

# Northern Ireland Spring Supplementary Estimates 2014-2015



Northern Ireland  
Spring Supplementary  
Estimates  
2014-2015

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Department of Agriculture and Rural Development

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Department of Culture, Arts and Leisure

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Department of Education

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Department of Education – Teachers' Superannuation

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Department for Employment and Learning

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Department of Enterprise, Trade and Investment

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Department of Finance and Personnel

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Department of Finance and Personnel – Superannuation and Other Allowances

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Department of Health, Social Services and Public Safety

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Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme

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Department of the Environment

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Department of Justice

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Department for Regional Development

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Department for Social Development

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Office of the First Minister and Deputy First Minister

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Northern Ireland Assembly Commission

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Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints

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Food Standards Agency

---

Northern Ireland Audit Office

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Northern Ireland Authority for Utility Regulation

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Public Prosecution Service for Northern Ireland

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## SECTION 1

# Introduction to Northern Ireland Supplementary Estimates

- Role of Estimates**
1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.
- Resource-based format of the Estimates**
2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2014-2015 Main Estimates volume<sup>1</sup>.
  3. The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.
- Main Estimates**
4. The 2014-2015 Main Estimates for Northern Ireland departments were laid in the Assembly in June 2014. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2014-2015.
  5. A comprehensive guide to the Estimates of Northern Ireland departments was included in the 2014-2015 Main Estimates volume<sup>1</sup>. This explains the relationship between public expenditure plans and Northern Ireland Estimates and gives information about the process through which the services of Northern Ireland departments are funded. The following paragraphs provide some further information about Supplementary Estimates.
- Reason for Supplementary Estimates**
6. Supplementary Estimates seek authority for additional resources and/or cash to that sought in the Main Estimates for the financial year. They may be presented:
    - i. to seek authority, and additional resources and/or cash as necessary, for any new services;
    - ii. to increase the provision for existing services;
    - iii. to increase net resources because a shortfall is expected in accruing resources;
    - iv. to increase the limit on accruing resources that may be used for services; and
    - v. to draw attention to the diversion of funds already voted for one service, to another service within the same Request for Resources. This is done when the reallocation is substantial, likely to be controversial or involves a new service.

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<sup>1</sup> Northern Ireland Estimates 2014-2015, TSO. ISBN:



- Reducing Estimates**
7. From 2002-03, transparency in the Northern Ireland Supplementary Estimates has been improved by the inclusion of reducing Estimates. The reductions between Main Estimates and the Supplementary Estimates are now shown for both net resources relating to one or more Requests for Resources and the overall Net Cash Requirement for the Estimate
- Format of Supplementary Estimates**
8. Each Supplementary Estimate begins with an introduction describing the main aim of the department and detailing the proposed changes in the resource and cash requirements of the Department.
9. Part I of each Supplementary Estimate states the change in net resource and cash requirements for the financial year. It also reproduces the “ambit”, which is a formal description of all services (not just any new services) to be financed from the Estimate.
10. Part II of the Supplementary Estimate contains three tables. The first table identifies the lines within each Request for Resources where changes are being proposed and also shows capital and cash. This is followed by a reproduction of the original main Estimate Part II table showing the revised subhead detail including the revised provision sought for each subhead (including unchanged subheads) as a result of the Supplementary. The third table shows a reconciliation between the net resource total and the net cash requirement.
11. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts which are not used as offsets to the gross provision by way of accruing resources, but are paid into the Consolidated Fund.
12. Each Supplementary Estimate is supported by similar tables and statements to those accompanying the Main Estimate (Forecast Statement of Comprehensive Net Expenditure, Reconciliation of Resource expenditure between Estimates, Accounts and Budgets, Reconciliation of Capital expenditure between Estimates and Budgets, etc and notes broadly analogous to those appended to the resource-based Main Estimates, either restated or updated).
- Accruing Resources**
13. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.
- Accounting Policy Changes**
14. As a result of the FReM adaptation to IAS 20, Accounting for Government Grants, the Donated Asset Reserve (DAR) and the Government Grant Reserve (GGR) have been removed.
15. These accounting policy changes are reflected in all departmental Spring Supplementary Estimates for 2014-15.
16. Where the removal of the DAR/GGR has resulted in an increase in expenditure for departments, a note to the relevant Estimate has been included stating the Prior Period Adjustment (PPA) in respect of the previous two years rather than including a PPA in the Estimate.
- Procedure and timing**
17. Spring Supplementary Estimates are normally published in February. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.
18. Table 1 details the sums, both resources and cash, already voted for 2014-2015 along with the revised sums required in these Supplementary Estimates.

**Table 1 - Summary of 2014-2015 Estimates**

**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	<b>Department of Agriculture and Rural Development</b>	<b>253,799</b>	<b>19,536</b>	<b>273,335</b>	<b>287,311</b>	<b>-5,767</b>	<b>281,544</b>
<b>A</b>	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.	253,799	19,536	273,335			
	<b>Department of Culture, Arts and Leisure</b>	<b>193,457</b>	<b>-52,910</b>	<b>140,547</b>	<b>190,351</b>	<b>-51,074</b>	<b>139,277</b>
<b>A</b>	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.	193,457	-52,910	140,547			
	<b>Department of Education</b>	<b>2,126,066</b>	<b>125,210</b>	<b>2,251,276</b>	<b>2,165,990</b>	<b>121,648</b>	<b>2,287,638</b>
<b>A</b>	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,086,908	118,067	2,204,975			
<b>B</b>	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	39,158	7,143	46,301			
	<b>Department of Education - Teachers' Superannuation</b>	<b>573,448</b>	<b>10,166</b>	<b>583,614</b>	<b>185,306</b>	<b>777</b>	<b>186,083</b>
<b>A</b>	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	573,448	10,166	583,614			

Table 1 - Summary of 2014-2015 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	<b>Department for Employment and Learning</b>	<b>891,744</b>	<b>29,678</b>	<b>921,422</b>	<b>1,147,733</b>	<b>-57,284</b>	<b>1,090,449</b>
<b>A</b>	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	891,744	29,678	921,422			
	<b>Department of Enterprise, Trade and Investment</b>	<b>234,131</b>	<b>5,471</b>	<b>239,602</b>	<b>228,451</b>	<b>5,901</b>	<b>234,352</b>
<b>A</b>	To promote the growth of a competitive and export-led economy.	234,131	5,471	239,602			
	<b>Department of Finance and Personnel</b>	<b>206,638</b>	<b>4,316</b>	<b>210,954</b>	<b>236,025</b>	<b>3,393</b>	<b>239,418</b>
<b>A</b>	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	206,638	4,316	210,954			
	<b>Department of Finance and Personnel - Superannuation and Other Allowances (Principal Civil Service Pension Scheme Northern Ireland)</b>	<b>496,327</b>	<b>-75,078</b>	<b>421,249</b>	<b>105,557</b>	<b>-8,583</b>	<b>96,974</b>
<b>A</b>	Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)]	496,327	-75,078	421,249			
	<b>Department of Health, Social Services and Public Safety</b>	<b>4,464,535</b>	<b>200,991</b>	<b>4,665,526</b>	<b>4,497,189</b>	<b>167,506</b>	<b>4,664,695</b>
<b>A</b>	Providing high quality health and social care services and promoting good health and wellbeing.	4,383,606	190,805	4,574,411			
<b>B</b>	Providing effective fire fighting, rescue and fire safety services.	80,929	10,186	91,115			
	<b>Department of Health, Social Services and Public Safety - Health and Social Care Pension Scheme</b>	<b>903,454</b>	<b>2,533</b>	<b>905,987</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A</b>	Providing a pension scheme for persons employed in health and social care.	903,454	2,533	905,987			

**Table 1 - Summary of 2014-2015 Estimates**

**£'000**

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	<b>Department of the Environment</b>	<b>144,837</b>	<b>11,541</b>	<b>156,378</b>	<b>135,676</b>	<b>10,872</b>	<b>146,548</b>
<b>A</b>	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	144,837	11,541	156,378			
	<b>Department of Justice</b>	<b>1,316,665</b>	<b>44,786</b>	<b>1,361,451</b>	<b>1,336,280</b>	<b>-14,422</b>	<b>1,321,858</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,316,665	44,786	1,361,451			
	<b>Department for Regional Development</b>	<b>714,232</b>	<b>-19,895</b>	<b>694,337</b>	<b>849,057</b>	<b>-49,298</b>	<b>799,759</b>
<b>A</b>	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.	506,189	-24,983	481,206			
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.	208,043	5,088	213,131			

Table 1 - Summary of 2014-2015 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	<b>Department for Social Development</b>	<b>4,012,853</b>	<b>-30,481</b>	<b>3,982,372</b>	<b>3,909,128</b>	<b>4,393</b>	<b>3,913,521</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.	3,598,039	-26,341	3,571,698			
<b>B</b>	Providing access to decent, affordable, sustainable homes and housing support services in Northern Ireland.	326,033	-26,105	299,928			
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	88,781	21,965	110,746			
	<b>Office of the First Minister and Deputy First Minister</b>	<b>83,023</b>	<b>56,695</b>	<b>139,718</b>	<b>94,779</b>	<b>42,353</b>	<b>137,132</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	83,023	56,695	139,718			
	<b>OTHER PUBLIC BODIES</b>						
	<b>Northern Ireland Assembly Commission</b>	<b>46,125</b>	<b>1,795</b>	<b>47,920</b>	<b>45,832</b>	<b>-1,620</b>	<b>44,212</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.	46,125	1,795	47,920			
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>	<b>1,706</b>	<b>665</b>	<b>2,371</b>	<b>1,659</b>	<b>309</b>	<b>1,968</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.	1,706	665	2,371			

Table 1 - Summary of 2014-2015 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	<b>Food Standards Agency</b>	<b>8,541</b>	<b>-353</b>	<b>8,188</b>	<b>8,574</b>	<b>-182</b>	<b>8,392</b>
A	Improving food safety and promoting healthy eating.	8,541	-353	8,188			
	<b>Northern Ireland Audit Office</b>	<b>8,200</b>	<b>-100</b>	<b>8,100</b>	<b>8,637</b>	<b>-147</b>	<b>8,490</b>
A	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.	8,200	-100	8,100			
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>245</b>	<b>15</b>	<b>260</b>	<b>1,606</b>	<b>-13</b>	<b>1,593</b>
A	Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.	245	15	260			
	<b>Public Prosecution Service for Northern Ireland</b>	<b>34,371</b>	<b>2,901</b>	<b>37,272</b>	<b>39,011</b>	<b>3,161</b>	<b>42,172</b>
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	34,371	2,901	37,272			
	<b>TOTAL</b>	<b>16,714,397</b>	<b>337,482</b>	<b>17,051,879</b>	<b>15,474,152</b>	<b>171,923</b>	<b>15,646,075</b>

## SECTION 2

# Symbols used throughout Estimates

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

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

**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Agriculture and  
Rural Development





## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

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### Introduction

1. The vision of the Department of Agriculture and Rural Development is for a thriving and sustainable rural economy, community and environment to promote social and economic equality.
2. This Supplementary Estimate reflects the changes to the Department of Agriculture and Rural Development's opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME forecast).
3. As a result of all changes there is an increase in the Net Resource Requirement of £19,536,000 and a decrease in the Net Cash Requirement of £5,767,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

### Part I

	£
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>19,536,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-5,767,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department of Agriculture and Rural Development on:

**RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way:**

the provision of agricultural and educational services, and grants to societies, associations, institutions and clubs for agricultural purposes and rural development; provision of veterinary services including public health services and payments of compensation to farmers for animals culled in disease control programmes; provision of policy support and legislation for the agri-food and equine industries and dog control; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries and aquaculture; support for arms length bodies, the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority, the Livestock and Meat Commission for Northern Ireland and the Agricultural Wages Board for Northern Ireland, and scientific services by other bodies; providing hardship assistance; maintenance of designated watercourses and sea defences, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, development of reservoir safety legislation and support for the Drainage Council for Northern Ireland; maintenance, protection, development and conservation of forests and preparation for wind-farm development; payments under European Union Programmes and Funds including the Common Agricultural Policy and disallowance; payments to district councils; administration costs; severance payments and associated non-cash items.

The **Department of Agriculture and Rural Development** will account for this Estimate.

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Service Delivery Group including Rural Development	110,627	-8,163	1,710	-9,873	100,754
RfR A-2: Veterinary Service	41,316	4,386	-95	4,481	45,797
RfR A-3: Central Policy Group including Fisheries	11,321	1,039	312	727	12,048
RfR A-4: Rivers Agency	19,521	-1,141	332	-1,473	18,048
RfR A-5: Forest Service Agency	6,577	1,444	436	1,008	7,585
RfR A-6: Common Agricultural Policy	-	21,601	21,601	-	-
RfR A-7: EU Community Initiatives	216	2,089	1,688	401	617
RfR A-8: Flood Protection	9,518	482	-	482	10,000
RfR A-9: Forest Service Timber	-14,205	19,205	-	19,205	5,000
RfR A-10: Provisions	11,875	73	-	73	11,948
RfR A-11: Revaluations Due to Changes in Market Values	1,800	100	-	100	1,900
RfR A-13: The Agri-Food and Biosciences Institute	36,151	4,350	-	4,350	40,501
RfR A-14: The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,168	55	-	55	2,223
<b>Total RfR A:</b>		<b>45,520</b>	<b>25,984</b>	<b>19,536</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	21,733	3,656	25,389
Less non-operating accruing resources	-	443	443
<b>Total net capital</b>	<b>21,733</b>	<b>3,213</b>	<b>24,946</b>
<b>Net Cash Required</b>	<b>287,311</b>	<b>-5,767</b>	<b>281,544</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>								
<b>58,767</b>	<b>441,535</b>	<b>114,728</b>	<b>615,030</b>	<b>341,695</b>	<b>273,335</b>	<b>25,389</b>	<b>443</b>		
<b>Departmental Expenditure in DEL:</b>									
A-1:	Service Delivery Group including Rural Development								
23,553	59,210	23,438	106,201	5,447	<b>100,754</b>	9,134	61		
A-2:	Veterinary Service								
4,670	54,768	-	59,438	13,641	<b>45,797</b>	3,018	-		
A-3:	Central Policy Group including Fisheries								
10,249	6,548	3,910	20,707	8,659	<b>12,048</b>	1,288	220		
A-4:	Rivers Agency								
2,143	16,495	-	18,638	590	<b>18,048</b>	9,495	107		
A-5:	Forest Service Agency ♥								
1,326	15,257	418	17,001	9,416	<b>7,585</b>	2,454	55		
A-6:	Common Agricultural Policy								
-	260,321	41,771	302,092	302,092	-	-	-		
A-7:	EU Community Initiatives								
-	-	2,467	2,467	1,850	<b>617</b>	-	-		

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-8:	Flood Protection							
-	10,000	-	10,000	-	<b>10,000</b>	-	-	
A-9:	Forest Service Timber							
-	5,000	-	5,000	-	<b>5,000</b>	-	-	
A-10:	Provisions							
-	11,948	-	11,948	-	<b>11,948</b>	-	-	
A-11:	Revaluations Due to Changes in Market Values							
-	1,900	-	1,900	-	<b>1,900</b>	-	-	
A-12:	Central Policy Group Fisheries							
-	88	-	88	-	<b>88</b>	-	-	
<b>Non-Budget:</b>								
A-13:	The Agri-Food and Biosciences Institute ♥							
-	-	40,501	40,501	-	<b>40,501</b>	-	-	
A-14:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥							
-	-	2,223	2,223	-	<b>2,223</b>	-	-	
A-15:	Notional Charges							
16,826	-	-	16,826	-	<b>16,826</b>	-	-	
<b>Total:</b>	<b>58,767</b>	<b>441,535</b>	<b>114,728</b>	<b>615,030</b>	<b>341,695</b>	<b>273,335</b>	<b>25,389</b>	<b>443</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>253,799</b>	<b>19,536</b>	<b>273,335</b>
<b>Capital Items</b>			
Capital	21,733	3,656	25,389
Non-operating accruing resources	-	-443	-443
<b>Total net capital</b>	<b>21,733</b>	<b>3,213</b>	<b>24,946</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-4,549	-20,578	-25,127
New provisions and adjustments to previous provisions	-11,875	-73	-11,948
Notional charges	-16,826	-	-16,826
Movement in working capital	45,000	-8,500	36,500
Use of provisions	29	635	664
<b>Total Accruals to cash adjustments</b>	<b>11,779</b>	<b>-28,516</b>	<b>-16,737</b>
<b>Net Cash Required</b>	<b>287,311</b>	<b>-5,767</b>	<b>281,544</b>

# **Supporting Statements, Tables and Notes**





## Forecast Statement of Comprehensive Net Expenditure

£'000

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	57,984
<b>Total Net Administration Costs</b>	<b>57,984</b>
<b>Net Programme Costs</b>	
Request for Resources A	215,351
<b>Total Net Programme Costs</b>	<b>215,351</b>
<b>NET OPERATING COST</b>	<b>273,335</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>273,335</b>
<b>RESOURCE BUDGET</b>	<b>236,499</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>273,335</b>
<b>Net Operating Costs (Accounts)</b>	<b>273,335</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-59,550
Capital grants	-20,853
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	43,567
<b>Resource Budget</b>	<b>236,499</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	207,493
Annually Managed Expenditure (AME)	29,006

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>24,946</b>
<i>Adjustments:</i>	
Capital grants	20,853
Capital expenditures of NDPBs or other bodies	3,277
<b>Capital Budget</b>	<b>49,076</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	49,076
Annually Managed Expenditure (AME)	-

## Accruing Resources Analysis

£'000

### Detail

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>		
Service Delivery Group including Rural Development	5,447	61
Veterinary Service	13,641	-
Central Policy Group including Fisheries	8,659	220
Rivers Agency	590	107
Forest Service Agency	9,416	55
Common Agricultural Policy	302,092	-
EU Community Initiatives	1,850	-
<b>Total for RfR A:</b>	<b>* 341,695</b>	<b>** 443</b>

\* Amount that may be applied as accruing resources arising from receipts from recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees; recoupment from other departments / agencies for various services provided by the Department; payments from Driver Vehicle Agency for staff severance; sale of timber; the forest estate; salvage of livestock slaughtered under the disease eradication programme and sundry income.

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

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Notional Charges in Non-Budget</b>								
Service Delivery Group including Rural Development								
7,212	-	-	7,212	-	<b>7,212</b>	-	-	
Veterinary Service								
4,587	-	-	4,587	-	<b>4,587</b>	-	-	
Central Policy Group including Fisheries								
1,620	-	-	1,620	-	<b>1,620</b>	-	-	
Rivers Agency								
2,103	-	-	2,103	-	<b>2,103</b>	-	-	
Forest Service Agency								
1,304	-	-	1,304	-	<b>1,304</b>	-	-	
<b>Total RfR A:</b>								
<b>16,826</b>	-	-	<b>16,826</b>	-	<b>16,826</b>	-	-	
<b>Total Notional Charges:</b>								
<b>16,826</b>	-	-	<b>16,826</b>	-	<b>16,826</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.</b>	
Shared Services	9,000
Accommodation	7,000
Audit	150
Miscellaneous	676
<b>Total RfR A:</b>	<b>16,826</b>
<b>Total Notional Charges:</b>	<b>16,826</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Agriculture and Rural Development, Mr Noel Lavery, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	The Agri-Food and Biosciences Institute	40,501
	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,223





**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Culture, Arts and Leisure



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## DEPARTMENT OF CULTURE, ARTS AND LEISURE

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### Introduction

1. This Supplementary Estimate provides for expenditure to facilitate the Department of Culture, Arts & Leisure in its aim to deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £52,910,000 and a decrease in the Net Cash Requirement of £51,074,000.
4. Certain objects have been lent to the National Museums and Galleries of Northern Ireland for which indemnities have been given to certain owners against total loss or damage while in its custody. The estimated value of these indemnities at 31 March 2015 was £3,130,815.
5. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF CULTURE, ARTS AND LEISURE

### Part I

	£
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-52,910,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-51,074,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department of Culture, Arts and Leisure on:

**RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors:**

inland fisheries and certain inland waterways; miscellaneous libraries; arts and creativity; museums; W5; sports; linguistic and cultural diversity; Public Record Office of Northern Ireland and residual payments in relation to the wind up of the Northern Ireland Events Company and World Police and Fire Games Limited; grants-in-aid to the Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Screen, Northern Ireland Museums Council, Waterways Ireland, North / South Language Body; administration and other related services and provision for associated non-cash items.

