
Northern Ireland Budget Bill, Supporting Memorandum



Northern Ireland Budget Bill, Supporting Memorandum

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

January 2023



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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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Table 1 – Summary of Expenditure resting on the sole authority of the Budget Act

The Estimates of the following departments contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II Subhead Detail	Service	£'000
Department for Communities		10,010
1	Welfare Reform Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.	10,000
1	Annual uprating element of Pneumoconiosis ■ The Pneumoconiosis, etc. (Workers' Compensation) (Payment of Claims) (Conditions and Amounts) (Amendment) Regulations (NI) 2022 has not yet been enacted. The increase in the Pneumoconiosis rates occurs every year in line with GB and the funding for the scheme is usually from the Annually Managed Expenditure (AME). The power to make payments for the scheme is provided for in the Pneumoconiosis, etc., (Workers' Compensation) (Northern Ireland) Order 1979. The regulations to increase the amounts for Pneumoconiosis are subject to affirmative resolution by the Assembly and these were not approved prior to the coming into operation date of 1st April 2022. To ensure the increased amounts are paid to NI citizens the Department is relying on the sole authority of the Budget Act until the Regulations can be made and approved on the return of the Assembly.	10
Department of Finance		836
1	Fiscal Council ■ Legislation is due to be brought forward later this year to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	650
1	Fiscal Commission ■ Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	125
1	Boardroom Apprentice Programme ■ Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.	61
Department for Infrastructure		1,500
3	Blue Green Funds ■ Blue/Green grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.	1,500
The Executive Office		11,634

Table 1 – Summary of Expenditure resting on the sole authority of the Budget Act

The Estimates of the following departments contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Section in Part II Subhead Detail	Service	£'000
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under sole authority of the Budget Act. Expenditure has been approved as it is no more than £1.5m a year.	990
1	Ending Violence Against Women and Girls ■ In relation to the Northern Ireland Strategy on Violence Against Women and Girls approval, £1.498m is needed to enable full delivery of this function in 2022-23 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.	1,498
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Homes, amounting to £1,572k for the rest of the financial year 2022-23, as this falls under the ambit of TEO. In future years commitments will be made to compensate victims. A compensation scheme, as recommended, will require bespoke legislation which is currently being prepared by TEO officials for introduction by a new Executive.	1,572
2	Good Relations ■ There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2023 and the commitments to five projects TEO has entered into. Approval for sole authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.	1,228
1	Homes for Ukraine Scheme ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required.	4,833
1	Full Dispersal Asylum Seekers Scheme ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required.	1,497
1	Mother and Baby Homes, Magdalene Laundries and Historical Clerical Abuse ■ In the absence of Ministers and enabling legislation Sole Authority of the Budget Act will be required for the work of the interdepartmental working group.	16
TOTAL		23,980

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

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	596,248,000	-	596,248,000
Capital	82,447,000	-	82,447,000
Annually Managed Expenditure			
Resource	16,092,000	-	16,092,000
Capital	-	-	-
Total Net Budget			
Resource	612,340,000	-	612,340,000
Capital	82,447,000	-	82,447,000
Non-Budget Expenditure	-	-	-
Net cash requirement	677,958,000	-	677,958,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

Departmental Expenditure Limit:*Expenditure arising from:*

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, clubs and other organisations for agri-food purposes, horticulture, environmental purposes and rural development. The provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food and equine industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs and the protection for all aspects of animal, bee and plant health and welfare. The provision and application of policy support, policy development and legislation for protection and conservation of sea fisheries, inland fisheries, aquaculture and the environment; for mitigating against and adapting to climate change; and for delivering sustainable green growth. The provision of country parks and nature reserves. Net spend of the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority and the Livestock and Meat Commission for Northern Ireland. Grants to the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising, digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK COVID-19 Inquiry activities; associated non-cash items.

Income arising from:

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

Annually Managed Expenditure:*Expenditure arising from:*

Creation and movement in provisions; revaluations due to change in market value; depreciation; net spend of Arms Length Bodies.

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

Part II: Subhead Detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
74,597	-487	74,110	591,894	-69,756	522,138	596,248	96,885	-14,438	82,447	598,496	87,439
<i>Of which:</i>											
1: Food and Farming											
46,893	-6	46,887	389,136	-13,178	375,958	422,845	42,843	-258	42,585	425,301	45,792
<i>Of which:</i>											
<i>Food and Farming - Departmental Expenditure</i>											
33,172	-6	33,166	366,252	-13,178	353,074	386,240	21,706	-258	21,448	393,181	22,076
<i>Livestock and Meat Commission (ALB - Net)</i>											
680	-	680	-265	-	-265	415	30	-	30	15	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>											
13,041	-	13,041	23,149	-	23,149	36,190	21,107	-	21,107	32,105	23,686
2: Veterinary Service and Animal Health											
7,011	-	7,011	104,294	-23,608	80,686	87,697	10,316	-	10,316	85,595	12,474
3: Rural Affairs											
6,422	-231	6,191	12,485	-18	12,467	18,658	8,869	-	8,869	16,078	11,457
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)											
-	-	-	2,630	-	2,630	2,630	653	-	653	2,619	653
5: Environment, Marine and Fisheries											
12,359	-250	12,109	70,430	-24,245	46,185	58,294	24,801	-6,942	17,859	63,352	14,099
<i>Of which:</i>											
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>											
12,042	-250	11,792	68,295	-24,082	44,213	56,005	21,664	-4,337	17,327	60,863	13,919
<i>EU Community Initiatives</i>											
-	-	-	192	-163	29	29	3,065	-2,605	460	221	18
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>											
317	-	317	1,943	-	1,943	2,260	72	-	72	2,268	162
6: Forestry											
1,912	-	1,912	4,222	-10	4,212	6,124	2,165	-	2,165	5,551	2,964

Part II: Subhead Detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net Capital	Net		
1	2	3	4	5	6	7	8	9	10	11	12	
7: Common Agricultural Policy												
-	-	-	8,697	-8,697	-	-	7,238	-7,238	-	-	-	
Total Spending in DEL												
74,597	-487	74,110	591,894	-69,756	522,138	596,248	96,885	-14,438	82,447	598,496	87,439	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	16,092	-	16,092	16,092	-	-	-	13,920	-	
<i>Of which:</i>												
8: Provisions - Departmental												
-	-	-	13,226	-	13,226	13,226	-	-	-	12,070	-	
9: Revaluations - Departmental												
-	-	-	1,050	-	1,050	1,050	-	-	-	1,050	-	
10: Depreciation - Departmental												
-	-	-	116	-	116	116	-	-	-	100	-	
11: Arm's Length Bodies (Net)												
-	-	-	1,700	-	1,700	1,700	-	-	-	700	-	
Total Spending in AME												
-	-	-	16,092	-	16,092	16,092	-	-	-	13,920	-	
Total for Estimate												
74,597	-487	74,110	607,986	-69,756	538,230	612,340	96,885	-14,438	82,447	612,416	87,439	
<i>Of which:</i>												
Voted Expenditure												
74,597	-487	74,110	607,986	-69,756	538,230	612,340	96,885	-14,438	82,447	612,416	87,439	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to Cash Reconciliation**£'000**

	2022-23 Plans	2021-22 Provision	2020-2021 Outturn
Net Resource Requirement	612,340	612,416	602,045
Net Capital Requirement	82,447	87,439	85,808
Accruals to cash adjustments	-16,829	-10,361	-54,119
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-43,195	-37,707	-38,528
Remove voted capital	-21,862	-24,531	-20,228
Add cash grant-in-aid	63,287	62,233	50,357
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-24,333	-20,786	-16,521
New provisions and adjustments to previous provisions	-13,436	-13,070	-2,547
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	22,500	22,500	-26,652
Use of provisions	210	1,000	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	677,958	689,494	633,734

Department for Communities

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	857,228,000	13,310,000	870,538,000
Capital	276,660,000	-13,300,000	263,360,000
Annually Managed Expenditure			
Resource	4,421,843,000	3,257,085,000	7,678,928,000
Capital	38,719,000	-3,049,000	35,670,000
Total Net Budget			
Resource	5,279,071,000	3,270,395,000	8,549,466,000
Capital	315,379,000	-16,349,000	299,030,000
Non-Budget Expenditure	135,052,000		135,052,000
Net cash requirement	5,716,897,000		5,716,897,000

Amounts required in the year ending 31 March 2023 for use by the Department for Communities on:

Departmental Expenditure Limit:*Expenditure arising from:*

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, Charities Commission for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Commissioner for Children and Young People, Ulster Supported Employment Limited, Commissioner for Older People for Northern Ireland, Northern Ireland Museums Council, Local Government Staff Commission and Northern Ireland Local Government Officer's Superannuation Committee. Expenditure/services of the Department and its ALBs include: Social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; Payment of Welfare Supplementary payments; Payments associated with the amendment of Special Rules for Terminal Illness; Payment of Discretionary Support grants and loans; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies. provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing led regeneration; preventing homelessness, and supporting people to stay in their homes; 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 support; provision of money and debt advice; services provided to the Resettlement Scheme; grants to councils in support of local services, transferred functions and emergency financial assistance; grant funding for delivery of the All-Island Local Authority Programme; built heritage; payments under European Union Structural Funds programmes and expenditure relating to exiting the European Union; sums payable under the Fresh Start and New Decade New Approach Agreements; UK COVID-19 Inquiry activities; costs of administering services provided to other departments and partner organisations; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department in delivering their statutory responsibilities. Including: Recoupment of salaries and associated costs for seconded staff; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from other Government Departments and other public bodies for services provided; funding from Shared Island and other investment funds; recovery of mesothelioma payments; recovery of proceeds from crime in respect of benefit fraud and organised fraud; sale of capital assets and non-capital items; recovery of discretionary loans; landlord registration fees and reimbursement of loan interest charges by the Housing Executive; repayment of grants and loans from housing associations; repayment of Financial Transaction Capital (FTC) loans; rental income; admission fees to historic monuments and events; levies from publications and the users of the Public Record Office of Northern Ireland; Resettlement Scheme recoupments; Licence fee income; EU Income; interest accrued and recovered; sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations including the governmental response to the COVID-19 pandemic. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs. Provisions, impairments and other Annually Managed Expenditure of the department and its ALBs.

Income arising from:

Transfer of Tax Credit debt from other government departments and the recovery of support for mortgage interest loans.

Non-Budget Expenditure:*Expenditure arising from:*

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments and Other relevant non-budget expenditure.

