
Northern Ireland Estimates 2007-2008

Department of Finance and Personnel







BELFAST: The Stationery Office

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For ease of reference the various sections within this Main Estimates volume are colour coded as follows:

Sections 1 and 3 covering summary tables	Blue	
Section 2	Cream	
Section 4 and Glossary	Cream	
Main Estimate	Pink	
Supporting Statements, Tables and Notes	Yellow	
Index	Cream	

SECTION 1

Introduction to Northern Ireland Estimates

Role of Estimates	1.1 Following the restoration of devolution the approval of the Assembly is required for expenditure on devolved services.
Resource-based format of the Estimates	1.2 Estimates are presented on a resource basis. The format of resource-based Estimates is described in detail in Section 2 .
Northern Ireland Office Estimates	1.3 Provision for expenditure by the Northern Ireland Office on law, order, protective and miscellaneous services is covered by separate UK Supply Estimates presented to Parliament by the Chief Secretary to the Treasury.
Consolidated Fund for Northern Ireland	1.4 Northern Ireland has a separate Consolidated Fund, which is funded by a Block grant voted by Parliament as part of the Supply Estimates of the Northern Ireland Office, and by local revenues. The cash requirements of departments, as approved by the Northern Ireland Assembly, will be met from issues from the Consolidated Fund. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented to the Assembly each year by the Department of Finance and Personnel in the Public Income and Expenditure Statement.
Northern Ireland Estimates structure	1.5 Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs) ¹ . The Estimates consist of a total of 29 RfRs for 2007-08 which are grouped by department see (Table 1.1). Table 1.2 compares the proposed provision for 2007-08, the provision for 2006-07 and the outturn for 2005-06. The table shows the net resources for each RfR and the net cash requirements for each Estimate.

¹ This does not apply to the Superannuation Schemes, which are presented as separate, additional, Resource Estimates by DHSSPS, (2) DFP (2) and DE

Table 1.1	Northern Ireland Request for Resources (RfRs) Structure
RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Agriculture and Rural Development
A	Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way
	Department of Culture, Arts and Leisure
A	To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow
	Department of Education
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society
B	Promoting, through the youth service, 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
	Department of Education - Teachers' superannuation
A	Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme
	Department for Employment and Learning
A	Promoting economic, social and personal development through high quality learning, research and skills training
B	Helping people into employment and promoting good working practices
	Department of Enterprise, Trade and Investment
A	To encourage the development of a high value added, innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all
	Department of Finance and Personnel
A	To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services
B	To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility
	Department of Finance and Personnel - Superannuation and Other Allowances (Principal Civil Service Pension Scheme (Northern Ireland))
A	Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme.
	Department of Finance and Personnel - The North/South Pension Scheme
A	Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme

	Department of Health, Social Services and Public Safety
A	Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice
B	Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service
	Department of Health, Social Services and Public Safety - Health and Personal Social Services Superannuation
A	Providing a superannuation scheme for persons employed in the health and personal social services
	Department of Health, Social Services and Public Safety - Fire and Rescue Service Superannuation
A	Providing a superannuation scheme for persons employed in the Fire and Rescue Service.
	Department of the Environment
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
	Department for Regional Development
A	Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments
B	Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern high quality water and sewerage services, at the lowest possible cost
	Department for Social Development
A	Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save
B	Promoting measurable improvements to housing in Northern Ireland
C	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage
	Office of the First Minister and Deputy First Minister
A	To assist Government in making and implementing well-informed decisions and improving public services
B	To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims
	Northern Ireland Assembly
A	Members' salaries, expenses and administration costs

**Assembly Ombudsman for Northern Ireland and Northern Ireland
Commissioner for Complaints**

A Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges

Food Standards Agency

A Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.