The **Department of Culture, Arts and Leisure** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Inland Fisheries and Waterways	6,170	-393	12	-405	5,765
RfR A-2:	Miscellaneous Library and other services	2,040	-525	-	-525	1,515
RfR A-3:	Arts	2,040	2,365	1	2,364	4,404
RfR A-4:	Museums	1,205	-397	-	-397	808
RfR A-6:	Sports	89,724	-62,055	-	-62,055	27,669
RfR A-7:	Cultural Policy & Languages	927	1,635	-	1,635	2,562
RfR A-8:	Public Record Office of Northern Ireland	4,552	153	27	126	4,678
RfR A-9:	Language Body Departmental Overheads	558	-415	-	-415	143
RfR A-10:	Waterways Ireland Departmental Overheads	219	-62	-	-62	157
<b>Annually Managed Expenditure (AME):</b>						
	Provisions	-	36	-	36	36
<b>Non-Budget</b>						
RfR A -11:	Arts Council of Northern Ireland	13,400	268	-	268	13,668
RfR A -12:	National Museums and Galleries Northern Ireland	13,214	2,003	-	2,003	15,217
RfR A -13:	Sports Council for Northern Ireland	10,057	4,250	-	4,250	14,307
RfR A -14:	Northern Ireland Library Authority	34,504	-2	-	-2	34,502
RfR A -15:	Armagh Observatory and Planetarium	1,547	125	-	125	1,672
RfR A -16:	Northern Ireland Screen	1,380	652	-	652	2,032
RfR A -17:	Northern Ireland Museums Council	270	-16	-	-16	254
RfR A -18:	Language Body	5,677	-384	-	-384	5,293
RfR A -19:	Waterways Ireland	3,550	-144	-	-144	3,406
RfR A -20:	Notional Charges	2,014	36	-	36	2,050
<b>Total RfR A:</b>			<b>-52,870</b>	<b>40</b>	<b>-52,910</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	104	846	950
Non-operating accruing resources	-	-185	-185
<b>Total net capital</b>	<b>104</b>	<b>661</b>	<b>765</b>
<b>Net Cash Required</b>	<b>190,351</b>	<b>-51,074</b>	<b>139,277</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>								
	<b>9,103</b>	<b>12,989</b>	<b>119,143</b>	<b>141,235</b>	<b>688</b>	<b>140,547</b>	<b>950</b>	<b>185</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Inland Fisheries and Waterways								
	88	6,082	147	6,317	552	<b>5,765</b>	389	-	
A-2:	Miscellaneous Library and other services								
	1,118	74	323	1,515	-	<b>1,515</b>	-	-	
A-3:	Arts								
	1,007	280	3,118	4,405	1	<b>4,404</b>	-	-	
A-4:	Museums								
	636	74	98	808	-	<b>808</b>	-	-	
A-5:	W5								
	-	-	409	409	-	<b>409</b>	-	-	
A-6:	Sports								
	2,620	1,161	23,978	27,759	90	<b>27,669</b>	24	-	
A-7:	Cultural Policy & Languages								
	1,306	537	719	2,562	-	<b>2,562</b>	475	185	
A-8:	Public Record Office of Northern Ireland								
	42	4,681	-	4,723	45	<b>4,678</b>	62	-	
A-9:	Language Body Departmental Overheads								
	143	-	-	143	-	<b>143</b>	-	-	
A-10:	Waterways Ireland Departmental Overheads								
	93	64	-	157	-	<b>157</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-11:	Provisions								
	-	36	-	36	-	<b>36</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-12:	Arts Council of Northern Ireland ♥							
	-	-	13,668	13,668	-	<b>13,668</b>	-	-
A-13:	National Museums and Galleries Northern Ireland ♥							
	-	-	15,217	15,217	-	<b>15,217</b>	-	-
A-14:	Sports Council for Northern Ireland ♥							
	-	-	14,307	14,307	-	<b>14,307</b>	-	-
A-15:	Northern Ireland Library Authority ♥							
	-	-	34,502	34,502	-	<b>34,502</b>	-	-
A-16:	Armagh Observatory and Planetarium ♥							
	-	-	1,672	1,672	-	<b>1,672</b>	-	-
A-17:	Northern Ireland Screen ♥							
	-	-	2,032	2,032	-	<b>2,032</b>	-	-
A-18:	Northern Ireland Museums Council ♥							
	-	-	254	254	-	<b>254</b>	-	-
A-19:	Language Body ♥							
	-	-	5,293	5,293	-	<b>5,293</b>	-	-
A-20:	Waterways Ireland ♥							
	-	-	3,406	3,406	-	<b>3,406</b>	-	-
A-21:	Notional Charges							
	2,050	-	-	2,050	-	<b>2,050</b>	-	-
<b>Total:</b>	<b>9,103</b>	<b>12,989</b>	<b>119,143</b>	<b>141,235</b>	<b>688</b>	<b>140,547</b>	<b>950</b>	<b>185</b>



**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>193,457</b>	<b>-52,910</b>	<b>140,547</b>
<b>Capital Items</b>			
Capital	104	846	950
Non-operating accruing resources	-	-185	-185
<b>Total net capital</b>	<b>104</b>	<b>661</b>	<b>765</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,184	-111	-1,295
New provisions and adjustments to previous provisions	-	-36	-36
Notional charges	-2,014	-36	-2,050
Movement in working capital	-12	1,343	1,331
Use of provisions	-	15	15
<b>Total accruals to cash adjustments</b>	<b>-3,210</b>	<b>1,175</b>	<b>-2,035</b>
<b>Net Cash Required</b>	<b>190,351</b>	<b>-51,074</b>	<b>139,277</b>

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Lease arrears	-	-	4	4
<b>Total:</b>	-	-	<b>4</b>	<b>4</b>



# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	9,103
<b>Total Net Administration Costs</b>	<b>9,103</b>
<b>Net Programme Costs</b>	
Request for Resources A	131,440
<b>Total Net Programme Costs</b>	<b>131,440</b>
<b>NET OPERATING COST</b>	<b>140,543</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>140,547</b>
<b>RESOURCE BUDGET</b>	<b>113,887</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>140,547</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-4
<b>Net Operating Costs (Accounts)</b>	<b>140,543</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-92,401
Capital grants	-24,653
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	4
Full resource consumption of NDPBs or other bodies	90,394
<b>Resource Budget</b>	<b>113,887</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	106,282
Annually Managed Expenditure (AME)	7,605

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>765</b>
<i>Adjustments:</i>	
Capital expenditure of NDPBs or other bodies	11,311
Capital grants	24,653
<b>Capital Budget</b>	<b>36,729</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	36,729
Annually Managed Expenditure (AME)	-



**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>		
Inland Fisheries and Waterways	552	-
Sports	90	-
Public Record Office of Northern Ireland	45	-
Arts	1	-
Languages	-	185
<b>Total for RfR A:</b>	<b>* 688</b>	<b>** 185</b>

\* Amount that may be applied as accruing resources arising from sale of publications; users of the Public Record Office of Northern Ireland; rent paid to the Department by the Sports Council for Northern Ireland in respect of the House of Sport; recoupment of salaries and associated costs for seconded staff; sales of fish, Fishing Permits and Fishing Licences; lease of sporting rights; sundry receipts; charges in respect of the use of waterways and copyright fees.

\*\* Amount that may be applied as non-operating accruing resources from reimbursement of capital costs in relation to Department leasehold property.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A Notional Charges in Non-Budget</b>								
Inland Fisheries and Waterways								
230	-	-	230	-	<b>230</b>	-	-	
Miscellaneous Library and other services								
57	-	-	57	-	<b>57</b>	-	-	
Arts								
156	-	-	156	-	<b>156</b>	-	-	
Museums								
30	-	-	30	-	<b>30</b>	-	-	
W5								
15	-	-	15	-	<b>15</b>	-	-	
Sports								
1,267	-	-	1,267	-	<b>1,267</b>	-	-	
Cultural Policy								
105	-	-	105	-	<b>105</b>	-	-	
Public Record Office of Northern Ireland								
178	-	-	178	-	<b>178</b>	-	-	
Language Body Departmental Overheads								
6	-	-	6	-	<b>6</b>	-	-	
Waterways Ireland Departmental Overheads								
6	-	-	6	-	<b>6</b>	-	-	
<b>Total RfR A:</b>								
<b>2,050</b>	-	-	<b>2,050</b>	-	<b>2,050</b>	-	-	
<b>Total Notional Charges:</b>								
<b>2,050</b>	-	-	<b>2,050</b>	-	<b>2,050</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>	
Audit	65
Accommodation	644
Network management, consultancy etc	672
Departmental Solicitors Office	30
CAL Training Provision	10
Land and Property Services	20
Shared Services	559
Miscellaneous	50
<b>Total RfR A:</b>	<b>2,050</b>
<b>Total Notional Charges:</b>	<b>2,050</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Lease arrears	4	<i>4</i>
<b>Total:</b>	<b>4</b>	<b><i>4</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the acting interim Permanent Head of the Department of Culture, Arts and Leisure, Mrs Cynthia Smith, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Note to the Estimate:

£'000

1.	The Estimate includes grant-in-aid above £1 million for the following:	
	Arts Council of Northern Ireland	13,668
	National Museums and Galleries Northern Ireland	15,217
	Sports Council for Northern Ireland	14,307
	Northern Ireland Library Authority	34,502
	Armagh Observatory and Planetarium	1,672
	Northern Ireland Screen	2,032
	Waterways Ireland	3,406
	Language Body	5,293

**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Education



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## DEPARTMENT OF EDUCATION

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### Introduction

1. The vision of the Department of Education is to see every young person achieving to his or her full potential at each stage of his or her development.
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to education and library boards, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland, the Staff Commission for Education and Library Boards, the Northern Ireland Council for Integrated Education, Comhairle na Gaelscolaíochta, and Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth, community relations measures for young people, and administration; and grants-in-aid to education and library boards, and the Youth Council for Northern Ireland.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £125,210,000 and an increase in the Net Cash Requirement of £121,648,000.
6. Symbols are explained in the guide at the front of the volume.



## DEPARTMENT OF EDUCATION

### Part I

	£
<b>RfR A:</b> Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	118,067,000
<b>RfR B:</b> Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	7,143,000
<b>Total Change to Net Resource Requirement</b>	<b>125,210,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>121,648,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department of Education on:

**RfR A:** Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society:

pre-school education, schools (including library and support services for schools and pupils), other related services; certain services for children, young people and families, and associated departmental administration and services; including settlement of NICS equal pay claims; grants and grants-in-aid to education and library boards for certain services (including for core and school-related administration); grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; severance payments and associated non-cash items.

**RfR B:** Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity:

the youth service, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to education and library boards for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; severance payments and associated non-cash items.

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

**Part II Changes proposed****£'000**

DE

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Education and Library Boards - Departmental overheads	24,060	2,836	26	2,810	26,870
RfR A-2:	Non-Departmental Public Bodies - Departmental overheads	805	-6	-	-6	799
RfR A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental overheads	5,835	-28	-	-28	5,807
RfR A-4:	Centrally Financed Services	20,519	-7,513	38	-7,551	12,968
RfR A-5:	Early Years Services	31,237	-1,349	-	-1,349	29,888
RfR A-6:	Further Education and Student Support (from Department for Employment and Learning)	-14,861	-	628	-628	-15,489
<b>Annually Managed Expenditure (AME):</b>						
RfR A-7:	Provisions	279	901	-	901	1,180
RfR A-8:	Impairments	1,800	-	-	-	1,800
<b>Non-Budget:</b>						
RfR A-9:	Education and Library Boards	1,582,052	121,846	-	121,846	1,703,898
RfR A-10:	Voluntary and Grant Maintained Integrated Schools	402,756	-	-	-	402,756
RfR A-11:	Council for the Curriculum, Examinations and Assessment (CCEA)	21,423	1,577	-	1,577	23,000
RfR A-12:	Council for Catholic Maintained Schools (CCMS)	3,381	389	-	389	3,770
RfR A-13:	Staff Commission for Education and Library Boards	350	-	-	-	350
RfR A-14:	General Teaching Council for Northern Ireland	81	-21	-	-21	60
RfR A-15:	Comhairle na Gaelscolaíochta	684	92	-	92	776
RfR A-16:	Northern Ireland Council for Integrated Education	665	35	-	35	700
RfR A-17:	Middletown Centre for Autism Ltd	1,566	-	-	-	1,566
RfR A-18:	Notional Charges	4,276	-	-	-	4,276
<b>Total RfR A:</b>			<b>118,759</b>	<b>692</b>	<b>118,067</b>	

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Departmental Expenditure in DEL:</b>					
RfR B-1: Education and Library Boards - Departmental overheads	400	166	-	166	566
RfR B-2: Youth Council for Northern Ireland - Departmental overheads	91	37	-	37	128
RfR B-3: Youth Services	2,724	-541	-	-541	2,183
RfR B-4: Voluntary Bodies and Other Services supporting Community Relations	279	-279	-	-279	-
<b>Non-Budget:</b>					
RfR B-5: Education and Library Boards	30,560	7,440	-	7,440	38,000
RfR B-6: Youth Council for Northern Ireland	4,880	320	-	320	5,200
RfR B-7: Notional Charges	224	-	-	-	224
<b>Total RfR B:</b>		<b>7,143</b>	<b>-</b>	<b>7,143</b>	
<b>TOTAL CHANGES TO RfRs</b>		<b>125,902</b>	<b>692</b>	<b>125,210</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	7,525	-4,795	2,730
<b>Total net capital</b>	<b>7,525</b>	<b>-4,795</b>	<b>2,730</b>
<b>Net Cash Required</b>	<b>2,165,990</b>	<b>121,648</b>	<b>2,287,638</b>

## Part II Revised subhead detail including change in provision

£'000

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>								
	<b>21,810</b>	<b>23,055</b>	<b>2,176,009</b>	<b>2,220,874</b>	<b>15,899</b>	<b>2,204,975</b>	<b>2,730</b>	<b>-</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Education and Library Boards - Departmental overheads								
	9,871	17,371	-	27,242	372	<b>26,870</b>	89	-	
A-2:	Non-Departmental Public Bodies - Departmental overheads								
	766	33	-	799	-	<b>799</b>	-	-	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental overheads								
	5,546	261	-	5,807	-	<b>5,807</b>	-	-	
A-4:	Centrally Financed Services								
	927	2,612	9,467	13,006	38	<b>12,968</b>	2,641	-	
A-5:	Early Years Services								
	150	72	29,666	29,888	-	<b>29,888</b>	-	-	
A-6:	Further Education and Student Support (from Department for Employment and Learning)								
	-	-	-	-	15,489	<b>-15,489</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-7:	Provisions								
	274	906	-	1,180	-	<b>1,180</b>	-	-	
A-8:	Impairments								
	-	1,800	-	1,800	-	<b>1,800</b>	-	-	
<b>Non-Budget:</b>									
A-9:	Education and Library Boards ♥								
	-	-	1,703,898	1,703,898	-	<b>1,703,898</b>	-	-	
A-10:	Voluntary & Grant Maintained Integrated Schools								
	-	-	402,756	402,756	-	<b>402,756</b>	-	-	
A-11:	Council for the Curriculum, Examinations and Assessment (CCEA) ♥								
	-	-	23,000	23,000	-	<b>23,000</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

		2014-15							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-12:	Council for Catholic Maintained Schools (CCMS) ♥	-	-	3,770	3,770	-	<b>3,770</b>	-	-
A-13:	Staff Commission for Education and Library Boards ♥	-	-	350	350	-	<b>350</b>	-	-
A-14:	General Teaching Council for Northern Ireland ♥	-	-	60	60	-	<b>60</b>	-	-
A-15:	Comhairle na Gaelscolaíochta ♣	-	-	776	776	-	<b>776</b>	-	-
A-16:	Northern Ireland Council for Integrated Education ♣	-	-	700	700	-	<b>700</b>	-	-
A-17:	Middletown Centre for Autism Ltd ♣	-	-	1,566	1,566	-	<b>1,566</b>	-	-
A-18:	Notional Charges	4,276	-	-	4,276	-	<b>4,276</b>	-	-
<b>RfR B:</b>	<b>Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>	<b>1,232</b>	-	<b>45,069</b>	<b>46,301</b>	-	<b>46,301</b>	-	-
<b>Departmental Expenditure in DEL:</b>									
B-1:	Education and Library Boards - Departmental overheads	566	-	-	566	-	<b>566</b>	-	-
B-2:	Youth Council for Northern Ireland - Departmental overheads	128	-	-	128	-	<b>128</b>	-	-
B-3:	Youth Services	314	-	1,869	2,183	-	<b>2,183</b>	-	-
B-4:	Voluntary Bodies and Other Services supporting Community Relations	-	-	-	-	-	-	-	-

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
B-5:	Education and Library Boards ♥							
-	-	38,000	38,000	-	<b>38,000</b>	-	-	
B-6:	Youth Council for Northern Ireland ♥							
-	-	5,200	5,200	-	<b>5,200</b>	-	-	
B-7:	Notional Charges							
224	-	-	224	-	<b>224</b>	-	-	
<b>Total:</b>	<b>23,042</b>	<b>23,055</b>	<b>2,221,078</b>	<b>2,267,175</b>	<b>15,899</b>	<b>2,251,276</b>	<b>2,730</b>	-

<b>Resource to Cash Reconciliation</b>			£'000
	Present Provision	Change in Provision	New Provision
<b>Total Net Resources</b>	<b>2,126,066</b>	<b>125,210</b>	<b>2,251,276</b>
<b>Capital Items</b>			
Capital	7,525	-4,795	2,730
<b>Total Net Capital</b>	<b>7,525</b>	<b>-4,795</b>	<b>2,730</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,972	-74	-2,046
New provisions and adjustments to previous provisions	-279	-901	-1,180
Notional charges	-4,500	-	-4,500
Movement in working capital	38,885	1,115	40,000
Use of provisions	265	1,093	1,358
<b>Total accruals to cash adjustments</b>	<b>32,399</b>	<b>1,233</b>	<b>33,632</b>
<b>Net Cash Required</b>	<b>2,165,990</b>	<b>121,648</b>	<b>2,287,638</b>

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	500	<i>500</i>	2,935	<i>2,935</i>
<b>Total:</b>	<b>500</b>	<b><i>500</i></b>	<b>2,935</b>	<b><i>2,935</i></b>

# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	21,703
Request for Resources B	1,232
<b>Total Net Administration Costs</b>	<b>22,935</b>
<b>Net Programme Costs</b>	
Request for Resources A	2,180,337
Request for Resources B	45,069
<b>Total Net Programme Costs</b>	<b>2,225,406</b>
<b>NET OPERATING COST</b>	<b>2,248,341</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,251,276</b>
<b>RESOURCE BUDGET</b>	<b>2,099,954</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>2,251,276</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-2,935
<b>Net Operating Costs (Accounts)</b>	<b>2,248,341</b>
<i>Adjustments to remove:</i>	
Capital grants	-3,231
Voted resource expenditure outside the budget	-2,184,576
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	2,787
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies <sup>(1)</sup>	2,036,633
<b>Resource Budget</b>	<b>2,099,954</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,958,292
Annually Managed Expenditure (AME)	141,662

<sup>(1)</sup> Includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>2,730</b>
<i>Adjustments:</i>	
Capital grants	3,231
Capital expenditure by NDPBs or other bodies <sup>(1)</sup>	179,655
Consolidated Fund Extra Receipts (CFERs)	-2,787
<b>Capital Budget</b>	<b>182,829</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	182,829
Annually Managed Expenditure (AME)	-

<sup>(1)</sup> Includes expenditure by education and library boards, and voluntary and grant maintained integrated schools.

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>		
Education and Library Boards - Departmental overheads	372	-
Centrally Financed Services	38	-
Further Education and Student Support (from Department for Employment and Learning)	15,489	-
<b>Total for RfR A:</b>	<b>* 15,899</b>	-

\* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs, sundry income, payments from Driver Vehicle Agency for staff severance and income from the Department for Employment and Learning for Further Education and Student Support.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>DE: RfR A Notional Charges in Non-Budget</b>								
Education and Library Boards - Departmental overheads								
2,445	-	-	2,445	-	<b>2,445</b>	-	-	
Non-Departmental Public Bodies - Departmental overheads								
190	-	-	190	-	<b>190</b>	-	-	
Voluntary and Grant Maintained Integrated Schools - Departmental overheads								
1,374	-	-	1,374	-	<b>1,374</b>	-	-	
Centrally Financed Services								
230	-	-	230	-	<b>230</b>	-	-	
Early Years Services								
37	-	-	37	-	<b>37</b>	-	-	
<b>Total RfR A:</b>								
<b>4,276</b>	-	-	<b>4,276</b>	-	<b>4,276</b>	-	-	
<b>DE: RfR B Notional Charges in Non-Budget</b>								
Education and Library Boards - Departmental overheads								
126	-	-	126	-	<b>126</b>	-	-	
Youth Council for Northern Ireland - Departmental overheads								
28	-	-	28	-	<b>28</b>	-	-	
Youth Services								
70	-	-	70	-	<b>70</b>	-	-	
Voluntary Bodies and Other Services supporting Community Relations								
-	-	-	-	-	-	-	-	
<b>Total RfR B:</b>								
<b>224</b>	-	-	<b>224</b>	-	<b>224</b>	-	-	
<b>Total Notional Charges:</b>								
<b>4,500</b>	-	-	<b>4,500</b>	-	<b>4,500</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>	
Audit	86
Accommodation	1,625
ICT Services	1,386
Personnel Services	23
Professional Services	1,104
Miscellaneous	52
<b>Total RfR A:</b>	<b>4,276</b>
<b>RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.</b>	
Audit	4
Accommodation	85
ICT Services	73
Personnel Services	1
Professional Services	58
Miscellaneous	3
<b>Total RfR B:</b>	<b>224</b>
<b>Total Notional Charges:</b>	<b>4,500</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Education and Library Boards	1,829	<i>1,829</i>
Voluntary and Grant Maintained Integrated Schools	958	<i>958</i>
Departmental	148	<i>148</i>
<b>Total:</b>	<b>2,935</b>	<b><i>2,935</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1.	The following functions within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-5 Expenditure relating to Early Years Services ■	29,738
	A-9 Expenditure relating to certain pupils with Special Educational Needs ■	324
2.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	<b>RfR A</b>	
	Education and Library Boards	1,703,898
	Voluntary Schools	316,250
	Grant Maintained Integrated Schools	86,506
	Council for the Curriculum, Examinations and Assessment (CCEA)	23,000
	Council for Catholic Maintained Schools (CCMS)	3,770
	Middletown Centre for Autism Ltd	1,566
	<b>RfR B</b>	
	Education and Library Boards	38,000
	Youth Council for Northern Ireland	5,200

**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Education -  
Teachers'  
Superannuation



## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £10,166,000 and an increase in the Net Cash Requirement of £777,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

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### Part I

	£
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>10,166,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>777,000</b>

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**Amounts required in the year ending 31 March 2015 for use by the Department of Education on:**

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

pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments on behalf of the education and library boards and the Department for Employment and Learning, in respect of premature retirement compensation; and associated non-cash items.

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

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Pensions, lump sums, gratuities and premature retirement compensation	575,245	10,000	-378	10,378	585,623
RfR A-2: Premature Retirement Compensation - receipts from DEL	-1,797	-	212	-212	-2,009
<b>Total RfR A:</b>		<b>10,000</b>	<b>-166</b>	<b>10,166</b>	
			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Cash Required</b>			<b>185,306</b>	<b>777</b>	<b>186,083</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing a pensions scheme for persons covered by the Teachers' Superannuation Scheme.</b>							
-	795,000	-	795,000	211,386	583,614	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-1:	Pensions, lump sums, gratuities and premature retirement compensation							
-	795,000	-	795,000	209,377	585,623	-	-	
<b>Non-Budget:</b>								
A-2:	Premature Retirement Compensation - receipts from DEL							
-	-	-	-	2,009	-2,009	-	-	
<b>Total:</b>	-	795,000	-	795,000	211,386	583,614	-	-

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>573,448</b>	<b>10,166</b>	<b>583,614</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-785,000	-10,000	-795,000
Movement in working capital	5,000	6,000	11,000
Use of provisions	391,858	-5,389	386,469
<b>Total accruals to cash adjustments</b>	<b>-388,142</b>	<b>-9,389</b>	<b>-397,531</b>
<b>Net Cash Required</b>	<b>185,306</b>	<b>777</b>	<b>186,083</b>

# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	204,377
Transfers in	5,000
Other income	2,009
<b>Total Income</b>	<b>211,386</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	325,000
Interest on Scheme liabilities	470,000
<b>Total Expenditure</b>	<b>795,000</b>
<b>NET OPERATING COST</b>	<b>583,614</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>583,614</b>
<b>RESOURCE BUDGET</b>	<b>585,623</b>

**Reconciliation of resource expenditure between Estimates,  
Accounts and Budgets****£'000**

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>583,614</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-
<b>Net Operating Costs (Accounts)</b>	<b>583,614</b>
<i>Adjustments:</i>	
Voted resource expenditure that is outside the Resource Budget	2,009
<b>Resource Budget</b>	<b>585,623</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	585,623

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>		
Pensions, lump sums, gratuities and premature retirement compensation	209,377	-
Premature Retirement Compensation - receipts from DEL	2,009	-
<b>Total for RfR A:</b>	<b>* 211,386</b>	-

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

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Paul Sweeney, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Teachers' Superannuation Scheme.