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

Part II: Subhead Detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
56,823	-	56,823	905,258	-104,853	800,405	857,228	350,541	-73,881	276,660	1,070,567	292,889
<i>Of which:</i>											
1: Welfare and Employment											
25,927	-	25,927	435,941	-85,865	350,076	376,003	15,998	-7,694	8,304	400,817	5,388
<i>Of which:</i>											
<i>Operational Delivery</i>											
25,927	-	25,927	374,647	-85,865	288,782	314,709	6,442	-270	6,172	364,050	5,417
<i>Discretionary Support Scheme</i>											
-	-	-	38,620	-	38,620	38,620	9,325	-7,424	1,901	13,813	-350
<i>Employment Programmes</i>											
-	-	-	21,551	-	21,551	21,551	-	-	-	22,015	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>											
-	-	-	1,123	-	1,123	1,123	231	-	231	939	321
2: Local Government											
2,048	-	2,048	49,440	-80	49,360	51,408	-	-	-	81,951	-
3: Housing Benefit (Rates Element)											
-	-	-	89,934	-	89,934	89,934	-	-	-	97,000	-
4: Housing and Regeneration											
16,707	-	16,707	183,422	-18,178	165,244	181,951	315,728	-66,000	249,728	303,109	263,462
<i>Of which:</i>											
<i>Housing</i>											
7,980	-	7,980	20,201	-17,211	2,990	10,970	47,748	-55,812	-8,064	10,844	-8,718
<i>Northern Ireland Housing Executive Landlord Services</i>											
-	-	-	354	-	354	354	29,659	-	29,659	128,934	31,418
<i>Northern Ireland Housing Executive (ALB - Net)</i>											
-	-	-	158,009	-	158,009	158,009	211,466	-	211,466	151,435	206,376
<i>Urban Regeneration</i>											
8,727	-	8,727	4,858	-967	3,891	12,618	19,543	-3,973	15,570	11,896	33,904
<i>EU Programme for Peace and Reconciliation</i>											
-	-	-	-	-	-	-	7,312	-6,215	1,097	-	482

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
5: Culture, Arts, Heritage and Sport											
4,112	-	4,112	95,423	-730	94,693	98,805	15,517	-187	15,330	114,258	17,483
<i>Of which:</i>											
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>											
4,112	-	4,112	15,661	-710	14,951	19,063	3,593	-187	3,406	26,118	5,504
<i>Public Record Office of Northern Ireland</i>											
-	-	-	6,071	-20	6,051	6,051	22	-	22	5,502	92
<i>Northern Ireland Library Authority (ALB - Net)</i>											
-	-	-	31,149	-	31,149	31,149	5,278	-	5,278	30,244	3,269
<i>Arts Council of Northern Ireland (ALB - Net)</i>											
-	-	-	12,026	-	12,026	12,026	974	-	974	18,743	1,592
<i>Armagh Observatory and Planetarium (ALB - Net)</i>											
-	-	-	2,760	-	2,760	2,760	697	-	697	2,659	769
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>											
-	-	-	19,318	-	19,318	19,318	3,186	-	3,186	18,120	3,863
<i>Northern Ireland Museums Council (ALB - Net)</i>											
-	-	-	250	-	250	250	25	-	25	236	82
<i>Sports Council for Northern Ireland (ALB - Net)</i>											
-	-	-	8,188	-	8,188	8,188	1,742	-	1,742	12,636	2,312
6: Voluntary and Community Funding											
6,779	-	6,779	43,886	-	43,886	50,665	2,544	-	2,544	62,899	5,506
<i>Of which:</i>											
<i>Community and Voluntary Sector Funding</i>											
6,779	-	6,779	38,512	-	38,512	45,291	2,438	-	2,438	57,750	5,405
<i>Charities Commission NI (ALB - Net)</i>											
-	-	-	2,125	-	2,125	2,125	98	-	98	2,176	91
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,424	-	1,424	1,424	8	-	8	1,197	10
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,825	-	1,825	1,825	-	-	-	1,776	-
7: Languages											
1,250	-	1,250	7,212	-	7,212	8,462	754	-	754	10,533	1,050
<i>Of which:</i>											
<i>Support for Languages</i>											
1,250	-	1,250	1,211	-	1,211	2,461	754	-	754	1,749	1,050
<i>North-South Language Implementation Body (ALB - Net)</i>											
-	-	-	6,001	-	6,001	6,001	-	-	-	8,784	-

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net	Net			Net	Net	
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
Non-voted expenditure												
-	-	-	13,825	-515	13,310	13,310	2,842	-16,142	-13,300	15,965	-18,396	
<i>Of which:</i>												
8: Welfare and Employment												
-	-	-	13,697	-	13,697	13,697	2,842	-138	2,704	15,652	3,014	
<i>Of which:</i>												
<i>National Insurance Fund</i>												
-	-	-	12,600	-	12,600	12,600	-	-	-	14,280	-	
<i>Expenditure incurred by the Social Fund</i>												
-	-	-	1,097	-	1,097	1,097	2,842	-138	2,704	1,387	3,014	
<i>Other Non Voted Expenditure</i>												
-	-	-	-	-	-	-	-	-	-	-15	-	
9: Local Government												
-	-	-	128	-	128	128	-	-	-	576	-	
10: Housing and Regeneration												
-	-	-	-	-515	-515	-515	-	-16,004	-16,004	-263	-21,410	
Total Spending in DEL												
56,823	-	56,823	919,083	-105,368	813,715	870,538	353,383	-90,023	263,360	1,086,532	274,493	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	4,421,962	-119	4,421,843	4,421,843	48,440	-9,721	38,719	4,244,256	1,773	
<i>Of which:</i>												
11: Working Age Benefits												
-	-	-	1,702,375	-119	1,702,256	1,702,256	48,440	-9,721	38,719	1,648,569	1,773	
<i>Of which:</i>												
<i>Universal Credit and Legacy Benefits</i>												
-	-	-	1,612,529	-	1,612,529	1,612,529	46,321	-9,321	37,000	1,561,139	-	
<i>Other Working Age Benefits</i>												
-	-	-	89,846	-119	89,727	89,727	2,119	-400	1,719	87,430	1,773	

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
12: Disability Benefits											
-	-	-	2,066,871	-	2,066,871	2,066,871	-	-	-	1,882,377	-
<i>Of which:</i>											
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>											
-	-	-	2,036,113	-	2,036,113	2,036,113	-	-	-	1,853,112	-
<i>Other Disability benefits</i>											
-	-	-	30,758	-	30,758	30,758	-	-	-	29,265	-
13: Pension and Other Related Benefits											
-	-	-	242,211	-	242,211	242,211	-	-	-	241,129	-
<i>Of which:</i>											
<i>Pension Credit</i>											
-	-	-	234,058	-	234,058	234,058	-	-	-	233,326	-
<i>Other Pension related benefits</i>											
-	-	-	8,153	-	8,153	8,153	-	-	-	7,803	-
14: Housing Benefits											
-	-	-	416,824	-	416,824	416,824	-	-	-	444,927	-
15: Provisions, Depreciation, Revaluations, Impairments and Pension Costs											
-	-	-	-6,319	-	-6,319	-6,319	-	-	-	27,254	-
<i>Of which:</i>											
<i>Departmental Expenditure</i>											
-	-	-	-29,627	-	-29,627	-29,627	-	-	-	5,570	-
<i>ALB's Expenditure (Net)</i>											
-	-	-	23,308	-	23,308	23,308	-	-	-	21,684	-
Non-voted expenditure											
-	-	-	3,257,085	-	3,257,085	3,257,085	37,031	-40,080	-3,049	3,034,696	-4,442
<i>Of which:</i>											
16: Working Age Benefits											
-	-	-	499,471	-	499,471	499,471	37,031	-40,080	-3,049	433,905	-4,442
<i>Of which:</i>											
<i>Jobseeker's Allowance (Contributory)</i>											
-	-	-	3,014	-	3,014	3,014	-	-	-	5,250	-
<i>Employment and Support Allowance (Contributory)</i>											
-	-	-	334,313	-	334,313	334,313	-	-	-	340,597	-
<i>Other Working Age Benefits</i>											
-	-	-	162,144	-	162,144	162,144	37,031	-40,080	-3,049	88,058	-4,442

2022-23 Plans										2021-22 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net		
1	2	3	4	5	6	7	8	9	10	11	12
17: Pension and Other Related Benefits											
-	-	-	2,757,614	-	2,757,614	2,757,614	-	-	-	2,600,791	-
Total Spending in AME											
-	-	-	7,679,047	-119	7,678,928	7,678,928	85,471	-49,801	35,670	7,278,952	-2,669
Non-Budget spending											
Voted expenditure											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
<i>Of which:</i>											
18: Cash paid into the Social Fund											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
Total Non-Budget Spending											
-	-	-	135,052	-	135,052	135,052	-	-	-	64,612	-
Total for Estimate											
56,823	-	56,823	8,733,182	-105,487	8,627,695	8,684,518	438,854	-139,824	299,030	8,430,096	271,824
<i>Of which:</i>											
Voted Expenditure											
56,823	-	56,823	5,462,272	-104,972	5,357,300	5,414,123	398,981	-83,602	315,379	5,379,435	294,662
Non-voted Expenditure											
-	-	-	3,270,910	-515	3,270,395	3,270,395	39,873	-56,222	-16,349	3,050,661	-22,838

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,684,518	8,430,096	8,138,362
Net Capital Requirement	299,030	271,824	255,047
Accruals to cash adjustments	-12,605	-53,607	-148,252
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-267,506	-270,633	-286,775
Remove voted capital	-223,705	-218,685	-170,644
Add cash grant-in-aid	475,179	473,065	423,335
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-25,002	-672	-22,395
New provisions and adjustments to previous provisions	42,328	-17,336	-2,165
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,825	-32,500	-34,623
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-18,360	-30,696	-4,163
Increase (-) / Decrease (+) in creditors	27,356	36,593	-57,109
Use of provisions	7,930	7,257	6,287
Removal of non-voted budget items	-3,254,046	-3,027,823	-2,916,740
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-3,254,046	-3,027,823	-2,916,740
Net Cash Requirement	5,716,897	5,620,490	5,328,417

Department for the Economy

Part I

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,396,351,000	-1,057,000	1,395,294,000
Capital	244,571,000	-	244,571,000
Annually Managed Expenditure			
Resource	-206,037,000	-	-206,037,000
Capital	335,687,000	-	335,687,000
Total Net Budget			
Resource	1,190,314,000	-1,057,000	1,189,257,000
Capital	580,258,000	-	580,258,000
Non-Budget Expenditure			
Resource	2,079,000		2,079,000
Capital	-		-
Net cash requirement	1,490,428,000		1,490,428,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department for the Economy on:

Departmental Expenditure Limit:*Expenditure arising from:*

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; social economy; licencing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy and legislation, including the provision of energy-related assistance; providing assistance to the development of Tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, trading standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; 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; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; repayment of loans; payments under European Union Structural Funds Programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK COVID-19 Inquiry activities; funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including:

Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland; other non-cash items.

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; rental income; European Union funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy and other funding organisations; Vulnerable Persons Relocation Scheme income; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of Renewable Heat Scheme payments.