Northern Ireland Audit Office

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

Northern Ireland Authority for Utility Regulation

A Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service

Table 1.2 Summary of NI Estimates by Department and RfR – 2005-06 to 2007-08

£'000

RfR	Department/RfR Descriptor	2005-2006 ⁽¹⁾ Outturn		2006-2007 ⁽¹⁾ Provision		2007-2008 Provision	
		Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement
	Department of Agriculture and Rural Development	247,843	212,549	290,315	268,812	301,371	285,104
A	Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way	247,843	-	290,315	-	301,371	-
	Department of Culture, Arts and Leisure	100,726	99,107	119,196	117,450	149,613	149,665
A	To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow	100,726	-	119,196	-	149,613	-
	Department of Education	1,688,825	1,694,686	1,893,610	1,889,022	2,022,857	2,020,147
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	1,658,276	-	1,854,966	-	1,984,534	-
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	30,549	-	38,644	-	38,323	-
	Department of Education - Teachers' Superannuation	1,077,277	69,907	511,560	96,937	445,803	110,737
A	Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme	1,077,277	-	511,560	-	445,803	-
	Department of Employment and Learning	675,429	742,328	731,041	819,922	815,534	903,528
A	Promoting economic, social and personal development through high quality learning, research and skills training	558,511	-	624,271	-	684,054	-
B	Helping people into employment and promoting good working practices	116,918	-	106,770	-	131,480	-
	Department of Enterprise, Trade and Investment	229,106	238,217	220,179	232,154	296,528	306,147
A	To encourage the development of a high value added, innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all	229,106	-	220,179	-	296,528	-

**Table 1.2 Summary of NI Estimates by Department and RfR –
2005-06 to 2007-08**

£'000

RfR	Department/RfR Descriptor	2005-2006 ⁽¹⁾ Outturn		2006-2007 ⁽¹⁾ Provision		2007-2008 Provision	
		Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement
	Department of Finance and Personnel	163,940	165,986	208,084	264,391	173,771	207,407
A	To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secures the reform and modernisation of public services	143,399	-	187,628	-	149,905	-
B	To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility	20,541	-	20,456	-	23,866	-
	Department of Finance and Personnel - Superannuation and other allowances (Principal Civil Service Pension Scheme Northern Ireland)	855,030	-	315,181	40,000	273,118	245,000
A	Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme	855,030	-	315,181	-	273,118	-
	Department of Finance and Personnel - The North/South Pension Scheme	1,189	-	3,500	700	2,000	700
A	Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme	1,189	-	3,500	-	2,000	-
	Department of Health, Social Services and Public Safety	3,045,832	2,998,893	3,396,785	3,307,515	3,463,475	3,470,845
A	Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice	2,974,426	-	3,316,600	-	3,385,411	-
B	Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service	71,406	-	80,185	-	78,064	-
	Department of Health, Social Services and Public Safety - Health and Personal Social Services Superannuation	1,323,059	-7,283	606,757	4,757	771,656	156
A	Providing a superannuation scheme for persons employed in the health and personal social services	1,323,059	-	606,756	-	771,656	-
	Department of Health, Social Services and Public Safety - Fire and Rescue Service Superannuation	19,341	-	24,510	-1,060	26,750	-1,250
A	Providing a superannuation scheme for persons employed in the Fire and and Rescue Service	19,341	-	24,510	-	26,750	-

