	-	3,453	-	-
A-16:	Sports	1,676	2,733	995	5,404	90	5,314	-	-
A-17:	Cultural Policy and Languages	501	139	1,377	2,017	-	2,017	-	-
A-18:	Public Record Office of Northern Ireland	-	5,164	-	5,164	85	5,079	70	-
A-19:	Historic Environment Division	-	7,263	960	8,223	750	7,473	1,200	-
A-20:	Local Government Services	2,079	2,493	62,926	67,498	150	67,348	-	-
A-21:	Employment and Skills	-	-	19,357	19,357	-	19,357	-	-
Annually Managed Expenditure (AME):									
A-22:	Non-contributory and means tested benefits	-	-	1,869,932	1,869,932	-	1,869,932	-	-
	<i>of which:</i>								
	<i>Pensions benefits</i>	-	-	6,298	6,298	-	6,298	-	-

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
	<i>Disability benefits</i>	-	-	1,598,268	1,598,268	-	1,598,268	-	-
	<i>Industrial injuries benefits</i>	-	-	30,613	30,613	-	30,613	-	-
	<i>Pension Credit</i>	-	-	234,753	234,753	-	234,753	-	-
A-23:	Income support - JSA & ESA & UC	-	14,300	924,690	938,990	14,963	924,027	17,443	-
	<i>of which:</i>								
	<i>Income support</i>	-	14,300	123,836	138,136	-	138,136	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	71,156	71,156	-	71,156	-	-
	<i>Employment and Support Allowance (income related)</i>	-	-	578,298	578,298	-	578,298	-	-
	<i>Universal Credit</i>	-	-	151,400	151,400	-	151,400	-	-
	<i>Tax Credit Debt</i>								
	-		-	-	-	14,963	-14,963	14,963	-
	<i>Support for Mortgage Interest</i>								
	-		-	-	-	-	-	2,480	-
A-24:	Job grant	-	-	10	10	-	10	-	-
A-25:	Housing Benefit (rent)	-	-	531,204	531,204	-	531,204	-	-
A-26:	Discretionary housing payments	-	20	5,000	5,020	-	5,020	-	-
A-27:	Provisions, Depreciation and Impairments	-	-47,124	-	-47,124	-	-47,124	-	-
Non-Budget:									
A-28:	Social Fund (Regulated)	-	-	11,948	11,948	-	11,948	-	-
A-29:	Social Fund in respect of Winter Fuel Payments	-	-	53,162	53,162	-	53,162	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-30:	Northern Ireland National Insurance Fund	-	-	78,900	78,900	-	78,900	-	-
A-31:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥	-	-	297,841	297,841	-	297,841	-	-
A-32:	Charities Commission (NI) ♥	-	-	2,021	2,021	-	2,021	-	-
A-33:	Ulster Supported Employment Limited ♥	-	-	1,059	1,059	-	1,059	-	-
A-34:	Arts Council of Northern Ireland ♥	-	-	11,394	11,394	-	11,394	-	-
A-35:	National Museums and Galleries Northern Ireland ♥	-	-	18,946	18,946	-	18,946	-	-
A-36:	Sports Council for Northern Ireland ♥	-	-	10,379	10,379	-	10,379	-	-
A-37:	Northern Ireland Library Authority ♥	-	-	32,683	32,683	-	32,683	-	-
A-38:	Armagh Observatory and Planetarium ♥	-	-	2,276	2,276	-	2,276	-	-
A-39:	Northern Ireland Museums Council ♥	-	-	200	200	-	200	-	-
A-40:	Language Body ♥	-	-	5,489	5,489	-	5,489	-	-
A-41:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,329	1,329	-	1,329	-	-
A-42:	Commissioner for Older People for Northern Ireland ♥	-	-	858	858	-	858	-	-
A-43:	Notional Charges	37,955	-	-	37,955	-	37,955	-	-
Total:		88,517	336,346	4,256,248	4,681,111	144,241	4,536,870	35,741	44,302

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	4,545,879	-9,009	4,536,870
Capital Items			
Capital	47,469	-11,728	35,741
Non-operating accruing resources	-33,194	-11,108	-44,302
Net Capital	14,275	-22,836	-8,561
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-10,506	613	-9,893
New provisions and adjustments to previous provisions	-4,004	53,703	49,699
Notional charges	-38,845	890	-37,955
Housing Benefit Rates Owner-Occupiers	-42,000	4,200	-37,800
Movement in working capital	-	15,274	15,274
Use of provisions	-	5,786	5,786
Total Accruals to Cash Adjustments	-95,355	80,466	-14,889
Net Cash Requirement	4,464,799	48,621	4,513,420

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	1,050	<i>1,050</i>	2,010	<i>2,010</i>
Total:	1,050	<i>1,050</i>	2,010	<i>2,010</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	88,500
Total Net Administration Costs	88,500
Net Programme Costs	
Request for Resources A	4,458,244
Non-voted expenditure in the SoCNE	2,739,653
Total Net Programme Costs	7,197,897
Net Operating Cost	7,286,397
Net Resource Requirement	4,536,870
Resource Budget	7,042,737

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	4,536,870
<i>Adjustments to include:</i>	
National Insurance Fund Benefit expenditure	2,739,653
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,010
National Insurance Fund Administration receipts	11,884
Net Operating Cost (Accounts)	7,286,397
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-422,430
Funding which is paid into the Social Fund	-65,110
Capital grants	-41,481
Funding which is paid into the National Insurance Fund	-78,900
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	221,338
Social Fund spend	63,423
National Insurance Fund administration costs (DoF)	600
Payments from the National Insurance Fund	78,900
Resource Budget	7,042,737
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	846,718
Annually Managed Expenditure (AME)	6,196,019

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	-8,561
<i>Adjustments:</i>	
Capital grants	41,481
Capital expenditure of NDPBs or other bodies	168,991
NIHE borrowing/loans	-37,720
Social Fund net capital	2,787
Capital Budget	166,978
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	163,998
Annually Managed Expenditure (AME)	2,980

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Administration of National Insurance Fund	11,884	-
Administration of DWP agency services	63,000	-
Other administration	3,121	-
Mesothelioma Compensation Scheme	190	-
Discretionary Support Loan repayments	-	14,200
Local Government Services	150	-
Repayment of housing association grant	22,000	-
Long term loan repayments by housing associations	-	3,964
Reimbursement of loan interest charges by Housing Executive	21,880	-
Equity Withdrawal from Public Corporation	-	19,957
Fees receivable for landlord registrations	261	-
Sale of land and property	-	6,181
Syrian Vulnerable Person Relocation Scheme Recoveries	5,000	-
Sports	90	-
Public Record Office of Northern Ireland	85	-
Voluntary and Community Division	7	-
Historic Monuments	750	-
ERDF Receipts	600	-
EURES	175	-
EU Programme Receipts	85	-
Tax Credit Debt - Capital Grant in Kind	14,963	-
Total for RfR A:	*144,241	**44,302

* Amount that may be applied as 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 to 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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Social Security Administration								
23,771	-	-	23,771	-	23,771	-	-	
Child Maintenance Service								
300	-	-	300	-	300	-	-	
Housing								
588	-	-	588	-	588	-	-	
Urban Regeneration								
2,858	-	-	2,858	-	2,858	-	-	
Library and Other Services								
57	-	-	57	-	57	-	-	
Arts and Museums								
251	-	-	251	-	251	-	-	
Sports								
1,292	-	-	1,292	-	1,292	-	-	
Cultural Policy								
156	-	-	156	-	156	-	-	
Public Record Office of Northern Ireland								
228	-	-	228	-	228	-	-	
Employment and Skills								
7,354	-	-	7,354	-	7,354	-	-	
Local Government Services								
506	-	-	506	-	506	-	-	
Historic Environment Division								
594	-	-	594	-	594	-	-	
Total RfR A:	37,955	-	37,955	-	37,955	-	-	
Total Notional Charges:	37,955	-	37,955	-	37,955	-	-	

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

Detail	Provision
RfR A:	
Accommodation	21,500
Shared Services	11,359
Audit	255
Other	4,841
Total RfR A:	37,955
Total Notional Charges:	37,955

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Core admin receipts	10	<i>10</i>
Housing Associated loan interest	486	<i>486</i>
Housing receipts	448	<i>448</i>
Urban Regeneration receipts	1,000	<i>1,000</i>
Work & Inclusion receipts	51	<i>51</i>
Child Support receipts	15	<i>15</i>
Total:	2,010	<i>2,010</i>

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 Estimate includes grant-in-aid provision above £1 million for the following:	
	Northern Ireland Housing Executive	297,841
	Northern Ireland Library Authority	32,683
	National Museums and Galleries Northern Ireland	18,946
	Arts Council of Northern Ireland	11,394
	Sports Council for Northern Ireland	10,379
	Language Body	5,489
	Charities Commission Northern Ireland	2,276
	Armagh Observatory and Planetarium	2,021
	Commissioner for Children and Young People for Northern Ireland	1,329
	Ulster Supported Employment Limited	1,059
2.	RFRA 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 ■	36,000
	A-20 Payments to Co-operation Ireland ■	65
	A-1 Annual uprating element of Pneumoconiosis ■	4
3.	RfR A contains a Community Asset Transfer of 59 former MOD houses to Clanmill Housing Association.	
	A-8 Housing	5,000

**Spring Supplementary
Estimate
2018-19**

Department for
the Economy

DEPARTMENT FOR THE ECONOMY

Introduction

1. This Spring Supplementary Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
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. This Spring Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
7. As a result of all changes there is an increase in the Net Resource Requirement of £71,651,000 and an increase in the Net Cash Requirement of £35,891,000.
8. 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.	
Total change to Net Resource Requirement		71,651,000
Total change to Net Cash Requirement		35,891,000

Amounts required in the year ending 31 March 2019 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 in relation to air access; economic infrastructure in support of economic development including regulatory reform, mineral, 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 Industrial 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 or their replacement in the event of the UK exiting the European Union; preparations pertaining to the economy for the UK exiting 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.