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

**Spring Supplementary  
Estimate  
2014-2015**

Department for  
Employment and  
Learning



## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Introduction

1. The services provided under this Supplementary Estimate are administered by the Department for Employment and Learning. This provides for expenditure by the Department in taking forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy. It provides for expenditure on higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Structural Funds Programmes; administration costs, including redundancy payments, severance payments, departmental research; and associated non-cash items.
2. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
3. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly, as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
4. As a result of all changes there is an increase in the Net Resource Requirement of £29,678,000 and a decrease in the Net Cash Requirement of £57,284,000.
5. Symbols are explained in the guide at the front of the volume.



## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Part I

	£
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>29,678,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-57,284,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department for Employment and Learning on:

**RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices:**

higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Structural Funds Programmes; administration costs, including redundancy payments, severance payments, departmental research; and associated non-cash items.

The **Department for Employment and Learning** will account for this Estimate.

**Part II Changes proposed****£'000**

DEL

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Employment and Skills	224,512	-5,909	14,716	-20,625	203,887
RfR A-2:	Higher Education	237,269	-2,104	4,704	-6,808	230,461
RfR A-3:	Student Support	239,589	44,497	-	44,497	284,086
RfR A-4:	Labour Market Services	30,077	4,242	177	4,065	34,142
RfR A-5:	ESF Payments - Public and Private Sector	6,300	378	151	227	6,527
RfR A-6:	Student Support	-43,767	-18,746	-	-18,746	-62,513
RfR A-7:	Provisions	50	950	-	950	1,000
RfR A-8:	Revaluations	50	-40	-	-40	10
RfR A-9:	Teachers' Premature Retirement - on-going liabilities	1,797	212	-	212	2,009
RfR A-11:	Ulster Supported Employment Limited	898	-102	-	-102	796
RfR A-12:	Labour Relations Agency	3,545	227	-	227	3,772
RfR A-13:	Further Education Colleges	174,684	23,304	-	23,304	197,988
RfR A-14:	Higher Education Colleges	5,750	2,517	-	2,517	8,267
<b>Total RfR A:</b>			<b>49,426</b>	<b>19,748</b>	<b>29,678</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	335,984	-1,401	334,583
Less non-operating accruing resources	62,944	-1,282	61,662
<b>Total net capital</b>	<b>273,040</b>	<b>-119</b>	<b>272,921</b>
<b>Net Cash Required</b>	<b>1,147,733</b>	<b>-57,284</b>	<b>1,090,449</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>								
	<b>37,730</b>	<b>211,199</b>	<b>733,571</b>	<b>982,500</b>	<b>61,078</b>	<b>921,422</b>	<b>334,583</b>	<b>61,662</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Employment and Skills								
	6,741	49,209	162,974	218,924	15,037	<b>203,887</b>	108	-	
A-2:	Higher Education								
	2,305	-	233,091	235,396	4,935	<b>230,461</b>	-	-	
A-3:	Student Support								
	-	154,173	129,913	284,086	-	<b>284,086</b>	-	-	
A-4:	Labour Market Services								
	17,695	5,411	11,511	34,617	475	<b>34,142</b>	25	162	
A-5:	ESF Payments - Public and Private Sector								
	-	-	16,758	16,758	10,231	<b>6,527</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-6:	Student Support								
	-	-613	-31,500	-32,113	30,400	<b>-62,513</b>	334,450	61,500	
A-7:	Provisions								
	-	1,000	-	1,000	-	<b>1,000</b>	-	-	
A-8:	Revaluations								
	-	10	-	10	-	<b>10</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-9:	Teachers' Premature Retirement - on-going liabilities							
-	2,009	-	2,009	-	<b>2,009</b>	-	-	
A-10:	Construction Industry Training Board ♥							
-	-	1	1	-	<b>1</b>	-	-	
A-11:	Ulster Supported Employment Limited ♥							
-	-	796	796	-	<b>796</b>	-	-	
A-12:	Labour Relations Agency ♥							
-	-	3,772	3,772	-	<b>3,772</b>	-	-	
A-13:	Further Education Colleges ♥							
-	-	197,988	197,988	-	<b>197,988</b>	-	-	
A-14:	Higher Education Colleges							
-	-	8,267	8,267	-	<b>8,267</b>	-	-	
A-15:	Notional Charges							
10,989	-	-	10,989	-	<b>10,989</b>	-	-	
<b>Total:</b>	<b>37,730</b>	<b>211,199</b>	<b>733,571</b>	<b>982,500</b>	<b>61,078</b>	<b>921,422</b>	<b>334,583</b>	<b>61,662</b>

DEL

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>891,744</b>	<b>29,678</b>	<b>921,422</b>
<b>Capital Items</b>			
Capital	335,984	-1,401	334,583
Non-operating accruing resources	-62,944	1,282	-61,662
<b>Total net capital</b>	<b>273,040</b>	<b>-119</b>	<b>272,921</b>
<b>Accruals to cash adjustments</b>			
Depreciation and student loan impairment & unwinding of discount	-88,144	-34,549	-122,693
New provisions and adjustments to previous provisions	563	-950	-387
Notional charges	-10,989	-	-10,989
Movement in working capital	80,000	-50,000	30,000
Use of provisions	1,519	-1,344	175
<b>Total Accruals to cash adjustments</b>	<b>-17,051</b>	<b>-86,843</b>	<b>-103,894</b>
<b>Net Cash Required</b>	<b>1,147,733</b>	<b>-57,284</b>	<b>1,090,449</b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	37,730
<b>Total Net Administration Costs</b>	<b>37,730</b>
<b>Net Programme Costs</b>	
Request for Resources A	883,692
Non-voted Expenditure in the FSCNE	8,200
<b>Total Net Programme Costs</b>	<b>891,892</b>
<b>NET OPERATING COST</b>	<b>929,622</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>921,422</b>
<b>RESOURCE BUDGET</b>	<b>860,002</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>921,422</b>
<i>Adjustments:</i>	
Non-voted expenditure in the FSCNE	8,200
<b>Net Operating Cost (Accounts)</b>	<b>929,622</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the Budget	-223,822
Capital grants	-36,287
Non-voted expenditure outside the Budget	-8,200
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	198,689
<b>Resource Budget</b>	<b>860,002</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	920,157
Annually Managed Expenditure (AME)	-60,155

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>272,921</b>
<i>Adjustments:</i>	
Capital grants	36,287
Capital expenditure of NDPBs	19,393
<b>Capital Budget</b>	<b>328,601</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	55,651
Annually Managed Expenditure (AME)	272,950

DEL

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>		
Employment and Skills	15,037	-
Higher Education	4,935	-
Student Support	30,400	61,500
Labour Market Services	475	162
ESF Payments - Public and Private Sector	10,231	-
<b>Total for RfR A:</b>	<b>* 61,078</b>	<b>** 61,662</b>

\* Amount that may be applied as accruing resources in addition to the net total arising from the Investors in People Standard, Northern Ireland Competitiveness & Employment 2007-13 programme, McManus Scholarship, the Redundancy Fund, BIS Higher Education Research Capital, NI Open University Funding, Interest Receivable on Student Loans, Recovery of Administration Costs and payments from Driver Vehicle Agency for staff severance payments.

\*\* Amount that may be applied as non-operating accruing resources arising from the sale of capital assets and the repayment of principal on student loans.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Notional Charges in Non-Budget</b>								
Employment and Skills								
6,966	-	-	6,966	-	<b>6,966</b>	-	-	
Higher Education								
227	-	-	227	-	<b>227</b>	-	-	
Student Support								
67	-	-	67	-	<b>67</b>	-	-	
Labour Market Services								
3,280	-	-	3,280	-	<b>3,280</b>	-	-	
ESF Payments - Public and Private Sector								
449	-	-	449	-	<b>449</b>	-	-	
<b>Total RfR A:</b>								
<b>10,989</b>	-	-	<b>10,989</b>	-	<b>10,989</b>	-	-	
<b>Total Notional Charges:</b>								
<b>10,989</b>	-	-	<b>10,989</b>	-	<b>10,989</b>	-	-	

DEL

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>	
Land and Property Services	40
Accommodation	6,329
NI Audit Office	120
Account NI	1,000
Miscellaneous	3,500
<b>Total RfR A:</b>	<b>10,989</b>
<b>Total Notional Charges:</b>	<b>10,989</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	Labour Relations Agency	3,772
	Further Education	197,988
	Higher Education	8,267



**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Enterprise, Trade and  
Investment





## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Enterprise, Trade and Investment to promote the growth of a competitive and export-led economy.
2. The Department also has a potential discounted liability of £65m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament in May 1992. Two contingent liabilities now remain, the costs of which are unquantifiable.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £5,471,000 and an increase in the Net Cash Requirement of £5,901,000.
6. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

### Part I

	£
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>5,471,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>5,901,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department of Enterprise, Trade and Investment on:

##### RfR A: To promote the growth of a competitive and export-led economy:

economic development; Innovation, Research and Development policy; policy evaluation and research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); economic infrastructure in support of economic development including mineral and petroleum licensing, geological research and safeguarding abandoned mines; sustainable energy; Renewable Heat Incentive Scheme; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to industry; development of tourism including grant-in-aid to the Northern Ireland Tourist Board and Tourism Ireland Limited; grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; payments under European Union Structural Funds Programmes; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; Registry of Credit Unions and Industrial and Provident Societies and repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; the provision of a debt advice service; social economy; assistance to the gas and electricity industries; administration costs; associated non-cash costs and other related services.

The **Department of Enterprise, Trade and Investment** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Economic Development, Policy & Research	12,933	-1,844	-65	-1,779	11,154
RfR A-2:	Economic Infrastructure/Minerals	18,383	1,381	5,100	-3,719	14,664
RfR A-3:	Invest Northern Ireland	104	2	-	2	106
RfR A-4:	Development of Tourism	870	-128	2	-130	740
RfR A-5:	Tourism Ireland Ltd	184	181	-	181	365
RfR A-6:	InterTradeIreland	122	-16	-	-16	106
RfR A-7:	EU Structural Funds - ERDF Support for Economic Development	1,398	-8,184	-6,996	-1,188	210
RfR A-8:	EU Community Initiatives	2,301	-300	-225	-75	2,226
RfR A-9:	Business Regulatory Services	6,669	-282	1,043	-1,325	5,344
RfR A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society	-2,700	-	187	-187	-2,887
RfR A-11:	Health and Safety Executive NI	5,867	-191	-	-191	5,676
RfR A-12:	Provisions - Economic Development, Policy & Research	1,696	150	-	150	1,846
RfR A-13:	NI Renewable Heat Incentive Scheme	6,350	-582	-	-582	5,768
RfR A-14:	Revaluation of Assets	-	-89	-	-89	-89
RfR A-15:	Invest Northern Ireland	134,490	7,795	-	7,795	142,285
RfR A-16:	Northern Ireland Tourist Board	21,948	6,665	-	6,665	28,613
RfR A-17:	General Consumer Council for Northern Ireland	1,427	-88	-	-88	1,339
RfR A-18:	Health and Safety Executive NI	963	-65	-	-65	898
RfR A-19:	Tourism Ireland Ltd	13,901	130	-	130	14,031
RfR A-20:	InterTradeIreland	3,065	42	-	42	3,107
RfR A-21:	Notional Charges	4,160	-60	-	-60	4,100
	<b>Total RfR A:</b>		<b>4,517</b>	<b>-954</b>	<b>5,471</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	496	-321	175
Non-operating accruing resources	-7,000	-	-7,000
<b>Total net capital</b>	<b>-6,504</b>	<b>-321</b>	<b>-6,825</b>
<b>Net Cash Required</b>	<b>228,451</b>	<b>5,901</b>	<b>234,352</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>To promote the growth of a competitive and export-led economy.</b>							
	<b>18,593</b>	<b>17,878</b>	<b>221,642</b>	<b>258,113</b>	<b>18,511</b>	<b>239,602</b>	<b>175</b>	<b>7,000</b>
<b>Departmental Expenditure in DEL:</b>								
A-1:	Economic Development, Policy & Research							
	9,922	1,193	130	11,245	91	<b>11,154</b>	35	-
A-2:	Economic Infrastructure/Minerals							
	2,672	1,568	15,531	19,771	5,107	<b>14,664</b>	50	-
A-3:	Invest Northern Ireland							
	106	-	-	106	-	<b>106</b>	-	-
A-4:	Development of Tourism							
	742	-	-	742	2	<b>740</b>	-	-
A-5:	Tourism Ireland Ltd							
	365	-	-	365	-	<b>365</b>	-	-
A-6:	InterTradeIreland							
	106	-	-	106	-	<b>106</b>	-	-
A-7:	EU Structural Funds - ERDF Support for Economic Development							
	-	-	1,032	1,032	822	<b>210</b>	-	-
A-8:	EU Community Initiatives							
	-	-	8,904	8,904	6,678	<b>2,226</b>	-	-
A-9:	Business Regulatory Services							
	580	7,684	4	8,268	2,924	<b>5,344</b>	90	-
A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society							
	-	-	-	-	2,887	<b>-2,887</b>	-	7,000
A-11:	Health and Safety Executive NI ♦							
	-	5,676	-	5,676	-	<b>5,676</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-12:	Provisions - Economic Development, Policy & Research							
-	1,846	-	1,846	-	<b>1,846</b>	-	-	
A-13:	NI Renewable Heat Incentive Scheme							
-	-	5,768	5,768	-	<b>5,768</b>	-	-	
A-14:	Revaluation of Assets							
-	-89	-	-89	-	<b>-89</b>	-	-	
<b>Non-Budget:</b>								
A-15:	Invest Northern Ireland ♥							
-	-	142,285	142,285	-	<b>142,285</b>	-	-	
A-16:	Northern Ireland Tourist Board ♥							
-	-	28,613	28,613	-	<b>28,613</b>	-	-	
A-17:	General Consumer Council for Northern Ireland ♥							
-	-	1,339	1,339	-	<b>1,339</b>	-	-	
A-18:	Health & Safety Executive NI ♥							
-	-	898	898	-	<b>898</b>	-	-	
A-19:	Tourism Ireland Ltd ♥							
-	-	14,031	14,031	-	<b>14,031</b>	-	-	
A-20:	InterTradelreland ♥							
-	-	3,107	3,107	-	<b>3,107</b>	-	-	
A-21:	Notional Charges							
4,100	-	-	4,100	-	<b>4,100</b>	-	-	
<b>Total:</b>	<b>18,593</b>	<b>17,878</b>	<b>221,642</b>	<b>258,113</b>	<b>18,511</b>	<b>239,602</b>	<b>175</b>	<b>7,000</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>234,131</b>	<b>5,471</b>	<b>239,602</b>
<b>Capital Items</b>			
Capital	496	-321	175
Non-operating accruing resources	-7,000	-	-7,000
<b>Total net voted capital</b>	<b>-6,504</b>	<b>-321</b>	<b>-6,825</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-594	236	-358
New provisions and adjustments to previous provisions	-1,696	-150	-1,846
Notional charges	-4,160	60	-4,100
Movement in Working Capital	-	3,505	3,505
Use of provisions	7,274	-2,900	4,374
<b>Total accruals to cash adjustments</b>	<b>824</b>	<b>751</b>	<b>1,575</b>
<b>Net Cash Required</b>	<b>228,451</b>	<b>5,901</b>	<b>234,352</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	75	<i>500</i>	165	<i>200</i>
<b>Total:</b>	<b>75</b>	<b><i>500</i></b>	<b>165</b>	<b><i>200</i></b>





# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	18,591
<b>Total Net Administration Costs</b>	<b>18,591</b>
<b>Net Programme Costs</b>	
Request for Resources A	220,846
<b>Total Net Programme Costs</b>	<b>220,846</b>
<b>NET OPERATING COST</b>	<b>239,437</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>239,602</b>
<b>RESOURCE BUDGET</b>	<b>232,957</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>239,602</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-165
<b>Net Operating Costs (Accounts)</b>	<b>239,437</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-194,373
Capital grants	-12,590
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	165
Full resource consumption of NDPBs or other bodies	200,318
<b>Resource Budget (Budget)</b>	<b>232,957</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	204,917
Annually Managed Expenditure (AME)	28,040

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>-6,825</b>
<i>Adjustments:</i>	
Capital grants	12,590
Capital expenditure of NDPBs (or other bodies)	28,499
<b>Capital Budget</b>	<b>34,264</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	33,124
Annually Managed Expenditure (AME)	1,140

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>		
Economic Development, Policy & Research	91	-
Economic Infrastructure/Minerals	5,107	-
Development of Tourism	2	-
EU Structural Funds - ERDF Support for Economic Development	822	-
EU Community Initiatives	6,678	-
Business Regulatory Services	2,924	-
Presbyterian Mutual Society, Loan Interest	2,887	-
Presbyterian Mutual Society, Loan Repayments	-	7,000
<b>Total for RfR A:</b>	<b>*18,511</b>	<b>** 7,000</b>

\* Amount that may be applied as accruing resources arising from recoveries of salaries; superannuation costs etc, of seconded staff; recoupment from other Government Departments/Agencies for various services provided by the Department, receipts in respect of reprographic services and public telephones; recoupment of costs in respect of processing mineral and petroleum licences; dead rent and royalties; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; rental income; European Union income in respect of European Competitiveness Programme and Interreg; fees received by Corporate Regulation, Insolvency Service, Consumer Affairs and loan interest in respect of Presbyterian Mutual Society.

\*\* Amount that may be applied as non-operating accruing resources, arising from repayments of loan in respect of the Presbyterian Mutual Society.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional charges in Non-Budget</b>							
Economic Development, Policy & Research							
3,090	-	-	3,090	-	<b>3,090</b>	-	-
Economic Infrastructure/Minerals							
830	-	-	830	-	<b>830</b>	-	-
Business Regulatory							
180	-	-	180	-	<b>180</b>	-	-
<b>Total RfR A:</b>							
<b>4,100</b>	-	-	<b>4,100</b>	-	<b>4,100</b>	-	-
<b>Total Notional Charges:</b>							
<b>4,100</b>	-	-	<b>4,100</b>	-	<b>4,100</b>	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>	
Audit	60
Accommodation	1,900
Miscellaneous	2,140
<b>Total RfR A:</b>	<b>4,100</b>
<b>Total Notional Charges:</b>	<b>4,100</b>



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

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

	Provision	
	Income	<i>Receipts</i>
Insolvency unclaimed dividends and economic rent	165	<i>200</i>
<b>Total:</b>	<b>165</b>	<b><i>200</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Enterprise, Trade and Investment, Dr Andrew McCormick, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

<b>Note to the Estimate:</b>		<b>£'000</b>
1.	The estimate includes grant-in-aid provision above £1 million for the following:	
	Invest Northern Ireland	142,285
	Northern Ireland Tourist Board	28,613
	General Consumer Council for Northern Ireland	1,339
	Tourism Ireland Ltd	14,031
	InterTradelreland	3,107



**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Finance and Personnel



## DEPARTMENT OF FINANCE AND PERSONNEL

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### Introduction

1. The aim of the Department of Finance and Personnel is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. This Supplementary Estimate reflects the changes to the Department of Finance and Personnel's opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £4,316,000 and an increase in the Net Cash Requirement of £3,393,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF FINANCE AND PERSONNEL

### Part I

	£
<b>RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>4,316,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>3,393,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department of Finance and Personnel on:

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

Finance and Personnel policy including Public Sector Reform; Business Consultancy Services; the Central Procurement Directorate; and the Departmental Solicitor's Office; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under European Union structural fund programmes; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; severance payments; and associated non-cash items.