Table 1.2 Summary of NI Estimates by Department and RfR – 2005-06 to 2007-08

£'000

RfR	Department/RfR Descriptor	2005-2006 ⁽¹⁾ Outturn		2006-2007 ⁽¹⁾ Provision		2007-2008 Provision	
		Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement
	Department of the Environment	139,440	125,648	143,939	136,701	158,793	138,639
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	139,440	-	143,939	-	158,793	-
	Department for Regional Development	1,674,578	747,607	5,211,777	812,107	1,654,862	858,824
A	Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments	1,220,835	-	1,306,436	-	1,487,856	-
B	Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at the lowest possible cost	453,743	-	3,905,341	-	167,006	-
	Department for Social Development	2,977,451	2,893,385	3,173,317	3,124,551	3,302,730	3,284,427
A	Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save	2,485,741	-	2,637,463	-	2,735,622	-
B	Promoting measurable improvements to housing in Northern Ireland	432,294	-	435,427	-	428,669	-
C	Improving the physical, economic community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage	59,416	-	100,427	-	138,439	-
	OTHER DEPARTMENTS						
	Office of the First Minister and Deputy First Minister	62,584	58,389	63,027	60,570	73,201	80,089
A	To assist Government in making and implementing well-informed decisions and improving public services	29,001	-	31,587	-	40,984	-
B	To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims	33,583	-	31,440	-	32,217	-

**Table 1.2 Summary of NI Estimates by Department and RfR –
2005-06 to 2007-08**

£'000

RfR	Department/RfR Descriptor	2005-2006 ⁽¹⁾ Outturn		2006-2007 ⁽¹⁾ Provision		2007-2008 Provision	
		Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement	Net Resources ⁽²⁾	Net Cash Requirement
	Northern Ireland Assembly	31,235	24,376	34,656	27,768	47,656	41,398
A	Members' salaries, expenses and administration costs	31,235	-	34,656	-	47,656	-
	Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	1,195	1,177	1,376	1,313	1,326	1,305
A	Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges	1,195	-	1,376	-	1,326	-
	Food Standards Agency	8,010	8,732	9,360	7,690	8,904	12,723
A	Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food	8,010	-	9,360	-	8,904	-
	Northern Ireland Audit Office	7,394	7,024	8,576	9,038	8,889	8,788
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	7,394	-	8,576	-	8,889	-
	Northern Ireland Authority for Utility Regulation	1,578	1,003	2,756	2,797	1,586	1,531
A	Protecting Electricity, Gas and water and sewerage consumers with regard to price and quality of service	1,578	-	2,756	-	1,586	-
TOTAL		14,331,062	10,081,731	16,969,502	11,223,135	14,000,423	12,125,910

(1) The figures for 2005-06 and 2006-07 are the best available estimates of the outturn and provision in those years adjusted to reflect the 2007-08 Estimate structure.

(2) Total resources net of operating accruing resources.

Table 1.3 shows the amounts for each Estimate that were previously approved by Parliament on account in the Budget (NI) Order 2007 (column 2) and the balances (column 3) needed to make up the totals as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Budget (NI) Act 2007, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

Table 1.3 Summary of total amounts in each Estimate **£'000**

1 Department	2 Voted on Account		3 Balance ⁽¹⁾		4 Totals	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture and Rural Development	130,642	120,965	170,729	164,139	301,371	285,104
Culture, Arts and Leisure	53,638	52,853	95,975	96,812	149,613	149,665
Education	834,156	832,091	1,188,701	1,188,056	2,022,857	2,020,147
Education - Teachers' superannuation	230,202	43,622	215,601	67,115	445,803	110,737
Employment and Learning	328,968	368,965	486,566	534,563	815,534	903,528
Enterprise, Trade and Investment	99,081	104,469	197,447	201,678	296,528	306,147
Finance and Personnel	93,637	118,976	80,134	88,431	173,771	207,407
Finance and Personnel - Superannuation and Other Allowances	236,386	30,000	36,732	215,000	273,118	245,000
Finance and Personnel - The North/South Pension Scheme	2,625	525	-625	175	2,000	700
Health, Social Services and Public Safety	1,483,553	1,491,781	1,979,922	1,979,064	3,463,475	3,470,845
Health, Social Services and Public Safety - Health and Personal Social Services superannuation	273,041	2,141	498,615	-1,985	771,656	156
Health, Social Services and Public Safety - Fire and Rescue superannuation	11,030	1,000	15,720	-2,250	26,750	-1,250
Environment	64,773	61,515	94,020	77,124	158,793	138,639
Regional Development	892,896	365,448	761,966	493,376	1,654,862	858,824
Social Development	1,427,992	1,406,048	1,874,738	1,878,379	3,302,730	3,284,427
Office of the First Minister and Deputy First Minister	28,362	27,256	44,839	52,833	73,201	80,089
Northern Ireland Assembly	15,595	12,496	32,061	28,902	47,656	41,398
Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	619	591	707	714	1,326	1,305
Food Standards Agency	4,212	4,301	4,692	8,422	8,904	12,723
Northern Ireland Audit Office	3,859	4,067	5,030	4,721	8,889	8,788
Northern Ireland Authority for Utility Regulation	1,240	1,259	346	272	1,586	1,531
Total	6,216,507	5,050,369	7,783,916	7,075,541	14,000,423	12,125,910