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Economic Development & Infrastructure	20,624	-906	185	-1,091	19,533
A-2:	Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	-	-523	523	-2,177
A-3:	Invest Northern Ireland & Tourism	468	114	1,826	-1,712	-1,244
A-4:	Employment & Skills	102,175	-7,421	999	-8,420	93,755
A-5:	Student Support & Higher Education	455,507	29,281	1,967	27,314	482,821
A-7:	InterTradeIreland	163	-45	-	-45	118
A-8:	Representation & Regulatory Service	14,337	-1,075	126	-1,201	13,136
A-9:	EU Programmes – European Regional Development Fund	697	-895	-538	-357	340
A-10:	EU Programmes - European Social Fund	6,345	19,720	16,825	2,895	9,240
A-11:	EU Community Initiatives	1,015	-710	-603	-107	908
A-12:	Peace IV	1,069	-472	-401	-71	998
A-13:	Provisions	1,250	3,996	-	3,996	5,246
A-14:	NI Renewable Heat Incentive Scheme	25,700	-18	-	-18	25,682
A-15:	Student Support	-117,869	51,940	-5,463	57,403	-60,466
A-16:	Revaluations	5	71	-	71	76
A-17:	Invest Northern Ireland	114,518	-18,518	-	-18,518	96,000
A-18:	Northern Ireland Tourist Board	24,575	-613	-	-613	23,962
A-19:	General Consumer Council for Northern Ireland	1,210	139	-	139	1,349
A-20:	Health and Safety Executive NI	1,098	-61	-	-61	1,037
A-21:	Tourism Ireland Ltd	12,607	927	-	927	13,534
A-22:	InterTradeIreland	2,941	1,486	-	1,486	4,427
A-23:	Teachers' Prem Retirement – ongoing liabilities	2,006	44	-	44	2,050
A-25:	Labour Relations Agency	3,741	27	-	27	3,768
A-26:	Further Education Colleges	206,754	5,465	-	5,465	212,219
A-27:	Higher Education Colleges	5,039	445	-	445	5,484
A-28:	Northern Ireland Screen	12,422	2,160	-	2,160	14,582
A-29:	Notional Charges	8,030	970	-	970	9,000
Total RfR A:			86,051	14,400	71,651	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	434,192	-22,296	411,896
Non-operating accruing resources	-103,819	130	-103,689
Total Net Capital	330,373	-22,166	308,207
Net Cash Requirement	1,168,256	35,891	1,204,147

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	45,664	172,268	855,140	1,073,072	97,541	975,531	411,896	103,689
Departmental Expenditure in DEL:									
A-1:	Economic Development & Infrastructure	10,816	7,055	1,898	19,769	236	19,533	209	-
A-2:	Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	-	-	-	-	2,177	-2,177	-	13,500
A-3:	Invest Northern Ireland & Tourism	554	30	-	584	1,828	-1,244	-	-
A-4:	Employment & Skills	21,459	7,000	73,633	102,092	8,337	93,755	-	2
A-5:	Student Support & Higher Education	2,255	158,203	324,916	485,374	2,553	482,821	-	-
A-6:	Tourism Ireland Ltd	152	-	-	152	-	152	-	-
A-7:	InterTradeIreland	118	-	-	118	-	118	-	-
A-8:	Representation & Regulatory Service	1,310	15,142	194	16,646	3,510	13,136	135	-
A-9:	EU Programmes – European Regional Development Fund	-	-	848	848	508	340	-	-
A-10:	EU Programmes - European Social Fund	-	-	38,894	38,894	29,654	9,240	-	-
A-11:	EU Community Initiatives	-	-	6,057	6,057	5,149	908	-	-
A-12:	Peace IV	-	-	6,655	6,655	5,657	998	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Annually Managed Expenditure (AME):									
A-13:	Provisions	-	5,246	-	5,246	-	5,246	-	-
A-14:	NI Renewable Heat Incentive Scheme	-	-	25,682	25,682	-	25,682	-	-
A-15:	Student Support	-	-22,534	-	-22,534	37,932	-60,466	411,552	90,187
A-16:	Revaluations	-	76	-	76	-	76	-	-
Non-Budget:									
A-17:	Invest Northern Ireland ♥	-	-	96,000	96,000	-	96,000	-	-
A-18:	Northern Ireland Tourist Board ♥	-	-	23,962	23,962	-	23,962	-	-
A-19:	General Consumer Council for Northern Ireland ♥	-	-	1,349	1,349	-	1,349	-	-
A-20:	Health and Safety Executive NI ♦	-	-	1,037	1,037	-	1,037	-	-
A-21:	Tourism Ireland Ltd ♥	-	-	13,534	13,534	-	13,534	-	-
A-22:	InterTradeIreland ♥	-	-	4,427	4,427	-	4,427	-	-
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥	-	2,050	-	2,050	-	2,050	-	-
A-24:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-25:	Labour Relations Agency ♥	-	-	3,768	3,768	-	3,768	-	-
A-26:	Further Education Colleges ♥	-	-	212,219	212,219	-	212,219	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-27:	Higher Education Colleges ♥	-	-	5,484	5,484	-	5,484	-	-
A-28:	Northern Ireland Screen ♥	-	-	14,582	14,582	-	14,582	-	-
A-29:	Notional Charges	9,000	-	-	9,000	-	9,000	-	-
Total:		45,664	172,268	855,140	1,073,072	97,541	975,531	411,896	103,689

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	903,880	71,651	975,531
Capital Items			
Capital	434,192	-22,296	411,896
Non-operating accruing resources	-103,819	130	-103,689
Net Capital	330,373	-22,166	308,207
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-67,818	-68,202	-136,020
New provisions and adjustments to previous provisions	-941	-3,990	-4,931
Notional charges	-8,030	-970	-9,000
Other non-cash items	-1,208	1,208	-
Movement in working capital	12,000	55,000	67,000
Use of provisions	-	3,360	3,360
Total Accruals to Cash Adjustments	-65,997	-13,594	-79,591
Net Cash Requirement	1,168,256	35,891	1,204,147

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	6,634	2,524
Total:	-	-	6,634	2,524

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	45,642
Total Net Administration Costs	45,642
Net Programme Costs	
Request for Resources A	929,889
Consolidated Fund Extra Receipts in the SoCNE	-6,634
Non-voted expenditure in the SoCNE	6,200
Total Net Programme Costs	929,455
Net Operating Cost	975,097
Net Resource Requirement	975,531
Resource Budget	950,614

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	975,531
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-6,634
Non-voted expenditure in the SoCNE	6,200
Net Operating Cost (Accounts)	975,097
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-387,413
Capital grants	-9,276
Research and Development (R&D) expenditure	-1,896
Non-voted resource expenditure outside the budget	-6,200
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	380,302
Resource Budget	950,614
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	956,346
Annually Managed Expenditure (AME)	-5,732

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	308,207
<i>Adjustments to include:</i>	
Capital grants	9,276
Research and Development (R&D) expenditure	1,896
Capital expenditure of NDPBs or other bodies	49,899
Capital Budget	369,278
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	47,931
Annually Managed Expenditure (AME)	321,347

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Economic Development & Infrastructure	236	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	2,177	13,500
Invest Northern Ireland & Tourism	1,828	-
Employment & Skills	8,337	2
Student Support & Higher Education	40,485	90,187
Representation & Regulatory Services	3,510	-
EU Programmes – European Regional Development Fund	508	-
EU Programmes - European Social Fund	29,654	-
EU Community Initiatives	5,149	-
Peace IV	5,657	-
Total for RfR A:	*97,541	**103,689

* 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; dead rent and royalties; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; rental income; Telecommunications funding; European Union funding; fees received by Corporate Regulation; 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 sale of capital assets, 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**

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Economic Development & Infrastructure								
2,721	-	-	2,721	-	2,721	-	-	-
Invest Northern Ireland & Tourism								
136	-	-	136	-	136	-	-	-
Employment & Skills								
5,268	-	-	5,268	-	5,268	-	-	-
Student Support & Higher Education								
553	-	-	553	-	553	-	-	-
Representation & Regulatory Services								
322	-	-	322	-	322	-	-	-
Total RfR A:	9,000	-	9,000	-	9,000	-	-	-
Total Notional Charges:	9,000	-	9,000	-	9,000	-	-	-

Detail

	Provision
RfR A:	
Accommodation	4,350
Shared Services	4,180
Audit	98
Other	372
Total RfR A:	9,000
Total Notional Charges:	9,000

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
EU Income	2,515	<i>2,515</i>
Exchange Rate Gain	4,110	-
Fees & Charges	4	<i>4</i>
Refunds	5	<i>5</i>
Total:	<u>6,634</u>	<u><i>2,524</i></u>

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.

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Invest Northern Ireland	96,000
Northern Ireland Tourist Board	23,962
General Consumer Council for Northern Ireland	1,349
Health & Safety Executive for Northern Ireland	1,037
Tourism Ireland Ltd	13,534
InterTradeIreland	4,427
Labour Relations Agency	3,768
Further Education Colleges	212,219
Higher Education Colleges	5,484
Northern Ireland Screen	14,582
2. 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 ■	14,582

**Spring Supplementary
Estimate
2018-19**

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

1. This Supplementary Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
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) and 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. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
5. As a result of all changes there is an increase in the Net Resource Requirement of £90,780,000 and an increase in the Net Cash Requirement of £97,401,000.
6. Symbols are explained in the guide at the front of the volume.

Part I

£

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.	86,274,000
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.	4,506,000
Total change to Net Resource Requirement		90,780,000
Total change to Net Cash Requirement		97,401,000

Amounts required in the year ending 31 March 2019 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; 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 and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments under the European Union Programme for Peace and Reconciliation; severance payments and associated non-cash items.

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

Part II: Changes Proposed**£'000**

DE

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Education Authority - Departmental Overheads	21,504	554	-49	603	22,107
A-2:	Non-Departmental Public Bodies - Departmental Overheads	731	-75	-	-75	656
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	5,175	-464	-	-464	4,711
A-4:	Centrally Financed Services	17,515	-4,160	-	-4,160	13,355
A-5:	Early Years Services	28,927	499	-	499	29,426
A-6:	Co-funded ALB income	-13,909	-	-741	741	-13,168
A-7:	European Union Programme for Peace and Reconciliation	460	-856	-727	-129	331
A-8:	Shared Education (from Atlantic Philanthropies)	-2,322	56	1	55	-2,267
A-12:	Education Authority	1,643,584	86,786	-	86,786	1,730,370
A-13:	Voluntary and Grant Maintained Integrated Schools	418,096	2,944	-	2,944	421,040
A-18:	Northern Ireland Council for Integrated Education	626	20	-	20	646
A-20:	Notional Charges	4,276	-546	-	-546	3,730
Total RfR A:			84,758	-1,516	86,274	
B-1:	Education Authority - Departmental Overheads	517	-99	-	-99	418
B-2:	Youth Council for Northern Ireland - Departmental Overheads	100	-11	-	-11	89
B-3:	Youth and Other Children's Services	8,829	-85	-	-85	8,744
B-4:	Education Authority	38,298	4,729	-	4,729	43,027
B-5:	Youth Council for Northern Ireland	40	12	-	12	52
B-6:	Notional Charges	310	-40	-	-40	270
Total RfR B:			4,506	-	4,506	
Total Changes to RfRs			89,264	-1,516	90,780	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	140	5,960	6,100
Total Net Capital	140	5,960	6,100
Net Cash Requirement	2,217,666	97,401	2,315,067