Annually Managed Expenditure:

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items.

Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Income arising from:

Repayment of student loans, including interest, pensions and taxes; recoupment of Renewable Heat Scheme payments.

Non-Budget Expenditure:

Expenditure arising from:

Further Education pension liabilities; other non-cash items.

Income arising from:

Company receipts.

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

Part II: Subhead Detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
58,286	-2	58,284	1,381,637	-43,570	1,338,067	1,396,351	267,611	-23,040	244,571	1,725,093	116,403
<i>Of which:</i>											
1: Economic & Business Development											
19,452	-	19,452	111,917	-6,378	105,539	124,991	115,594	-16,175	99,419	338,055	44,521
<i>Of which:</i>											
<i>Economic & Business Development - Departmental</i>											
12,883	-	12,883	14,378	-2,035	12,343	25,226	92,903	-517	92,386	176,297	60,986
<i>EU Programmes – European Regional Development Fund</i>											
-	-	-	769	-461	308	308	-	-	-	289	-
<i>EU Community Initiatives</i>											
-	-	-	4,332	-3,682	650	650	-	-	-	1,222	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>											
-	-	-	-1,308	-200	-1,508	-1,508	-	-15,658	-15,658	-765	-15,000
<i>Invest Northern Ireland (ALB - Net)</i>											
4,960	-	4,960	75,832	-	75,832	80,792	21,528	-	21,528	146,201	-1,943
<i>Northern Ireland Screen (ALB - Net)</i>											
1,609	-	1,609	17,914	-	17,914	19,523	1,163	-	1,163	14,811	478
2: Tourism											
3,773	-2	3,771	43,271	-	43,271	47,042	3,761	-	3,761	41,340	14,780
<i>Of which:</i>											
<i>Tourism NI - Departmental</i>											
657	-2	655	-	-	-	655	-	-	-	1,099	10,000
<i>Tourism NI (ALB - Net)</i>											
3,116	-	3,116	43,271	-	43,271	46,387	3,761	-	3,761	40,241	4,780
3: Employment and Skills											
28,087	-	28,087	377,597	-33,708	343,889	371,976	40,922	-	40,922	370,627	24,142
<i>Of which:</i>											
<i>Employment and Skills - Departmental</i>											
28,087	-	28,087	91,686	-13,041	78,645	106,732	3,644	-	3,644	118,813	2,416
<i>EU Programmes – European Social Fund</i>											
-	-	-	33,266	-20,271	12,995	12,995	-	-	-	8,126	-

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	Gross 8	Income 9	Capital 10	Net 11	Net 12
<i>Peace IV</i>											
-	-	-	466	-396	70	70	-	-	-	901	-
<i>Construction Industry Training Board (ALB - Net)</i>											
-	-	-	314	-	314	314	120	-	120	91	146
<i>Further Education Colleges (ALB - Net)</i>											
-	-	-	251,865	-	251,865	251,865	37,158	-	37,158	242,696	21,580
4: Student Support & Higher Education											
3,053	-	3,053	817,012	-345	816,667	819,720	105,962	-6,365	99,597	918,842	32,303
<i>Of which:</i>											
<i>Student Support & Higher Education - Departmental</i>											
3,053	-	3,053	810,717	-345	810,372	813,425	103,184	-6,365	96,819	913,310	31,261
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>											
-	-	-	6,295	-	6,295	6,295	2,778	-	2,778	5,532	1,042
5: Tourism Ireland Ltd											
1,207	-	1,207	-740	-	-740	467	238	-	238	22,186	500
<i>Of which:</i>											
<i>Tourism Ireland Ltd - Departmental</i>											
327	-	327	-	-	-	327	-	-	-	123	-
<i>Tourism Ireland Ltd (ALB - Net)</i>											
880	-	880	-740	-	-740	140	238	-	238	22,063	500
6: InterTradeIreland											
-	-	-	5,054	-	5,054	5,054	132	-	132	7,178	7
<i>Of which:</i>											
<i>InterTradeIreland - Departmental</i>											
-	-	-	-	-	-	-	-	-	-	140	-
<i>InterTradeIreland (ALB - Net)</i>											
-	-	-	5,054	-	5,054	5,054	132	-	132	7,038	7
7: Representation & Regulatory Services											
2,714	-	2,714	27,526	-3,139	24,387	27,101	1,002	-500	502	26,865	150
<i>Of which:</i>											
<i>Representation & Regulatory Services - Departmental</i>											
2,037	-	2,037	19,663	-3,139	16,524	18,561	662	-500	162	18,460	60
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>											
-	-	-	2,425	-	2,425	2,425	180	-	180	2,347	-
<i>Labour Relations Agency (ALB - Net)</i>											
677	-	677	4,558	-	4,558	5,235	120	-	120	5,126	90
<i>Health and Safety Executive NI (ALB - Net)</i>											
-	-	-	880	-	880	880	40	-	40	932	-

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	7	Gross 8	Income 9	Net Capital 10	11	12
Non-voted expenditure											
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-
<i>Of which:</i>											
8: Consolidated Fund Extra Receipts (CFERs)											
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-
<i>Of which:</i>											
<i>Departmental</i>											
-	-	-	-	-257	-257	-257	-	-	-	-1,954	-
<i>ALBs</i>											
-	-	-	-	-800	-800	-800	-	-	-	-2,154	-
Total Spending in DEL											
58,286	-2	58,284	1,381,637	-44,627	1,337,010	1,395,294	267,611	-23,040	244,571	1,720,985	116,403
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-91,685	-114,352	-206,037	-206,037	495,228	-159,541	335,687	-121,214	275,302
<i>Of which:</i>											
9: Provisions & Revaluations – Departmental Expenditure											
-	-	-	-3,823	-	-3,823	-3,823	-	-	-	1,902	-
10: NI Renewable Heat Incentive Scheme											
-	-	-	33,470	-	33,470	33,470	-	-	-	33,470	-
11: Student Support											
-	-	-	-175,015	-114,352	-289,367	-289,367	495,228	-159,541	335,687	-200,424	275,302
12: Invest Northern Ireland (ALB – Net)											
-	-	-	33,700	-	33,700	33,700	-	-	-	15,600	-
13: Further Education Colleges (ALB – Net)											
-	-	-	16,564	-	16,564	16,564	-	-	-	22,972	-
14: Other ALBs (Net)											
-	-	-	3,419	-	3,419	3,419	-	-	-	5,266	-
Total Spending in AME											
-	-	-	-91,685	-114,352	-206,037	-206,037	495,228	-159,541	335,687	-121,214	275,302

2022-23 Plans											2021-22 Provisions	
Resources							Capital				Resources	Capital
Administration			Programme			Net Resources						
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Resources 7	Gross 8	Income 9	Net Capital 10	Net 11	Net 12	
Non-Budget spending												
Voted expenditure												
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-	
<i>Of which:</i>												
15: Teachers Premature Retirement – on-going liabilities												
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-	
Total Non-Budget Spending												
-	-	-	2,079	-	2,079	2,079	-	-	-	2,054	-	
Total for Estimate												
58,286	-2	58,284	1,292,031	-158,979	1,133,052	1,191,336	762,839	-182,581	580,258	1,601,825	391,705	
<i>Of which:</i>												
Voted Expenditure												
58,286	-2	58,284	1,292,031	-157,922	1,134,109	1,192,393	762,839	-182,581	580,258	1,605,933	391,705	
Non-voted Expenditure												
-	-	-	-	-1,057	-1,057	-1,057	-	-	-	-4,108	-	

Part II: Resource to cash reconciliation	£'000		
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,191,336	1,601,825	1,482,359
Net Capital Requirement	580,258	391,705	371,402
Accruals to cash adjustments	-282,223	-329,859	-291,293
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-472,593	-534,916	-733,078
Remove voted capital	-67,218	-26,680	-50,963
Add cash grant-in-aid	502,515	504,349	813,369
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-399,239	-424,002	-189,473
New provisions and adjustments to previous provisions	912	-3,291	-19,079
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	60,000	-17,811
Increase (-) / Decrease (+) in creditors	89,000	89,000	-99,263
Use of provisions	4,400	5,681	5,005
Removal of non-voted budget items	1,057	4,108	26,273
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,057	4,108	26,273
Net Cash Requirement	1,490,428	1,667,779	1,588,741

Department of Education

Part I			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,650,242,000	-	2,650,242,000
Capital	217,167,000	-5,184,000	211,983,000
Annually Managed Expenditure			
Resource	282,301,000	-	282,301,000
Capital	-	-	-
Total Net Budget			
Resource	2,932,543,000	-	2,932,543,000
Capital	217,167,000	-5,184,000	211,983,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	2,929,383,000		2,929,383,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Education on:

Departmental Expenditure Limit:

Expenditure arising from:

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; 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 other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; actions associated with the provision of free period products; other non-cash items.

Income arising from:

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its arm's length bodies, and other partner organisations; sale of research publications; receipts from other government departments and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas; sales receipts and profits from departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); repayments of grants, repayments of loans, receipts associated with the closure of departmental ALBs, and recoveries from services provided to Sure Start; the general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services.

Annually Managed Expenditure:

Expenditure arising from:

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

Income arising from:

Non-cash accounting adjustments; interest and dividends and income from disposal of financial assets.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
20,978	-127	20,851	2,633,050	-3,659	2,629,391	2,650,242	217,167	-	217,167	2,524,872	215,902
<i>Of which:</i>											
1: Delegated School Budgets											
-	-	-	1,428,568	-	1,428,568	1,428,568	-	-	-	1,363,559	-
<i>Of which:</i>											
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>											
-	-	-	1,087,865	-	1,087,865	1,087,865	-	-	-	1,031,650	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>											
-	-	-	81,330	-	81,330	81,330	-	-	-	78,252	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>											
-	-	-	259,373	-	259,373	259,373	-	-	-	253,657	-
2: Education Authority Grants											
-	-	-	880,150	-	880,150	880,150	-	-	-	757,941	-
<i>Of which:</i>											
<i>Education Authority special educational needs (ALB - Net)</i>											
-	-	-	414,519	-	414,519	414,519	-	-	-	126,802	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>											
-	-	-	58,161	-	58,161	58,161	-	-	-	75,121	-
<i>Education Authority schools meals (ALB - Net)</i>											
-	-	-	62,429	-	62,429	62,429	-	-	-	45,520	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>											
-	-	-	345,041	-	345,041	345,041	-	-	-	510,498	-
3: Education Authority and Schools Specific Funds											
-	-	-	187,918	-3,106	184,812	184,812	-	-	-	247,145	-
<i>Of which:</i>											
<i>Education Authority specific funds (ALB - Net)</i>											
-	-	-	184,462	-	184,462	184,462	-	-	-	247,505	-
<i>Schools specific funds (ALB - Net)</i>											
-	-	-	1,026	-	1,026	1,026	-	-	-	120	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	Resources	8	9	10	11	12
<i>Peace Plus/Peace IV funds</i>											
-	-	-	2,430	-2,066	364	364	-	-	-	421	-
<i>Vulnerable persons resettlement scheme</i>											
-	-	-	-	-1,040	-1,040	-1,040	-	-	-	-901	-
4: Other Education Services											
20,234	-	20,234	57,916	-98	57,818	78,052	-	-	-	80,007	-
<i>Of which:</i>											
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>											
-	-	-	25,581	-	25,581	25,581	-	-	-	19,446	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>											
-	-	-	3,974	-	3,974	3,974	-	-	-	3,810	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>											
-	-	-	915	-	915	915	-	-	-	887	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>											
-	-	-	129	-	129	129	-	-	-	-50	-
<i>Middletown Centre for Autism (ALB - Net)</i>											
-	-	-	1,345	-	1,345	1,345	-	-	-	1,281	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>											
-	-	-	668	-	668	668	-	-	-	636	-
<i>Youth Council for Northern Ireland (ALB - Net)</i>											
-	-	-	1	-	1	1	-	-	-	40	-
<i>Other Education Services</i>											
20,234	-	20,234	25,303	-98	25,205	45,439	-	-	-	53,957	-
5: Early Years Provision											
-	-	-	34,436	-	34,436	34,436	-	-	-	32,391	-
6: Youth and Community Relations											
-	-	-	40,642	-	40,642	40,642	-	-	-	43,742	-