(1) As reductions in net resources and cash do not appear on the corresponding Budget Act the totals of these columns will not match the relevant schedules in the Act.

SECTION 2

Resource-based Supply arrangements

Structure

2.1 Under the resource-based Estimates process, each Northern Ireland department produces a single Estimate, with the exception of departments administering public service pension schemes. These pension schemes are presented as separate Estimates.

2.2 Each Estimate is produced in a standard format, and is structured on an objective and function basis. Under this presentation the Estimate is subdivided into “Requests for Resources” (RfRs), each of which equates to a departmental objective. Each RfR is further divided by expenditure category i.e. Departmental Expenditure Limits, Annually Managed Expenditure and Non-Budget, each containing lines equating to individual functions. Each RfR within an Estimate is identified by an alpha indicator, with each line denoting an individual function being identified by a numerical indicator.

2.3 Estimates consist of the following parts:

- Introduction
- Part I (including the Ambit (s));
- Part II - Subhead detail; and
- Part III - Extra receipts payable to the Consolidated Fund (income and cash).

2.4 In order to enhance the information available, Estimates will also be accompanied by:

- Notional Charges Analysis
- Reinvestment and Reform Initiative - Borrowing Breakdown
- Forecast Operating Cost Statement
- Reconciliation of resource expenditure between Estimates, Accounts and Budgets
- Reconciliation of capital expenditure between Estimates, Accounts and Budgets
- Explanation of Accounting Officer Responsibilities
- Accruing Resources (ARs) Analysis; and
- Consolidated Fund Extra Receipts (CFERs) Analysis

Introduction

2.5 The introduction consists of a single page, comprising:

- the department’s aim
- a brief description of the expenditure covered by the Estimate
- cross-references to any related Estimates
- details of any actual or contingent liabilities: and
- reference indicating where the symbols are explained.

2.6 **Part I** of each Estimate will contain the following key facts:

- (i) the net provision sought (ie the amount of expenditure in resource terms and the net cash requirement for the coming financial year);
- (ii) a formal description of the services covered by the Estimate, known as its Ambit. The Ambit clearly indicates the scope of the expenditure cover, and associated financing sought in each RfR contained within the Estimate.
- (iii) the department which will account for the Estimate; and
- (iv) details of any amounts, resources and cash, which have already been allocated to it in the Vote on Account.

Part I

2.7 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing. No expenditure may be incurred or financed from the Estimate which is in excess of the net totals shown, or which is not covered by the Ambit. Ambits are kept under review to ensure that they properly describe the purposes for which expenditure may be incurred.

2.8 The Ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department as should the descriptions attaching to individual lines within an RfR in Part II. However, the title of each RfR must be objective-based in order to provide a link with Schedule 5 of the resource account, the purpose of which is to inform users of the accounts as to how resources have been divided between the department's objectives.

Parts II and III

2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.

2.10 The first section of Part II of the Estimate is in a tabular or matrix format.

2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:

Departmental Expenditure in DEL

Annually Managed Expenditure (AME)

Non-Budget

2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary.

2.13 The individual resource items within the RfR sections are the "subheads" against which the expenditure is accounted for.