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Finance and Personnel Policy	18,502	7,377	4,702	2,675	21,177
RfR A-2:	NICS Shared Services	58,580	2,880	722	2,158	60,738
RfR A-3:	Northern Ireland Statistics and Research Agency	10,362	1,572	2,317	-745	9,617
RfR A-4:	Land and Property Services	29,798	4,009	1,554	2,455	32,253
RfR A-5:	EU Peace Programmes	166	265	199	66	232
RfR A-6:	EU Community Initiatives	652	9,873	7,405	2,468	3,120
RfR A-7:	European Regional Development Fund	800	-900	-450	-450	350
RfR A-8:	NICS Accommodation Services	71,680	-4,679	-1,050	-3,629	68,051
RfR A-9:	NICS Shared Services	628	-45	-	-45	583
RfR A-10:	NICS Accommodation Services	13,000	-2,800	-	-2,800	10,200
RfR A-11:	Provisions	1,016	1,839	-	1,839	2,855
RfR A-12:	Special EU Programmes Body	1,154	274	-	274	1,428
RfR A-13:	Notional Charges	300	50	-	50	350
<b>Total RfR A:</b>			<b>19,715</b>	<b>15,399</b>	<b>4,316</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	22,840	31,222	54,062
Non-operating accruing resources	1,200	-614	586
<b>Total net capital</b>	<b>21,640</b>	<b>30,608</b>	<b>53,476</b>
<b>Net Cash Required</b>	<b>236,025</b>	<b>3,393</b>	<b>239,418</b>



**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>								
	<b>199,517</b>	<b>99,788</b>	<b>15,040</b>	<b>314,345</b>	<b>103,391</b>	<b>210,954</b>	<b>54,062</b>	<b>586</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Finance and Personnel Policy								
	45,696	585	183	46,464	25,287	<b>21,177</b>	430	10	
A-2:	NICS Shared Services								
	77,241	60	-	77,301	16,563	<b>60,738</b>	8,952	84	
A-3:	Northern Ireland Statistics and Research Agency								
	1,724	24,845	-	26,569	16,952	<b>9,617</b>	1,169	-	
A-4:	Land and Property Services								
	799	60,310	20	61,129	28,876	<b>32,253</b>	1,850	112	
A-5:	EU Peace Programmes								
	-	-	928	928	696	<b>232</b>	-	-	
A-6:	EU Community Initiatives								
	-	-	12,481	12,481	9,361	<b>3,120</b>	-	-	
A-7:	European Regional Development Fund								
	-	350	-	350	-	<b>350</b>	-	-	
A-8:	NICS Accommodation Services								
	73,707	-	-	73,707	5,656	<b>68,051</b>	41,661	380	

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-9:	NICS Shared Services							
-	583	-	583	-	<b>583</b>	-	-	
A-10:	NICS Accommodation Services							
-	10,200	-	10,200	-	<b>10,200</b>	-	-	
A-11:	Provisions							
-	2,855	-	2,855	-	<b>2,855</b>	-	-	
<b>Non-Budget:</b>								
A-12:	Special EU Programmes Body ♥							
-	-	1,428	1,428	-	<b>1,428</b>	-	-	
A-13:	Notional Charges							
350	-	-	350	-	<b>350</b>	-	-	
<b>Total:</b>	<b>199,517</b>	<b>99,788</b>	<b>15,040</b>	<b>314,345</b>	<b>103,391</b>	<b>210,954</b>	<b>54,062</b>	<b>586</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>206,638</b>	<b>4,316</b>	<b>210,954</b>
<b>Capital Items</b>			
Capital	22,840	31,222	54,062
Non-operating accruing resources	1,200	-614	586
<b>Total net capital</b>	<b>21,640</b>	<b>31,836</b>	<b>53,476</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-41,613	-1,099	-42,712
New provisions and adjustments to previous provisions	-2,500	-1,593	-4,093
Notional charges	-300	-50	-350
Movement in working capital	50,000	-30,000	20,000
Use of provisions	2,160	-17	2,143
<b>Total Accruals to cash adjustments</b>	<b>7,747</b>	<b>-32,759</b>	<b>-25,012</b>
<b>Net Cash Required</b>	<b>236,025</b>	<b>3,393</b>	<b>239,418</b>

**Part III Extra receipts payable to the Consolidated Fund****£'000**

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as Accruing Resources	-	-	81	<i>81</i>
<b>Total:</b>	-	-	<b>81</b>	<b><i>81</i></b>



# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	150,287
<b>Total Net Administration Costs</b>	<b>150,287</b>
<b>Net Programme Costs</b>	
Request for Resources A	60,586
<b>Total Net Programme Costs</b>	<b>60,586</b>
<b>NET OPERATING COST</b>	<b>210,873</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>210,954</b>
<b>RESOURCE BUDGET</b>	<b>200,368</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>210,954</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-81
<b>Net Operating Cost (Accounts)</b>	<b>210,873</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget - Notionals	-350
Voted resource expenditure outside the budget - SEUPB	-1,428
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	81
Income in respect of the Cost of rate collection	-8,748
Capital Grants	-1,668
Full resource consumption of NDPBs or other bodies	1,608
<b>Resource Budget</b>	<b>200,368</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	188,673
Annually Managed Expenditure (AME)	11,695

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>53,476</b>
<i>Adjustments:</i>	
Capital Grants	1,668
Capital expenditure of NDPBs and other bodies	20
<b>Capital Budget</b>	<b>55,164</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	55,164
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>		
Finance and Personnel Policy	25,287	10
NICS Shared Services	16,563	84
Northern Ireland Statistics and Research Agency	16,952	-
Land and Property Services	28,876	112
EU Peace Programmes	696	-
EU Community Initiatives	9,361	-
NICS Accommodation Services	5,656	380
<b>Total for RfR A</b>	<b>* 103,391</b>	<b>** 586</b>

\* Amount that may be applied as accruing resources in addition to the net total allocation and arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; income from Central Procurement Directorate 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; payment from Driver Vehicle Agency for staff severance and other centralised service charges.

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

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional charges in Non-Budget</b>							
Administration							
350	-	-	350	-	350	-	-
<b>Total RfR A:</b>							
350	-	-	350	-	350	-	-
<b>Total Notional Charges:</b>							
350	-	-	350	-	350	-	-

**Notional Charges Analysis****£'000**

Provision

<b>RfR A:</b>	<b>To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>	
Audit		220
Miscellaneous		130
<b>Total RfR A:</b>		<b>350</b>
<b>Total Notional Charges:</b>		<b>350</b>

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

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

		<b>Provision</b>	
		<b>Income</b>	<b><i>Receipts</i></b>
	Miscellaneous	81	<i>81</i>
	<b>Total:</b>	<b>81</b>	<b><i>81</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr David Sterling, as Accounting Officer with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

	£'000
1. This Estimate includes grant-in-aid provision above £1 million for the following:	
Special European Union Programmes Body	1,428



# **Spring Supplementary Estimate 2014-2015**

Department of  
Finance and Personnel -  
Superannuation and Other  
Allowances (Principal Civil  
Service Pension Scheme  
(Northern Ireland))





## **DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES (*PRINCIPAL CIVIL SERVICE PENSION SCHEME (NORTHERN IRELAND)*)**

---

### **Introduction**

1. This Estimate provides for expenditure by the Department to cover changes in the value of liabilities and interest on liabilities of the Principal Civil Service Pension Scheme (Northern Ireland), and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).
2. This Supplementary Estimate reflects the changes to the Department of Finance and Personnel's opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly, as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £75,078,000 and a decrease in the Net Cash Requirement of £8,583,000.

## DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES (PRINCIPAL CIVIL SERVICE PENSION SCHEME (NORTHERN IRELAND))

### Part I

	£
RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].	
<b>Total Change to Net Resource Requirement</b>	<b>-75,078,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-8,583,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department of Finance and Personnel on:

RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)]:

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the PCSPS (NI), the CSCS(NI) and the CSIB(NI) schemes and associated non-cash items.

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

**Part II Changes proposed****£'000**

	<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>					
RfR A-1: Redundancy, early retirement and injury benefit payments to those covered by the CSCS(NI) and the CSIB(NI).	-	9,771	9,771	-	-
RfR A-2: Pensions, lump sums, transfers out, refunds and tax payments to and on behalf of persons covered by the PCSPS(NI).	496,327	-80,330	-5,252	-75,078	421,249
<b>Total RfR A:</b>		<b>-70,559</b>	<b>4,519</b>	<b>-75,078</b>	
			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Net Cash Required</b>			<b>105,557</b>	<b>-8,583</b>	<b>96,974</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>							
-	661,259	-	661,259	240,010	421,249	-	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Redundancy, early retirement and injury benefit payments to those covered by the CSCS(NI) and the CSIB(NI).							
-	15,000	-	15,000	15,000	-	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Pensions, lump sums, transfers out, refunds and tax payments to and on behalf of persons covered by the PCSPS(NI).							
-	646,259		646,259	225,010	421,249	-		
<b>Total:</b>	<b>-</b>	<b>646,259</b>	<b>646,259</b>	<b>225,010</b>	<b>421,249</b>	<b>-</b>		

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>496,327</b>	<b>-75,078</b>	<b>421,249</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-726,589	80,330	-646,259
Movement in working capital	24,950	-11,156	13,794
Use of provisions	310,869	-9,653	301,216
<b>Total accruals to cash adjustments</b>	<b>-390,770</b>	<b>59,521</b>	<b>-331,249</b>
<b>Additional cash required for 2004-05 excess vote*</b>	<b>-</b>	<b>6,974</b>	<b>6,974</b>
<b>Net Cash Required</b>	<b>105,557</b>	<b>-8,583</b>	<b>96,974</b>

\* An Excess Vote was approved under Clause 8 of The Budget (No. 2) (Northern Ireland) Order 2006, however the funds were not drawn down and the additional cash is now required to correct this.



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	220,050
Transfers in	4,060
Other income	900
<b>Total Income</b>	<b>225,010</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	305,259
Interest on Scheme liabilities	341,000
<b>Total Expenditure</b>	<b>646,259</b>
<b>NET OPERATING COST</b>	<b>421,249</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>421,249</b>
<b>RESOURCE BUDGET</b>	<b>421,249</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>421,249</b>
<b>Net Operating Costs (Accounts)</b>	<b>421,249</b>
<b>Resource Budget</b>	
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	421,249

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing for payments to persons covered by the Principal Civil Service Pension Scheme (NI), [PCSPS(NI)], the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIB(NI)].</b>		
Redundancy, early retirement and injury benefit payments repaid by employers in respect of those covered by the CSCS(NI) and the CSIB(NI) schemes.	15,000	-
Pensions, lump sums, transfers out, refunds and tax payments to and on behalf of persons covered by the PCSPS(NI).	225,010	-
<b>Total for RfR A:</b>	<b>* 240,010</b>	<b>-</b>

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

## **Explanation of Accounting Officer Responsibilities**

---

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr David Sterling, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

**Spring Supplementary  
Estimate  
2014-2015**

Department of  
Health, Social Services  
and Public Safety



## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

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### Introduction

1. The aim of the Department of Health, Social Services and Public Safety is to improve the health, wellbeing and public safety of the people of Northern Ireland.
2. Request for Resources A provides for expenditure on the provision of health and social care services.
3. Request for Resources B provides for expenditure on the provision of fire fighting, rescue and fire safety services.
4. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
5. As a result of all changes there is an increase in the Net Resource Requirement of £200,991,000 and an increase in the Net Cash Requirement of £167,506,000.
6. Symbols are explained in the guide at the front of the volume.



## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

### Part I

	£
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>	<b>190,805,000</b>
<b>RfR B: Providing effective fire fighting, rescue and fire safety services.</b>	<b>10,186,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>200,991,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>167,506,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department of Health, Social Services and Public Safety on:

**RfR A: Providing high quality health and social care services and promoting good health and wellbeing:**

hospital services; community health services; family health services including general medical services, pharmaceutical services, dental services and ophthalmic services; social care services; public health and wellbeing programmes; training; EU Community Initiative programmes; administration; related services and associated non-cash items.

**RfR B: Providing effective fire fighting, rescue and fire safety services:**

fire fighting, rescue and fire safety services; administration; related services and associated non-cash items.

The **Department of Health, Social Services and Public Safety** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Hospital, Community Health and Social Care Services	209,321	43,699	2,339	41,360	250,681
RfR A-2:	Family Health Service - General Medical Services	245,402	-7,268	-	-7,268	238,134
RfR A-3:	Family Health Service - Pharmaceutical Services	487,188	-22,395	-	-22,395	464,793
RfR A-4:	Family Health Service - Dental Services	102,896	1,664	1,050	614	103,510
RfR A-5:	Family Health Service - Ophthalmic Services	22,396	-114	-	-114	22,282
RfR A-6:	Central Services	12,012	-3,683	-	-3,683	8,329
RfR A-7:	Training and Further Education	44,595	-4,810	2	-4,812	39,783
RfR A-8:	Grants to Voluntary and Community Sector Bodies	9,663	-3,190	-	-3,190	6,473
RfR A-9:	EU Community Initiatives	729	-1,369	-1,027	-342	387
RfR A-10:	Hospital, Community Health and Social Care Services	12,752	15,958	-	15,958	28,710
RfR A-11:	Health and Social Care Trusts	3,644,290	150,727	-	150,727	3,795,017
RfR A-12:	Health Service Contributions	-485,606	-	-20,823	20,823	-464,783
RfR A-13:	Business Services Organisation	36,048	2,228	-	2,228	38,276
RfR A-14:	Northern Ireland Blood Transfusion Service	75	70	-	70	145
RfR A-15:	Northern Ireland Guardian ad Litem Agency	4,128	599	-	599	4,727
RfR A-16:	Northern Ireland Medical and Dental Training Agency	14,900	-154	-	-154	14,746
RfR A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,394	78	-	78	1,472
RfR A-18:	Northern Ireland Social Care Council	2,439	964	-	964	3,403
RfR A-19:	Patient and Client Council	1,811	133	-	133	1,944
RfR A-20:	Regulation and Quality Improvement Authority	6,690	1,348	-	1,348	8,038
RfR A-21:	Food Safety Promotion Board	2,398	-293	-	-293	2,105
RfR A-22:	Institute of Public Health in Ireland	335	-3	-	-3	332
RfR A-23:	Notional Charges	7,750	-1,843	-	-1,843	5,907
	<b>Total RfR A:</b>		<b>172,346</b>	<b>-18,459</b>	<b>190,805</b>	
RfR B-1:	Fire and Rescue Services	335	257	-	257	592
RfR B-2:	Northern Ireland Fire and Rescue Service	80,594	9,929	-	9,929	90,523
	<b>Total RfR B:</b>		<b>10,186</b>	<b>-</b>	<b>10,186</b>	
	<b>TOTAL CHANGES TO RfRs</b>		<b>182,532</b>	<b>-18,459</b>	<b>200,991</b>	

**Part II Changes proposed****£'000**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	17,000	-13,659	3,341
Non-operating accruing resources	-	-438	-438
<b>Total net capital</b>	<b>17,000</b>	<b>-14,097</b>	<b>2,903</b>
<b>Net Cash Required</b>	<b>4,497,189</b>	<b>167,506</b>	<b>4,664,695</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Providing high quality health and social care services and promoting good health and wellbeing.</b>								
	<b>36,571</b>	<b>1,178,376</b>	<b>3,880,524</b>	<b>5,095,471</b>	<b>521,060</b>	<b>4,574,411</b>	<b>3,341</b>	<b>438</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Hospital, Community Health and Social Care Services								
	25,649	259,325	215	285,189	34,508	<b>250,681</b>	3,341	438	
A-2:	Family Health Service - General Medical Services								
	402	237,732	-	238,134	-	<b>238,134</b>	-	-	
A-3:	Family Health Service - Pharmaceutical Services								
	188	464,605	-	464,793	-	<b>464,793</b>	-	-	
A-4:	Family Health Service - Dental Services								
	96	123,964	-	124,060	20,550	<b>103,510</b>	-	-	
A-5:	Family Health Service - Ophthalmic Services								
	96	22,186	-	22,282	-	<b>22,282</b>	-	-	
A-6:	Central Services								
	2,120	6,264	-	8,384	55	<b>8,329</b>	-	-	
A-7:	Training and Further Education								
	1,862	35,590	2,334	39,786	3	<b>39,783</b>	-	-	
A-8:	Grants to Voluntary and Community Sector Bodies								
	251	-	6,222	6,473	-	<b>6,473</b>	-	-	
A-9:	EU Community Initiatives								
	-	-	1,548	1,548	1,161	<b>387</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-10:	Hospital, Community Health and Social Care Services								
	-	28,710	-	28,710	-	<b>28,710</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-11:	Health and Social Care Trusts ♥							
	-	-	3,795,017	3,795,017	-	<b>3,795,017</b>	-	-
A-12:	Health Service Contributions							
	-	-	-	-	464,783	<b>-464,783</b>	-	-
A-13:	Business Services Organisation ♥							
	-	-	38,276	38,276	-	<b>38,276</b>	-	-
A-14:	Northern Ireland Blood Transfusion Service ♥							
	-	-	145	145	-	<b>145</b>	-	-
A-15:	Northern Ireland Guardian ad Litem Agency ♥							
	-	-	4,727	4,727	-	<b>4,727</b>	-	-
A-16:	Northern Ireland Medical and Dental Training Agency ♥							
	-	-	14,746	14,746	-	<b>14,746</b>	-	-
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥							
	-	-	1,472	1,472	-	<b>1,472</b>	-	-
A-18:	Northern Ireland Social Care Council ♥							
	-	-	3,403	3,403	-	<b>3,403</b>	-	-
A-19:	Patient and Client Council ♥							
	-	-	1,944	1,944	-	<b>1,944</b>	-	-
A-20:	Regulation and Quality Improvement Authority ♥							
	-	-	8,038	8,038	-	<b>8,038</b>	-	-
A-21:	Food Safety Promotion Board ♥							
	-	-	2,105	2,105	-	<b>2,105</b>	-	-
A-22:	Institute of Public Health in Ireland ♣							
	-	-	332	332	-	<b>332</b>	-	-
A-23:	Notional Charges							
	5,907	-	-	5,907	-	<b>5,907</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR B:</b>	<b>Providing effective fire fighting, rescue and fire safety services.</b>							
	182	410	90,523	91,115	-	91,115	-	-
<b>Departmental Expenditure in DEL:</b>								
B-1:	Fire and Rescue Services							
	182	410	-	592	-	592	-	-
<b>Non-Budget:</b>								
B-2:	Northern Ireland Fire and Rescue Service ♥							
	-	-	90,523	90,523	-	90,523	-	-
<b>Total:</b>	<b>36,753</b>	<b>1,178,786</b>	<b>3,971,047</b>	<b>5,186,586</b>	<b>521,060</b>	<b>4,665,526</b>	<b>3,341</b>	<b>438</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>4,464,535</b>	<b>200,991</b>	<b>4,665,526</b>
<b>Capital Items</b>			
Capital	17,000	-13,659	3,341
Non-operating accruing resources	-	-438	-438
<b>Total net capital</b>	<b>17,000</b>	<b>-14,097</b>	<b>2,903</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-11,079	-14,658	-25,737
New provisions and adjustments to previous provisions	-5,408	-3,035	-8,443
Notional charges	-7,750	1,843	-5,907
Movement in working capital	30,000	-	30,000
Use of provisions	9,891	-3,538	6,353
<b>Total accruals to cash adjustments</b>	<b>15,654</b>	<b>-19,388</b>	<b>-3,734</b>
<b>Net Cash Required</b>	<b>4,497,189</b>	<b>167,506</b>	<b>4,664,695</b>

# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	36,299
Request for Resources B	182
<b>Total Net Administration Costs</b>	<b>36,481</b>
<b>Net Programme Costs</b>	
Request for Resources A	4,538,112
Request for Resources B	90,933
<b>Total Net Programme Costs</b>	<b>4,629,045</b>
<b>NET OPERATING COST</b>	<b>4,665,526</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,665,526</b>
<b>RESOURCE BUDGET</b>	<b>4,977,851</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>4,665,526</b>
<b>Net Operating Cost (Accounts)</b>	<b>4,665,526</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-3,495,945
Notional Charges	-5,907
Capital grants	-150
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	3,814,327
<b>Resource Budget</b>	<b>4,977,851</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	4,754,544
Annually Managed Expenditure (AME)	223,307

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>2,903</b>
<i>Adjustments:</i>	
Capital expenditure of NDPBs or other bodies	217,283
Capital grants	150
<b>Capital Budget</b>	<b>220,336</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	220,336
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>		
Hospital, Community Health and Social Care Services	34,508	438
Family Health Service - Dental Services	20,550	-
Central Services	55	-
Training and Further Education	3	-
EU Community Initiatives	1,161	-
Health Service Contributions	464,783	-
<b>Total for RfR A</b>	<b>* 521,060</b>	<b>** 438</b>

\* Amount that may be applied as accruing resources arising from National Insurance Fund contributions toward health care costs; family health services; Department of Education contributions for Surestart projects; grants and other receipts for joint and co-funded projects; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income from the health and social care retained estate; Lottery Funding; European Union income; recoupment of salaries and associated costs for seconded staff; recovery of administration costs and other related income.

\*\* Amount that may be applied as non-operating accruing resources arising from disposals of property, plant and equipment.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Hospital, Community Health and Social Care Services							
5,907	-	-	5,907	-	5,907	-	-
<b>Total RfR A:</b>							
5,907	-	-	5,907	-	5,907	-	-
<b>Total Notional Charges:</b>							
5,907	-	-	5,907	-	5,907	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>	
Audit	110
Accommodation	3,000
NICS shared services	2,747
Other	50
<b>Total RfR A:</b>	<b>5,907</b>
<b>Total Notional Charges:</b>	<b>5,907</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Health, Social Services and Public Safety, Mr Richard Pengelly, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

1.	This Estimate includes grant-in-aid provision above £1 million to the following:	
	Health and Social Care Trusts	3,795,017
	Business Services Organisation	38,276
	Northern Ireland Guardian ad Litem Agency	4,727
	Northern Ireland Medical and Dental Training Agency	14,746
	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,472
	Northern Ireland Social Care Council	3,403
	Patient and Client Council	1,944
	Regulation and Quality Improvement Authority	8,038
	Food Safety Promotion Board	2,105
	Northern Ireland Fire and Rescue Service	90,523

# **Spring Supplementary Estimate 2014-2015**

Department of  
Health, Social Services  
and Public Safety -  
Health and Social Care  
Pension Scheme





## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND SOCIAL CARE PENSION SCHEME**

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### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Department of Health, Social Services and Public Safety on the Health and Social Care Pension Scheme.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £2,533,000. There is no change to the Net Cash Requirement.

## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND SOCIAL CARE PENSION SCHEME**

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### **Part I**

	£
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>2,533,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-</b>

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**Amounts required in the year ending 31 March 2015 for use by the Department of Health, Social Services and Public Safety on:**

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

pension scheme benefits to or in respect of persons engaged in health and social care or in other approved employment and associated non-cash items.

The **Department of Health, Social Services and Public Safety** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Health and Social Care Pension Scheme	903,454	8,864	6,331	2,533	905,987
	<b>Total RfR A:</b>		<b>8,864</b>	<b>6,331</b>	<b>2,533</b>	

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>								
-	1,292,943	-	1,292,943	386,956	905,987	-	-	
<b>Annually Managed Expenditure (AME):</b>								
A-1: Health and Social Care Pension Scheme								
-	1,292,943	-	1,292,943	386,956	905,987	-	-	
<b>Total:</b>	<b>-</b>	<b>1,292,943</b>	<b>-</b>	<b>1,292,943</b>	<b>386,956</b>	<b>905,987</b>	<b>-</b>	

**Resource to Cash Reconciliation****£'000**

	Present Provision	Change in Provision	New Provision
<b>Total Net Resources</b>	<b>903,454</b>	<b>2,533</b>	<b>905,987</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-1,284,079	-8,864	-1,292,943
Movement in working capital	-	10,000	10,000
Use of provisions	338,000	6,699	344,699
Excess cash surrenderable to the Consolidated Fund	42,625	-10,368	32,257
<b>Total accruals to cash adjustments</b>	<b>-903,454</b>	<b>-2,533</b>	<b>-905,987</b>
<b>Net Cash Required</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part III Extra receipts payable to the Consolidated Fund****£'000**

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash receipts surrenderable to the Consolidated Fund	-	<i>42,625</i>	-	<i>32,257</i>
<b>Total:</b>	-	<b><i>42,625</i></b>	-	<b><i>32,257</i></b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Income</b>	
Contributions receivable	381,846
Transfers in	5,100
Other income	10
<b>Total Income</b>	<b>386,956</b>
<b>Expenditure</b>	
Increase in Scheme liabilities	629,143
Interest on Scheme liabilities	663,800
<b>Total Expenditure</b>	<b>1,292,943</b>
<b>NET OPERATING COST</b>	<b>905,987</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>905,987</b>
<b>RESOURCE BUDGET</b>	<b>905,987</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>905,987</b>
<b>Net Operating Costs (Accounts)</b>	<b>905,987</b>
<b>Resource Budget</b>	<b>905,987</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	905,987

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>		
Pension contributions receivable	381,846	-
Transfer values	5,100	-
Other income	10	-
<b>Total for RfR A:</b>	<b>* 386,956</b>	<b>-</b>

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

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

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

	Provision	
	Income	<i>Receipts</i>
Excess cash receipts	-	<i>32,257</i>
<b>Total</b>	-	<b><i>32,257</i></b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Permanent Head of the Department of Health, Social Services and Public Safety, Mr Richard Pengelly, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Health and Social Care Pension Scheme.