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
7: Capital												
744	-127	617	3,420	-455	2,965	3,582	217,167	-	217,167	87	215,902	
<i>Of which:</i>												
<i>Major Works</i>												
-	-	-	-	-	-	-	49,689	-	49,689	-	55,042	
<i>School Enhancement Programme</i>												
-	-	-	-	-	-	-	5,330	-	5,330	-	1,147	
<i>Minor Works</i>												
-	-	-	-	-	-	-	92,645	-	92,645	-	75,060	
<i>Youth</i>												
-	-	-	-	-	-	-	1,738	-	1,738	-	7,000	
<i>Other Activities to Support Capital Investment</i>												
744	-127	617	3,420	-455	2,965	3,582	67,765	-	67,765	87	77,653	
Non-voted expenditure												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	
<i>Of which:</i>												
8: Consolidated Funds Extra Receipts												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	
Total Spending in DEL												
20,978	-127	20,851	2,633,050	-3,659	2,629,391	2,650,242	217,167	-5,184	211,983	2,524,872	213,017	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	282,301	-	282,301	282,301	-	-	-	225,936	-	

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
9: Provisions												
-	-	-	151,990	-	151,990	151,990	-	-	-	114,130	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	147,394	-	147,394	147,394	-	-	-	109,125	-	
<i>Other ALBs (Net)</i>												
-	-	-	4,091	-	4,091	4,091	-	-	-	4,323	-	
<i>Departmental</i>												
-	-	-	505	-	505	505	-	-	-	682	-	
10: Depreciation and Impairment												
-	-	-	130,161	-	130,161	130,161	-	-	-	111,806	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	129,155	-	129,155	129,155	-	-	-	110,800	-	
<i>Other ALBs (ALB Net)</i>												
-	-	-	6	-	6	6	-	-	-	6	-	
<i>Departmental</i>												
-	-	-	1,000	-	1,000	1,000	-	-	-	1,000	-	
11: Other AME (including Disposal of Assets)												
-	-	-	150	-	150	150	-	-	-	-	-	
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	150	-	150	150	-	-	-	-	-	
Total Spending in AME												
-	-	-	282,301	-	282,301	282,301	-	-	-	225,936	-	
Total for Estimate												
20,978	-127	20,851	2,915,351	-3,659	2,911,692	2,932,543	217,167	-5,184	211,983	2,750,808	213,017	
<i>Of which:</i>												
Voted Expenditure												
20,978	-127	20,851	2,915,351	-3,659	2,911,692	2,932,543	217,167	-	217,167	2,750,808	215,902	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-5,184	-5,184	-	-2,885	

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	2,932,543	2,750,808	2,663,883
Net Capital Requirement	211,983	213,017	162,621
Accruals to cash adjustments	-220,327	-108,909	-246,301
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-2,861,086	-2,675,749	-2,575,534
Remove voted capital	-213,709	-208,465	-161,199
Add cash grant-in-aid	2,836,852	2,757,765	2,492,456
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-1,879	-1,778	-401
New provisions and adjustments to previous provisions	-535	-703	15
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	269
Increase (-) / Decrease (+) in creditors	20,000	20,000	-1,928
Use of provisions	30	21	21
Removal of non-voted budget items	5,184	2,885	4,096
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	5,184	2,885	4,096
Net Cash Requirement	2,929,383	2,857,801	2,584,299

**Department of
Education - Teachers'
Superannuation**

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	915,691,000	-	915,691,000
Capital	-	-	-
Total Net Budget			
Resource	915,691,000	-	915,691,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,079,000		-2,079,000
Capital	-		-
Net cash requirement	131,442,000		131,442,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Education on:

Annually Managed Expenditure:*Expenditure arising from:*

Pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Employer and employee contributions; transfers into the Northern Ireland Teachers' Pension Scheme; certain receipts from the state pension scheme; certain payments received from specific government funds set up to facilitate early retirement initiatives.

Non-Budget Expenditure:*Income arising from:*

Payments from the Department for the Economy in relation to the added years compensation element paid to teachers and lecturers who retired prematurely from Further Education colleges.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
<i>Of which:</i>											
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
Total Spending in AME											
-	-	-	1,275,000	-359,309	915,691	915,691	-	-	-	712,687	-
Non-Budget spending											
Voted expenditure											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
<i>Of which:</i>											
2: Premature Retirement Compensation - Receipts											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
Total Non-Budget Spending											
-	-	-	-	-2,079	-2,079	-2,079	-	-	-	-2,054	-
Total for Estimate											
-	-	-	1,275,000	-361,388	913,612	913,612	-	-	-	710,633	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	1,275,000	-361,388	913,612	913,612	-	-	-	710,633	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	913,612	710,633	654,476
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-782,170	-609,286	-567,209
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,275,000	-1,070,000	-1,006,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	5,000	2,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	487,830	455,714	436,791
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	131,442	101,347	87,267

Department of Finance

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	242,614,000	-9,570,000	233,044,000
Capital	32,337,000	-	32,337,000
Annually Managed Expenditure			
Resource	10,484,000	-	10,484,000
Capital	12,663,000	-	12,663,000
Total Net Budget			
Resource	253,098,000	-9,570,000	243,528,000
Capital	45,000,000	-	45,000,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	249,959,000		249,959,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:*Expenditure arising from:*

Finance, procurement and policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT including cyber security, training, digital transformation and service related administration costs; NICS Accommodation Services including for the wider public sector; 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; net operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council and Fiscal Commission; the sponsorship and provision of secretariats in respect of other independent bodies; funding to support the Boardroom Apprentice Programme; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; severance payments; compensation payments; other non-cash items.

Income arising from:

Recovery of administration costs and other associated costs, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; Construction and Procurement Delivery services; charges levied by Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges; the disposal of assets.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3									
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
255,993	-85,507	170,486	132,580	-60,452	72,128	242,614	32,337	-	32,337	341,792	35,461
<i>Of which:</i>											
1: Finance, Procurement and Policy											
49,759	-28,105	21,654	1,800	-	1,800	23,454	351	-	351	20,832	632
2: NICS Shared Services											
130,773	-49,450	81,323	144	-	144	81,467	11,584	-	11,584	79,433	10,980
3: Northern Ireland Statistics and Research Agency											
1,170	-129	1,041	34,531	-19,856	14,675	15,716	1,566	-	1,566	20,089	1,624
4: Land and Property Services											
1,876	-275	1,601	91,945	-37,060	54,885	56,486	4,158	-	4,158	161,889	2,459
5: EU Programmes											
-	-	-	4,160	-3,536	624	624	-	-	-	597	-
<i>Of which:</i>											
<i>EU Peace Programmes</i>											
-	-	-	1,942	-1,651	291	291	-	-	-	323	-
<i>EU Community Initiatives</i>											
-	-	-	2,218	-1,885	333	333	-	-	-	274	-
6: Special EU Programmes Body (ALB - Net)											
1,786	-	1,786	-	-	-	1,786	26	-	26	1,491	20
7: Accommodation Services											
70,629	-7,548	63,081	-	-	-	63,081	14,652	-	14,652	57,461	19,746
Non-voted expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,089	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3									
<i>Of which:</i>											
8: Land and Property Services											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-8,459	-
<i>Consolidated Fund Extra Receipts</i>											
-	-	-	-	-	-	-	-	-	-	-630	-
Total Spending in DEL											
255,993	-85,507	170,486	132,580	-70,022	62,558	233,044	32,337	-	32,337	332,703	35,461
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	10,484	-	10,484	10,484	12,663	-	12,663	11,604	-
<i>Of which:</i>											
9: Provisions - Departmental											
-	-	-	890	-	890	890	12,663	-	12,663	2,010	-
10: Depreciation - Departmental											
-	-	-	9,394	-	9,394	9,394	-	-	-	9,394	-
11: Special EU Programmes Body (ALB - Net)											
-	-	-	200	-	200	200	-	-	-	200	-
Total Spending in AME											
-	-	-	10,484	-	10,484	10,484	12,663	-	12,663	11,604	-
Total for Estimate											
255,993	-85,507	170,486	143,064	-70,022	73,042	243,528	45,000	-	45,000	344,307	35,461
<i>Of which:</i>											
Voted Expenditure											
255,993	-85,507	170,486	143,064	-60,452	82,612	253,098	45,000	-	45,000	353,396	35,461
Non-voted Expenditure											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-9,089	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	243,528	344,307	591,407
Net Capital Requirement	45,000	35,461	16,749
Accruals to cash adjustments	-48,139	94,300	-167,820
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-1,691	-1,819
Remove voted capital	-26	-20	-25
Add cash grant-in-aid	1,125	1,080	1,009
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-63,799	-44,259	-38,568
New provisions and adjustments to previous provisions	-14,673	-2,010	-1,082
Prior Period Adjustments	-	-	-
Other non-cash items	-9,900	-8,800	-7,208
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	26,671
Increase (+) / Decrease (-) in debtors	40,000	150,000	-146,806
Increase (-) / Decrease (+) in creditors	-	-	-2
Use of provisions	1,120	-	10
Removal of non-voted budget items	9,570	9,089	19,818
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	9,089	19,818
Net Cash Requirement	249,959	483,157	460,154

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

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	696,500,000	-	696,500,000
Capital	-	-	-
Total Net Budget			
Resource	696,500,000	-	696,500,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	90,000,000		90,000,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Income arising from:

Recovery of redundancy, early retirement and rechargeable injury payments made in respect of those covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

Annually Managed Expenditure:

Expenditure arising from:

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) and the Civil Service Injury Benefit Scheme (NI); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; other non-cash items.