2.14 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.

2.15 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs).

2.16 ARs within the Resource Budget are shown in column 5. The total of the ARs amounts identified against each RfR line are subject to Assembly control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to Assembly control.

2.17 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital acquisitions and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to Assembly control.

2.18 Column 9 of the Estimate shows net total resource figures for the prior year, while the final column of the Estimate shows net total resources for the outturn year 2005-06. These figures are for comparative purposes and will, as before, be adjusted as far as possible to be consistent with the Estimate format for the coming year.

2.19 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to Assembly control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (eg movements in capital charges and depreciation), which were included in the Resource Budget, are then removed and the cash effects of various adjustments relating to movements in working capital (stock, debtors and creditors) and changes in provisions are shown.

2.20 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the Ambit.

2.21 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund. This seeks to notify the Northern Ireland Assembly of the department's forecast of amounts to be paid directly to the Consolidated Fund, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.

Other statements, tables and notes

2.22 The Statements and tables are accompanied by notes providing additional information to the Assembly about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.

2.23 The Estimates and supporting statements and notes provide an explanation of the expenditure that the Executive propose to finance from funds made available by the Assembly.

2.24 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, accruing resources for the Estimate as a whole, the net cash requirements and the Ambit.

Contingent liabilities

2.25 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

Accruing Resources

2.26 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised by Parliament on this occasion, to be used for the service of the year ending 31 March 2008. The source of all types of income making up the ARs is explained in an analysis in the form of a Note to each Estimate which provides a breakdown of forecast ARs for 2007-08 and comparison with the two prior years. Each table distinguishes where appropriate between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).

2.27 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.

Symbols

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

- 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.
- ♥ 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 Minister and presented to the Northern Ireland Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Northern Ireland Assembly.
- ♣ The accounts will be produced by the Pension Scheme.
- † The accounts of the Strategic Investment Board are audited by auditors appointed by the Board and submitted to the Office of the First Minister and Deputy First Minister for Ministerial approval. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.

SECTION 3

Northern Ireland Estimates and the control of public expenditure

Northern Ireland as part of UK public expenditure plans

3.1 The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments set-out in the Northern Ireland Priorities and Budget 2006-2008, as presented by the Secretary of State, Peter Hain on 14 December 2005. Public expenditure in Northern Ireland by the Intervention Board Executive Agency, by the Ministry of Defence and by the Lord Chancellor's Department is contained in other public expenditure programmes. Such expenditure, together with the expenditure of the Northern Ireland Office, which remains with the Secretary of State for Northern Ireland, is borne on United Kingdom Supply Estimates rather than on Northern Ireland Estimates.

NI Departmental Expenditure Limit and Annually Managed Expenditure

3.2 Public expenditure for Northern Ireland is defined in terms of Departmental Expenditure Limits (DELs) and Annually Managed Expenditure (AME).

3.3 Under the arrangements for devolution, the former NI expenditure Block was split into "reserved" and "devolved" expenditure. The former, covering the entire budget of the NIO, remains under the control of the Secretary of State for Northern Ireland following devolution, whereas the latter expenditure which covers the NI departments is the responsibility of the NI Assembly. The NI departments' DEL thus includes:

- expenditure by the NI departments, excluding AME programmes; and
- central government grants to District Councils.

3.4 NI departments' AME encompasses all other expenditure not subject to firm multi-year limits, the main components being:

- Social Security Benefits;
- health employees' and teachers' pensions; and
- non-cash costs relating to certain functions.

The NI departments' DEL and AME totals exclude expenditure incurred in NI by UK departments, expenditure on the Army on the Northern Ireland Court Service and, as stated above, the Northern Ireland Office.

Receipts from the European Union

3.5 Provision outturn and forecast figures for the disbursement of European Union receipts in Northern Ireland is now contained within each departmental estimate.

3.6 Table 3.1 gives details of the breakdown of voted spending within DEL, main departmental programmes in AME, and Non-Budget expenditure outside DEL.