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- Operating Accruing Resources
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.	18,040	23,264	2,219,514	2,260,818	19,068	2,241,750	6,100	-
Departmental Expenditure in DEL:									
A-1:	Education Authority - Departmental Overheads	8,114	14,650	-	22,764	657	22,107	481	-
A-2:	Non-Departmental Public Bodies - Departmental Overheads	642	14	-	656	-	656	-	-
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads	4,583	128	-	4,711	-	4,711	-	-
A-4:	Centrally Financed Services	761	7,291	5,303	13,355	-	13,355	5,619	-
A-5:	Early Years Services	135	25	29,266	29,426	-	29,426	-	-
A-6:	Co-funded ALB income	-	-	-	-	13,168	-13,168	-	-
A-7:	European Union Programme for Peace and Reconciliation	-	-	2,211	2,211	1,880	331	-	-
A-8:	Shared Education (from Atlantic Philanthropies)	-	56	-	56	2,323	-2,267	-	-
A-9:	Vulnerable Persons Relocation Scheme	-	-	-	-	1,040	-1,040	-	-
Annually Managed Expenditure (AME):									
A-10:	Provisions	75	100	-	175	-	175	-	-
A-11:	Impairments	-	1,000	-	1,000	-	1,000	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-Operating Accruing Resources
Non-Budget:									
A-12:	Education Authority ♥	-	-	1,730,370	1,730,370	-	1,730,370	-	-
A-13:	Voluntary and Grant Maintained Integrated Schools	-	-	421,040	421,040	-	421,040	-	-
A-14:	Council for the Curriculum, Examinations and Assessment ♥	-	-	24,616	24,616	-	24,616	-	-
A-15:	Council for Catholic Maintained Schools ♥	-	-	4,018	4,018	-	4,018	-	-
A-16:	General Teaching Council for Northern Ireland ♥	-	-	-	-	-	-	-	-
A-17:	Comhairle na Gaelscolaíochta ♣	-	-	796	796	-	796	-	-
A-18:	Northern Ireland Council for Integrated Education ♣	-	-	646	646	-	646	-	-
A-19:	Middletown Centre for Autism Ltd ♣	-	-	1,248	1,248	-	1,248	-	-
A-20:	Notional Charges	3,730	-	-	3,730	-	3,730	-	-
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:	1,016	505	51,079	52,600	-	52,600	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-Operating Accruing Resources
Departmental Expenditure in DEL:									
B-1:	Education Authority - Departmental Overheads	418	-	-	418	-	418	-	-
B-2:	Youth Council for Northern Ireland - Departmental Overheads	89	-	-	89	-	89	-	-
B-3:	Youth and Other Children's Services	239	505	8,000	8,744	-	8,744	-	-
Non-Budget:									
B-4:	Education Authority ♥	-	-	43,027	43,027	-	43,027	-	-
B-5:	Youth Council for Northern Ireland ♥	-	-	52	52	-	52	-	-
B-6:	Notional Charges	270	-	-	270	-	270	-	-
Total:		19,056	23,769	2,270,593	2,313,418	19,068	2,294,350	6,100	-

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource requirement	2,203,570	90,780	2,294,350
Capital Items			
Capital	140	5,960	6,100
Total Net Capital	140	5,960	6,100
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,283	61	-1,222
New provisions and adjustments to previous provisions	-175	-	-175
Notional charges	-4,586	586	-4,000
Movement in working capital	20,000	-	20,000
Use of provisions	-	14	14
Total Accruals to Cash Adjustments	13,956	661	14,617
Net Cash Requirement	2,217,666	97,401	2,315,067

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	2,000	<i>2,000</i>	2,000	<i>2,000</i>
Total:	2,000	<i>2,000</i>	2,000	<i>2,000</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	17,923
Request for Resources B	1,016
Total Net Administration Costs	18,939
Net Programme Costs	
Request for Resources A	2,221,827
Request for Resources B	51,584
Total Net Programme Costs	2,273,411
Net Operating Cost	2,292,350
Net Resource Requirement	2,294,350
Resource Budget	2,197,791

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,294,350
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-2,000
Net Operating Costs (Accounts)	2,292,350
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-2,229,813
Capital grants	-8,574
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	2,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,141,828
Resource Budget	2,197,791
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,023,972
Annually Managed Expenditure (AME)	173,819

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	6,100
<i>Adjustments:</i>	
Capital grants	8,574
Capital expenditure of NDPBs or other bodies	161,326
Consolidated Fund Extra Receipts (CFERs)	-2,000
Capital Budget	174,000
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	174,000
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Education Authority - Departmental Overheads	657	-
Co-funded ALB income	13,168	-
European Union Programme for Peace and Reconciliation	1,880	-
Shared Education (from Atlantic Philanthropies)	2,323	-
Vulnerable Persons Relocation Scheme	1,040	-
Total for RfR A:	*19,068	-

* Amount that may be applied as accruing resources in addition to the net total, 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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Education Authority - Departmental Overheads								
2,126	-	-	2,126	-	2,126	-	-	-
Non-Departmental Public Bodies - Departmental Overheads								
169	-	-	169	-	169	-	-	-
Voluntary and Grant Maintained Integrated Schools - Departmental Overheads								
1,201	-	-	1,201	-	1,201	-	-	-
Centrally Financed Services								
199	-	-	199	-	199	-	-	-
Early Years Services								
35	-	-	35	-	35	-	-	-
Total RfR A:	3,730	-	-	3,730	-	3,730	-	-
RfR B:								
Education Authority - Departmental Overheads								
151	-	-	151	-	151	-	-	-
Youth Council for Northern Ireland - Departmental Overheads								
32	-	-	32	-	32	-	-	-
Youth and Other Children's Services								
87	-	-	87	-	87	-	-	-
Total RfR B:	270	-	-	270	-	270	-	-
Total Notional Charges:	4,000	-	-	4,000	-	4,000	-	-

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

Detail	Provision
RfR A:	
Accommodation	1,473
ICT Services	1,121
Personnel Services	18
Professional Services	1,068
Audit	50
Total RfR A:	3,730
RfR B:	
Accommodation	127
ICT Services	70
Personnel Services	2
Professional Services	67
Audit	4
Total RfR B:	270
Total Notional Charges:	4,000

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Education Authority	1,000	<i>1,000</i>
Voluntary and Grant Maintained Integrated Schools	1,000	<i>1,000</i>
Total:	<u>2,000</u>	<u><i>2,000</i></u>

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.

Note to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:

RfR A	2,181,292
Education Authority	1,730,370
Voluntary and Grant Maintained Integrated Schools	421,040
Council for the Curriculum, Examinations and Assessment (CCEA)	24,616
Council for Catholic Maintained Schools (CCMS)	4,018
Middletown Centre for Autism Ltd.	1,248
RfR B	43,027
Education Authority	43,027

**Spring Supplementary
Estimate
2018-19**

Department of Education –
Teachers' Superannuation

DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £512,661,000 and an decrease in the Net Cash Requirement of £5,176,000.

Part I

£

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	
Total change to Net Resource Requirement	512,661,000
Total change to Net Cash Requirement	-5,176,000

Amounts required in the year ending 31 March 2019 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; and associated non-cash items.

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Pensions, lump sums, gratuities and premature retirement compensation	606,157	509,700	-3,005	512,705	1,118,862
A-2:	Premature Retirement Compensation	-2,006	-	44	-44	-2,050
Total RfR A:			509,700	-2,961	512,661	
				Present Provision	Change in Provision	New Provision
	Net Cash Requirement			209,005	-5,176	203,829

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	-	1,367,700	-	1,367,700	250,888	1,116,812	-	-
	Annually Managed Expenditure (AME):								
A-1:	Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-	1,367,700	-	1,367,700	248,838	1,118,862	-	-
	Non-Budget:								
A-2:	Premature Retirement Compensation - receipts	-	-	-	-	2,050	-2,050	-	-
Total:		-	1,367,700	-	1,367,700	250,888	1,116,812	-	-

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	604,151	512,661	1,116,812
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-858,000	-509,700	-1,367,700
Movement in working capital	9,000	-4,000	5,000
Use of provisions	453,854	-4,137	449,717
Total accruals to cash adjustments	-395,146	-517,837	-912,983
Net Cash Requirement	209,005	-5,176	203,829

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	243,838
Transfers in	5,000
Other income	2,050
Total Income	250,888
Expenditure	
Increase in scheme liabilities	970,700
Interest on scheme liabilities	397,000
Total Expenditure	1,367,700
Net Operating Cost	1,116,812
Net Resource Requirement	1,116,812
Resource Budget	1,118,862

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,116,812
Net Operating Cost (Accounts)	1,116,812
<i>Adjustments:</i>	
Voted resource expenditure outside the budget	2,050
Resource Budget	1,118,862
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,118,862

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	248,838	-
Premature Retirement Compensation Receipts	2,050	-
Total for RfR A:	*250,888	-

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

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 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.

**Spring Supplementary
Estimate
2018-19**

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £9,514,000 and an increase in the Net Cash Requirement of £2,554,000.
4. 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.	
Total Change to Net Resource Requirement		-9,514,000
Total Change to Net Cash Requirement		2,554,000

Amounts required in the year ending 31 March 2019 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 and personnel 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; severance payments and associated non-cash items.

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Finance and Personnel Policy	20,791	-25	768	-793	19,998
A-2:	NICS Shared Services	77,388	361	4,122	-3,761	73,627
A-3:	Northern Ireland Statistics and Research Agency	11,548	2,434	482	1,952	13,500
A-4:	Land and Property Services	27,692	-3,620	4,216	-7,836	19,856
A-5:	EU Peace Programmes	182	-13	-11	-2	180
A-6:	EU Community Initiatives	146	-12	-10	-2	144
A-7:	European Regional Development Fund	-	59	-	59	59
A-8:	NICS Accommodation Services	59,384	90	-735	825	60,209
A-9:	Provisions	2,060	-50	-	-50	2,010
A-10:	Depreciation and Impairments	9,395	-1	-	-1	9,394
A-11:	Special EU Programmes Body	990	95	-	95	1,085
Total RfR A:			-682	8,832	-9,514	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	28,784	8,541	37,325
	Non-operating accruing resources	-1,500	1,045	-455
	Total Net Capital	27,284	9,586	36,870
	Net Cash Requirement	198,718	2,554	201,272

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
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.	213,234	101,929	5,995	321,158	120,696	200,462	37,325	455
Departmental Expenditure in DEL:									
A-1:	Finance and Personnel Policy	40,468	4,792	47	45,307	25,309	19,998	136	-
A-2:	NICS Shared Services	105,225	50	144	105,419	31,792	73,627	10,191	5
A-3:	Northern Ireland Statistics and Research Agency	836	29,979	-	30,815	17,315	13,500	1,564	-
A-4:	Land and Property Services	2,007	55,704	2,500	60,211	40,355	19,856	1,857	-
A-5:	EU Peace Programmes	-	-	1,200	1,200	1,020	180	-	-
A-6:	EU Community Initiatives	-	-	960	960	816	144	-	-
A-7:	European Regional Development Fund	-	-	59	59	-	59	-	-
A-8:	NICS Accommodation Services	64,298	-	-	64,298	4,089	60,209	23,577	450
Annually Managed Expenditure (AME):									
A-9:	Provisions	-	2,010	-	2,010	-	2,010	-	-
A-10:	Depreciation and Impairments	-	9,394	-	9,394	-	9,394	-	-

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-11:	Special EU Programmes Body ♥							
	-	-	1,085	1,085	-	1,085	-	-
A-12:	Notional Charges							
	400	-	-	400	-	400	-	-
Total:	213,234	101,929	5,995	321,158	120,696	200,462	37,325	455

DoF

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	209,976	-9,514	200,462
Capital Items			
Capital	28,784	8,541	37,325
Non-operating accruing resources	1,500	-1,045	455
Net Capital	27,284	9,586	36,870
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-44,082	-1,570	-45,652
New provisions and adjustments to previous provisions	-2,060	50	-2,010
Notional charges	-400	-	-400
Other non-cash items	-	-1,000	-1,000
Movement in working capital	8,000	5,000	13,000
Use of provisions	-	2	2
Total Accruals to Cash Adjustments	-38,542	2,482	-36,060
Net Cash Requirement	198,718	2,554	201,272

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts not classified as accruing resources	-	-	70	<i>70</i>
Total:	-	-	70	<i>70</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	150,180
Total Net Administration Costs	150,180
Net Programme Costs	
Request for Resources A	50,212
Total Net Programme Costs	50,212
Net Operating Cost	200,392
Net Resource Requirement	200,462
Resource Budget	192,400

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	200,462
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-70
Net Operating Cost (Accounts)	200,392
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,485
Research and Development (R&D) expenditure	-50
Consolidated Fund Extra Receipts (CFERs) outside the budget	50
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,587
Income in respect of the cost of rate collection	-8,094
Resource Budget	192,400
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	180,798
Annually Managed Expenditure (AME)	11,602

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	36,870
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	50
Capital expenditure of NDPBs or other bodies	20
Capital Budget	36,940
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	36,940
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Finance & Personnel Policy	25,309	-
NICS Shared Services	31,792	5
Northern Ireland Statistics and Research Agency	17,315	-
Land and Property Services	40,355	-
EU Peace Programmes	1,020	-
EU Community Initiatives	816	-
NICS Accommodation Services	4,089	450
Total for RfR A:	*120,696	**455

* 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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Finance and Personnel Policy								
90	-	-	90	-	90	-	-	
NICS Shared Services								
105	-	-	105	-	105	-	-	
Northern Ireland Statistics and Research Agency								
55	-	-	55	-	55	-	-	
Land and Property Services								
90	-	-	90	-	90	-	-	
NICS Accommodation Services								
60	-	-	60	-	60	-	-	
Total RfR A:	400	-	-	400	-	400	-	-
Total Notional Charges:	400	-	-	400	-	400	-	-

Detail

Provision

RfR A:

Audit	230
Other	170
Total RfR A:	400
Total Notional Charges:	400

Consolidated Fund Extra Receipts (CFERs) analysis**£'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*):

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
EU Funding	1	<i>1</i>
Miscellaneous	69	<i>69</i>
Total:	70	<i>70</i>

DoF

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.