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



**Spring Supplementary  
Estimate  
2014-2015**

Department of  
The Environment





## DEPARTMENT OF THE ENVIRONMENT

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### Introduction

1. The overall aim of the Department of the Environment is to protect and improve the environment, promote and protect community well being and support a sustainable economy and strong, effective local government.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £11,541,000 and an increase in the Net Cash Requirement of £10,872,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF THE ENVIRONMENT

### Part I

	£
<b>RfR A:</b> To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	156,378,000
<b>Total change to Net Resource Requirement</b>	<b>11,541,000</b>
<b>Total change to Net Cash Requirement</b>	<b>10,872,000</b>

Amounts required in the year ending 31 March 2015 for use by the Department of the Environment on:

**RfR A:** To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers:

conservation; natural heritage; built heritage; environmental legislation and protection; planning services; the Review of Public Administration; operation of the Carrier Bag Levy; grants to district councils in support of local services, emergency financial assistance, waste management and construction product enforcement regulations; payments to Local Government Staff Commission for Northern Ireland; payments for Coastal Communities Fund projects; road safety services; driver and vehicle licensing, driver and vehicle testing, transport licensing and enforcement; consultants' fees; computer hardware and software; purchase of equipment, plant and vehicles; payments under European Union Structural Funds Programmes; departmental administration costs; severance payments; repayment of loans and associated non-cash items.

The **Department of the Environment** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Northern Ireland Environment Agency	34,588	361	-2,645	3,006	37,594
RfR A-2:	Marine Division	2,053	2,549	240	2,309	4,362
RfR A-3:	Planning and Environment Policy Divisions	10,658	3,186	3,627	-441	10,217
RfR A-4:	Planning Services	11,349	-4,517	-3,421	-1,096	10,253
RfR A-5:	Local Government Services	48,074	11,477	-	11,477	59,551
RfR A-6:	Road Safety Services	11,625	-336	2,743	-3,079	8,546
RfR A-7:	Driver and Vehicle Agency	6,043	-2,542	258	-2,800	3,243
RfR A-8:	ERDF - Grants to District Councils and the Private Sector	-	-	-	-	-
RfR A-9:	EU Community Initiatives	146	1,341	1,005	336	482
RfR A-10:	Capital Grants to District Councils	2,900	1,464	-	1,464	4,364
RfR A-11:	Provisions	478	100	-	100	578
RfR A-12:	Revaluations	650	-	-	-	650
RfR A-13:	Notional Charges	16,273	265	-	265	16,538
	<b>Total RfR A:</b>		<b>13,348</b>	<b>1,807</b>	<b>11,541</b>	

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	4,800	-114	4,686
<b>Total net capital</b>	<b>4,800</b>	<b>-114</b>	<b>4,686</b>
<b>Net Cash Required</b>	<b>135,676</b>	<b>10,872</b>	<b>146,548</b>

**Part II Revised subhead detail including change in provision****£'000**

		2014-15							
		Resources					Capital		
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A:</b>	<b>To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>	<b>37,727</b>	<b>90,325</b>	<b>60,925</b>	<b>188,977</b>	<b>32,599</b>	<b>156,378</b>	<b>4,686</b>	<b>-</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Northern Ireland Environment Agency	2,765	38,915	4,314	45,994	8,400	<b>37,594</b>	2,324	-
A-2:	Marine Division	98	3,398	1,166	4,662	300	<b>4,362</b>	15	-
A-3:	Planning and Environment Policy Divisions	7,215	5,808	1,653	14,676	4,459	<b>10,217</b>	-	-
A-4:	Planning Services	1,514	21,994	90	23,598	13,345	<b>10,253</b>	2,015	-
A-5:	Local Government Services	2,921	10,044	46,586	59,551	-	<b>59,551</b>	-	-
A-6:	Road Safety Services	5,823	6,500	116	12,439	3,893	<b>8,546</b>	332	-
A-7:	Driver and Vehicle Agency	853	2,438	710	4,001	758	<b>3,243</b>	-	-
A-8:	ERDF - Grants to District Councils and the Private Sector	-	-	-	-	-	-	-	-
A-9:	EU Community Initiatives	-	-	1,926	1,926	1,444	<b>482</b>	-	-
A-10:	Capital Grants to District Councils	-	-	4,364	4,364	-	<b>4,364</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>								
A-11: Provisions	-	578	-	578	-	578	-	-
A-12: Revaluations	-	650	-	650	-	650	-	-
<b>Non-Budget:</b>								
A-13: Notional Charges	16,538	-	-	16,538	-	16,538	-	-
<b>Total:</b>	<b>37,727</b>	<b>90,325</b>	<b>60,925</b>	<b>188,977</b>	<b>32,599</b>	<b>156,378</b>	<b>4,686</b>	<b>-</b>

<b>Resource to Cash Reconciliation</b>			£'000
	Present Provision	Change in Provision	New Provision
<b>Total Net Resources</b>	<b>144,837</b>	<b>11,541</b>	<b>156,378</b>
<b>Capital Items</b>			
Capital	4,800	-114	4,686
<b>Total net capital</b>	<b>4,800</b>	<b>-114</b>	<b>4,686</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-3,460	-987	-4,447
New provisions and adjustments to previous provisions	-478	-100	-578
Notional charges	-16,273	-265	-16,538
Revaluation	-650	-	-650
Movement in working capital	6,900	-175	6,725
Use of provisions	-	972	972
<b>Total Accruals to cash adjustments</b>	<b>-13,961</b>	<b>-555</b>	<b>-14,516</b>
<b>Net Cash Required</b>	<b>135,676</b>	<b>10,872</b>	<b>146,548</b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	34,848
<b>Total Net Administration Costs</b>	<b>34,848</b>
<b>Net Programme Costs</b>	
Request for Resources A	120,863
<b>Total Net Programme Costs</b>	<b>120,863</b>
<b>NET OPERATING COST</b>	<b>155,711</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>156,378</b>
<b>RESOURCE BUDGET</b>	<b>132,244</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>156,378</b>
<i>Adjustments:</i>	
DVA Licensing Capital	-667
<b>Net Operating Costs (Accounts)</b>	<b>155,711</b>
<i>Adjustments to remove:</i>	
Capital grants	-1,658
Grants paid to district councils to finance capital expenditure	-5,271
Notional charges	-16,538
<b>Resource Budget</b>	<b>132,244</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	131,988
Annually Managed Expenditure (AME)	256

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>4,686</b>
<i>Adjustments:</i>	
Capital grants	1,658
Grants paid to district councils to finance capital expenditure	5,271
DVA Licensing Capital	667
<b>Capital Budget</b>	<b>12,282</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	12,282
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>		
Northern Ireland Environment Agency	8,400	-
Marine Division	300	-
Planning and Environmental Policy Divisions	4,459	-
Planning Services	13,345	-
Road Safety Services	3,893	-
Driver & Vehicle Agency	758	-
EU Community Initiatives	1,444	-
<b>Total for RfR A:</b>	<b>* 32,599</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from charges for recreation and other facilities at country parks; Carrier Bag Levy Receipts; admission to historic monuments; the provision of environmental information; donation of assets; fees in respect of keeping, use and disposal of radioactive substances; planning applications; property certificates; pollution licences; receipts from waste management, industrial pollution, water quality activity; European Union (EU) Income; recovery of planning compensation; HM Revenue and Customs in respect of the aggregates levy credit scheme; the Strategic Investment Board in respect of Programme Delivery Unit costs; the repayment of grants and loans; payments from Driver Vehicle Agency for staff severance; sponsorship for road safety publicity and the sale of rights to use publicity campaigns; on the investment in the trading fund function of DVA; and other services provided.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Notional Charges in Non-Budget</b>								
Northern Ireland Environment Agency								
4,320	-	-	4,320	-	<b>4,320</b>	-	-	
Marine Division								
420	-	-	420	-	<b>420</b>	-	-	
Planning and Environment Policy Divisions								
1,405	-	-	1,405	-	<b>1,405</b>	-	-	
Planning Services								
7,670	-	-	7,670	-	<b>7,670</b>	-	-	
Local Government Services								
578	-	-	578	-	<b>578</b>	-	-	
Road Safety Services								
702	-	-	702	-	<b>702</b>	-	-	
Driver and Vehicle Agency								
1,443	-	-	1,443	-	<b>1,443</b>	-	-	
<b>Total RfR A:</b>								
<b>16,538</b>			<b>16,538</b>		<b>16,538</b>	-	-	
<b>Total Notional Charges:</b>								
<b>16,538</b>			<b>16,538</b>		<b>16,538</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>	
Accounting and Financial Services	2,004
Accommodation	4,919
Audit	260
Consultation with Government Agencies	3,240
IT Charges	4,486
Miscellaneous	1,629
<b>Total RfR A:</b>	<b>16,538</b>
<b>Total Notional Charges:</b>	<b>16,538</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of the Environment, Mr Leo O'Reilly, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

RFR A contains provision sought under the sole authority of Part 1 of the estimate and of the confirming Budget Act as follows:

A-5 Expenditure in connection with the Review of Public Administration ■	98
A-2 Expenditure in connection with certain Coastal Communities Fund Projects ■	970





**Spring Supplementary  
Estimate  
2014-2015**

Department  
of Justice



## DEPARTMENT OF JUSTICE

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department of Justice in supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £44,786,000 and a decrease in the Net Cash Requirement of £14,422,000.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF JUSTICE

### Part I

	£
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>44,786,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-14,422,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department of Justice on:

**RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending:**

Policy development and service improvement; Access to Justice services; forensic science services; services related to crime; civil and criminal justice including youth justice services; probation and after-care; state pathology; compensation schemes; Safer Communities including policing, police pensions and Police Rehabilitation and Retraining Trust; payments in relation to proceeds of crime; payment of police reservist gratuities; security costs; certain other grants; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; RUC George Cross Foundation; prisons including the Prison Service Trust, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Judicial Appointments Ombudsman; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals and other functions managed under Service Level Agreements; the Northern Ireland Legal Services Commission; Criminal Justice Inspection Northern Ireland; other grants; administration costs; Severance payments; settlement of equal pay claims and associated non-cash items.

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfRA-1:	Forensic Science Northern Ireland	1,722	- 1,124	- 459	- 665	1,057
RfRA-2:	Access to Justice Directorate	30,166	- 3,708	1,149	- 4,857	25,309
RfRA-3:	Compensation Services	3,195	- 534	- 80	- 454	2,741
RfRA-4:	Safer Communities Directorate	35,643	1,847	515	1,332	36,975
RfRA-5:	Northern Ireland Prison Service	112,158	- 1,913	- 16	- 1,897	110,261
RfRA-6:	Youth Justice Agency	18,268	- 1,817	- 332	- 1,485	16,783
RfRA-7:	Northern Ireland Courts & Tribunals Service	43,583	- 900	4,275	- 5,175	38,408
RfRA-8:	Safer Communities Directorate	80	- 80	-	- 80	-
RfRA-9:	Northern Ireland Prison Service	13,656	60	-	60	13,716
RfRA-10:	Youth Justice Agency	2,148	30,000	-	30,000	32,148
RfRA-11:	Access to Justice Directorate	5,049	14,023	-	14,023	19,072
RfRA-12:	Compensation Services	15,531	132	-	132	15,663
RfRA-13:	Northern Ireland Courts & Tribunals Service	817	22	-	22	839
RfRA-14:	Police Service of Northern Ireland	813,414	- 40,463	-	- 40,463	772,951
RfRA-15:	Police Pensions	99,663	15,119	-	15,119	114,782
RfRA-16:	Police Ombudsman for Northern Ireland	9,168	- 377	-	- 377	8,791
RfRA-17:	Northern Ireland Policing Board	7,366	- 425	-	- 425	6,941
RfRA-18:	Probation Board for Northern Ireland	18,194	111	-	111	18,305
RfRA-19:	Criminal Justice Inspection Northern Ireland	1,246	171	-	171	1,417
RfRA-20:	Northern Ireland Legal Services Commission	74,664	38,174	-	38,174	112,838
RfRA-21:	RUC George Cross Foundation	152	95	-	95	247
RfRA-22:	Northern Ireland Police Fund	1,712	- 185	-	- 185	1,527
RfRA-23:	Police Rehabilitation and Retraining Trust	1,626	641	-	641	2,267
RfRA-24:	Causeway PFI Charges	3,770	- 3,770	-	- 3,770	-
RfRA-25:	Notional Charges	3,674	4,739	-	4,739	8,413
<b>Total RfRA:</b>			<b>49,838</b>	<b>5,052</b>	<b>44,786</b>	

DOJ

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	42,519	- 15,377	27,142
Non-operating accruing resources	- 5,000	4,913	- 87
<b>Total net capital</b>	<b>37,519</b>	<b>- 10,464</b>	<b>27,055</b>
<b>Net Cash Required</b>	<b>1,336,280</b>	<b>- 14,422</b>	<b>1,321,858</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>								
<b>49,353</b>	<b>307,621</b>	<b>1,052,956</b>	<b>1,409,930</b>	<b>48,479</b>	<b>1,361,451</b>	<b>27,142</b>	<b>87</b>		
<b>Departmental Expenditure in DEL:</b>									
A-1:	Forensic Science Northern Ireland ♥								
-	11,594	-	11,594	10,537	<b>1,057</b>	12,070	-		
A-2:	Access to Justice Directorate								
12,358	11,728	2,628	26,714	1,405	<b>25,309</b>	428	39		
A-3:	Compensation Services								
-	2,841	-	2,841	100	<b>2,741</b>	-	-		
A-4:	Safer Communities Directorate								
12,000	20,389	8,201	40,590	3,615	<b>36,975</b>	2,532	39		
A-5:	Northern Ireland Prison Service ♥								
11,705	99,344	2,061	113,110	2,849	<b>110,261</b>	9,912	-		
A-6:	Youth Justice Agency ♥								
-	16,841	-	16,841	58	<b>16,783</b>	159	9		
A-7:	Northern Ireland Courts & Tribunals Service ♥								
4,877	63,446	-	68,323	29,915	<b>38,408</b>	2,041	-		
<b>Annually Managed Expenditure (AME):</b>									
A-8:	Safer Communities Directorate								
-	-	-	-	-	-	-	-		
A-9:	Northern Ireland Prison Service								
-	13,716	-	13,716	-	<b>13,716</b>	-	-		
A-10:	Youth Justice Agency								
-	32,148	-	32,148	-	<b>32,148</b>	-	-		
A-11:	Access to Justice Directorate								
-	19,072	-	19,072	-	<b>19,072</b>	-	-		
A-12:	Compensation Services								
-	15,663	-	15,663	-	<b>15,663</b>	-	-		
A-13:	Northern Ireland Courts & Tribunals Service								
-	839	-	839	-	<b>839</b>	-	-		

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Non-Budget:</b>								
A-14:	Police Service of Northern Ireland ♥							
	-	-	772,951	772,951	-	<b>772,951</b>	-	-
A-15:	Police Pensions ♥							
	-	-	114,782	114,782	-	<b>114,782</b>	-	-
A-16:	Police Ombudsman for Northern Ireland ♥							
	-	-	8,791	8,791	-	<b>8,791</b>	-	-
A-17:	Northern Ireland Policing Board ♥							
	-	-	6,941	6,941	-	<b>6,941</b>	-	-
A-18:	Probation Board for Northern Ireland ♥							
	-	-	18,305	18,305	-	<b>18,305</b>	-	-
A-19:	Criminal Justice Inspection Northern Ireland ♥							
	-	-	1,417	1,417	-	<b>1,417</b>	-	-
A-20:	Northern Ireland Legal Services Commission ♥							
	-	-	112,838	112,838	-	<b>112,838</b>	-	-
A-21:	RUC George Cross Foundation ♥							
	-	-	247	247	-	<b>247</b>	-	-
A-22:	Northern Ireland Police Fund ♥							
	-	-	1,527	1,527	-	<b>1,527</b>	-	-
A-23:	Police Rehabilitation and Retraining Trust ♥							
	-	-	2,267	2,267	-	<b>2,267</b>	-	-
A-24:	Causeway PFI Charges							
	-	-	-	-	-	-	-	-
A-25:	Notional Charges							
	8,413	-	-	8,413	-	<b>8,413</b>	-	-
<b>Total:</b>	<b>49,353</b>	<b>307,621</b>	<b>1,052,956</b>	<b>1,409,930</b>	<b>48,479</b>	<b>1,361,451</b>	<b>27,142</b>	<b>87</b>



**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>1,316,665</b>	<b>44,786</b>	<b>1,361,451</b>
<b>Capital Items</b>			
Capital	42,519	- 15,377	27,142
Non-operating accruing resources	- 5,000	4,913	- 87
<b>Total net capital</b>	<b>37,519</b>	<b>- 10,464</b>	<b>27,055</b>
<b>Accruals to cash adjustments</b>			
Depreciation	- 43,311	1,130	- 42,181
New provisions and adjustments to previous provisions	- 35,731	- 44,157	- 79,888
DEL NIAO notional charges	- 318	68	- 250
Notional charges	- 3,674	- 4,739	- 8,413
Movement of working capital	41,152	- 10,000	31,152
Use of provisions	23,978	8,954	32,932
<b>Total accruals to cash adjustments</b>	<b>- 17,904</b>	<b>- 48,744</b>	<b>- 66,648</b>
<b>Net Cash Required</b>	<b>1,336,280</b>	<b>- 14,422</b>	<b>1,321,858</b>

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other income which is not classified as accruing resources	8,000	<i>8,000</i>	8,000	<i>8,000</i>
Asset Recovery Incentivisation Scheme	-	-	3,500	<i>3,500</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,500</b>	<b><i>11,500</i></b>



# **Supporting Statements, Tables and Notes**



**Forecast Statement of Comprehensive Net Expenditure****£'000****Provision****Net Administration Costs**

Request for Resources A

47,190

**Total Net Administration Costs****47,190****Net Programme Costs**

Request for Resources A

1,322,618

**Total Net Programme Costs****1,322,618****NET OPERATING COST****1,369,808****NET RESOURCE REQUIREMENT****1,361,451****RESOURCE BUDGET****1,646,405**

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>1,361,451</b>
<i>Adjustments:</i>	
Consolidated Fund Standing Services	8,357
<b>Net Operating Costs (Accounts)</b>	<b>1,369,808</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-1,048,479
Consolidated Fund Extra Receipts (CFERs)	-3,500
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	1,328,576
<b>Resource Budget</b>	<b>1,646,405</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,179,879
Annually Managed Expenditure (AME)	466,526

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>27,055</b>
<i>Adjustments:</i>	
Capital expenditure of NDPBs or other bodies	35,296
<b>Capital Budget</b>	<b>62,351</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	62,351
Annually Managed Expenditure (AME)	-



**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>		
Forensic Science Northern Ireland	10,537	-
Access to Justice Directorate	1,405	39
Compensation Services	100	-
Safer Communities Directorate	3,615	39
Northern Ireland Prison Service	2,849	-
Youth Justice Agency	58	9
Northern Ireland Courts & Tribunals Service	29,915	-
<b>Total for RfR A:</b>	<b>* 48,479</b>	<b>** 87</b>

\* Amounts that may be applied as operating accruing resources in addition to the net total, arising from: receipts from the use of video link and conferencing facilities, certain pension contributions, receipts from accruing superannuation liability charges; fees and costs recovered or received for work done for other departments; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information receipts; data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with supplying forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; 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 receipts/sales; providing criminal history checks, fees and costs recovered or received for the use of the Department of Justice estate; court fees paid by litigants in civil proceedings; fees paid by tribunal users; proceeds of crime; fine monies arising from the payment of certain conditional offer fixed penalty notices and other fine monies where agreements exist; recoveries of legal aid monies; administration fees paid in respect of funds in court; monies recovered in respect of third party claims; payments from Driver Vehicle Agency for staff severance; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner and other fees and receipts received.

\*\* Amounts that may be applied as non-operating accruing resources, arising from: proceeds from the sale of land property and fixed assets.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A Notional Charges in Non-Budget</b>								
Forensic Science Northern Ireland								
66	-	-	66	-	66	-	-	
Access to Justice Directorate								
2,188	-	-	2,188	-	2,188	-	-	
Compensation Services								
45	-	-	45	-	45	-	-	
Safer Communities Directorate								
2,188	-	-	2,188	-	2,188	-	-	
Northern Ireland Prison Service								
2,472	-	-	2,472	-	2,472	-	-	
Youth Justice Agency								
707	-	-	707	-	707	-	-	
NI Courts & Tribunals Service								
747	-	-	747	-	747	-	-	
<b>Total RfR A:</b>								
<b>8,413</b>	-	-	<b>8,413</b>	-	<b>8,413</b>	-	-	
<b>Total Notional Charges:</b>								
<b>8,413</b>	-	-	<b>8,413</b>	-	<b>8,413</b>	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	
Telecommunication charges	223
Accommodation charges	1,380
Miscellaneous	50
NICS Shared Services costs	6,760
<b>Total RfR A:</b>	<b>8,413</b>
<b>Total Notional Charges:</b>	<b>8,413</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Fines and miscellaneous	8,000	<i>8,000</i>
Asset Recovery Incentivisation Scheme	3,500	<i>3,500</i>
<b>Total:</b>	<b>11,500</b>	<b><i>11,500</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Justice, Mr Nick Perry, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

1.	RfR A contains provision sought under the sole authority of Part 1 of the estimate and of the confirming Budget Act as follows:	<b>£'000</b>
	A-22 Expenditure relating to the Northern Ireland Police Fund ■	1,527
	A-23 Expenditure relating to the Police Rehabilitation and Retraining Trust ■	2,267
	A-5 Expenditure relating to the Prison Service Trust ■	264
2.	RfR A includes grant in aid provision above £1 million for the following:	
	Police Service of Northern Ireland	772,951
	Police Pensions	114,782
	Police Ombudsman for Northern Ireland	8,791
	Northern Ireland Policing Board	6,941
	Probation Board for Northern Ireland	18,305
	Criminal Justice Inspection Northern Ireland	1,417
	Northern Ireland Legal Services Commission	112,838
	Northern Ireland Police Fund	1,527
	Police Rehabilitation and Retraining Trust	2,267

**Spring Supplementary  
Estimate  
2014-2015**

Department for  
Regional Development



## DEPARTMENT FOR REGIONAL DEVELOPMENT

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### Introduction

1. In support of the Department for Regional Development's aim of improving the quality of life for everyone in Northern Ireland this Supplementary Estimate provides for expenditure on the provision, maintenance and enhancement of a range of essential infrastructure services as well as shaping the region's long term strategic development.
2. This Supplementary Estimate reflects the changes to the Department for Regional Development's opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £19,895,000 and a decrease in the Net Cash Requirement of £49,298,000.
4. Symbols are explained in the guide at the front of the volume.