Income 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; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

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

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
Spending in Departmental Expenditure Limits (DEL)												
Voted expenditure												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
<i>Of which:</i>												
1: Redundancy and Early Retirement Costs												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
Total Spending in DEL												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-	
<i>Of which:</i>												
2: Pensions, Lump Sum and Gratuities												
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-	
Total Spending in AME												
-	-	-	1,041,437	-344,937	696,500	696,500	-	-	-	538,000	-	
Total for Estimate												
-	-	-	1,056,437	-359,937	696,500	696,500	-	-	-	538,000	-	
<i>Of which:</i>												
Voted Expenditure												
-	-	-	1,056,437	-359,937	696,500	696,500	-	-	-	538,000	-	
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	696,500	538,000	507,490
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-606,500	-458,000	-444,438
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,041,437	-868,044	-813,036
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	13,643	15,917	-3,159
Increase (-) / Decrease (+) in creditors	-	-	-888
Use of provisions	421,294	394,127	372,645
Removal of non-voted budget items			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	90,000	80,000	63,052

Department of Health

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,627,291,000	916,955,000	7,544,246,000
Capital	358,084,000	-	358,084,000
Annually Managed Expenditure			
Resource	459,404,000	-	459,404,000
Capital	-	-	-
Total Net Budget			
Resource	7,086,695,000	916,955,000	8,003,650,000
Capital	358,084,000	-	358,084,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	7,189,137,000		7,189,137,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Health on:

Departmental Expenditure Limit:*Expenditure arising from:*

Central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; response to emerging health issues; grants to voluntary organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK COVID-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; severance payments; administration; related services; profit or loss on disposal of assets; depreciation and impairments; write offs; bad debts; other non-cash items.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Northern Ireland Guardian Ad Litem Agency; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

Part I

£

Income arising from:

Hospital, paramedic and ambulance services; social care services; family health services; sale of goods and services; grants; donations including donations of assets; receipts for joint, co-funded and other projects; receipts from other government departments and other sources (including European Union); research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; repayment of grants; repayment of loans; interest and repayments on financial transaction capital loans; compensation and settlement of claims; disposals of assets; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income; other sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

Creation and movement of provisions; non-cash items including but not restricted to: depreciation and impairments; write offs; bad debts; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; related services and costs; UK COVID-19 Inquiry activities.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Northern Ireland Guardian Ad Litem Agency; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
41,279	-240	41,039	6,643,392	-57,140	6,586,252	6,627,291	361,202	-3,118	358,084	6,578,602	340,154
<i>Of which:</i>											
1: Hospital Services											
1,176	-	1,176	3,465,297	-24,240	3,441,057	3,442,233	202,034	-	202,034	3,932,405	232,017
2: Social Care Services											
3,928	-	3,928	1,521,295	-8,769	1,512,526	1,516,454	572	-	572	1,305,189	18
3: Family Health Services - General Medical Services											
810	-	810	338,633	-10	338,623	339,433	19,129	-49	19,080	328,517	11,496
4: Family Health Services - Pharmaceutical Services											
1,223	-	1,223	520,100	-	520,100	521,323	-	-	-	554,104	-
5: Family Health Services - Dental Services											
148	-	148	129,992	-18,886	111,106	111,254	-	-	-	126,266	-
6: Family Health Services - Ophthalmic Services											
111	-	111	23,940	-	23,940	24,051	-	-	-	25,234	-
7: Health Support Services											
31,463	-240	31,223	341,844	-1,474	340,370	371,593	89,932	-	89,932	7,882	64,498
8: Public Health Services											
2,138	-	2,138	94,513	-3,761	90,752	92,890	17,359	-3,069	14,290	96,614	14,031
9: Ambulance and Paramedic Services											
13	-	13	116,108	-	116,108	116,121	6,365	-	6,365	111,809	9,765
10: Food Safety Promotion Board (ALB - Net)											
-	-	-	2,176	-	2,176	2,176	-	-	-	2,130	-
11: Fire and Rescue Services											
269	-	269	89,494	-	89,494	89,763	25,811	-	25,811	88,452	8,329
Non-voted expenditure											
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net Resources	Net Capital			Net	Net	
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
12: Health Services Financed by National Insurance Contributions												
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-	
Total Spending in DEL												
41,279	-240	41,039	7,560,347	-57,140	7,503,207	7,544,246	361,202	-3,118	358,084	7,235,528	340,154	
<i>Of which:</i>												
<i>Central Expenditure</i>												
41,279	-240	41,039	1,313,848	-57,140	1,256,708	1,297,747	17,680	-3,118	14,562	1,324,548	22,351	
<i>Health and Social Care Trusts (ALB - Net)</i>												
-	-	-	5,730,759	-	5,730,759	5,730,759	233,442	-	233,442	5,715,455	258,350	
<i>Regional Business Services Organisation (ALB - Net)</i>												
-	-	-	256,973	-	256,973	256,973	83,262	-	83,262	59,592	50,483	
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>												
-	-	-	15,867	-	15,867	15,867	171	-	171	542	161	
<i>Northern Ireland Guardian Ad Litem Agency (ALB - Net)</i>												
-	-	-	4,714	-	4,714	4,714	68	-	68	4,721	-	
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>												
-	-	-	131,439	-	131,439	131,439	26	-	26	25,442	29	
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>												
-	-	-	1,067	-	1,067	1,067	9	-	9	1,221	3	
<i>Northern Ireland Social Care Council (ALB - Net)</i>												
-	-	-	3,663	-	3,663	3,663	504	-	504	3,850	18	
<i>Patient and Client Council (ALB - Net)</i>												
-	-	-	2,062	-	2,062	2,062	10	-	10	2,293	33	
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>												
-	-	-	8,108	-	8,108	8,108	219	-	219	7,324	397	
<i>Food Safety Promotion Board (ALB - Net)</i>												
-	-	-	2,176	-	2,176	2,176	-	-	-	2,130	-	
<i>Institute of Public Health in Ireland CLG (ALB - Net)</i>												
-	-	-	422	-	422	422	-	-	-	422	-	
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>												
-	-	-	89,249	-	89,249	89,249	25,811	-	25,811	87,988	8,329	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	459,404	-	459,404	459,404	-	-	-	138,919	-	

Part II: Subhead detail

£'000

2022-23 Plans										2021-22 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7					
<i>Of which:</i>											
13: Central Expenditure											
-	-	-	2,670	-	2,670	2,670	-	-	-	-1,830	-
14: Health and Social Care Trusts (ALB - Net)											
-	-	-	367,217	-	367,217	367,217	-	-	-	74,773	-
15: Northern Ireland Fire and Rescue Service (ALB - Net)											
-	-	-	82,373	-	82,373	82,373	-	-	-	60,874	-
16: Other ALBs (Net)											
-	-	-	7,144	-	7,144	7,144	-	-	-	5,102	-
Total Spending in AME											
-	-	-	459,404	-	459,404	459,404	-	-	-	138,919	-
Total for Estimate											
41,279	-240	41,039	8,019,751	-57,140	7,962,611	8,003,650	361,202	-3,118	358,084	7,374,447	340,154
<i>Of which:</i>											
Voted expenditure											
41,279	-240	41,039	7,102,796	-57,140	7,045,656	7,086,695	361,202	-3,118	358,084	6,717,521	340,154
Non-voted Expenditure											
-	-	-	916,955	-	916,955	916,955	-	-	-	656,926	-

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	8,003,650	7,374,447	7,528,703
Net Capital Requirement	358,084	340,154	354,815
Accruals to cash adjustments	-255,642	101,307	-720,520
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,706,461	-5,207,263	-5,474,064
Remove voted capital	-343,522	-317,803	-337,314
Add cash grant-in-aid	5,749,336	5,583,674	4,989,711
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-9,060	-5,163	-6,606
New provisions and adjustments to previous provisions	-3,608	-3,762	-5,533
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	10,000	-5,000	174,607
Increase (-) / Decrease (+) in creditors	45,000	50,000	-63,889
Use of provisions	2,673	6,624	2,568
Removal of non-voted budget items	-916,955	-656,926	-558,046
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-916,955	-656,926	-558,046
Net Cash Requirement	7,189,137	7,158,982	6,604,952

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

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,038,789,000	-	2,038,789,000
Capital	-	-	-
Total Net Budget			
Resource	2,038,789,000	-	2,038,789,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	-169,811,000		-169,811,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Health on:

Annually Managed Expenditure:*Expenditure arising from:*

Pension payments; allowances; gratuities; transfers to alternative pension arrangements; refunds of contributions and compensation for early retirement to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; related costs; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Employee and employer contributions; inward transfer values received; recovery of contribution equivalent premiums; refunds of payments; related income; other sundry receipts.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	1,687,325	-
<i>Of which:</i>											
1: Health and Social Care Pension Scheme											
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	1,687,325	-
Total Spending in AME											
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	1,687,325	-
Total for Estimate											
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	1,687,325	-
<i>Of which:</i>											
Voted Expenditure											
-	-	-	2,898,000	-859,211	2,038,789	2,038,789	-	-	-	1,687,325	-
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	2,038,789	1,687,325	1,398,366
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-2,208,600	-1,932,629	-1,647,476
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-2,898,000	-2,489,129	-2,155,709
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	53,000	-8,000	-12,758
Increase (-) / Decrease (+) in creditors	-	-500	1,356
Use of provisions	636,400	565,000	519,635
Removal of non-voted budget items	-	-	11,674
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	11,674
Net Cash Requirement	-169,811	-245,304	-237,436

Department for Infrastructure

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	404,013,000	246,106,000	650,119,000
Capital	498,472,000	298,551,000	797,023,000
Annually Managed Expenditure			
Resource	174,500,000	14,997,000	189,497,000
Capital	1,161,000	-	1,161,000
Total Net Budget			
Resource	578,513,000	261,103,000	839,616,000
Capital	499,633,000	298,551,000	798,184,000
Non-Budget Expenditure			
Resource	288,620,000		288,620,000
Capital	170,000,000		170,000,000
Net cash requirement	1,417,677,000		1,417,677,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Infrastructure on:

Departmental Expenditure Limit:*Expenditure arising from:*

Design, construction and maintenance of roads, bridges, structures, walking and cycling infrastructure, footpaths, street lighting and car parks; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of European Union Floods Directive; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage (Northern Ireland) Order 1973; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; rail safety services; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; 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, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, grants for greenways and active travel and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure

on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Income arising from:

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents parking; operation of the Blue Badge Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; 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 service permits; application and licensing fees for Goods Vehicle Operators; 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/agreements and appeals; Crumlin Road Gaol Visitor Attraction and Conference Centre; Mater Hospital car park; property certifications; compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; European Union income; related income; miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

Non-Budget Expenditure:

Expenditure arising from:

Payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited.