Note to the Estimate:

£'000

- The Estimate includes grant-in-aid provision above £1 million for the following:

Special EU Programmes Body

1,085

Spring Supplementary Estimate 2018-19

Department
of Finance -
Superannuation and
Other Allowances

DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Finance to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £471,815,000 and an increase in the Net Cash Requirement of £2,220,000.

Part I

£

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)].	
Total change to Net Resource Requirement		471,815,000
Total change to Net Cash Requirement		2,220,000

Amounts required in the year ending 31 March 2019 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.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-2: Pensions, Lump Sum and Gratuities	554,185	472,485	670	471,815	1,026,000
Total RfR A:		472,485	670	471,815	

	Present Provision	Change in Provision	New Provision
Net Cash Requirement		122,780	2,220
			125,000

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

2018-19								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	
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)].							
	- 1,269,000		- 1,269,000	243,000	1,026,000	-	-	
Departmental Expenditure in DEL:								
A-1:	Redundancy and Early Retirement Costs							
	- 15,000		- 15,000	15,000	-	-	-	
Annually Managed Expenditure (AME):								
A-2:	Pensions, Lump Sum and Gratuities							
	- 1,254,000		- 1,254,000	228,000	1,026,000	-	-	
Total:	- 1,269,000		- 1,269,000	243,000	1,026,000	-	-	

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	554,185	471,815	1,026,000
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-781,515	-472,485	-1,254,000
Movement in working capital	-	2,600	2,600
Use of provisions	350,110	290	350,400
Total Accruals to Cash Adjustments	-431,405	-469,595	-901,000
Net Cash Requirement	122,780	2,220	125,000

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	225,000
Transfers in	3,000
Total Income	228,000
Expenditure	
Increase in scheme liabilities	904,000
Interest on scheme liabilities	350,000
Total Expenditure	1,254,000
Net Operating Cost	1,026,000
Net Resource Requirement	1,026,000
Resource Budget	1,026,000

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,026,000
Net Operating Cost (Accounts)	1,026,000
Resource Budget	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,026,000

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-
Pensions, lump sums and gratuities	228,000	-
Total for RfR A:	*243,000	-

- * 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.

**Spring Supplementary
Estimate
2018-19**

Department
of Health

DEPARTMENT OF HEALTH

Introduction

1. The aim of the Department of Health is to improve the health, wellbeing and public safety of the people of Northern Ireland.
2. Request for Resources A provides for expenditure on the provision of health and social care services.
3. Request for Resources B provides for expenditure on the provision of firefighting, rescue and fire safety services.
4. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
5. As a result of all changes there is an increase in the Net Resource Requirement of £299,329,000 and an increase in the Net Cash Requirement of £290,294,000.
6. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A:	Providing high quality health and social care services and promoting good health and wellbeing.	297,189,000
RfR B:	Providing effective firefighting, rescue and fire safety services.	2,140,000
	Total Change to Net Resource Requirement	299,329,000
	Total Change to Net Cash Requirement	290,294,000

Amounts required in the year ending 31 March 2019 for use by the Department of Health on:

RfR A: Providing high quality health and social care 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; severance payments; administration; related services and associated non-cash items.

RfR B: Providing effective firefighting, rescue and fire safety services:

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

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Hospital, Paramedic and Ambulance Services	143,466	-19,460	423	-19,883	123,583
A-2:	Social Care Services	75,436	-14,857	3,152	-18,009	57,427
A-3:	Family Health Service – General Medical Services	290,704	-11,895	-2	-11,893	278,811
A-4:	Family Health Service – Pharmaceutical Services	488,732	-5,784	-	-5,784	482,948
A-5:	Family Health Service – Dental Services	109,657	-5,912	600	-6,512	103,145
A-6:	Family Health Service – Ophthalmic Services	25,591	-1,492	-	-1,492	24,099
A-7:	Health Support Services	61,777	20,178	-66	20,244	82,021
A-8:	Public Health Services	70,905	537	-781	1,318	72,223
A-9:	Provisions	1,355	-1,389	-	-1,389	-34
A-10:	Social Care Depreciation and Impairments	584	63	-	63	647
A-11:	Health Service Contributions	-528,349	-	-9,948	9,948	-518,401
A-12:	Health and Social Care Trusts	4,258,693	326,424	-	326,424	4,585,117
A-13:	Business Services Organisation	32,883	1,784	-	1,784	34,667
A-14:	Northern Ireland Blood Transfusion Service	140	109	-	109	249
A-15:	Northern Ireland Guardian Ad Litem Agency	4,123	177	-	177	4,300
A-16:	Northern Ireland Medical and Dental Training Agency	19,070	299	-	299	19,369
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,198	430	-	430	1,628
A-18:	Northern Ireland Social Care Council	2,001	1,282	-	1,282	3,283
A-19:	Patient and Client Council	1,486	87	-	87	1,573
A-20:	Regulation and Quality Improvement Authority	6,663	136	-	136	6,799
A-23:	Notional Charges	4,657	-150	-	-150	4,507
Total RfR A:			290,567	-6,622	297,189	
B-1:	Fire, Rescue and Fire Safety Services	431	-	-	-	431
B-2:	Northern Ireland Fire and Rescue Service	90,203	1,140	-	1,140	91,343
B-3:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	5,600	1,000	-	1,000	6,600
Total RfR B:			2,140	-	2,140	
Total changes to RfRs:			292,707	-6,622	299,329	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	16,038	-9,697	6,341
Non-operating accruing resources	-5,505	-625	-6,130
Total Net Capital	10,533	-10,322	211
Net Cash Requirement	5,169,413	290,294	5,459,707

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

		2018-19							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Providing high quality health and social care services and promoting good health and wellbeing.	29,016	1,243,946	4,685,836	5,958,798	588,394	5,370,404	6,341	6,130
Departmental Expenditure in DEL:									
A-1:	Hospital, Paramedic and Ambulance Services	1,902	144,370	4,343	150,615	27,032	123,583	-	-
A-2:	Social Care Services	5,282	47,667	13,743	66,692	9,265	57,427	-	-
A-3:	Family Health Service - General Medical Services	409	277,022	1,395	278,826	15	278,811	1,475	6,130
A-4:	Family Health Service - Pharmaceutical Services	192	482,756	-	482,948	-	482,948	-	-
A-5:	Family Health Service - Dental Services	98	128,347	-	128,445	25,300	103,145	-	-
A-6:	Family Health Service - Ophthalmic Services	98	24,001	-	24,099	-	24,099	-	-
A-7:	Health Support Services	14,989	72,633	-	87,622	5,601	82,021	4,601	-
A-8:	Public Health Services	1,609	66,467	6,927	75,003	2,780	72,223	265	-
Annually Managed Expenditure (AME):									
A-9:	Provisions	-	-34	-	-34	-	-34	-	-
A-10:	Social Care Depreciation and Impairments	-	647	-	647	-	647	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Non-Budget:									
A-11:	Health Service Contributions	-	-	-	-	518,401	-518,401	-	-
A-12:	Health and Social Care Trusts ♥	-	-	4,585,117	4,585,117	-	4,585,117	-	-
A-13:	Business Services Organisation ♥	-	-	34,667	34,667	-	34,667	-	-
A-14:	Northern Ireland Blood Transfusion Service ♥	-	-	249	249	-	249	-	-
A-15:	Northern Ireland Guardian Ad Litem Agency ♥	-	-	4,300	4,300	-	4,300	-	-
A-16:	Northern Ireland Medical and Dental Training Agency ♥	-	-	19,369	19,369	-	19,369	-	-
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥	-	-	1,628	1,628	-	1,628	-	-
A-18:	Northern Ireland Social Care Council ♥	-	-	3,283	3,283	-	3,283	-	-
A-19:	Patient and Client Council ♥	-	-	1,573	1,573	-	1,573	-	-
A-20:	Regulation and Quality Improvement Authority ♥	-	-	6,799	6,799	-	6,799	-	-
A-21:	Food Safety Promotion Board ♥	-	-	2,021	2,021	-	2,021	-	-
A-22:	Institute of Public Health in Ireland ♣	-	-	422	422	-	422	-	-
A-23:	Notional Charges	4,437	70	-	4,507	-	4,507	-	-

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

		2018-19							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR B:	Providing effective fire fighting, rescue and fire safety services.	186	245	97,943	98,374	-	98,374	-	-
Departmental Expenditure in DEL:									
B-1:	Fire, Rescue and Fire Safety Services	186	245	-	431	-	431	-	-
Non-Budget:									
B-2:	Northern Ireland Fire and Rescue Service ♥	-	-	91,343	91,343	-	91,343	-	-
B-3:	Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes ♥	-	-	6,600	6,600	-	6,600	-	-
Total:		29,202	1,244,191	4,783,779	6,057,172	588,394	5,468,778	6,341	6,130

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Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	5,169,449	299,329	5,468,778
Capital Items			
Capital	16,038	-9,697	6,341
Non-operating accruing resources	-5,505	-625	-6,130
Net Capital	10,533	-10,322	211
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,557	-2,962	-7,519
New provisions and adjustments to previous provisions	-1,355	1,389	34
Notional charges	-4,657	150	-4,507
Movement in working capital	-	-3,675	-3,675
Use of provisions	-	6,385	6,385
Total Accruals to Cash Adjustments	-10,569	1,287	-9,282
Net Cash Requirement	5,169,413	290,294	5,459,707

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	28,850
Request for Resources B	186
Total Net Administration Costs	29,036
Net Programme Costs	
Request for Resources A	5,341,554
Request for Resources B	98,188
Total Net Programme Costs	5,439,742
Net Operating Cost	5,468,778
Net Resource Requirement	5,468,778
Resource Budget	5,837,325