## DEPARTMENT FOR REGIONAL DEVELOPMENT

### Part I

	£
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	<b>481,206,000</b>
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>	<b>213,131,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>-19,895,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-49,298,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department for Regional Development on:

**RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region:**

support for TransportNI including design, construction and maintenance of roads, bridges, footpaths, street lighting and car parks; purchase of land, property, vehicles, plant, equipment and stores; public liability claims; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; issue of Roads Transport Services Permits; operation and maintenance of the Strangford Ferry; support for air and sea ports including salary, wages and other costs in respect of the Donaghadee Harbour; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for transport services including current and capital grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; support for regional planning, transport planning and visioning; support for sustainable transport including current and capital grants; support to implement the Review of Public Administration; energy matters; consultants' and other fees; research and development; salaries and wages, general administrative expenses and central administration costs; severance payments; certain early retirement and compensation payments; graphics unit; computer hardware and software; office machinery and equipment; related services including services to other departments; payments under European Union Programmes; repayment of loans and associated non-cash items.

**RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services:**

payment of income subsidies, current and capital grants and net lending to Northern Ireland Water Limited, equity injections, supporting the costs associated with the maintenance of the shareholder and water policy functions; consultants' and other fees; salaries and wages, general administrative expenses and central administration costs; graphics unit; computer hardware and software; office machinery; payments under European Union Programmes and associated non-cash items.

The **Department for Regional Development** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Roads	218,501	-31,866	10,573	-42,439	176,062
RfR A-2:	Ferry Services, Air and Sea Ports	-18,565	169	444	-275	-18,840
RfR A-3:	Railway Services	53,955	7,254	1,800	5,454	59,409
RfR A-4:	Road Passenger Services	66,434	-656	2,970	-3,626	62,808
RfR A-5:	Services to Other Departments	5,750	-30	-13	-17	5,733
RfR A-6:	EU Interreg IV	35	1,918	1,205	713	748
RfR A-7:	Depreciation and Impairment Costs	161,200	15,000	-	15,000	176,200
RfR A-8:	Provisions	5,300	1,650	-	1,650	6,950
RfR A-9:	Notional Charges	13,579	-1,443	-	-1,443	12,136
<b>Total RfR A:</b>			<b>-8,004</b>	<b>16,979</b>	<b>-24,983</b>	
RfR B-1:	Water Policy and Administration	1,733	-593	-	-593	1,140
RfR B-2:	Northern Ireland Water Limited	206,310	-160	-5,841	5,681	211,991
<b>Total RfR B:</b>			<b>-753</b>	<b>-5,841</b>	<b>5,088</b>	
<b>Total changes to RfRs</b>			<b>-8,757</b>	<b>11,138</b>	<b>-19,895</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
Capital		376,855	-103,529	273,326
Non-operating accruing resources		-750	-750	-1,500
<b>Total net capital</b>		<b>376,105</b>	<b>-104,279</b>	<b>271,826</b>
<b>Net Cash Required</b>		<b>849,057</b>	<b>-49,298</b>	<b>799,759</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>								
	<b>94,092</b>	<b>402,276</b>	<b>46,144</b>	<b>542,512</b>	<b>61,306</b>	<b>481,206</b>	<b>226,326</b>	<b>1,500</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Roads								
	69,235	140,116	-	209,351	33,289	<b>176,062</b>	212,611	1,500	
A-2:	Ferry Services, Air and Sea Ports								
	26	1,168	928	2,122	20,962	<b>-18,840</b>	1,455	-	
A-3:	Railway Services								
	-	33,165	28,044	61,209	1,800	<b>59,409</b>	-	-	
A-4:	Road Passenger Services								
	5,705	45,892	14,181	65,778	2,970	<b>62,808</b>	1,860	-	
A-5:	Services to Other Departments								
	5,540	235	-	5,775	42	<b>5,733</b>	-	-	
A-6:	EU Interreg IV								
	-	-	2,991	2,991	2,243	<b>748</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-7:	Depreciation and Impairment Costs								
	1,200	175,000	-	176,200	-	<b>176,200</b>	-	-	
A-8:	Provisions								
	250	6,700	-	6,950	-	<b>6,950</b>	10,400	-	
<b>Non-Budget:</b>									
A-9:	Notional Charges								
	12,136	-	-	12,136	-	<b>12,136</b>	-	-	

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR B:</b>	<b>Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>								
	1,083	280,857	50	281,990	68,859	213,131	47,000	-	
<b>Departmental Expenditure in DEL:</b>									
B-1:	Water Policy and Administration								
	1,083	57	-	1,140	-	1,140	-	-	
<b>Non-Budget:</b>									
B-2:	Northern Ireland Water Limited †								
	-	280,800	50	280,850	68,859	211,991	47,000	-	
<b>Total:</b>	<b>95,175</b>	<b>683,133</b>	<b>46,194</b>	<b>824,502</b>	<b>130,165</b>	<b>694,337</b>	<b>273,326</b>	<b>1,500</b>	

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>714,232</b>	<b>-19,895</b>	<b>694,337</b>
<b>Capital Items</b>			
Capital	376,855	-103,529	273,326
Non-operating accruing resources	-750	-750	-1,500
<b>Total net capital</b>	<b>376,105</b>	<b>-104,279</b>	<b>271,826</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-209,062	14,000	-195,062
New provisions and adjustments to previous provisions (Capital)	-31,000	20,600	-10,400
New provisions and adjustments to previous provisions (Revenue)	-5,300	-1,650	-6,950
Notional charges	-13,579	1,443	-12,136
Movement in working capital	8,974	34,799	43,773
Use of provisions	8,687	5,684	14,371
<b>Total accruals to cash adjustments</b>	<b>-241,280</b>	<b>74,876</b>	<b>-166,404</b>
<b>Net Cash Required</b>	<b>849,057</b>	<b>-49,298</b>	<b>799,759</b>

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

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

	<b>Present provision</b>		<b>New provision</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	335	<i>335</i>
Non-operating income and receipts which is not classified as accruing resources	-	-	972	<i>972</i>
<b>Total:</b>	-	-	<b>1,307</b>	<b><i>1,307</i></b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	94,092
Request for Resources B	1,083
<b>Total Net Administration Costs</b>	<b>95,175</b>
<b>Net Programme Costs</b>	
Request for Resources A	385,358
Request for Resources B	212,048
<b>Total Net Programme Costs</b>	<b>597,406</b>
<b>NET OPERATING COST</b>	<b>692,581</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>694,337</b>
<b>RESOURCE BUDGET</b>	<b>628,632</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>694,337</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-1,307
Non-voted expenditure in the FSCNE	-449
<b>Net Operating Costs (Accounts)</b>	<b>692,581</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-224,127
Capital grants	-27,267
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	972
Full Resource Consumption of Northern Ireland Water Limited	186,024
Non-voted expenditure in the FSCNE	449
<b>Resource Budget</b>	<b>628,632</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	425,574
Annually Managed Expenditure (AME)	203,058

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>271,826</b>
<i>Adjustments:</i>	
Voted - Non Budget capital	-47,000
Non-Voted Capital	-449
Capital CFER	-972
<i>Adjustments to include:</i>	
Capital Grants	27,267
Capital Expenditure of Northern Ireland Water Limited	154,429
<b>Capital Budget</b>	<b>405,101</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	401,271
Annually Managed Expenditure (AME)	3,830

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>		
Roads	33,289	1,500
Ferry Services, Air and Sea Ports	20,962	-
Railway Services	1,800	-
Road Passenger Services	2,970	-
Services to Other Departments	42	-
EU Interreg IV	2,243	-
<b>Total for RfR A:</b>	<b>* 61,306</b>	<b>** 1,500</b>

\* Amount that may be applied as accruing resources arising from the recoupment of salaries and associated costs for seconded staff; receipts from car parking charges, Decriminalised Parking Enforcement; the enforcement of moving traffic offences; issue of Roads Transport Service Permits; 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; receipts from private street inspections; developers' contributions; mooring fees, etc by Donaghadee Harbour and other harbours/sea ports; ferry charges for carriage of passengers and vehicles; payments from Driver Vehicle Agency for staff severance; contributions in respect of Plugged in Places project; European Union (EU) income and other miscellaneous receipts.

\*\* Amount that may be applied as non-operating accruing income from the sale of land, property or other assets.

<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>		
Northern Ireland Water Limited	68,859	-
<b>Total for RfR B:</b>	<b>* 68,859</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts of dividend and loan interest from Northern Ireland Water.

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

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A: Notional Charges in Non-Budget</b>								
Services from Other Departments								
12,136	-	-	12,136	-	12,136	-	-	
<b>Total RfR A:</b>								
12,136	-	-	12,136	-	12,136	-	-	
<b>Total Notional Charges:</b>								
12,136	-	-	12,136	-	12,136	-	-	

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Supporting the economy by planning, developing and managing safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	
Accommodation	5,547
Land Valuation	532
Audit	109
Departmental Solicitors Office	187
Enterprise Shared Service Centre	3,279
Account NI	1,983
Centre for Applied Learning	49
Records NI	383
Miscellaneous	67
<b>Total RfR A:</b>	<b>12,136</b>
<b>Total Notional Charges:</b>	<b>12,136</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Roads	335	335
Trans European Network Systems Programmes	972	972
<b>Total:</b>	<b>1,307</b>	<b><i>1,307</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Regional Development, Mr Peter May, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

- |    |   |         |
|----|---|---------|
| 1. | RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows: |         |
|    | Northern Ireland Plugged in Places ■  | 743     |
| 2. | This Supplementary Estimate includes grant-in-aid provision above £1 million for the following:                                 |         |
|    | RfR B:  |         |
|    | Northern Ireland Water Limited  | 211,991 |

**Spring Supplementary  
Estimate  
2014-2015**

Department for  
Social Development



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## DEPARTMENT FOR SOCIAL DEVELOPMENT

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### Introduction

1. This Supplementary Estimate provides for expenditure by the Department for Social Development in taking forward its aim of "Together, tackling disadvantage, building sustainable communities". The 3 requests for resources broadly correspond with the Department's 3 main programmes of - Social Security and Child Maintenance, Housing and Urban Regeneration and Community Development.
2. Request for Resources A of the Supplementary Estimate provides for expenditure on providing a fair system of financial help to those in need and to provide services that encourage family based child maintenance arrangements; encouraging person responsibility and improving incentives to work and save. Included in the provision is funding to implement a range of reforms to simplify the welfare system, develop an integrated package of personalised support to get people into work and funding to continue to develop a welfare system that recognises work as the primary route out of poverty.
3. Request for Resources B of the Supplementary Estimate provides for expenditure on promoting measurable improvements to housing in Northern Ireland.
4. Request for Resources C of the Supplementary Estimate provides for expenditure on improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
5. This Supplementary Estimate reflects the changes to the Department for Social Development's opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the NI Assembly as well as the in-year changes to the Annually Managed Expenditure (AME forecast).
6. As a result of all changes there is a decrease in the Net Resource Requirement of £30,481,000 and an increase in the Net Cash Requirement of £4,393,000.
7. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR SOCIAL DEVELOPMENT

### Part I

	£
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	<b>-26,341,000</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	<b>-26,105,000</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	<b>21,965,000</b>
<b>Total Change to Net Resource Requirement</b>	<b>-30,481,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>4,393,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Department for Social Development on:

##### **RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility:**

departmental corporate services costs; the administration costs of the Social Security Agency and Child Maintenance Service including developmental work on social security systems, the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations, and on accommodation costs; payment of the cash value of European Commission officials transferable State Pension rights to the Pension Scheme of the European Union Institution; compensation for dust related diseases; payment of social security benefits and/or National Insurance Credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, in accordance with the prevailing legislation and regulations, provision of discretionary grants and loans and repayment of loans; payment of job grant; on grant-in-aid in respect of the Independent Living Fund, grants to Motability; a grant to the Northern Ireland Housing Executive for the payment of rent rebate, rent allowance, rates rebate for tenants and discretionary housing payments, cost of housing benefit rates rebates for owner occupiers; the cost of paying assistance from the Financial Assistance Scheme; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund as compensation payments in respect of statutory sick pay, statutory maternity pay, statutory paternity and statutory adoption pay; severance payments and associated non-cash items.

##### **RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland:**

central administration costs relating to the Housing Programme; on housing services, including grants and grant-in-aid, loans and subsidies; on the Supporting People Programme; funding under the European Union Structural Funds Programmes and associated non-cash items.

##### **RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage:**

central administration costs relating to the Urban Regeneration and Community Development Programme; on urban regeneration including grants-in-aid and on other services such as property maintenance and events; community development including grants to voluntary bodies and statutory bodies; payments under the European Union Programme for Peace and Reconciliation; payments under the European Union Structural Funds Programmes; and associated non-cash items.

The **Department for Social Development** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Social Security Administration	225,394	-49,693	-8,468	-41,225	184,169
RfR A-2:	Belfast Benefit Delivery Centre	352	-	-	-	352
RfR A-3:	Eastern Area (GB Child Maintenance Group)	-	6,500	6,500	-	-
RfR A-4:	Child Maintenance Service	18,817	571	60	511	19,328
RfR A-5:	Mesothelioma Compensation Scheme	-	40	40	-	-
RfR A-6:	Independent Living Fund	10,400	-1,800	-	-1,800	8,600
RfR A-7:	Discretionary Support Scheme	13,720	-	-	-	13,720
RfR A-8:	Housing benefit rates (tenants)	79,774	-1,000	-	-1,000	78,774
RfR A-9:	Housing benefit rates (owner occupiers)	49,773	-7,500	-	-7,500	42,273
RfR A-10:	Grants to Motability	1,100	-	-	-	1,100
RfR A-11:	Non-contributory and means tested benefits	1,651,426	27,605	-	27,605	1,679,031
	<i>Of which:</i>					
	<i>Pensions benefits</i>	5,049	520	-	520	5,569
	<i>Disability benefits</i>	1,302,472	35,749	-	35,749	1,338,221
	<i>Industrial injuries benefits</i>	29,596	194	-	194	29,790
	<i>Pension credit</i>	314,309	-8,858	-	-8,858	305,451
RfR A-12:	Income support - non-pensioners, Jobseeker's allowance, Employment and support allowance and Universal Credit	787,490	3,375	-	3,375	790,865
	<i>Of which:</i>					
	<i>Income support - non-pensioners</i>	192,477	3,779	-	3,779	196,256
	<i>Jobseeker's allowance (income based)</i>	162,955	7,099	-	7,099	170,054
	<i>Employment and support allowance (non contributory)</i>	432,058	-7,503	-	-7,503	424,555
RfR A-13:	Job grant	2,000	-84	-	-84	1,916
RfR A-14:	Housing benefit (rent)	576,822	2,470	-	2,470	579,292
RfR A-15:	Discretionary housing payments	5,938	-2,538	-	-2,538	3,400
RfR A-16:	Financial Assistance Scheme (Non-cash costs)	2,987	8,013	-	8,013	11,000
RfR A-17:	Movement in Provisions (Non benefit)	407	-153	-	-153	254
RfR A-18:	Market Fluctuations	50	-	-	-	50
RfR A-19:	Social Fund (Regulated)	9,890	3,154	-	3,154	13,044
RfR A-20:	Social Fund in respect of Winter Fuel Payments	53,991	-71	-	-71	53,920
RfR A-21:	Social Fund (Discretionary)	17,420	-17,420	-	-17,420	-
RfR A-22:	Northern Ireland National Insurance Fund	64,100	2,000	-	2,000	66,100
RfR A-23:	Notional Charges	26,188	-1,678	-	-1,678	24,510
	<b>Total RfR A:</b>		<b>-28,209</b>	<b>-1,868</b>	<b>-26,341</b>	

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
RfR B-1:	Housing	3,945	5,871	8,435	-2,564	1,381
RfR B-2:	Housing grants to the Northern Ireland Housing Executive	36,727	14,290	-	14,290	51,017
RfR B-3:	Interest Payments on Housing Loans	-	1,000	1,000	-	-
RfR B-4:	Movement in Provisions	1	-	-	-	1
RfR B-5:	Revaluations to Fair Value of Loans	538	1,639	-	1,639	2,177
RfR B-6:	Grant-In-Aid Paid to the Northern Ireland Housing Executive	284,319	-39,517	-	-39,517	244,802
RfR B-7:	Notional Charges	503	47	-	47	550
	<b>Total RfR B:</b>		<b>-16,670</b>	<b>9,435</b>	<b>-26,105</b>	
RfR C-1:	Urban Regeneration	64,251	18,741	2,986	15,755	80,006
RfR C-2:	Community and Voluntary Sector Funding	13,425	2,492	-	2,492	15,917
RfR C-3:	EU Programme for Peace and Reconciliation	1,397	12,009	8,794	3,215	4,612
RfR C-4:	Urban Regeneration/Community Development Non-cash Items	6,450	-	-	-	6,450
RfR C-5:	Charities Commission (NI)	800	1,061	-	1,061	1,861
RfR C-6:	Notional Charges	2,458	-558	-	-558	1,900
	<b>Total RfR C:</b>		<b>33,745</b>	<b>11,780</b>	<b>21,965</b>	
	<b>TOTAL CHANGES TO RfRs</b>		<b>-11,134</b>	<b>19,347</b>	<b>-30,481</b>	

**Capital and Cash****Capital Items**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
Capital	41,923	-6,328	35,595
Non-operating accruing resources	-37,053	115	-37,168
<b>Total net capital</b>	<b>4,870</b>	<b>-6,213</b>	<b>-1,573</b>
<b>Net Cash Required</b>	<b>3,909,128</b>	<b>4,393</b>	<b>3,913,521</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>								
	<b>43,493</b>	<b>279,957</b>	<b>3,316,465</b>	<b>3,639,915</b>	<b>68,217</b>	<b>3,571,698</b>	<b>18,627</b>	<b>17,153</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Social Security Administration								
	18,983	182,606	-	201,589	17,420	<b>184,169</b>	674	-	
A-2:	Belfast Benefit Delivery Centre								
	-	18,852	-	18,852	18,500	<b>352</b>	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)								
	-	32,000	-	32,000	32,000	-	-	-	
A-4:	Child Maintenance Service								
	-	19,395	-	19,395	67	<b>19,328</b>	30	-	
A-5:	Mesothelioma Compensation Scheme								
	-	-	230	230	230	-	-	-	
A-6:	Independent Living Fund								
	-	-	8,600	8,600	-	<b>8,600</b>	-	-	
A-7:	Discretionary Support Scheme								
	-	-	13,720	13,720	-	<b>13,720</b>	17,923	17,153	
A-8:	Housing benefit rates (tenants)								
	-	-	78,774	78,774	-	<b>78,774</b>	-	-	
A-9:	Housing benefit rates (owner occupiers)								
	-	-	42,273	42,273	-	<b>42,273</b>	-	-	
A-10:	Grants to Motability								
	-	-	1,100	1,100	-	<b>1,100</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
A-11:	Non-contributory and means tested benefits								
	-	-	1,679,031	1,679,031	-	<b>1,679,031</b>	-	-	
	<i>Of which:</i>								
	<i>Pensions benefits</i>								
	-	-	5,569	5,569	-	<b>5,569</b>	-	-	
	<i>Disability benefits</i>								
	-	-	1,338,221	1,338,221	-	<b>1,338,221</b>	-	-	



**Part II Revised subhead detail including change in provision****£'000**

		2014-15							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources
	<i>Industrial injuries benefits</i>	-	-	29,790	29,790	-	<b>29,790</b>	-	-
	<i>Pension credit</i>	-	-	305,451	305,451	-	<b>305,451</b>	-	-
A-12:	Income support - non-pensioners, Jobseeker's allowance, and Employment support allowance and Universal Credit	-	15,800	775,065	790,865	-	<b>790,865</b>	-	-
	<i>Of which:</i>								
	<i>Income support - non-pensioners</i>	-	15,800	180,456	196,256	-	<b>196,256</b>	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	170,054	170,054	-	<b>170,054</b>	-	-
	<i>Employment and support allowance (non contributory)</i>	-	-	424,555	424,555	-	<b>424,555</b>	-	-
A-13:	Job grant	-	-	1,916	1,916	-	<b>1,916</b>	-	-
A-14:	Housing benefit (rent)	-	-	579,292	579,292	-	<b>579,292</b>	-	-
A-15:	Discretionary housing payments	-	-	3,400	3,400	-	<b>3,400</b>	-	-
A-16:	Financial Assistance Scheme (Non cash costs)	-	11,000	-	11,000	-	<b>11,000</b>	-	-
A-17:	Movement in provisions (Non benefit)	-	254	-	254	-	<b>254</b>	-	-
A-18:	Market Fluctuations	-	50	-	50	-	<b>50</b>	-	-

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>Non-Budget:</b>									
A-19:	Social Fund (Regulated)								
-	-	13,044	13,044	-	<b>13,044</b>	-	-		
A-20:	Social Fund in respect of Winter Fuel Payments								
-	-	53,920	53,920	-	<b>53,920</b>	-	-		
A-21:	Social Fund (Discretionary)								
-	-	-	-	-	-	-	-		
A-22:	Northern Ireland National Insurance Fund								
-	-	66,100	66,100	-	<b>66,100</b>	-	-		
A-23:	Notional Charges								
24,510	-	-	24,510	-	<b>24,510</b>				
<b>RfR B:</b>	<b>Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>								
<b>10,875</b>	<b>57,476</b>	<b>283,411</b>	<b>351,762</b>	<b>51,834</b>	<b>299,928</b>	<b>13,000</b>	<b>16,690</b>		
<b>Departmental Expenditure in DEL:</b>									
B-1:	Housing								
10,325	628	1,363	12,316	10,935	<b>1,381</b>	13,000	16,690		
B-2:	Housing grants to the Northern Ireland Housing Executive								
-	13,771	37,246	51,017	-	<b>51,017</b>	-	-		
B-3:	Interest Payments on Housing Loans								
-	40,899	-	40,899	40,899	-	-	-		
<b>Annually Managed Expenditure (AME):</b>									
B-4:	Movement in Provisions								
-	1	-	1	-	<b>1</b>	-	-		
B-5:	Revaluations to Fair Value of Loans								
-	2,177	-	2,177	-	<b>2,177</b>	-	-		
<b>Non-Budget:</b>									
B-6:	Grant-In-Aid Paid to the Northern Ireland Housing Executive								
-	-	244,802	244,802	-	<b>244,802</b>	-	-		
B-7:	Notional Charges								
550	-	-	550	-	<b>550</b>	-	-		