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Programme		Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	Gross	Income	6						
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
91,560	-1,347	90,213	338,012	-24,212	313,800	404,013	531,228	-32,756	498,472	472,201	524,142
<i>Of which:</i>											
1: Roads, Rivers and Waterways											
74,402	-	74,402	217,790	-20,232	197,558	271,960	231,954	-25,063	206,891	250,425	263,103
<i>Of which:</i>											
<i>Roads</i>											
69,746	-	69,746	198,349	-18,758	179,591	249,337	207,516	-25,056	182,460	228,481	243,258
<i>Rivers</i>											
-	-	-	17,202	-274	16,928	16,928	24,088	-7	24,081	16,467	19,735
<i>Ferry Services</i>											
-	-	-	1,109	-1,200	-91	-91	-	-	-	-179	-
<i>Inland Waterways</i>											
-	-	-	748	-	748	748	350	-	350	644	110
<i>Central Policy and Other Services</i>											
4,656	-	4,656	382	-	382	5,038	-	-	-	5,012	-
2: Waterways Ireland (ALB - Net)											
1,615	-	1,615	3,648	-	3,648	5,263	1,575	-	1,575	5,110	1,855
3: Bus, Rail and Ports											
5,171	-	5,171	101,052	-77	100,975	106,146	269,710	-793	268,917	186,320	245,554
<i>Of which:</i>											
<i>Ferry, Air and Sea Ports</i>											
-	-	-	4,095	-	4,095	4,095	-	-	-	1,059	44
<i>Railway Services</i>											
-	-	-	42,347	-	42,347	42,347	185,241	-	185,241	108,808	145,392
<i>Road Passenger Services</i>											
5,171	-	5,171	55,386	-77	55,309	60,480	83,536	-	83,536	72,730	99,897
<i>EU Interreg</i>											
-	-	-	-	-	-	-	933	-793	140	-	221
<i>Support for Taxi and Coach Industries</i>											
-	-	-	-776	-	-776	-776	-	-	-	3,723	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources				Capital			Resources	Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
4: Road Safety Services including DVA											
5,928	-1,347	4,581	9,636	-3,333	6,303	10,884	20,957	-3,865	17,092	22,788	11,454
<i>Of which:</i>											
<i>Road Safety Services</i>											
5,928	-1,347	4,581	3,128	-626	2,502	7,083	224	-	224	9,392	420
<i>Driver and Vehicle Agency</i>											
-	-	-	6,508	-2,707	3,801	3,801	20,733	-3,865	16,868	13,396	11,034
5: Planning and Legacy Sites											
2,691	-	2,691	5,796	-570	5,226	7,917	4,815	-3,035	1,780	5,729	1,441
<i>Of which:</i>											
<i>Planning and Policy</i>											
2,691	-	2,691	5,152	-350	4,802	7,493	4,665	-3,035	1,630	5,131	1,171
<i>Reinvestment and Reform</i>											
-	-	-	644	-220	424	424	150	-	150	598	270
6: Water and Sewerage											
1,753	-	1,753	90	-	90	1,843	2,217	-	2,217	1,829	735
Non-voted expenditure											
-	-2	-2	361,572	-115,464	246,108	246,106	340,794	-42,243	298,551	233,971	230,537
<i>Of which:</i>											
7: Consolidated Fund Extra Receipts (CFERs)											
-	-2	-2	-	-117	-117	-119	-	-	-	-132	-12
8: National Fund Loan											
-	-	-	167	-167	-	-	10,000	-1,039	8,961	-	8,984
9: Northern Ireland Water Limited											
-	-	-	361,405	-115,180	246,225	246,225	330,794	-41,204	289,590	234,103	221,565
Total Spending in DEL											
91,560	-1,349	90,211	699,584	-139,676	559,908	650,119	872,022	-74,999	797,023	706,172	754,679
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
2,182	-	2,182	172,318	-	172,318	174,500	1,161	-	1,161	142,341	6,677
<i>Of which:</i>											
10: Depreciation & Impairment Costs											
1,861	-	1,861	166,986	-	166,986	168,847	-	-	-	143,786	-

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
11: Provisions												
321	-	321	5,066	-	5,066	5,387	1,161	-	1,161	-1,711	6,677	
12: Waterways Ireland (ALB - Net)												
-	-	-	266	-	266	266	-	-	-	266	-	
Non-voted expenditure												
-	-	-	14,997	-	14,997	14,997	-	-	-	88,324	-	
<i>Of which:</i>												
13: Northern Ireland Water Limited												
-	-	-	14,997	-	14,997	14,997	-	-	-	88,324	-	
Total Spending in AME												
2,182	-	2,182	187,315	-	187,315	189,497	1,161	-	1,161	230,665	6,677	
Non-Budget spending												
Voted expenditure												
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000	
<i>Of which:</i>												
14: Northern Ireland Water Limited												
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000	
Total Non-Budget Spending												
-	-	-	366,200	-77,580	288,620	288,620	170,000	-	170,000	248,583	180,000	
Total for Estimate												
93,742	-1,349	92,393	1,253,099	-217,256	1,035,843	1,128,236	1,043,183	-74,999	968,184	1,185,420	941,356	
<i>Of which:</i>												
Voted Expenditure												
93,742	-1,347	92,395	876,530	-101,792	774,738	867,133	702,389	-32,756	669,633	863,125	710,819	
Non-voted Expenditure												
-	-2	-2	376,569	-115,464	261,105	261,103	340,794	-42,243	298,551	322,295	230,537	

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Net Resource Requirement	1,128,236	1,185,420	1,148,665
Net Capital Requirement	968,184	941,356	670,037
Accruals to cash adjustments	-119,089	-143,180	-172,242
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-5,529	-5,376	-5,437
Remove voted capital	-1,575	-1,855	-1,380
Add cash grant-in-aid	5,089	5,398	4,480
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203,537	-175,693	-128,175
New provisions and adjustments to previous provisions	-14,788	-17,571	-5,153
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock		100	166
Increase (+) / Decrease (-) in debtors	24,614	21,853	-9,571
Increase (-) / Decrease (+) in creditors	65,069	14,113	-37,573
Use of provisions	11,568	15,851	10,401
Removal of non-voted budget items	-559,654	-552,832	-432,589
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-559,654	-552,832	-432,589
Net Cash Requirement	1,417,677	1,430,764	1,213,871

Department of Justice

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,261,805,000	6,689,000	1,268,494,000
Capital	77,959,000	-	77,959,000
Annually Managed Expenditure			
Resource	515,328,000	-186,000	515,142,000
Capital	758,000	-	758,000
Total Net Budget			
Resource	1,777,133,000	6,503,000	1,783,636,000
Capital	78,717,000	-	78,717,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	1,432,816,000		1,432,816,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Justice on:

Departmental Expenditure Limit:*Expenditure arising from:*

Access to Justice services and policy development, including expenditure by Legal Services Agency NI, NI Courts and Tribunals Service, and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for NI and the NI Law Commission, net expenditure for the Criminal Justice Inspection. Safer Communities services and policy development, including expenditure by Forensic Science NI, Youth Justice Agency, net expenditure for the Probation Board for NI, Police Ombudsman for NI, NI Policing Board, NI Police Fund, Police Rehabilitation and Retraining Trust and the RUC George Cross Foundation, also expenditure on state pathology services and the Prisoner Ombudsman, Independent Monitoring Boards, and search and rescue services. Reducing Offending services and policy development including expenditure by the NI Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of NI, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; Access NI; compensation schemes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay claims, severance payments, pension scheme payments, related services; governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; other non-cash items.

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; 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; recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; 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; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes; corporation tax; other non-cash items.

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

Part II: Revised subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources			Capital				Resources	Capital			
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
39,959	-1,819	38,140	1,283,612	-59,947	1,223,665	1,261,805	77,959	-	77,959	1,267,493	77,527
<i>Of which:</i>											
1: Access to Justice											
17,125	-473	16,652	212,595	-44,783	167,812	184,464	9,069	-	9,069	179,932	6,796
<i>Of which:</i>											
<i>Access to Justice - Core Departmental Expenditure</i>											
10,516	-289	10,227	16,459	-6,034	10,425	20,652	558	-	558	18,162	826
<i>Northern Ireland Courts and Tribunals Services</i>											
6,609	-184	6,425	87,773	-38,014	49,759	56,184	6,408	-	6,408	55,914	5,373
<i>Legal Services Agency Northern Ireland</i>											
-	-	-	107,216	-735	106,481	106,481	2,102	-	2,102	104,694	597
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>											
-	-	-	1,147	-	1,147	1,147	1	-	1	1,162	-
2: Safer Communities											
9,568	-1,058	8,510	94,462	-5,856	88,606	97,116	4,784	-	4,784	81,817	3,400
<i>Of which:</i>											
<i>Safer Communities - Core Departmental Expenditure</i>											
9,568	-1,058	8,510	30,218	-5,533	24,685	33,195	657	-	657	33,527	482
<i>Forensic Science Northern Ireland</i>											
-	-	-	15,745	-323	15,422	15,422	1,588	-	1,588	4,214	1,579
<i>Probation Board for Northern Ireland (ALB - Net)</i>											
-	-	-	25,627	-	25,627	25,627	846	-	846	22,826	990
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>											
-	-	-	12,925	-	12,925	12,925	288	-	288	11,090	150
<i>Northern Ireland Policing Board (ALB - Net)</i>											
-	-	-	6,170	-	6,170	6,170	60	-	60	6,586	50
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>											
-	-	-	2,059	-	2,059	2,059	1,254	-	1,254	1,879	110
<i>Northern Ireland Police Fund (ALB - Net)</i>											
-	-	-	1,528	-	1,528	1,528	79	-	79	1,485	30
<i>RUC George Cross Foundation (ALB - Net)</i>											
-	-	-	190	-	190	190	12	-	12	210	9

Part II: Revised subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
3: NI Prison Service and Youth Justice Agency												
13,266	-288	12,978	148,904	-9,308	139,596	152,574	16,486	-	16,486	151,992	9,844	
<i>Of which:</i>												
<i>Northern Ireland Prison Service</i>												
13,266	-288	12,978	132,198	-9,300	122,898	135,876	15,907	-	15,907	136,291	9,644	
<i>Youth Justice Agency</i>												
-	-	-	16,706	-8	16,698	16,698	579	-	579	15,701	200	
4: Police Service of Northern Ireland (ALB - Net)												
-	-	-	827,651	-	827,651	827,651	47,620	-	47,620	853,752	57,487	
Non-voted expenditure												
-	-	-	9,689	-3,000	6,689	6,689	-	-	-	6,229	-	
<i>Of which:</i>												
5: NI Courts and Tribunals Service CFSS												
-	-	-	9,689	-	9,689	9,689	-	-	-	9,229	-	
6: Consolidated Fund extra Receipts (CFERs)												
-	-	-	-	-3,000	-3,000	-3,000	-	-	-	-3,000	-	
Total Spending in DEL												
39,959	-1,819	38,140	1,293,301	-62,947	1,230,354	1,268,494	77,959	-	77,959	1,273,722	77,527	
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	515,328	-	515,328	515,328	758	-	758	505,529	-	
<i>Of which:</i>												
7: Core Department												
-	-	-	9,809	-	9,809	9,809	-	-	-	58,862	-	
8: Northern Ireland Courts and Tribunals Service												
-	-	-	503	-	503	503	170	-	170	4,215	-	
9: Legal Services Agency Northern Ireland												
-	-	-	20,282	-	20,282	20,282	154	-	154	8,624	-	