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	5,468,778
Net Operating Cost (Accounts)	5,468,778
Voted resource expenditure outside the budget	-4,243,477
Capital grants	-5,474
Research and Development (R&D) expenditure	518
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	4,616,980
Resource Budget	5,837,325
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	5,676,913
Annually Managed Expenditure (AME)	160,412

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	211
<i>Adjustments to include:</i>	
Capital grants	5,474
Research and Development (R&D) expenditure	-518
Capital expenditure of NDPBs or other bodies	257,607
Capital Budget	262,774
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	262,766
Annually Managed Expenditure (AME)	8

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Hospital, Paramedic and Ambulance Services	27,032	-
Social Care Services	9,265	-
Family Health Service - General Medical Services	15	6,130
Family Health Service - Dental Services	25,300	-
Health Support Services	5,601	-
Public Health Services	2,780	-
Health Service Contributions	518,401	-
Total for RfR A:	*588,394	**6,130

* Amount that may be applied as operating accruing resources arising from National Insurance Fund 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**

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Hospital, Paramedic and Ambulance Services								
343	7	-	350	-	350	-	-	
Social Care Services								
954	2	-	956	-	956	-	-	
Family Health Service – General Medical Services								
74	13	-	87	-	87	-	-	
Family Health Service – Pharmaceutical Services								
35	22	-	57	-	57	-	-	
Family Health Service – Dental Services								
18	6	-	24	-	24	-	-	
Family Health Service – Ophthalmic Services								
18	1	-	19	-	19	-	-	
Health Support Services								
2,705	3	-	2,708	-	2,708	-	-	
Public Health Services								
290	16	-	306	-	306	-	-	
Total RfR A:	4,437	70	-	4,507	-	4,507	-	-
Total Notional Charges:	4,437	70	-	4,507	-	4,507	-	-

Detail

	Provision
RfR A:	
Accommodation	2,270
Shared Services	2,081
Audit	136
Other	20
Total RfR A:	4,507
Total Notional Charges:	4,507

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 Estimate includes grant-in-aid provision above £1 million for the following:

RfR A:

Health and Social Care Trusts	4,585,117
Business Services Organisation	34,667
Northern Ireland Guardian Ad Litem Agency	4,300
Northern Ireland Medical and Dental Training Agency	19,369
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,628
Northern Ireland Social Care Council	3,283
Patient and Client Council	1,573
Regulation and Quality Improvement Authority	6,799
Food Safety Promotion Board	2,021

RfR B:

Northern Ireland Fire and Rescue Service	91,343
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	6,600

Spring Supplementary Estimate 2018-19

Department of Health -
Health and Social Care
Pension Scheme

DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Health on the Health and Social Care Pension Scheme.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £557,550,000 and no change in the Net Cash Requirement.
4. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Providing a pension scheme for persons employed in health and social care.	
Total change to Net Resource Requirement	557,550,000
Total change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2019 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 and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Health and Social Care Pension Scheme	1,164,974	621,980	64,430	557,550	1,722,524
Total RfR A:		621,980	64,430	557,550	

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

2018-19								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Providing a pension scheme for persons employed in health and social care.								
	- 2,270,920		- 2,270,920	548,396	1,722,524	-	-	
Annually Managed Expenditure (AME):								
A-1: Health and Social Care Pension Scheme								
	- 2,270,920		- 2,270,920	548,396	1,722,524	-	-	
Total:	- 2,270,920		- 2,270,920	548,396	1,722,524	-	-	

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,164,974	557,550	1,722,524
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,648,940	-621,980	-2,270,920
Movement in working capital	-	5,193	5,193
Use of provisions	458,100	10,900	469,000
Excess cash to be surrendered to the Consolidated Fund	25,866	48,337	74,203
Total Accruals to Cash Adjustments	-1,164,974	-557,550	-1,722,524
Net Cash Requirement	-	-	-

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	<i>25,866</i>	-	<i>74,203</i>
Total:	-	<i>25,866</i>	-	<i>74,203</i>

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	534,934
Transfers in	13,400
Other income	62
Total Income	548,396
Expenditure	
Increase in scheme liabilities	1,615,096
Interest on scheme liabilities	655,824
Total Expenditure	2,270,920
Net Operating Cost	1,722,524
Net Resource Requirement	1,722,524
Resource Budget	1,722,524

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,722,524
Net Operating Cost (Accounts)	1,722,524
Resource Budget	1,722,524
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	1,722,524

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non-operating Accruing Resources
RfR A:		
Contributions receivable	534,934	-
Transfers in	13,400	-
Other income	62	-
Total for RfR A:	*548,396	-

- * 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.

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Excess cash to be surrendered to the Consolidated Fund	-	<i>74,203</i>
Total:	-	<i>74,203</i>

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 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.

**Spring Supplementary
Estimate
2018-19**

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

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. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £23,125,000 and an increase in the Net Cash Requirement of £80,285,000.
4. 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.	
Total change to Net Resource Requirement	-23,125,000
Total change to Net Cash Requirement	80,285,000

Amounts required in the year ending 31 March 2019 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; 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.

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Roads	183,640	167	22,578	-22,411	161,229
A-2:	Rivers	15,537	370	247	123	15,660
A-3:	Road Safety Services	6,511	-12	32	-44	6,467
A-4:	Driver and Vehicle Agency	4,719	2,768	999	1,769	6,488
A-5:	Ferry Services, Air and Sea Ports	1,015	-15	270	-285	730
A-6:	Railway Services	117,441	-14,801	4,588	-19,389	98,052
A-7:	Road Passenger Services	42,482	64,602	8,326	56,276	98,758
A-8:	Water Policy and Other Services	1,500	100	-	100	1,600
A-9:	Inland Waterways	893	-480	-	-480	413
A-10:	Planning and Policy	7,474	783	9	774	8,248
A-11:	Reinvestment and Reform	1,080	-484	100	-584	496
A-12:	EU Interreg	799	-2,907	-2,471	-436	363
A-13:	Central Policy and Other Services	3,453	1,149	-	1,149	4,602
A-14:	Depreciation and Impairment Costs	169,720	-35,873	-	-35,873	133,847
A-15:	Provisions	7,350	1,600	-	1,600	8,950
A-16:	Northern Ireland Water Limited	223,339	587	588	-1	223,338
A-17:	Waterways Ireland	5,052	-475	-	-475	4,577
A-18:	Notional Charges	18,948	-4,938	-	-4,938	14,010
Total RfR A:			12,141	35,266	-23,125	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	328,874	14,982	343,856
Non-operating accruing resources	-	-649	-649
Total Net Capital	328,874	14,333	343,207
Net Cash Requirement	898,798	80,285	979,083

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

		2018-19								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	
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.	94,069	701,932	130,766	926,767	138,939	787,828	343,856	649	
Departmental Expenditure in DEL:										
A-1:	Roads	58,414	143,802	-	202,216	40,987	161,229	264,351	648	
A-2:	Rivers	-	15,743	314	16,057	397	15,660	7,579	1	
A-3:	Road Safety Services	5,579	3,731	-	9,310	2,843	6,467	10	-	
A-4:	Driver and Vehicle Agency	-	4,927	3,394	8,321	1,833	6,488	-	-	
A-5:	Ferry Services, Air and Sea Ports	-	874	1,056	1,930	1,200	730	-	-	
A-6:	Railway Services	-	36,980	65,660	102,640	4,588	98,052	-	-	
A-7:	Road Passenger Services	5,130	48,772	53,182	107,084	8,326	98,758	3,296	-	
A-8:	Water Policy and Other Services	1,540	60	-	1,600	-	1,600	-	-	
A-9:	Inland Waterways	1	397	15	413	-	413	-	-	
A-10:	Planning and Policy	2,115	6,194	148	8,457	209	8,248	200	-	
A-11:	Reinvestment and Reform	-	746	-	746	250	496	920	-	
A-12:	EU Interreg	-	-	2,420	2,420	2,057	363	-	-	
A-13:	Central Policy and Other Services	4,310	292	-	4,602	-	4,602	-	-	

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Annually Managed Expenditure (AME):								
A-14:	Depreciation and Impairment Costs							
	1,970	131,877	-	133,847	-	133,847	-	-
A-15:	Provisions							
	1,000	7,950	-	8,950	-	8,950	3,500	-
Non-Budget:								
A-16:	Northern Ireland Water Limited †							
	-	299,587	-	299,587	76,249	223,338	64,000	-
A-17:	Waterways Ireland ♥							
	-	-	4,577	4,577	-	4,577	-	-
A-18:	Notional Charges							
	14,010	-	-	14,010	-	14,010	-	-
Total:	94,069	701,932	130,766	926,767	138,939	787,828	343,856	649

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	810,953	-23,125	787,828
Capital Items			
Capital	328,874	14,982	343,856
Non-operating accruing resources	-	-649	-649
Net Capital	328,874	14,333	343,207
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-206,655	45,874	-160,781
New provisions and adjustments to previous provisions (resource)	-7,350	-1,600	-8,950
New provisions and adjustments to previous provisions (capital)	-33,500	30,000	-3,500
Notional charges	-18,948	4,938	-14,010
Movement in working capital	25,424	-3,545	21,879
Use of provisions	-	13,410	13,410
Total Accruals to Cash Adjustments	-241,029	89,077	-151,952
Net Cash Requirement	898,798	80,285	979,083

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	151	<i>151</i>
Total:	-	-	151	<i>151</i>

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	91,949
Total Net Administration Costs	91,949
Net Programme Costs	
Request for Resources A	695,879
Consolidated Fund Extra Receipts in the SoCNE	-151
Total Net Programme Costs	695,728
Net Operating Cost	787,677
Net Resource Requirement	787,828
Resource Budget	674,561

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	787,828
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-151
Net Operating Cost (Accounts)	787,677
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-241,925
Capital grants	-83,970
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	212,779
Resource Budget	674,561
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	512,474
Annually Managed Expenditure (AME)	162,087

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	343,207
<i>Adjustments to remove:</i>	
Voted non-budget capital	-64,000
<i>Adjustments to include:</i>	
Capital grants	83,970
Capital expenditure of NDPBs or other bodies	164,322
Non voted capital expenditure of Trust Ports	4,672
Capital Budget	532,171
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	533,838
Annually Managed Expenditure (AME)	-1,667

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Roads	40,987	648
Rivers	397	1
Road Safety Services	2,843	-
Driver and Vehicle Agency	1,833	-
Ferry Services, Air and Sea Ports	1,200	-
Railway Services	4,588	-
Road Passenger Services	8,326	-
Planning and Policy	209	-
Reinvestment and Reform	250	-
EU Interreg	2,057	-
Northern Ireland Water Limited	76,249	-
Total for RfR A:	*138,939	**649

* 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

	2018-19								
	Resources						Capital		
	1	2	3	4	5	6	7	8	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:									
Roads	9,098	-	-	9,098	-	9,098	-	-	
Rivers	2,023	-	-	2,023	-	2,023	-	-	
Road Safety Services	647	-	-	647	-	647	-	-	
Road Passenger Services	776	-	-	776	-	776	-	-	
Water Policy and Other Services	250	-	-	250	-	250	-	-	
Planning and Policy	713	-	-	713	-	713	-	-	
Central Policy and Other Services	503	-	-	503	-	503	-	-	
Total RfR A:	14,010	-	-	14,010	-	14,010	-	-	
Total Notional Charges:	14,010	-	-	14,010	-	14,010	-	-	

Detail

	Provision
RfR A:	
Accommodation	5,282
Shared Services	4,513
Audit	117
Other	4,098
Total RfR A:	14,010
Total Notional Charges:	14,010

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Roads	151	<i>151</i>
Total:	151	<i>151</i>

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 Estimate includes grant-in-aid provision above £1 million for the following: | |
| Northern Ireland Water Limited | 223,338 |
| Waterways Ireland | 4,577 |
| 2. 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 ■ | 9 |

**Spring Supplementary
Estimate
2018-19**

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £48,878,000 and an increase in the Net Cash Requirement of £32,130,000.
4. 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.