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR C:</b>	<b>Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>								
	<b>12,439</b>	<b>14,043</b>	<b>100,523</b>	<b>127,005</b>	<b>16,259</b>	<b>110,746</b>	<b>3,968</b>	<b>3,325</b>	
<b>Departmental Expenditure in DEL:</b>									
C-1:	Urban Regeneration								
	8,818	7,593	66,870	83,281	3,275	<b>80,006</b>	3,968	3,325	
C-2:	Community and Voluntary Sector Funding								
	1,721	-	14,196	15,917	-	<b>15,917</b>	-	-	
C-3:	EU Programme for Peace and Reconciliation								
	-	-	17,596	17,596	12,984	<b>4,612</b>	-	-	
<b>Annually Managed Expenditure (AME):</b>									
C-4:	Urban Regeneration / Community Development Non-cash items								
	-	6,450	-	6,450	-	<b>6,450</b>	-	-	
<b>Non-Budget:</b>									
C-5:	Charities Commission (NI) ♥								
	-	-	1,861	1,861	-	<b>1,861</b>	-	-	
C-6:	Notional Charges								
	1,900	-	-	1,900	-	<b>1,900</b>	-	-	
<b>Total:</b>	<b>66,807</b>	<b>351,476</b>	<b>3,700,399</b>	<b>4,118,682</b>	<b>136,310</b>	<b>3,982,372</b>	<b>35,595</b>	<b>37,168</b>	

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>4,012,853</b>	<b>-30,481</b>	<b>3,982,372</b>
<b>Capital Items</b>			
Capital	41,923	-6,328	35,595
Less non-operating accruing resources	-37,053	115	-37,168
<b>Total net capital</b>	<b>4,870</b>	<b>-6,443</b>	<b>-1,573</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-11,028	-1,677	-12,705
New provisions and adjustments to previous provisions	-5,945	-5,560	-11,505
Notional charges	-29,149	2,189	-26,960
Housing Benefit Rates Owner-Occupiers	-49,773	7,500	-42,273
Movement in working capital	-14,600	34,552	19,952
Use of provisions	1,900	4,313	6,213
<b>Total accruals to cash adjustments</b>	<b>-108,595</b>	<b>41,317</b>	<b>-67,278</b>
<b>Net Cash Required</b>	<b>3,909,128</b>	<b>4,393</b>	<b>3,913,521</b>

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	580	<i>580</i>	2,081	<i>2,081</i>
<b>Total:</b>	<b>580</b>	<b><i>580</i></b>	<b>2,081</b>	<b><i>2,081</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	21,757
Request for Resources B	10,875
Request for Resources C	12,439
<b>Total Net Administration Costs</b>	<b>45,071</b>
<b>Net Programme Costs</b>	
Request for Resources A	3,565,413
Request for Resources B	288,151
Request for Resources C	97,508
Non-voted Expenditure	2,480,835
<b>Total Net Programme Costs</b>	<b>6,431,907</b>
<b>NET OPERATING COST</b>	<b>6,476,978</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>3,982,372</b>
<b>RESOURCE BUDGET</b>	<b>6,302,710</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>3,982,372</b>
<i>Adjustments:</i>	
National Insurance Fund Benefit expenditure	2,480,835
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-2,081
National Insurance Fund Administration receipts (DSD)	15,852
<b>Net Operating Costs (Accounts)</b>	<b>6,476,978</b>
<i>Adjustments to remove:</i>	
Charities Commission (NI)	-1,861
Notional charges	-26,960
NIHE Strategic Grant-in-Aid	-244,802
Funding which is paid into the Social Fund	-66,964
Capital grants	-71,450
<i>Adjustments to include:</i>	
Social Fund Spend	64,997
National Insurance Fund Administration costs (DFP)	1,169
Full resource consumption of NDPBs or other bodies	171,603
<b>Resource Budget</b>	<b>6,302,710</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	596,286
Annually Managed Expenditure (AME)	5,706,424

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>-1,573</b>
<i>Adjustments:</i>	
Capital grants	71,450
Capital expenditure of NDPBs or other bodies	185,325
Other adjustments	-63,055
<b>Capital Budget</b>	<b>194,680</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	194,680
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>		
Administration of National Insurance Fund	15,852	-
Administration of DWP agency services	50,500	-
Other administration	1,635	-
Mesothelioma Compensation Scheme	230	-
Crisis Loan repayments	-	17,153
<b>Total for RfR A:</b>	<b>* 68,217</b>	<b>17,153</b>

\* Amount that may be applied as accruing resources arising from recoupment of salaries and associated costs for seconded staff; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from DWP and HMRC for services provided on an agency basis, recovery of costs from DWP for services provided in respect of Eastern Area and Work Packages, recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; proceeds from crime in respect of benefit fraud and organised fraud, income from the public bodies for services provided; income arising from the disposal of surplus equipment or other assets; payment from Driver Vehicle Agency for staff severance and the recovery of discretionary loans.

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>		
Repayment of housing association grant	10,035	-
Long term loan repayments by housing associations	-	1,190
Reimbursement of loan interest charges by Housing Executive	40,899	-
Payment of receipts from house and land sales by Housing Executive	-	15,500
Fees receivable for landlord registrations	900	-
<b>Total for RfR B</b>	<b>* 51,834</b>	<b>** 16,690</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from landlord registration fees and reimbursement of loan interest charges by the Housing Executive.

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of long term loans to housing associations, repayment of grants from housing associations, payment of receipts from house and land sales by the Housing Executive and receipt of funding from the European Union Structural Funds Programme.

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

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>		
Sale of land and property	-	3,325
EU Programme Receipts	15,849	-
Fort George Recoveries	255	-
Nomadic refurbishment recoveries	155	-
<b>Total for RfR C:</b>	<b>* 16,259</b>	<b>** 3,325</b>

\* Amount that may be applied as accruing resources in addition to the net total, in respect of recoupment of salary and associated costs for seconded staff; recoupments from the International Fund for Ireland and European Union (EU) income.

\*\* Amount that may be applied as non-operating accruing resources arising from income from sales receipts from disposals of surplus land, equipment or other assets.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional charges in Non-Budget</b>							
Social Security Administration							
24,220	-	-	24,220	-	24,220	-	-
Child Maintenance Service							
290	-	-	290	-	290	-	-
<b>Total RfR A:</b>							
24,510	-	-	24,510	-	24,510	-	-
<b>RfR B: Notional charges in Non-Budget</b>							
Housing							
550	-	-	550	-	550	-	-
<b>Total RfR B:</b>							
550	-	-	550	-	550	-	-
<b>RfR C: Notional charges in Non-Budget</b>							
Urban Regeneration							
1,900	-	-	1,900	-	1,900	-	-
<b>Total RfR C:</b>							
1,900	-	-	1,900	-	1,900	-	-
<b>Total Notional Charges:</b>							
26,960	-	-	26,960	-	26,960	-	-

**Notional Charges Analysis****£'000**

	<b>Provision</b>
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	
Audit	255
Accommodation	18,290
Other	5,965
<b>Total RfR A:</b>	<b>24,510</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	
Audit	20
Accommodation	130
Other	400
<b>Total RfR B:</b>	<b>550</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	
Audit	25
Accommodation	700
Other	1,175
<b>Total RfR C:</b>	<b>1,900</b>
<b>Total Notional Charges:</b>	<b>26,960</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Core admin receipts	18	<i>18</i>
Housing Association loan interest	902	<i>902</i>
Urban Regeneration Receipts	799	<i>799</i>
Social Security receipts	322	<i>322</i>
Child Support Receipts	40	<i>40</i>
<b>Total:</b>	<b>2,081</b>	<b><i>2,081</i></b>



## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Social Development, Mr Will Haire, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

### Notes to the Estimate:

£'000

- |    |   |         |
|----|---|---------|
| 1. | The provision sought for 2014-15 is 1.5% higher than its provision for 2013-14  |         |
| 2. | Job grant (RfR A13) is payable in accordance with provisions contained in the Employment and Training (Northern Ireland) Act 1950).                       |         |
| 3. | This Estimate includes grant in aid provision above £1 million for the following:   |         |
|    | NIHE Strategic Grant-in-Aid   | 244,802 |
|    | Independent Living Fund   | 8,600   |
|    | Charities Commission NI   | 1,861   |
| 4. | The following function within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Act as follows: |         |
|    | A-1 Expenditure relating to the simplification of the Welfare System ■  | 18,000  |
|    | A-1 Expenditure relating to the future discretionary support ■  | 2,000   |

**Spring Supplementary  
Estimate  
2014-2015**

Office of  
The First Minister and  
Deputy First Minister



## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

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### Introduction

1. This Supplementary Estimate provides for expenditure for the Office of the First Minister and Deputy First Minister to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £56,695,000 and an increase in the Net Cash Requirement of £42,353,000.
4. Symbols are explained in the guide at the front of the volume.

## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

### Part I

	£
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>56,695,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>42,353,000</b>

Amounts required in the year ending 31 March 2015 for use by the Office of the First Minister and Deputy First Minister on:

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

support for the government; the North-South Ministerial Council; the British-Irish Council; civil contingencies; expenses of the Planning Appeals Commission and the Water Appeals Commission for Northern Ireland; expenses of the Attorney General for Northern Ireland; expenses of the Commissioner for Public Appointments for Northern Ireland; the Reinvestment and Reform Initiative including grant-in-aid to the Strategic Investment Board Limited, Ilex Urban Regeneration Company Limited and the Maze/Long Kesh Development Corporation; grant-in-aid to the Northern Ireland Judicial Appointments Commission; promotion and administration of sustainable development policy; promotion of human rights, equality of opportunity and social inclusion including gender, sexual orientation, children and young people, older people and people with disabilities and the alleviation of disadvantage, deprivation, poverty and hardship, including in situations of severe stress, crisis or emergency; support for the Inquiry into Historical Institutional Abuse 1922 to 1995; grant-in-aid to the Equality Commission for Northern Ireland; race relations and racial equality; community relations, including the actions and commitments contained in Together: Building a United Community, the Executive's Good Relations Strategy and grant-in-aid to the Northern Ireland Community Relations Council; district council programmes; victims and survivors, including grant-in-aid to the Commission for Victims and Survivors for Northern Ireland, the Victims and Survivors Service Limited and the Northern Ireland Memorial Fund; developing and implementing the strategy for affordable, good quality, accessible, and integrated childcare; grant-in-aid to the Commissioner for Children and Young People for Northern Ireland; grant-in-aid to the Commissioner for Older People for Northern Ireland; the European Union Programme for Peace and Reconciliation; settlement of NICS equal pay claims; administration and other services including the Barroso Taskforce Working Group, supporting the region's interests in Europe, including support for greater EU partnership working; grants and grants-in-aid; delivering social change including support of the research programme; management, promotion and administration of the Delivering Social Change framework and associated Executive Funds; International Relations for devolved issues; and associated non-cash items.

The **Office of the First Minister and Deputy First Minister** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfRA-1:	Support for the government and other services	13,443	1,266	-27	1,293	14,736
RfRA-2:	North-South Ministerial Council	843	-108	-	-108	735
RfRA-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland	2,250	-128	-15	-113	2,137
RfRA-4:	Attorney General for Northern Ireland	1,450	38	-	38	1,488
RfRA-5:	Reinvestment and Reform Initiative	108	394	-	394	502
RfRA-6:	Support for Equality, Human Rights and Community Relations	6,546	7,082	164	6,918	13,464
RfRA-7:	Good Relations	5,561	822	345	477	6,038
RfRA-8:	EU Programme for Peace & Reconciliation	4,109	-1,203	-903	-300	3,809
RfRA-9:	Victims and Survivors	570	-570	-	-570	-
RfRA-10:	Social Investment Fund	-	659	-	659	659
RfRA-11:	Childcare Strategy	-	500	-	500	500
RfRA-12:	Delivering Social Change	-	466	-	466	466
RfRA-13:	Provision	-	371	-	371	371
RfRA-14:	Strategic Sites	-	3,713	-	3,713	3,713
RfRA-15:	Strategic Investment Board Limited	16,171	40,103	-	40,103	56,274
RfRA-16:	Ilex Urban Regeneration Company Limited	1,848	1,227	-	1,227	3,075
RfRA-17:	Commissioner for Children & Young People for Northern Ireland	1,580	-229	-	-229	1,351
RfRA-18:	Equality Commission for Northern Ireland	6,196	-	-	-	6,196
RfRA-19:	Commission for Victims and Survivors for Northern Ireland	1,251	-394	-	-394	857
RfRA-20:	Northern Ireland Judicial Appointments Commission	1,510	-543	-	-543	967
RfRA-21:	Commissioner for Older People for Northern Ireland	930	-67	-	-67	863
RfRA-22:	Northern Ireland Memorial Fund	-	10	-	10	10
RfRA-23:	Northern Ireland Community Relations Council	3,408	-1,019	-	-1,019	2,389
RfRA-24:	Victims and Survivors Service Limited	9,800	3,365	-	3,365	13,165
RfRA-25:	Maze/Long Kesh Development Corporation	1,871	110	-	110	1,981
RfRA-26:	Notional Charges	3,578	394	-	394	3,972
<b>Total RfR A:</b>			<b>56,259</b>	<b>-436</b>	<b>56,695</b>	

**Part II Changes proposed****£'000**

	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>			
<b>Capital Items</b>			
Capital	13,833	-9,329	4,504
Less non-operating accruing resources	200	-189	11
<b>Total net capital</b>	<b>13,633</b>	<b>-9,140</b>	<b>4,493</b>
<b>Net Cash Required</b>	<b>94,779</b>	<b>42,353</b>	<b>137,132</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
<b>RfR A:</b>	<b>Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>								
	<b>19,374</b>	<b>21,896</b>	<b>110,661</b>	<b>151,931</b>	<b>12,213</b>	<b>139,718</b>	<b>4,504</b>	<b>11</b>	
<b>Departmental Expenditure in DEL:</b>									
A-1:	Support for the government and other services								
	10,617	4,336	-	14,953	217	<b>14,736</b>	73	11	
A-2:	North-South Ministerial Council								
	-	735	-	735	-	<b>735</b>	-	-	
A-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland								
	-	2,197	-	2,197	60	<b>2,137</b>	245	-	
A-4:	Attorney General for Northern Ireland								
	1,488	-	-	1,488	-	<b>1,488</b>	-	-	
A-5:	Reinvestment and Reform Initiative								
	-	502	-	502	-	<b>502</b>	3,321	-	
A-6:	Support for Equality, Human Rights and Community Relations								
	3,297	9,147	1,184	13,628	164	<b>13,464</b>	865	-	
A-7:	Good Relations								
	-	-	6,383	6,383	345	<b>6,038</b>	-	-	
A-8:	EU Programme for Peace and Reconciliation								
	-	-	15,236	15,236	11,427	<b>3,809</b>	-	-	
A-9:	Victims and Survivors								
	-	-	-	-	-	-	-	-	
A-10:	Social Investment Fund								
	-	259	400	659	-	<b>659</b>	-	-	
A-11:	Childcare Strategy								
	-	170	330	500	-	<b>500</b>	-	-	
A-12:	Delivering Social Change								
	-	466	-	466	-	<b>466</b>	-	-	



**Part II Revised subhead detail including change in provision****£'000**

		2014-15							
		Resources						Capital	
	1	2	3	4	5	6	7	8	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>Annually Managed Expenditure (AME):</b>									
A-13:	Provision	-	371	-	371	-	371	-	-
A-14:	Strategic Sites	-	3,713	-	3,713	-	3,713	-	-
<b>Non-Budget:</b>									
A-15:	Strategic Investment Board Limited ♥	-	-	56,274	56,274	-	56,274	-	-
A-16:	Ilex Urban Regeneration Company Limited ♥	-	-	3,075	3,075	-	3,075	-	-
A-17:	Commissioner for Children and Young People for Northern Ireland ♥	-	-	1,351	1,351	-	1,351	-	-
A-18:	Equality Commission for Northern Ireland ♥	-	-	6,196	6,196	-	6,196	-	-
A-19:	Commission for Victims and Survivors for Northern Ireland ♥	-	-	857	857	-	857	-	-
A-20:	Northern Ireland Judicial Appointments Commission ♥	-	-	967	967	-	967	-	-
A-21:	Commissioner for Older People for Northern Ireland ♥	-	-	863	863	-	863	-	-
A-22:	Northern Ireland Memorial Fund	-	-	10	10	-	10	-	-
A-23:	Northern Ireland Community Relations Council ♥	-	-	2,389	2,389	-	2,389	-	-
A-24:	Victims and Survivors Service Limited ♥	-	-	13,165	13,165	-	13,165	-	-
A-25:	Maze/Long Kesh Development Corporation ♥	-	-	1,981	1,981	-	1,981	-	-
A-26:	Notional Charges	3,972	-	-	3,972	-	3,972	-	-
<b>Total:</b>	<b>19,374</b>	<b>21,896</b>	<b>110,661</b>	<b>151,931</b>	<b>12,213</b>	<b>139,718</b>	<b>4,504</b>	<b>11</b>	

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>83,023</b>	<b>56,695</b>	<b>139,718</b>
<b>Capital Items</b>			
Capital	13,833	-9,329	4,504
Non-operating accruing resources	-200	189	-11
<b>Total net capital</b>	<b>13,633</b>	<b>-9,140</b>	<b>4,493</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-299	-4,041	-4,340
Notional charges	-3,578	-394	-3,972
New provisions and adjustments to previous provisions	-	-371	-371
Movement in working capital	2,000	-396	1,604
<b>Total Accruals to cash adjustments</b>	<b>-1,877</b>	<b>-5,202</b>	<b>-7,079</b>
<b>Net Cash Required</b>	<b>94,779</b>	<b>42,353</b>	<b>137,132</b>

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	70	<i>70</i>
<b>Total:</b>	-	-	<b>70</b>	<b><i>70</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	19,143
<b>Total Net Administration Costs</b>	<b>19,143</b>
<b>Net Programme Costs</b>	
Request for Resources A	120,505
<b>Total Net Programme Costs</b>	<b>120,505</b>
<b>NET OPERATING COST</b>	<b>139,648</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>139,718</b>
<b>RESOURCE BUDGET</b>	<b>97,768</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>139,718</b>
<i>Adjustments:</i>	
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-70
<b>Net Operating Costs (Accounts)</b>	<b>139,648</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-91,100
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	70
Full resource consumption of NDPBs or other bodies	49,450
Capital Grant	-300
<b>Resource Budget</b>	<b>97,768</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	82,172
Annually Managed Expenditure (AME)	15,596

## Reconciliation of capital expenditure between Estimates and Budgets

£'000

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>4,493</b>
<i>Adjustments:</i>	
Capital expenditures of NDPBs (and other bodies)	49,195
Capital grant	300
<b>Capital Budget</b>	<b>53,988</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	53,988
Annually Managed Expenditure (AME)	-



**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>		
Planning Appeals Commission and the Water Appeals Commission	60	-
Recovery of Seconded costs	181	-
Support for the government and other services	36	11
Support for Equality, Human Rights and Community Relations	164	-
Good Relations	345	-
EU Income	11,427	-
<b>Total for RfR A:</b>	<b>* 12,213</b>	<b>** 11</b>

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

\*\* Amount that may be applied as non operating accruing resources arising from sale of Transport Equipment.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional Charges in Non-Budget</b>							
Support for the government and other services							
3,972	-	-	3,972	-	3,972	-	-
<b>Total RfR A:</b>							
3,972	-	-	3,972	-	3,972	-	-
<b>Total Notional Charges:</b>							
3,972	-	-	3,972	-	3,972	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>	
Audit	71
Accommodation	2,011
Miscellaneous	1,890
<b>Total RfR A:</b>	<b>3,972</b>
<b>Total Notional Charges:</b>	<b>3,972</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Rental Income	8	<i>8</i>
Miscellaneous Income	62	<i>62</i>
<b>Total:</b>	<b>70</b>	<b><i>70</i></b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed Dr Mark Browne as Accounting Officer for the Department with responsibility for preparing the Department's Estimate on the advice of the Permanent Head of the Office of the First Minister and Deputy First Minister.

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

<b>Note to the Estimate:</b>	<b>£'000</b>
1. The Estimate includes grant-in-aid provision above £1 million for the following:	
Strategic Investment Board Limited	56,274
Victims and Survivors Service Limited	13,165
Equality Commission for Northern Ireland	6,196
Ilex Urban Regeneration Company Limited	3,075
Northern Ireland Community Relations Council	2,389
Maze/Long Kesh Development Corporation	1,981
Commissioner for Children and Young People for Northern Ireland	1,351



**Spring Supplementary  
Estimate  
2014-2015**

Northern Ireland  
Assembly Commission



## **NORTHERN IRELAND ASSEMBLY COMMISSION**

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### **Introduction**

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £1,795,000 and a decrease in the Net Cash Requirement of £1,620,000.



## NORTHERN IRELAND ASSEMBLY COMMISSION

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### Part I

	£
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>1,795,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-1,620,000</b>

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#### Amounts required in the year ending 31 March 2015 for use by the Northern Ireland Assembly Commission on:

##### RfR A: Supporting the work of the Northern Ireland Assembly:

remunerating and supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere; enhancing public awareness of and involvement in the working of the Northern Ireland Assembly; administration; related services and associated non-cash items.

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Administration and Support Services	43,880	-135	70	-205	43,675
RfR A-2:	Administration and Support Services	2,200	2,000	-	2,000	4,200
	<b>Total RfR A:</b>		<b>1,865</b>	<b>70</b>	<b>1,795</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
	Capital	5,147	-	5,147
	Non-operating accruing resources	-	-1,275	-1,275
	<b>Total net capital</b>	<b>5,147</b>	<b>-1,275</b>	<b>3,872</b>
	<b>Net Cash Required</b>	<b>45,832</b>	<b>-1,620</b>	<b>44,212</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Supporting the work of the Northern Ireland Assembly.</b>							
-	47,950	50	48,000	80	47,920	5,147	1,275	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Administration and Support Services							
-	43,705	50	43,755	80	43,675	5,147	1,275	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Administration and Support Services							
-	4,200	-	4,200	-	4,200	-	-	
<b>Non-Budget:</b>								
A-3:	Notional Charges							
-	45	-	45	-	45	-	-	
<b>Total:</b>	-	47,950	50	48,000	80	47,920	5,147	1,275

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>46,125</b>	<b>1,795</b>	<b>47,920</b>
<b>Capital Items</b>			
Capital	5,147	-	5,147
Non-operating accruing resources	-	-1,275	-1,275
<b>Total net capital</b>	<b>5,147</b>	<b>-1,275</b>	<b>3,872</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-3,395	100	-3,295
New provisions and adjustments to previous provisions	-2,200	-2,000	-4,200
Notional charges	-45	-	-45
Movement in working capital	-	-50	-50
Use of provisions	200	-190	10
<b>Total accruals to cash adjustments</b>	<b>-5,440</b>	<b>-2,140</b>	<b>-7,580</b>
<b>Net Cash Required</b>	<b>45,832</b>	<b>-1,620</b>	<b>44,212</b>

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

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

	Present Provision		New Provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as Accruing Resources	-	-	10	<i>10</i>
<b>Total:</b>	-	-	<b>10</b>	<b><i>10</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	47,910
<b>Total Net Programme Costs</b>	<b>47,910</b>
<b>NET OPERATING COST</b>	<b>47,910</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>47,920</b>
<b>RESOURCE BUDGET</b>	<b>47,865</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>47,920</b>
<i>Adjustments:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-10
<b>Net Operating Cost (Accounts)</b>	<b>47,910</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-45
<b>Resource Budget</b>	<b>47,865</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	43,675
Annually Managed Expenditure (AME)	4,190

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>3,872</b>
<b>Capital Budget</b>	<b>3,872</b>
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	3,872
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non - operating ARs
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>		
Administration and Support Services	80	1,275
<b>Total for RfR A:</b>	<b>* 80</b>	<b>** 1,275</b>

\* Amount that may be applied as accruing resources arising from the recoupment of salaries and associated costs for seconded staff; recoupment of costs for events hosted in Parliament Buildings; personal use of mobile telephones; the sale of certain items in the Northern Ireland Assembly retail outlet and other related income.