Part II: Revised subhead detail

£'000

2022-23 Plans										2021-22 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
10: Forensic Science Northern Ireland												
-	-	-	50	-	50	50	-	-	-	50	-	
11: Northern Ireland Prison Service												
-	-	-	72,929	-	72,929	72,929	-	-	-	82,568	-	
12: Youth Justice Agency												
-	-	-	85	-	85	85	334	-	334	112	-	
13: PSNI Police Pension (ALB - Net)												
-	-	-	373,477	-	373,477	373,477	-	-	-	343,462	-	
14: PSNI (ALB - Net)												
-	-	-	32,153	-	32,153	32,153	-	-	-	1,428	-	
15: Other ALBs (Net)												
-	-	-	6,040	-	6,040	6,040	100	-	100	6,208	-	
Non-voted expenditure												
-	-	-	-186	-	-186	-186	-	-	-	46	-	
16: NI Courts and Tribunals Service CFSS												
-	-	-	-186	-	-186	-186	-	-	-	46	-	
Total Spending in AME												
-	-	-	515,142	-	515,142	515,142	758	-	758	505,575	-	
Total for Estimate												
39,959	-1,819	38,140	1,808,443	-62,947	1,745,496	1,783,636	78,717	-	78,717	1,779,297	77,527	
<i>Of which:</i>												
Voted Expenditure												
39,959	-1,819	38,140	1,798,940	-59,947	1,738,993	1,777,133	78,717	-	78,717	1,773,022	77,527	
Non-voted Expenditure												
-	-	-	9,503	-3,000	6,503	6,503	-	-	-	6,275	-	

Part II: Resource to cash reconciliation			£'000
	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	1,783,636	1,792,582	1,651,635
Net Capital Requirement	78,717	77,527	80,263
Accruals to cash adjustments	-423,034	-415,986	-329,866
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,289,067	-1,250,088	-1,215,474
Remove voted capital	-50,160	-58,826	-53,739
Add cash grant-in-aid	1,042,222	1,069,492	1,041,077
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-30,183	-41,403	-32,501
New provisions and adjustments to previous provisions	-219,220	-258,346	-161,305
Prior Period Adjustments	-	-	-
Other non-cash items	-	-13,285	-13,338
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	21,000	-
Increase (+) / Decrease (-) in debtors	6,232	-	16,525
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	117,142	115,470	88,889
Removal of non-voted budget items	-6,503	-6,275	-5,575
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-9,275	-8,575
Other adjustments	3,000	3,000	3,000
Net Cash Requirement	1,432,816	1,447,848	1,396,457

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

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	-	-	-
Total Net Budget			
Resource	300,000	-	300,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	500,000		500,000

Amounts required in the year ending 31 March 2023 for expenditure by the Department of Justice on:

Annually Managed Expenditure:

Expenditure arising from:

Pension scheme benefits to, or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; other non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme									
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
-	-	-	300	-	300	300	-	-	-	-	2,100	-
<i>Of which:</i>												
1: Northern Ireland Judicial Pension Scheme												
-	-	-	300	-	300	300	-	-	-	-	2,100	-
Total Spending in AME												
-	-	-	300	-	300	300	-	-	-	-	2,100	-
Total for Estimate												
-	-	-	300	-	300	300	-	-	-	-	2,100	-
<i>Of which:</i>												
Voted Expenditure												
-	-	-	300	-	300	300	-	-	-	-	2,100	-
Non-voted Expenditure												
-	-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	300	2,100	513
Net Capital Requirement	-	-	-
Accruals to cash adjustments	200	-1,600	-1,297
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-300	-3,900	-1,297
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	500	2,300	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	500	500	-784

The Executive Office

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	156,483,000	-	156,483,000
Capital	60,897,000	-	60,897,000
Annually Managed Expenditure			
Resource	178,171,000	-	178,171,000
Capital	-	-	-
Total Net Budget			
Resource	334,654,000	-	334,654,000
Capital	60,897,000	-	60,897,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	209,386,000		209,386,000

Amounts required in the year ending 31 March 2023 for expenditure by the The Executive Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees; public appointments including the appointment of 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; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; civil contingencies and resilience; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries; net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme; the policy, funding and legislative implementation of the Racial Equality Strategy and actions associated with Refugee and Asylum Seeker support and integration; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of social value; victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net

expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; the Commission on Flags, Identity, Culture and Tradition; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of a strategy to tackle violence against women and girls; actions associated with the implementation of the Period Products (Free Provision) Act (NI) 2022; re-establishment of the economic policy unit; settlement of the NICS equal pay claims; severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; the legislative programme; UK COVID-19 Inquiry activities; other non-cash items.

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; recovery of costs for Other Services.

Annually Managed Expenditure:

Expenditure arising from:

Revaluation of strategic Sites; movement on Provisions.

The Executive Office will account for this Estimate.

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
19,859	-125	19,734	142,763	-6,014	136,749	156,483	60,897	-	60,897	138,323	35,907
<i>Of which:</i>											
1: Executive Support											
17,605	-125	17,480	120,936	-237	120,699	138,179	60,236	-	60,236	117,047	32,995
<i>Of which:</i>											
<i>Executive Support and Policy Development - Departmental Expenditure</i>											
14,698	-125	14,573	28,069	-237	27,832	42,405	8,633	-	8,633	34,285	9,013
<i>Historical Institutional Abuse</i>											
-	-	-	30,189	-	30,189	30,189	-	-	-	32,338	-
<i>Victims Payments</i>											
-	-	-	31,080	-	31,080	31,080	347	-	347	14,237	141
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>											
-	-	-	1,124	-	1,124	1,124	1,025	-	1,025	1,011	480
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>											
-	-	-	792	-	792	792	-	-	-	629	-
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>											
-	-	-	895	-	895	895	-	-	-	893	31
<i>Equality Commission for Northern Ireland (ALB - Net)</i>											
483	-	483	5,726	-	5,726	6,209	105	-	105	6,183	115
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>											
206	-	206	963	-	963	1,169	-	-	-	1,327	-
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	5,907	-	5,907	5,907	50,055	-	50,055	10,378	23,122
<i>Victims and Survivors Service Limited (ALB - Net)</i>											
2,218	-	2,218	16,191	-	16,191	18,409	71	-	71	15,766	93

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
2: Good Relations											
513	-	513	20,972	-5,777	15,195	15,708	661	-	661	18,477	2,910
<i>Of which:</i>											
<i>Good Relations - Departmental Expenditure</i>											
-	-	-	17,712	-5,777	11,935	11,935	651	-	651	14,439	2,900
<i>Northern Ireland Community Relations Council (ALB - Net)</i>											
513	-	513	2,835	-	2,835	3,348	10	-	10	3,378	10
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	425	-	425	425	-	-	-	660	-
3: North-South Ministerial Council											
60	-	60	855	-	855	915	-	-	-	1,376	-
4: Attorney General for Northern Ireland											
1,681	-	1,681	-	-	-	1,681	-	-	-	1,423	2
Total Spending in DEL											
19,859	-125	19,734	142,763	-6,014	136,749	156,483	60,897	-	60,897	138,323	35,907
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	178,171	-	178,171	178,171	-	-	-	416,806	-
<i>Of which:</i>											
5: Strategic Sites											
-	-	-	750	-	750	750	-	-	-	1,500	-
6: Provisions											
-	-	-	175,917	-	175,917	175,917	-	-	-	414,481	-
7: ALBs s (Net)											
-	-	-	1,504	-	1,504	1,504	-	-	-	825	-
Total Spending in AME											
-	-	-	178,171	-	178,171	178,171	-	-	-	416,806	-
Total for Estimate											
19,859	-125	19,734	320,934	-6,014	314,920	334,654	60,897	-	60,897	555,129	35,907

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions						
Resources							Capital			Resources	Capital		
Administration			Programme										
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net		
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12	
<i>Of which:</i>													
Voted Expenditure													
19,859	-125	19,734	320,934	-6,014	314,920	334,654	60,897	-	60,897		555,129	35,907	
Non-voted Expenditure													
-	-	-	-	-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Net Resource Requirement	334,654	555,129	184,230
Net Capital Requirement	60,897	35,907	119,056
Accruals to cash adjustments	-186,208	-415,449	-100,477
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-39,782	-41,050	-114,953
Remove voted capital	-51,266	-23,851	-106,437
Add cash grant-in-aid	89,023	58,370	139,891
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,406	-2,012	-1,260
New provisions and adjustments to previous provisions	-200,019	-414,481	-405
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	8,476	6,510	-20,099
Increase (-) / Decrease (+) in creditors	-14,293	1,065	2,773
Use of provisions	24,102	-	13
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	209,386	175,587	202,809

Food Standards Agency

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	14,536,000	-	14,536,000
Capital	534,000	-	534,000
Annually Managed Expenditure			
Resource	300,000	-	300,000
Capital	135,000	-	135,000
Total Net Budget			
Resource	14,836,000	-	14,836,000
Capital	669,000	-	669,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	14,606,000		14,606,000

Amounts required in the year ending 31 March 2023 for expenditure by the Food Standards Agency on:

Departmental Expenditure Limit:*Expenditure arising from:*

Improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; associated depreciation; other non-cash items.

Income arising from:

Meat hygiene inspection fees; diet, nutrition and food safety projects and events; rental income; recovery of administration costs; related income; sundry receipts.