Total Change to Net Resource Requirement	-48,878,000
Total Change to Net Cash Requirement	32,130,000

Amounts required in the year ending 31 March 2019 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; 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.

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Forensic Science Northern Ireland	3,160	266	62	204	3,364
A-2:	Access to Justice	18,661	-5,378	-2	-5,376	13,285
A-3:	Compensation Services	14,936	-8,758	-50	-8,708	6,228
A-4:	Safer Communities	34,264	-5,302	-3	-5,299	28,965
A-5:	Northern Ireland Prison Service	124,919	-13,049	-112	-12,937	111,982
A-6:	Youth Justice Agency	19,079	-3,102	95	-3,197	15,882
A-7:	Northern Ireland Courts and Tribunals Service	39,642	359	-1,188	1,547	41,189
A-8:	Legal Services Agency Northern Ireland	87,239	-80,494	-	-80,494	6,745
A-10:	Youth Justice Agency	150	-1,007	-	-1,007	-857
A-11:	Access to Justice	1,348	-1,103	-	-1,103	245
A-12:	Compensation Services	17,100	15,000	-	15,000	32,100
A-13:	Northern Ireland Courts and Tribunals Service	125	17,339	-	17,339	17,464
A-14:	Legal Services Agency Northern Ireland	99,308	3,237	-	3,237	102,545
A-17:	Police Service of Northern Ireland	737,228	24,107	-	24,107	761,335
A-18:	Police Pension Schemes	162,039	8,485	-	8,485	170,524
A-19:	Police Ombudsman for Northern Ireland	9,112	215	-	215	9,327
A-20:	Northern Ireland Policing Board	5,848	-200	-	-200	5,648
A-21:	Probation Board for Northern Ireland	19,855	429	-	429	20,284
A-22:	Criminal Justice Inspection Northern Ireland	1,136	-51	-	-51	1,085
A-25:	Police Rehabilitation and Retraining Trust	1,637	28	-	28	1,665
A-26:	Notional Charges	15,813	-1,097	-	-1,097	14,716
Total RfR A:			-50,076	-1,198	-48,878	

Part II: Changes Proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	46,498	-88	46,410
Non-operating accruing resources	-	-1,527	-1,527
Total Net Capital	46,498	-1,615	44,883
Net Cash Requirement	1,292,642	32,130	1,324,772

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
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.	48,556	394,432	982,904	1,425,892	50,241	1,375,651	46,410	1,527
Departmental Expenditure in DEL:									
A-1:	Forensic Science Northern Ireland ♥	-	13,500	-	13,500	10,136	3,364	982	-
A-2:	Access to Justice	6,735	7,774	176	14,685	1,400	13,285	188	-
A-3:	Compensation Services	-	6,278	-	6,278	50	6,228	3	-
A-4:	Safer Communities	8,441	13,268	9,074	30,783	1,818	28,965	707	-
A-5:	Northern Ireland Prison Service ♥	12,199	101,566	2,167	115,932	3,950	111,982	38,255	1,527
A-6:	Youth Justice Agency ♥	-	15,998	-	15,998	116	15,882	200	-
A-7:	Northern Ireland Courts and Tribunals Service ♥	6,465	64,895	-	71,360	30,171	41,189	3,712	-
A-8:	Legal Services Agency Northern Ireland ♥	-	9,320	25	9,345	2,600	6,745	2,363	-
Annually Managed Expenditure (AME):									
A-9:	Northern Ireland Prison Service	-	10,266	-	10,266	-	10,266	-	-
A-10:	Youth Justice Agency	-	-857	-	-857	-	-857	-	-
A-11:	Access to Justice	-	245	-	245	-	245	-	-
A-12:	Compensation Services	-	32,100	-	32,100	-	32,100	-	-

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-13:	Northern Ireland Courts and Tribunals Service	-	17,464	-	17,464	-	17,464	-	-
A-14:	Legal Services Agency Northern Ireland	-	102,545	-	102,545	-	102,545	-	-
A-15:	Forensic Science Northern Ireland	-	20	-	20	-	20	-	-
A-16:	Safer Communities	-	50	-	50	-	50	-	-
Non-Budget:									
A-17	Police Service of Northern Ireland ♥	-	-	761,335	761,335	-	761,335	-	-
A-18:	Police Pension Schemes ♥	-	-	170,524	170,524	-	170,524	-	-
A-19:	Police Ombudsman for Northern Ireland ♥	-	-	9,327	9,327	-	9,327	-	-
A-20:	Northern Ireland Policing Board ♥	-	-	5,648	5,648	-	5,648	-	-
A-21:	Probation Board for Northern Ireland ♥	-	-	20,284	20,284	-	20,284	-	-
A-22:	Criminal Justice Inspection Northern Ireland ♥	-	-	1,085	1,085	-	1,085	-	-
A-23:	RUC George Cross Foundation ♥	-	-	131	131	-	131	-	-
A-24:	Northern Ireland Police Fund ♥	-	-	1,463	1,463	-	1,463	-	-
A-25:	Police Rehabilitation and Retraining Trust ♥	-	-	1,665	1,665	-	1,665	-	-
A-26:	Notional Charges	14,716	-	-	14,716	-	14,716	-	-
Total:		48,556	394,432	982,904	1,425,892	50,241	1,375,651	46,410	1,527

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	1,424,529	-48,878	1,375,651
Capital Items			
Capital	46,498	-88	46,410
Non-operating accruing resources	-	-1,527	-1,527
Net Capital	46,498	-1,615	44,883
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-42,985	715	-42,270
New provisions and adjustments to previous provisions	-126,817	-31,946	-158,763
Notional charges	-16,128	1,412	-14,716
Movement in working capital	7,500	6,950	14,450
Use of provisions	45	105,492	105,537
Total Accruals to Cash Adjustments	-178,385	82,623	-95,762
Net Cash Requirement	1,292,642	32,130	1,324,772

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	47,677
Total Net Administration Costs	47,677
Net Programme Costs	
Request for Resources A	1,327,974
Consolidated Fund Standing Services	8,183
Total Net Programme Costs	1,336,157
Net Operating Cost	1,383,834
Net Resource Requirement	1,375,651
Resource Budget	1,999,024

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	1,375,651
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	8,183
Net Operating Cost (Accounts)	1,383,834
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-986,178
Research and Development (R&D) expenditure	-442
Consolidated Fund Extra Receipts (CFERs) outside the budget	-3,000
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,604,810
Resource Budget	1,999,024
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,113,603
Annually Managed Expenditure (AME)	885,421

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

	Provision
Net Capital (Estimates)	44,883
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	442
Capital expenditure of NDPBs or other bodies	45,716
Capital Budget	91,041
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	91,041
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis

£'000

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Forensic Science Northern Ireland	10,136	-
Access to Justice	1,400	-
Compensation Services	50	-
Safer Communities	1,818	-
Northern Ireland Prison Service	3,950	1,527
Youth Justice Agency	116	-
Northern Ireland Courts and Tribunals Service	30,171	-
Legal Services Agency Northern Ireland	2,600	-
Total for RfR A:	*50,241	**1,527

* 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.

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

Analysis of Notional Charges in Non-Budget

£'000

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Forensic Science Northern Ireland								
79	-	-	79	-	79	-	-	-
Access to Justice								
4,211	-	-	4,211	-	4,211	-	-	-
Compensation Services								
45	-	-	45	-	45	-	-	-
Safer Communities								
3,711	-	-	3,711	-	3,711	-	-	-
Northern Ireland Prison Service								
3,859	-	-	3,859	-	3,859	-	-	-
Youth Justice Agency								
763	-	-	763	-	763	-	-	-
Northern Ireland Courts and Tribunals Service								
1,518	-	-	1,518	-	1,518	-	-	-
Legal Services Agency Northern Ireland								
530	-	-	530	-	530	-	-	-
Total RfR A:	14,716	-	14,716	-	14,716	-	-	-
Total Notional Charges:	14,716	-	14,716	-	14,716	-	-	-

Detail

Provision

RfR A:

Accommodation	2,351
Shared Services	11,459
Audit	293
Other	613
Total RfR A:	14,716
Total Notional Charges:	14,716

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Fines and miscellaneous	5,000	<i>5,000</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>
Total:	8,000	<i>8,000</i>

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.

Note to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:

Police Service of Northern Ireland	761,335
Police Pension Schemes	170,524
Police Ombudsman for Northern Ireland	9,327
Northern Ireland Policing Board	5,648
Probation Board for Northern Ireland	20,284
Criminal Justice Inspection Northern Ireland	1,085
Northern Ireland Police Fund	1,463
Police Rehabilitation and Retraining Trust	1,665

**Spring Supplementary
Estimate
2018-19**

Department of Justice –
Northern Ireland
Judicial Pension Scheme

DEPARTMENT OF JUSTICE - NORTHERN IRELAND JUDICIAL PENSION SCHEME

Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £1,420,000 and no change in the Net Cash Requirement.

Part I

£

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

Total Change to Net Resource Requirement 1,420,000

Total Change to Net Cash Requirement -

Amounts required in the year ending 31 March 2019 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 and associated non-cash items.

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision	
Resources						
A-1: Northern Ireland Judicial Pension Scheme	500	1,620	200	1,420	1,920	
Total RfR A:		1,620	200	1,420		
				Present Provision	Change in Provision	New Provision
Net Cash Requirement				665	-	665

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.								
-	2,820	-	2,820	900	1,920	-	-	
Annually Managed Expenditure (AME):								
A-1: Northern Ireland Judicial Pension Scheme								
-	2,820	-	2,820	900	1,920	-	-	
Total:	-	2,820	-	2,820	900	1,920	-	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	500	1,420	1,920
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,200	-1,620	-2,820
Use of provisions	1,365	200	1,565
Total Accruals to Cash Adjustments	165	-1,420	-1,255
Net Cash Requirement	665	-	665

Supporting Statements, Tables and Notes

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

	Provision
Income	
Contributions receivable	900
Total Income	900
Expenditure	
Increase in scheme liabilities	1,340
Interest on scheme liabilities	80
Past Service Costs	1,400
Total Expenditure	2,820
Net Operating Cost	1,920
Net Resource Requirement	1,920
Resource Budget	1,920

**Reconciliation of Resource Expenditure between Estimates,
Accounts and Budgets****£'000**

	Provision
Net Resource Requirement (Estimates)	1,920
Net Operating Cost (Accounts)	1,920
Resource Budget	1,920
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	–
Annually Managed Expenditure (AME)	1,920

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Pension contributions receivable	900	–
Total for RfR A:	*900	–

- * 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.

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.