\*\* Amount that may be applied as non-operating accruing resources arising from the sale of property and other related income.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional charges in Non-Budget</b>							
Administration and Support Services							
-	45	-	45	-	45	-	-
<b>Total RfR A:</b>							
-	45	-	45	-	45	-	-
<b>Total Notional Charges:</b>							
-	45	-	45	-	45	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>	
Audit	40
Other	5
<b>Total RfR A:</b>	<b>45</b>
<b>Total Notional Charges:</b>	<b>45</b>

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

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

	Provision	
	Income	<i>Receipts</i>
Recovery of prior year payments	8	8
Miscellaneous	2	2
<b>Total:</b>	<b>10</b>	<b><i>10</i></b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Clerk to the Assembly/Chief Executive, Mr Trevor Reaney, as Accounting Officer of the Northern Ireland Assembly Commission with responsibility for preparing the Commission's Estimate.

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



# **Spring Supplementary Estimate 2014-2015**

Assembly Ombudsman for  
Northern Ireland and  
Northern Ireland  
Commissioner for  
Complaints





## **ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS**

---

### **Introduction**

1. The aim of the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints is to provide an independent, effective and free system for investigating complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, their agencies, public and local government bodies and the health and social care bodies; to provide an independent and effective investigative resource to support the work of other UK Public Sector Ombudsman Offices when required; and to establish and provide an independent resource for the investigation and adjudication of local government ethical standards' complaints against councillors.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £665,000 and an increase in the Net Cash Requirement of £309,000.
4. Symbols are explained in the guide at the front of the volume.

## ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

### Part I

	£
<b>RfR A: Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>665,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>309,000</b>

Amounts required in the year ending 31 March 2015 for use by the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints on:

**RfR A: Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards:**

provision of an independent, effective and free system for investigating complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, their agencies, public and local government bodies and the health and social care bodies; provision of an independent and effective investigative resource to support the work of other UK Public Sector Ombudsman Offices when required; establishment and provision of an independent resource for the investigation and adjudication of local government ethical standards' complaints against councillors; administration; related services and associated non-cash items.

The **Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints** will account for this Estimate.

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Administration, Investigation and Adjudication	1,696	311	-	311	2,007
RfR A-2:	Administration, Investigation and Adjudication	-	350	-	350	350
RfR A-3:	Notional Charges	10	4	-	4	14
	<b>Total RfR A:</b>		<b>665</b>	<b>-</b>	<b>665</b>	
<b>Capital and Cash</b>						
<b>Capital Items</b>						
	Capital			24	-7	17
	<b>Total net capital</b>			<b>24</b>	<b>-7</b>	<b>17</b>
	<b>Net Cash Required</b>			<b>1,659</b>	<b>309</b>	<b>1,968</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.</b>							
-	2,371	-	2,371	-	2,371	17	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Administration, Investigation and Adjudication							
-	2,007	-	2,007	-	2,007	17	-	
<b>Annually Managed Expenditure (AME):</b>								
A-2:	Administration, Investigation and Adjudication							
-	350	-	350	-	350	-	-	
<b>Non-Budget:</b>								
A-3:	Notional Charges							
-	14	-	14	-	14	-	-	
<b>Total:</b>	-	<b>2,371</b>	-	<b>2,371</b>	-	<b>2,371</b>	<b>17</b>	<b>-</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>1,706</b>	<b>665</b>	<b>2,371</b>
<b>Capital Items</b>			
Capital	24	-7	17
<b>Total net capital</b>	<b>24</b>	<b>-7</b>	<b>17</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-62	19	-43
New provisions and adjustments to previous provisions	-	-350	-350
Notional charges	-10	-4	-14
Movement in working capital	1	-14	-13
<b>Total accruals to cash adjustments</b>	<b>-71</b>	<b>-349</b>	<b>-420</b>
<b>Net Cash Required</b>	<b>1,659</b>	<b>309</b>	<b>1,968</b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	2,481
<b>Total Net Programme Costs</b>	<b>2,481</b>
<b>NET OPERATING COST</b>	<b>2,481</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,371</b>
<b>RESOURCE BUDGET</b>	<b>2,467</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>2,371</b>
<i>Adjustments:</i>	
Consolidated Fund Standing Services	110
<b>Net Operating Costs (Accounts)</b>	<b>2,481</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-14
<b>Resource Budget</b>	<b>2,467</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	2,117
Annually Managed Expenditure (AME)	350

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

---

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>17</b>
<b>Capital Budget</b>	<b>17</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	17
Annually Managed Expenditure (AME)	-

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional Charges in Non-Budget</b>							
Administration, Investigation and Adjudication							
-	14	-	14	-	14	-	-
<b>Total RfR A:</b>							
-	14	-	14	-	14	-	-
<b>Total Notional Charges:</b>							
-	14	-	14	-	14	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A:</b> Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.	
Audit	12
Other	2
<b>Total RfR A:</b>	<b>14</b>
<b>Total Notional Charges:</b>	<b>14</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints, Dr Tom Frawley, as Accounting Officer with responsibility for preparing the Estimate for his Office.

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

### Notes to the Estimate:

£'000

1.	The following functions within RfR A contain provision sought under the sole authority of Part I of the Estimate and of the Confirming Budget Act:	
	A-1 Establishment and provision of an independent resource for the investigation and adjudication of local government ethical standards' complaints against councillors. ■	234
	A-1 Establishment of a new Northern Ireland Public Sector Ombudsman (NIPSO). ■	50
	A-1 Supporting the work of other UK Public Sector Ombudsman Offices. ■	10



**Spring Supplementary  
Estimate  
2014-2015**

Food Standards  
Agency





## **FOOD STANDARDS AGENCY**

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### **Introduction**

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £353,000 and a decrease in the Net Cash Requirement of £182,000.

## FOOD STANDARDS AGENCY

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### Part I

	£
<b>RfR A: Improving food safety and promoting healthy eating.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-353,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-182,000</b>

---

**Amounts required in the year ending 31 March 2015 for use by the Food Standards Agency on:**

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

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

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Food Safety, Nutrition and Standards	8,521	-395	-50	-345	8,176
RfR A-2:	Notional Charges	20	-8	-	-8	12
	<b>Total RfR A:</b>		<b>-403</b>	<b>-50</b>	<b>-353</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
	Capital	100	-	100
	<b>Total net capital</b>	<b>100</b>	<b>-</b>	<b>100</b>
	<b>Net Cash Required</b>	<b>8,574</b>	<b>-182</b>	<b>8,392</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Improving food safety and promoting healthy eating.</b>							
-	10,746	1,199	11,945	3,757	8,188	100	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Food Safety, Nutrition and Standards							
-	10,734	1,199	11,933	3,757	8,176	100	-	
<b>Non-Budget:</b>								
A-2:	Notional Charges							
-	12	-	12	-	12	-	-	
<b>Total:</b>	-	10,746	1,199	11,945	3,757	8,188	100	-

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>8,541</b>	<b>-353</b>	<b>8,188</b>
<b>Capital Items</b>			
Capital	100	-	100
<b>Total net capital</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-47	7	-40
Notional charges	-20	8	-12
Movement in working capital	-	156	156
<b>Total accruals to cash adjustments</b>	<b>-67</b>	<b>171</b>	<b>104</b>
<b>Net Cash Required</b>	<b>8,574</b>	<b>-182</b>	<b>8,392</b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	8,188
<b>Total Net Programme Costs</b>	<b>8,188</b>
<b>NET OPERATING COST</b>	<b>8,188</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,188</b>
<b>RESOURCE BUDGET</b>	<b>8,176</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>8,188</b>
<b>Net Operating Cost (Accounts)</b>	<b>8,188</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-12
<b>Resource Budget</b>	<b>8,176</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,176
Annually Managed Expenditure (AME)	-

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Improving food safety and promoting healthy eating.</b>		
Meat Hygiene Inspections	3,613	-
Other	144	-
<b>Total for RfR A:</b>	<b>*3,757</b>	<b>-</b>

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

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional Charges in Non-Budget</b>							
Food Safety, Nutrition and Standards							
-	12	-	12	-	12	-	-
<b>Total RfR A:</b>							
-	12	-	12	-	12	-	-
<b>Total Notional Charges:</b>							
-	12	-	12	-	12	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Improving food safety and promoting healthy eating.</b>	
Audit	12
<b>Total RfR A:</b>	<b>12</b>
<b>Total Notional Charges:</b>	<b>12</b>

## **Explanation of Accounting Officer Responsibilities**

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The Department of Finance and Personnel has appointed the Chief Executive of the Food Standards Agency, Ms Catherine Brown, as Accounting Officer for the Agency with responsibility for preparing the Agency's Estimate.

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

**Spring Supplementary  
Estimate  
2014-2015**

Northern Ireland  
Audit Office





## **NORTHERN IRELAND AUDIT OFFICE**

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### **Introduction**

1. The Northern Ireland Audit Office provides objective information, advice and assurance on the use of public funds; encourages beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business and conducts data matching exercises for the purpose of assisting in the prevention and detection of fraud.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is a decrease in the Net Resource Requirement of £100,000 and a decrease in the Net Cash Requirement of £147,000.

## NORTHERN IRELAND AUDIT OFFICE

### Part I

	£
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>-100,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-147,000</b>

Amounts required in the year ending 31 March 2015 for use by the Northern Ireland Audit Office on:

**RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud:**

providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud; administration; related services and associated non-cash items.

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RfR A-1:	Administration	8,197	-102	-	-102	8,095
RfR A-2:	Notional Charges	3	2	-	2	5
	<b>Total RfR A:</b>		<b>-100</b>	<b>-</b>	<b>-100</b>	

		<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>				
<b>Capital Items</b>				
	Capital	40	-	40
	<b>Total net capital</b>	<b>40</b>	<b>-</b>	<b>40</b>
	<b>Net Cash Required</b>	<b>8,637</b>	<b>-147</b>	<b>8,490</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>							
-	10,723	-	10,723	2,623	8,100	40	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Administration							
-	10,718	-	10,718	2,623	8,095	40	-	
<b>Non-Budget:</b>								
A-2:	Notional Charges							
-	5	-	5	-	5	-	-	
<b>Total:</b>	<b>-</b>	<b>10,723</b>	<b>-</b>	<b>10,723</b>	<b>2,623</b>	<b>8,100</b>	<b>40</b>	<b>-</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>8,200</b>	<b>-100</b>	<b>8,100</b>
<b>Capital Items</b>			
Capital	40	-	40
<b>Total net capital</b>	<b>40</b>	<b>-</b>	<b>40</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-170	-50	-220
Notional charges	-3	-2	-5
Movement in working capital	500	-	500
Use of provisions	70	5	75
<b>Total accruals to cash adjustments</b>	<b>397</b>	<b>-47</b>	<b>350</b>
<b>Net Cash Required</b>	<b>8,637</b>	<b>-147</b>	<b>8,490</b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	8,294
<b>Total Net Administration Costs</b>	<b>8,294</b>
<b>NET OPERATING COST</b>	<b>8,294</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,100</b>
<b>RESOURCE BUDGET</b>	<b>8,289</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>8,100</b>
<i>Adjustments:</i>	
Consolidated Fund Standing Services	194
<b>Net Operating Costs (Accounts)</b>	<b>8,294</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-5
<b>Resource Budget</b>	<b>8,289</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,364
Annually Managed Expenditure (AME)	-75

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

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	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>40</b>
<b>Capital Budget</b>	<b>40</b>
<i>of which:</i>	
Departmental Expenditure Limit (DEL)	40
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>		
Administration	2,623	-
<b>Total RfR A:</b>	<b>* 2,623</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from receipts from bodies in respect of audit services tendered and income from the National Audit Office in respect of work carried out on behalf of their Comptroller and Auditor General; fees received in respect of data matching exercises; recoupment of salaries and associated costs for seconded staff and other related income.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A: Notional Charges in Non-Budget</b>							
Administration							
-	5	-	5	-	5	-	-
<b>Total RfR A:</b>							
-	5	-	5	-	5	-	-
<b>Total Notional Charges:</b>							
-	5	-	5	-	5	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>	
Departmental Solicitors Office	4
Land and Property Services	1
<b>Total RfR A:</b>	<b>5</b>
<b>Total Notional Charges:</b>	<b>5</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

**Spring Supplementary  
Estimate  
2014-2015**

The Northern Ireland  
Authority for  
Utility Regulation





## **THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION**

---

### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Northern Ireland Authority for Utility Regulation on protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly and in-year changes to the Annually Managed Expenditure (AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £15,000 and a decrease in the Net Cash Requirement of £13,000.

## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

---

### Part I

	£
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>15,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>-13,000</b>

---

**Amounts required in the year ending 31 March 2015 for use by the Northern Ireland Authority for Utility Regulation on:**

**RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service:**

expenditure in relation to statutory duties, powers and functions set out in EU and domestic legislation including expenditure incurred in protecting consumers; regulating the electricity, gas and water and sewerage industries; promoting competition and associated non-cash items.

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
A-1:	Administration	113	455	440	15	128
A-2:	Notional Charges	132	-	-	-	132
	<b>Total RfRA:</b>		<b>455</b>	<b>440</b>	<b>15</b>	

			<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Capital and Cash</b>					
<b>Capital Items</b>					
	Capital		43	-17	26
	<b>Total net capital</b>		<b>43</b>	<b>-17</b>	<b>26</b>
	<b>Net Cash Required</b>		<b>1,606</b>	<b>-13</b>	<b>1,593</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>							
-	8,505	-	8,505	8,245	260	26	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Administration							
-	8,373	-	8,373	8,245	128	26	-	
<b>Non-Budget:</b>								
A-2:	Notional Charges							
-	132	-	132	-	132	-	-	
<b>Total:</b>	<b>-</b>	<b>8,505</b>	<b>-</b>	<b>8,505</b>	<b>8,245</b>	<b>260</b>	<b>26</b>	<b>-</b>

**Part II Revised subhead detail including change in provision****£'000**

<b>Resource to Cash Reconciliation</b>	<b>Present Provision</b>	<b>Change in Provision</b>	<b>£'000 New Provision</b>
<b>Total Net Resources</b>	<b>245</b>	<b>15</b>	<b>260</b>
<b>Capital Items</b>			
Capital	43	-17	26
<b>Total net capital</b>	<b>43</b>	<b>-17</b>	<b>26</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-50	39	-11
New provisions and adjustments to previous provisions	-	-200	-200
Notional charges	-132	-	-132
Movement in working capital	1,500	-	1,500
Use of provisions	-	150	150
<b>Total accruals to cash adjustments</b>	<b>1,318</b>	<b>-11</b>	<b>1,307</b>
<b>Net Cash Required</b>	<b>1,606</b>	<b>-13</b>	<b>1,593</b>



# **Supporting Statements, Tables and Notes**





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

	<b>Provision</b>
<b>Net Programme Costs</b>	
Request for Resources A	260
<b>Total Net Programme Costs</b>	<b>260</b>
<b>NET OPERATING COST</b>	<b>260</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>260</b>
<b>RESOURCE BUDGET</b>	<b>128</b>

## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	Provision
<b>Net Resource Requirement (Estimates)</b>	<b>260</b>
<b>Net Operating Costs (Accounts)</b>	<b>260</b>
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-132
<b>Resource Budget</b>	<b>128</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	128
Annually Managed Expenditure (AME)	-

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

---

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>26</b>
<b>Capital Budget</b>	<b>26</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	26
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>		
Licence fees	8,245	-
<b>Total for RfR A:</b>	<b>* 8,245</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from licence fees; the recovery of dispute resolution costs and other related income.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>NIAUR: RfR A: Notional Charges in Non-Budget</b>							
Administration							
-	132	-	132	-	132	-	-
<b>Total RfR A:</b>							
-	132	-	132	-	132	-	-
<b>Total Notional Charges:</b>							
-	132	-	132	-	132	-	-

**Notional Charges Analysis****£'000**

	Provision
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>	
Audit	23
Miscellaneous	109
<b>Total RfR A:</b>	<b>132</b>
<b>Total Notional Charges:</b>	<b>132</b>

## **Explanation of Accounting Officer Responsibilities**

---

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

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

**Spring Supplementary  
Estimate  
2014-2015**

Public Prosecution  
Service for  
Northern Ireland





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

---

### **Introduction**

1. This Supplementary Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.
2. This Supplementary Estimate reflects the changes to the opening Budget position for 2014-15 made in the June, October and January monitoring rounds as advised to the Northern Ireland Assembly as well as the in-year changes to the Annually Managed Expenditure(AME) forecast.
3. As a result of all changes there is an increase in the Net Resource Requirement of £2,901,000 and an increase in the Net Cash Requirement of £3,161,000.

## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

### Part I

	£
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>	
<b>Total Change to Net Resource Requirement</b>	<b>2,901,000</b>
<b>Total Change to Net Cash Requirement</b>	<b>3,161,000</b>

#### Amounts required in the year ending 31 March 2015 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

**Part II Changes proposed****£'000**

		<b>Present Net Provision</b>	<b>Change in Gross Provision</b>	<b>Change in Accruing Resources</b>	<b>Change in Net Provision</b>	<b>New Net Provision</b>
<b>Resources</b>						
RFR A-1:	Public Prosecution and Legal Services	34,132	4,051	1,150	2,901	37,033
	<b>Total RfR A:</b>		<b>4,051</b>	<b>1,150</b>	<b>2,901</b>	
<b>Capital and Cash</b>						
<b>Capital Items</b>						
	Capital			310	43	353
	<b>Total net capital</b>			<b>310</b>	<b>43</b>	<b>353</b>
	<b>Net Cash Required</b>			<b>39,011</b>	<b>3,161</b>	<b>42,172</b>

**Part II Revised subhead detail including change in provision****£'000**

2014-15								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
<b>RfR A:</b>	<b>Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>							
2,522	35,981	-	38,503	1,231	37,272	353	-	
<b>Departmental Expenditure in DEL:</b>								
A-1:	Public Prosecution and Legal Services							
2,522	35,742	-	38,264	1,231	37,033	353	-	
<b>Annually Managed Expenditure (AME)</b>								
A-2:	Public Prosecution and Legal Services							
-	179	-	179	-	179	-	-	
<b>Non-Budget:</b>								
A-3:	Notional charges							
-	60	-	60	-	60	-	-	
<b>Total:</b>	<b>2,522</b>	<b>35,981</b>	<b>-</b>	<b>38,503</b>	<b>1,231</b>	<b>37,272</b>	<b>353</b>	<b>-</b>

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>Present Provision</b>	<b>Change in Provision</b>	<b>New Provision</b>
<b>Total Net Resources</b>	<b>34,371</b>	<b>2,901</b>	<b>37,272</b>
<b>Capital Items</b>			
Capital	310	43	353
<b>Total net capital</b>	<b>310</b>	<b>43</b>	<b>353</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,438	-230	-1,668
New provisions and adjustments to previous provisions	-179	-	-179
Notional charges	-60	-	-60
Movement in working capital	5,832	-4,453	1,379
Use of provisions	175	4,900	5,075
<b>Total accruals to cash adjustments</b>	<b>4,330</b>	<b>217</b>	<b>4,547</b>
<b>Net Cash Required</b>	<b>39,011</b>	<b>3,161</b>	<b>42,172</b>

# **Supporting Statements, Tables and Notes**



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

	<b>Provision</b>
<b>Net Administration Costs</b>	
Request for Resources A	2,322
<b>Total Net Administration Costs</b>	<b>2,322</b>
<b>Net Programme Costs</b>	
Request for Resources A	34,950
<b>Total Net Programme Costs</b>	<b>34,950</b>
<b>NET OPERATING COST</b>	<b>37,272</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>37,272</b>
<b>RESOURCE BUDGET</b>	<b>37,212</b>



## Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

	<b>Provision</b>
<b>Net Resource Requirement (Estimates)</b>	<b>37,272</b>
<b>Net Operating Costs (Accounts)</b>	<b>37,272</b>
<i>Adjustments to remove</i>	
Voted resource expenditure outside the budget	-60
<b>Resource Budget</b>	<b>37,212</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	41,933
Annually Managed Expenditure (AME)	-4,721

**Reconciliation of capital expenditure between  
Estimates and Budgets****£'000**

---

	<b>Provision</b>
<b>Net Capital (Estimates)</b>	<b>353</b>
<b>Capital Budget</b>	<b>353</b>
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	353
Annually Managed Expenditure (AME)	-

**Accruing Resources Analysis****£'000****Detail**

	Provision	
	Operating ARs	Non-operating ARs
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>		
Court Costs recovered	81	-
Incentivisation Receipts	800	-
Other Receipts	350	-
<b>Total for RfR A:</b>	<b>* 1,231</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from: fines and court costs recovered by the court service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies; payments from Driver Vehicle Agency for staff severance and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

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

2014-15							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
<b>RfR A Notional Charges in Non-Budget</b>							
Programme							
-	60	-	60	-	60	-	-
<b>Total RfR A:</b>							
-	60	-	60	-	60	-	-
<b>Total Notional Charges:</b>							
-	60	-	60	-	60	-	-

## Notional Charges Analysis

£'000

	Provision
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>	
Audit	42
Centre for Applied Learning	18
<b>Total RfR A:</b>	<b>60</b>
<b>Total Notional Charges:</b>	<b>60</b>

## **Explanation of Accounting Officer Responsibilities**

---

The Department of Finance and Personnel has appointed the Director of the Public Prosecution Service, Mr Barra McGrory QC, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

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