Annually Managed Expenditure:*Expenditure arising from:*

Provisions; other non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
<i>Of which:</i>											
1: Public Health Protection from Food and Feed Risk											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
Total Spending in DEL											
-	-	-	19,169	-4,633	14,536	14,536	534	-	534	13,365	50
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	300	-	300	300	135	-	135	300	-
<i>Of which:</i>											
2: Provisions											
-	-	-	300	-	300	300	135	-	135	300	-
Total Spending in AME											
-	-	-	300	-	300	300	135	-	135	300	-
Total for Estimate											
-	-	-	19,469	-4,633	14,836	14,836	669	-	669	13,665	50
<i>Of which:</i>											
Voted Expenditure											
-	-	-	19,469	-4,633	14,836	14,836	669	-	669	13,665	50
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	14,836	13,665	10,502
Net Capital Requirement	669	50	91
Accruals to cash adjustments	-899	-228	-466
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-157	-55	-54
New provisions and adjustments to previous provisions	-435	-300	-
Prior Period Adjustments	-	-	-
Other non-cash items	-380	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	3
Increase (-) / Decrease (+) in creditors	73	127	-415
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	14,606	13,487	10,127

Northern Ireland Assembly Commission

Part I	£		
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	50,757,000	-10,000	50,747,000
Capital	2,925,000	-	2,925,000
Annually Managed Expenditure			
Resource	2,200,000	-	2,200,000
Capital	-	-	-
Total Net Budget			
Resource	52,957,000	-10,000	52,947,000
Capital	2,925,000	-	2,925,000
Non-Budget Expenditure			
Resource	-		-
Capital	-		-
Net cash requirement	50,514,000		50,514,000

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Assembly Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

The remuneration of Members of the Assembly, the operation of services supporting Members as they exercise their functions as Members, in the Assembly, constituencies and elsewhere, including the administration of the financial support framework for Members. The provision of property, staff and services to the Assembly; hosting events; provision of services to enhance the public awareness and involvement in the working of the Assembly; service related administration costs; severance payments; associated depreciation; other non-cash items.

Income arising from:

Recovery of administration costs from other Departments, other bodies and the public including the recoupment of staff salaries, ministerial salaries and associated employer related costs; recoupment of costs for hosted events; certain retail outlet sales; sundry receipts relating to overpayments.

Annually Managed Expenditure:

Expenditure arising from:

The provision for legal costs, early departure costs, and the annual finance costs for the Assembly Members' Pension Scheme.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital		
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	51,115	-358	50,757	50,757	2,925	-	2,925	46,954	478
<i>Of which:</i>											
1: Administration and Support Services											
-	-	-	51,115	-358	50,757	50,757	2,925	-	2,925	46,954	478
Non-voted expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-95	-
<i>Of which:</i>											
2: Consolidated Fund receipts (non-retainable income)											
-	-	-	-	-10	-10	-10	-	-	-	-95	-
Total Spending in DEL											
-	-	-	51,115	-368	50,747	50,747	2,925	-	2,925	46,859	478
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
<i>Of which:</i>											
3: Service Costs of Assembly Members' Pension Scheme											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
Total Spending in AME											
-	-	-	2,200	-	2,200	2,200	-	-	-	1,900	-
Total for Estimate											
-	-	-	53,315	-368	52,947	52,947	2,925	-	2,925	48,759	478
<i>Of which:</i>											
Voted Expenditure											
-	-	-	53,315	-358	52,957	52,957	2,925	-	2,925	48,854	478
Non-voted Expenditure											
-	-	-	-	-10	-10	-10	-	-	-	-95	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	52,947	48,759	42,518
Net Capital Requirement	2,925	478	929
Accruals to cash adjustments	-5,368	-5,194	-4,108
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,143	-3,209	-3,025
New provisions and adjustments to previous provisions	-2,200	-1,900	-408
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50	-	143
Increase (-) / Decrease (+) in creditors	-75	-85	-818
Use of provisions	-	-	-
Removal of non-voted budget items	10	95	50
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	10	95	50
Net Cash Requirement	50,514	44,138	39,389

Northern Ireland Audit Office

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	10,315,000	220,000	10,535,000
Capital	2,290,000	-	2,290,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,315,000	220,000	10,535,000
Capital	2,290,000	-	2,290,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	10,920,000		

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Audit Office on:

Departmental Expenditure Limit:*Expenditure arising from:*

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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; administration; related services; UK COVID-19 Inquiry activities; associated non-cash items.

Income 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; sundry receipts.

The **Northern Ireland Audit Office** will account for this Estimate.

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
<i>Of which:</i>											
1: Audit and Assurance Services											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
Non-voted expenditure											
-	-	-	220	-	220	220	-	-	-	260	-
<i>Of which:</i>											
2: Comptroller and Auditor General's Salary Costs											
-	-	-	220	-	220	220	-	-	-	260	-
Total Spending in DEL											
-	-	-	13,435	-2,900	10,535	10,535	2,290	-	2,290	7,850	5,100
Total for Estimate											
-	-	-	13,435	-2,900	10,535	10,535	2,290	-	2,290	7,850	5,100
<i>Of which:</i>											
Voted Expenditure											
-	-	-	13,215	-2,900	10,315	10,315	2,290	-	2,290	7,590	5,100
Non-voted Expenditure											
-	-	-	220	-	220	220	-	-	-	260	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	10,535	7,850	7,238
Net Capital Requirement	2,290	5,100	527
Accruals to cash adjustments	-1,685	-130	-163
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,275	-130	-134
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-140	-	137
Increase (-) / Decrease (+) in creditors	730	-	-166
Use of provisions	-	-	-
Removal of non-voted budget items	-220	-260	-160
<i>Of which:</i>			
Consolidated Fund Standing Services	-220	-260	-160
Other adjustments	-	-	-
Net Cash Requirement	10,920	12,560	7,442

**The Northern Ireland
Authority for
Utility Regulation**

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	318,000	-	318,000
Capital	40,000	-	40,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	318,000	-	318,000
Capital	40,000	-	40,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	962,000		962,000

Amounts required in the year ending 31 March 2023 for expenditure by the Northern Ireland Authority for Utility Regulation on:

Departmental Expenditure Limit:*Expenditure arising from:*

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the Energy Transition to Net Zero, developing and regulating Heat Networks, which fall within our statutory remit; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; other non-cash items.

Income arising from:

Licence fees; dispute resolution; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; related income; sundry receipts.

Non-Budget Expenditure:*Expenditure arising from:*

Non-cash items.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	11,944	-11,626	318	318	40	-	40	114	20
<i>Of which:</i>											
1: Utility Regulation											
-	-	-	11,944	-11,626	318	318	40	-	40	114	20
Total for Estimate											
-	-	-	11,944	-11,626	318	318	40	-	40	114	20
<i>Of which:</i>											
Voted Expenditure											
-	-	-	11,944	-11,626	318	318	40	-	40	114	20
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
Net Resource Requirement	318	114	104
Net Capital Requirement	40	20	5
Accruals to cash adjustments	604	893	120
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-203	-7	-9
New provisions and adjustments to previous provisions	-	-	114
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	800	157
Increase (-) / Decrease (+) in creditors	500	-	-207
Use of provisions	307	100	65
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	962	1,027	229

**Northern Ireland
Public Services
Ombudsman**

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	4,035,000	160,000	4,195,000
Capital	57,000	-	57,000
Annually Managed Expenditure			
Resource	-45,000	-	-45,000
Capital	-	-	-
Total Net Budget			
Resource	3,990,000	160,000	4,150,000
Capital	57,000	-	57,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	3,972,000		3,972,000

Amounts required in the year ending 31 March 2023 for expenditure by The Northern Ireland Public Services Ombudsman on:

Departmental Expenditure Limit:

Expenditure arising from:

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; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions.

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

Part II: Subhead detail

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	4,035	-	4,035	4,035	57	-	57	3,528	35
<i>Of which:</i>											
1: Investigation and Adjudication											
-	-	-	4,035	-	4,035	4,035	57	-	57	3,528	35
Non-voted expenditure											
-	-	-	160	-	160	160	-	-	-	155	-
<i>Of which:</i>											
2: Ombudsman Salary											
-	-	-	160	-	160	160	-	-	-	155	-
Total Spending in DEL											
-	-	-	4,195	-	4,195	4,195	57	-	57	3,683	35
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	-45	-	-45	-45	-	-	-	-	-
<i>Of which:</i>											
3: Provisions											
-	-	-	-45	-	-45	-45	-	-	-	-	-
Total Spending in AME											
-	-	-	-45	-	-45	-45	-	-	-	-	-
Total for Estimate											
-	-	-	4,150	-	4,150	4,150	57	-	57	3,683	35
<i>Of which:</i>											
Voted Expenditure											
-	-	-	3,990	-	3,990	3,990	57	-	57	3,528	35
Non-voted Expenditure											
-	-	-	160	-	160	160	-	-	-	155	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	4,150	3,683	3,176
Net Capital Requirement	57	35	25
Accruals to cash adjustments	-75	-95	-50
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-120	-95	-86
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	23
Increase (-) / Decrease (+) in creditors	-	-	13
Use of provisions	45	-	-
Removal of non-voted budget items	-160	-155	-138
<i>Of which:</i>			
Consolidated Fund Standing Services	-160	-155	-138
Other adjustments	-	-	-
Net Cash Requirement	3,972	3,468	3,013

Public Prosecution Service

Part I**£**

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	40,274,000	-	40,274,000
Capital	435,000	-	435,000
Annually Managed Expenditure			
Resource	974,000	-	974,000
Capital	-	-	-
Total Net Budget			
Resource	41,248,000	-	41,248,000
Capital	435,000	-	435,000
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net cash requirement	40,595,000		40,595,000

Amounts required in the year ending 31 March 2023 for use by the Public Prosecution Service on:

Departmental Expenditure Limit:*Expenditure arising from:*

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; settlement of other claims; settlement of holiday pay claims; other related services; severance payments; other non-cash items.

Income 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; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Annually Managed Expenditure:*Expenditure arising from:*

Pension liabilities; provisions; other non-cash costs.

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

Part II: Revised subhead

£'000

2022-23 Plans							2021-22 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital		
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
<i>Of which:</i>											
1: Public Prosecution and Legal Services											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
Total Spending in DEL											
2,145	-	2,145	38,600	-471	38,129	40,274	508	-73	435	38,638	554
Spending in Annually Managed Expenditure (AME)											
Voted expenditure											
-	-	-	974	-	974	974	-	-	-	1,084	-
<i>Of which:</i>											
2: BBA Pensions											
-	-	-	124	-	124	124	-	-	-	134	-
3: Provisions											
-	-	-	850	-	850	850	-	-	-	950	-
Total Spending in AME											
-	-	-	974	-	974	974	-	-	-	1,084	-
Total for Estimate											
2,145	-	2,145	39,574	-471	39,103	41,248	508	-73	435	1,084	554
<i>Of which:</i>											
Voted expenditure											
2,145	-	2,145	39,574	-471	39,103	41,248	508	-73	435	39,722	554
Non-voted Expenditure											
-	-	-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation**£'000**

	2022-23 Plans	2021-22 Provisions	2020-21 Outturn
Net Resource Requirement	41,248	39,722	36,050
Net Capital Requirement	435	554	648
Accruals to cash adjustments	-1,088	-1,138	-997
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,660	-1,765	-2,165
New provisions and adjustments to previous provisions	-974	-1,084	-459
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	80	70	23
Increase (-) / Decrease (+) in creditors	2,281	1,465	972
Use of provisions	185	176	632
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	40,595	39,138	35,701