**Spring Supplementary
Estimate
2018-19**

The Executive Office

THE EXECUTIVE OFFICE

Introduction

1. This Supplementary Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £5,496,000 and an increase in the Net Cash Requirement of £13,322,000.
4. The Department has a potential contingent liability 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.
5. 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.	
Total Change to Net Resource Requirement	5,496,000
Total Change to Net Cash Requirement	13,322,000

Amounts required in the year ending 31 March 2019 for use by 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 associated with 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; severance payments and associated non-cash items.

The Executive Office will account for this Estimate.

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Executive Support and Policy Development	27,674	-169	195	-364	27,310
A-2: Community Relations	3,262	-673	-	-673	2,589
A-3: Delivering Social Change	31	-15	-	-15	16
A-4: Shared Future	-	7,078	-	7,078	7,078
A-5: Social Investment Fund	21,971	-3,923	-	-3,923	18,048
A-6: North-South Ministerial Council	1,737	-503	-	-503	1,234
A-7: Attorney General for Northern Ireland	1,238	-11	-	-11	1,227
A-8: EU Programme for Peace and Reconciliation	2,749	-2,712	-2,305	-407	2,342
A-9: Strategic Sites	3,000	640	-	640	3,640
A-10: Provisions	6	13	-	13	19
A-11: Equality Commission for Northern Ireland	4,956	342	-	342	5,298
A-12: Commission for Victims and Survivors for Northern Ireland	813	53	-	53	866
A-13: Northern Ireland Judicial Appointments Commission	1,000	93	-	93	1,093
A-16: Strategic Investment Board Limited	34,739	2,421	-	2,421	37,160
A-17: Northern Ireland Community Relations Council	2,657	1,002	-	1,002	3,659
A-19: Notional Charges	2,968	-250	-	-250	2,718
Total RfR A:		3,386	-2,110	5,496	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	4,100	-191	3,909
Non-operating accruing resources	-	-6	-6
Total Net Capital	4,100	-197	3,903
Net Cash Requirement	121,089	13,322	134,411

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

		2018-19								
		Resources					Capital			
		1	2	3	4	5	6	7	8	
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	
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.	14,562	18,079	110,384	143,025	13,539	129,486	3,909	6	
Departmental Expenditure in DEL:										
A-1:	Executive Support and Policy Development	10,595	11,228	5,753	27,576	266	27,310	3,907	6	
A-2:	Community Relations	-	-	2,589	2,589	-	2,589	-	-	
A-3:	Delivering Social Change	-	16	-	16	-	16	-	-	
A-4:	Shared Future	-	1,871	5,207	7,078	-	7,078	-	-	
A-5:	Social Investment Fund	-	695	17,353	18,048	-	18,048	-	-	
A-6:	North-South Ministerial Council	22	610	602	1,234	-	1,234	2	-	
A-7:	Attorney General for Northern Ireland	1,227	-	-	1,227	-	1,227	-	-	
A-8:	EU Programme for Peace and Reconciliation	-	-	15,615	15,615	13,273	2,342	-	-	
Annually Managed Expenditure (AME):										
A-9:	Strategic Sites	-	3,640	-	3,640	-	3,640	-	-	
A-10:	Provisions	-	19	-	19	-	19	-	-	

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
Non-Budget:									
A-11:	Equality Commission for Northern Ireland ♥	-	-	5,298	5,298	-	5,298	-	-
A-12:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	866	866	-	866	-	-
A-13:	Northern Ireland Judicial Appointments Commission ♥	-	-	1,093	1,093	-	1,093	-	-
A-14:	Maze/Long Kesh Development Corporation ♥	-	-	1,948	1,948	-	1,948	-	-
A-15:	Victims and Survivors Service Limited ♥	-	-	13,241	13,241	-	13,241	-	-
A-16:	Strategic Investment Board Limited ♥	-	-	37,160	37,160	-	37,160	-	-
A-17:	Northern Ireland Community Relations Council ♥	-	-	3,659	3,659	-	3,659	-	-
A-18:	Ilex Urban Regeneration Company Limited ♥	-	-	-	-	-	-	-	-
A-19:	Notional Charges	2,718	-	-	2,718	-	2,718	-	-
Total:		14,562	18,079	110,384	143,025	13,539	129,486	3,909	6

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	123,990	5,496	129,486
Capital Items			
Capital	4,100	-191	3,909
Non-operating accruing resources	-	-6	-6
Net Capital	4,100	-197	3,903
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-4,027	-133	-4,160
New provisions and adjustments to previous provisions	-6	-13	-19
Notional charges	-2,968	250	-2,718
Movement in working capital	-	7,900	7,900
Use of provisions	-	19	19
Total Accruals to Cash Adjustments	-7,001	8,023	1,022
Net Cash Requirement	121,089	13,322	134,411

Supporting Statements, Tables and Notes

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

	Provision
Net Administration Costs	
Request for Resources A	14,488
Total Net Administration Costs	14,488
Net Programme Costs	
Request for Resources A	114,998
Total Net Programme Costs	114,998
Net Operating Cost	129,486
Net Resource Requirement	129,486
Resource Budget	74,423

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	129,486
Net Operating Cost (Accounts)	129,486
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	65,983
Capital grants	15,889
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	26,809
Resource Budget	74,423
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	74,055
Annually Managed Expenditure (AME)	368

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	3,903
<i>Adjustments to include:</i>	
Capital grants	15,889
Capital expenditure of NDPBs or other bodies	25,869
Capital Budget	45,661
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	45,661
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Recovery of Secondee costs	71	-
Support for the government and other services	40	-
EU Income	13,273	-
Reinvestment and Reform Initiative	155	6
Total for RfR A:	*13,539	**6

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

** Amount that may be applied as non-operating accruing resources arising from sale of land at Ebrington.

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Executive Support and Policy Development								
2,718	-	-	2,718	-	2,718	-	-	-
2,718	-	-	2,718	-	2,718	-	-	-
Total Notional Charges:	2,718	-	-	2,718	-	2,718	-	-

Detail

	Provision
RfR A:	
Accommodation	1,200
Shared Services	1,330
Audit	64
Other	124
Total RfR A:	2,718
Total Notional Charges:	2,718

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.

Notes to the Estimate:

£'000

1. The Estimate includes grant-in-aid provision above £1 million for the following:

Strategic Investment Board Limited	37,160
Victims and Survivors Service Limited	13,241
Equality Commission for Northern Ireland	5,298
Northern Ireland Community Relations Council	3,659
Maze/Long Kesh Development Corporation	1,948
Northern Ireland Judicial Appointments Commission	1,093

2. RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-5 Social Investment Fund ■	18,048
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**Spring Supplementary
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Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects changes to the FSA's Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £110,000 and an increase in the Net Cash Requirement of £74,000.

Part I

£

RfR A: Improving food safety and promoting healthy eating.

Total change to Net Resource Requirement 110,000

Total change to Net Cash Requirement 74,000

Amounts required in the year ending 31 March 2019 for use by the Food Standards Agency on:

RfR A: Improving food safety and promoting healthy eating.

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

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Food Safety, Nutrition and Standards	8,384	264	174	90	8,474
A-2:	Food Safety, Nutrition and Standards	-	26	-	26	26
A-3:	Notional Charges	20	-6	-	-6	14
Total RfR A:			284	174	110	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		79	-	79
Total Net Capital		79	-	79
Net Cash Requirement		8,713	74	8,787

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Improving food safety and promoting healthy eating.								
-	11,593	1,205	12,798	4,284	8,514	79	-	
Departmental Expenditure in DEL:								
A-1: Food Safety, Nutrition and Standards								
-	11,553	1,205	12,758	4,284	8,474	79	-	
Annually Managed Expenditure (AME):								
A-2: Food Safety, Nutrition and Standards								
-	26	-	26	-	26	-	-	
Non-Budget:								
A-3: Notional Charges								
-	14	-	14	-	14	-	-	
Total:	-	11,593	1,205	12,798	4,284	8,514	79	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	8,404	110	8,514
Capital Items			
Capital	79	-	79
Net Capital	79	-	79
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-16	-63
New provisions and adjustments to previous provisions	-	-21	-21
Notional charges	-20	6	-14
Other non-cash items	-	-5	-5
Movement in working capital	297	-	297
Total Accruals to Cash Adjustments	230	-36	194
Net Cash Requirement	8,713	74	8,787

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	8,514
Total Net Programme Costs	8,514
Net Operating Cost	8,514
Net Resource Requirement	8,514
Resource Budget	8,449

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	8,514
Net Operating Cost (Accounts)	8,514
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
Research and Development (R&D) expenditure	-51
Resource Budget	8,449
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,423
Annually Managed Expenditure (AME)	26

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	Provision
Net Capital (Estimates)	79
<i>Adjustments to include:</i>	
Research and Development (R&D) expenditure	51
Capital Budget	130
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	130
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Meat Hygiene Inspections	4,200	-
Other	84	-
Total for RfR A:	*4,284	-

* 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**

2018-19							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:							
Food Safety, Nutrition and Standards							
-	14	-	14	-	14	-	-
Total RfR A:	14	-	14	-	14	-	-
Total Notional Charges:	14	-	14	-	14	-	-

Detail

	Provision
RfR A:	
Audit	14
Total RfR A:	14
Total Notional Charges:	14

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Food Standards Agency, Mr Jason Feeney, 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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Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £4,878,000 and a decrease in the Net Cash Requirement of £4,682,000.

Part I

£

RfR A: Supporting the work of the Northern Ireland Assembly.
Total change to Net Resource Requirement -4,878,000

Total change to Net Cash Requirement -4,682,000

Amounts required in the year ending 31 March 2019 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; administration; related services and associated non-cash items.

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Administration and Support Services	39,309	-4,295	178	-4,473	34,836
A-2:	Administration and Support Services	2,200	-398	-	-398	1,802
A-3:	Notional Charges	45	-7	-	-7	38
Total RfR A:			-4,700	178	-4,878	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
Capital		800	-564	236
Total Net Capital		800	-564	236
Net Cash Requirement		36,714	-4,682	32,032

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Supporting the work of the Northern Ireland Assembly.	-	36,919	65	36,984	308	36,676	236	-
Departmental Expenditure in DEL:									
A-1:	Administration and Support Services	-	35,079	65	35,144	308	34,836	236	-
Annually Managed Expenditure (AME):									
A-2:	Administration and Support Services	-	1,802	-	1,802	-	1,802	-	-
Non-Budget:									
A-3:	Notional Charges	-	38	-	38	-	38	-	-
Total:		-	36,919	65	36,984	308	36,676	236	-

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

Resource to Cash Reconciliation	Present Provision	Change in Provision	New Provision
Net Resource Requirement	41,554	-4,878	36,676
Capital Items			
Capital	800	-564	236
Net Capital	800	-564	236
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,395	205	-3,190
New provisions and adjustments to previous provisions	-2,200	398	-1,802
Notional charges	-45	7	-38
Movement in working capital	-	150	150
Total Accruals to Cash Adjustments	-5,640	760	-4,880
Net Cash Requirement	36,714	-4,682	32,032

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

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

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

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	36,676
Consolidated Fund Extra Receipts in the SoCNE	-10
Total Net Programme Costs	36,666
Net Operating Cost	36,666
Net Resource Requirement	36,676
Resource Budget	36,628

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	36,676
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-10
Net Operating Cost (Accounts)	36,666
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-38
Resource Budget	36,628
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	34,826
Annually Managed Expenditure (AME)	1,802

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

	Provision
Net Capital (Estimates)	236
Capital Budget	236
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	236
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Administration and Support Services	308	-
Total for RfR A:	*308	-

* 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**

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Administration and Support Services								
-	38	-	38	-	38	-	-	-
Total RfR A:								
-	38	-	38	-	38	-	-	-
Total Notional Charges:								
-	38	-	38	-	38	-	-	-

Detail

	Provision
RfR A:	
Audit	38
Total RfR A:	
	38
Total Notional Charges:	
	38

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

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

	Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Non-retainable income	10	<i>10</i>
Total:	10	<i>10</i>

Explanation of Accounting Officer Responsibilities

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.

**Spring Supplementary
Estimate
2018-19**

Northern Ireland
Audit Office

NORTHERN IRELAND AUDIT OFFICE

Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £1,008,000 and a decrease in the Net Cash Requirement of £1,088,000.

Part I

£

RfR A: Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	
Total change to Net Resource Requirement	-1,008,000
Total change to Net Cash Requirement	-1,088,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Audit Office on:

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

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

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Audit and Assurance Services	8,142	-705	293	-998	7,144
A-2:	Notional Charges	10	-10	-	-10	-
Total RfR A:			-715	293	-1,008	

		Present Provision	Change in Provision	New Provision	
Capital and Cash					
Capital Items					
	Capital		40	18	58
	Total Net Capital		40	18	58
	Net Cash Requirement		7,857	-1,088	6,769

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

		2018-19							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources
RfR A:	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	-	9,864	-	9,864	2,720	7,144	58	-
Departmental Expenditure in DEL:									
A-1:	Audit and Assurance Services	-	9,864	-	9,864	2,720	7,144	58	-
Non-Budget:									
A-2:	Notional Charges	-	-	-	-	-	-	-	-
Total:		-	9,864	-	9,864	2,720	7,144	58	-

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

Resource to Cash Reconciliation			
	Present Provision	Change in Provision	New Provision
Net Resource Requirement	8,152	-1,008	7,144
Capital Items			
Capital	40	18	58
Net Capital	40	18	58
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-325	175	-150
Notional charges	-10	10	-
Movement in working capital	-	-300	-300
Use of provisions	-	17	17
Total Accruals to Cash Adjustments	-335	-98	-433
Net Cash Requirement	7,857	-1,088	6,769

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	7,144
Consolidated Fund Standing Services	160
Total Net Administration Costs	7,304
Net Operating Cost	7,304
Net Resource Requirement	7,144
Resource Budget	7,304

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	7,144
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	160
Net Operating Cost (Accounts)	7,304
Resource Budget	7,304
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	7,321
Annually Managed Expenditure (AME)	-17

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

	Provision
Net Capital (Estimates)	58
Capital Budget	58
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	58
Annually Managed Expenditure (AME)	–

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Audit and Assurance Services	2,660	–
Rental Income	60	–
Total for RfR A:	*2,720	–

* 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.

Explanation of Accounting Officer Responsibilities

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*.

**Spring Supplementary
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2018-19**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £102,000 and a decrease in the Net Cash Requirement of £873,000.

Part I

£

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

Total change to Net Resource Requirement -102,000

Total change to Net Cash Requirement -873,000

Amounts required in the year ending 31 March 2019 for use by the Northern Ireland Authority for Utility Regulation on:

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

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

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Utility Regulation	248	-30	72	-102	146
Total RfR A:		-30	72	-102	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	20	-7	13
Total Net Capital	20	-7	13
Net Cash Requirement	1,425	-873	552

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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Regulating the electricity, gas, water and sewerage industries.								
-	10,329	-	10,329	10,019	310	13	-	
Departmental Expenditure in DEL:								
A-1: Utility Regulation								
-	10,165	-	10,165	10,019	146	13	-	
Non-Budget:								
A-2: Notional Charges								
-	164	-	164	-	164	-	-	
Total:	-	10,329	-	10,329	10,019	310	13	-

Resource to Cash Reconciliation

	Present Provision	Change in Provision	New Provision
Net Resource Requirement	412	-102	310
Capital Items			
Capital	20	-7	13
Net Capital	20	-7	13
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	38	-12
Notional charges	-164	-	-164
Movement in working capital	1,007	-757	250
Use of provisions	200	-45	155
Total Accruals to Cash Adjustments	993	-764	229
Net Cash Requirement	1,425	-873	552

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other income which is not classified as accruing resources	-	-	25	25
Total:	-	-	25	25

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	310
Total Net Programme Costs	310
Net Operating Cost	310
Net Resource Requirement	310
Resource Budget	146

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	310
Net Operating Cost (Accounts)	310
<i>Adjustments to remove:</i>	
Notional charges	-164
Resource Budget	146
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	146
Annually Managed Expenditure (AME)	-

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

	Provision
Net Capital (Estimates)	13
Capital Budget	13
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	13
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Licence fees	9,128	-
Other	891	-
Total for RfR A:	*10,019	-

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

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

2017-18								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Utility Regulation								
-	164	-	164	-	164	-	-	-
Total RfR A:								
-	164	-	164	-	164	-	-	-
Total Notional Charges:								
-	164	-	164	-	164	-	-	-

Detail

	Provision
RfR A:	
Shared Services	138
Audit	23
Other	3
Total RfR A:	
	164
Total Notional Charges:	
	164

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

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

	New Provision	
	Income	<i>Receipts</i>
Operating Income and Receipts		
Amounts collected on behalf of the Consolidated Fund	25	<i>25</i>
Total:	25	<i>25</i>

Explanation of Accounting Officer Responsibilities

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 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 Northern Ireland Authority for Utility Regulation's assets, are set out in Managing Public Money Northern Ireland.

**Spring Supplementary
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2018-19**

**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.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £36,000 and an increase in the Net Cash Requirement of £85,000.

Part I

£

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	
Total change to Net Resource Requirement	36,000
Total change to Net Cash Requirement	85,000

Amounts required in the year ending 31 March 2019 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; administration; related services and associated non-cash items.

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

Part II: Changes Proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1:	Investigation and Adjudication	2,571	37	-	37	2,608
A-2:	Notional Charges	15	-1	-	-1	14
Total RfR A:			36	-	36	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Capital Items				
	Capital	80	20	100
	Total Net Capital	80	20	100
	Net Cash Requirement	2,602	85	2,687

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

2018-19									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.								
	-	2,673	-	2,673	51	2,622	100	-	
Departmental Expenditure in DEL:									
A-1:	Investigation and Adjudication								
	-	2,659	-	2,659	51	2,608	100	-	
Non-Budget:									
A-2:	Notional Charges								
	-	14	-	14	-	14	-	-	
Total:	-	2,673	-	2,673	51	2,622	100	-	

Resource to Cash Reconciliation			
	Present Provision	Change in Provision	New Provision
Net Resource Requirement	2,586	36	2,622
Capital Items			
Capital	80	20	100
Net Capital	80	20	100
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-49	28	-21
Notional charges	-15	1	-14
Total Accruals to Cash Adjustments	-64	29	-35
Net Cash Requirement	2,602	85	2,687

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Programme Costs	
Request for Resources A	2,622
Consolidated Fund Standing Services	133
Total Net Programme Costs	<u>2,755</u>
Net Operating Cost	<input type="text" value="2,755"/>
Net Resource Requirement	<input type="text" value="2,622"/>
Resource Budget	<input type="text" value="2,741"/>

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	2,622
<i>Adjustments to include:</i>	
Consolidated Fund Standing Services	133
Net Operating Cost (Accounts)	2,755
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
Resource Budget	2,741
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,741
Annually Managed Expenditure (AME)	-

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

	Provision
Net Capital (Estimates)	100
Capital Budget	100
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	100
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Investigation and Administration	51	-
Total for RfR A:	*51	-

* 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**

2018-19							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:							
Investigation and Adjudication							
-	14	-	14	-	14	-	-
Total RfR A:							
-	14	-	14	-	14	-	-
Total Notional Charges:							
-	14	-	14	-	14	-	-

Detail**Provision****RfR A:**

Audit

12

Other

2

Total RfR A:

14

Total Notional Charges:

14

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Northern Ireland Public Services Ombudsman, Mrs Marie Anderson, as 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.

Spring Supplementary Estimate 2018-19

**Public Prosecution
Service for
Northern Ireland**

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Introduction

1. This Supplementary Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.
2. This Supplementary Estimate reflects changes to the Budget position for 2018-19 made in monitoring rounds and Annually Managed Expenditure (AME) forecasts.
3. As a result of all changes there is an increase in the Net Resource Requirement of £490,000 and a decrease in the Net Cash Requirement of £510,000.

Part I

£

RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Total Change to Net Resource Requirement	490,000
Total Change to Net Cash Requirement	-510,000

Amounts required in the year ending 31 March 2019 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

Part II: Changes Proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
A-1: Public Prosecution and Legal Services	33,583	990	500	490	34,073
Total RfR A:		990	500	490	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital		900	-
Total Net Capital		900	-
Net Cash Requirement		35,853	-510

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

2018-19									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.								
	2,053	34,599	-	36,652	581	36,071	900	-	
Departmental Expenditure in DEL:									
A-1:	Public Prosecution and Legal Services								
	2,053	32,601	-	34,654	581	34,073	900	-	
Annually Managed Expenditure (AME):									
A-2:	Public Prosecution and Legal Services								
	-	1,938	-	1,938	-	1,938	-	-	
Non-Budget:									
A-3:	Notional Charges								
	-	60	-	60	-	60	-	-	
Total:	2,053	34,599	-	36,652	581	36,071	900	-	

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

	Present Provision	Change in Provision	New Provision
Resource to Cash Reconciliation			
Net Resource Requirement	35,581	490	36,071
Capital Items			
Capital	900	-	900
Net Capital	900	-	900
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,740	-	-1,740
New provisions and adjustments to previous provisions	-1,938	-	-1,938
Notional charges	-60	-	-60
Movement in working capital	2,926	-1,000	1,926
Use of provisions	184	-	184
Total Accruals to Cash Adjustments	-628	-1,000	-1,628
Net Cash Requirement	35,853	-510	35,343

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	Provision
Net Administration Costs	
Request for Resources A	2,053
Total Net Administration Costs	2,053
Net Programme Costs	
Request for Resources A	34,018
Total Net Programme Costs	34,018
Net Operating Cost	36,071
Net Resource Requirement	36,071
Resource Budget	36,011

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	Provision
Net Resource Requirement (Estimates)	36,071
Net Operating Cost (Accounts)	36,071
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-60
Resource Budget	36,011
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	34,073
Annually Managed Expenditure (AME)	1,938

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

	Provision
Net Capital (Estimates)	900
Capital Budget	900
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	900
Annually Managed Expenditure (AME)	-

Analysis of Accruing Resources**£'000**

	Provision	
	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:		
Court Costs recovered	81	-
Incentivisation Receipts	400	-
Departmental Receipts	100	-
Total for RfR A:	*581	-

* 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

2018-19								
Resources							Capital	
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:								
Public Prosecution and Legal Services								
-	60	-	60	-	60	-	-	-
Total RfR A:								
-	60	-	60	-	60	-	-	-
Total Notional Charges:								
-	60	-	60	-	60	-	-	-

Detail

	Provision
RfR A:	
Audit	39
Welfare Support Service	21
Total RfR A:	
	60
Total Notional Charges:	
	60

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head 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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