Table 3.1 The control aggregate within Northern Ireland Estimates 2007-2008 by Department

£'000

Department	Departmental Expenditure within DEL	Main Departmental Programmes in AME	Non-Budget Expenditure outside DEL	Total
Agriculture and Rural Development	266,473	20,030	46,124	332,627
Culture, Arts and Leisure	53,305	-	101,156	154,461
Education including Teachers' superannuation	62,898	447,654	1,958,214	2,468,766
Employment and Learning	782,568	149,980	33,186	965,734
Enterprise, Trade and Investment	113,572	-	183,431	297,003
Finance and Personnel including Superannuation and Other Allowances	222,070	273,000	-	495,070
Finance and Personnel - The North/South Pension Scheme	-	2,000	-	2,000
Health, Social Services and Public Safety including Health and Personnel Social Services superannuation	1,134,838	771,658	2,353,738	4,260,234
Fire and Rescue Service superannuation	-	26,750	-	26,750
Environment	144,521	-	16,812	161,333
Regional Development	811,848	1,081,186	9,290	1,902,324
Social Development	812,613	2,401,693	159,926	3,374,232
Office of the First Minister and Deputy First Minister	61,789	1,100	21,766	84,655
Northern Ireland Assembly	49,573	-	80	49,653
Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	1,344	-	12	1,356
Food Standards Agency	8,981	-	-	8,981
Northern Ireland Audit Office	9,274	-	-	9,274
Northern Ireland Authority for Utility Regulation	1,544	-	65	1,609
Total	4,537,211	5,175,051	4,883,800	14,596,062
%	31.1	35.4	33.5	100

SECTION 4

Accountability and audit of Estimates

- Accountability** 4.1 Each Estimate covers specified services, for which a specified department, or, for example, in the case of resources and associated financing requirements relating to Northern Ireland Audit Office, a specified person (the Comptroller and Auditor General for Northern Ireland) will be accountable to the Northern Ireland Assembly.
- Resource accounts** 4.2 At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Assembly.
- Accounting symbols** 4.3 The accounting and audit arrangements for grants in aid and for certain subscriptions, etc to international organisations are indicated by a common set of symbols which are illustrated in the list of symbols at page 13. The normal accounting and audit arrangements will not apply in certain other cases.

Glossary

Accounting officer	An officer appointed by the Department of Finance and Personnel in compliance with Section 11 and 29 of the Exchequer and Audit (NI) Act 1921 to sign the resource accounts, and any other accounts within his responsibility and by virtue of that duty, the further duty of being the principal witness on behalf of the department before the Committee of Public Accounts to deal with questions arising from those accounts.
Accrual	Adjustments to reflect the timing difference between the receipt of goods/services and the recording of relevant invoices.
Accruing resources	Income which, with the authority of the Northern Ireland Assembly, is applied against some of the gross expenditure in the Estimate,
Administration costs	Administration costs reflect the resources consumed directly by departments and agencies in providing central government services. Administration costs include superannuation, travel and subsistence, current expenditure on accommodation etc.
Ambit	A formal description of the services for which Assembly authority for resource consumption and associated financing requirements is sought.
Annually Managed Expenditure	Expenditure not subject to firm multi-year limits.
Budget Acts	Budget Acts are needed to confer formal legal authority to Departments for expenditure.
Capital charge	A charge to reflect that the use of assets in service delivery has associated costs. It is made up of depreciation and cost of capital.
Capital expenditure	Expenditure on new construction, land and extensions of and alterations to existing buildings and the purchase of any other fixed assets (eg machinery and plant) - including vehicles - having an expected working life of more than one year, and stocks.
Consolidated Fund of Northern Ireland	The account into which are paid Northern Ireland's attributed share of taxes and other non tax receipts, plus a grant in aid from the United Kingdom Consolidated Fund to meet the difference between income and expenditure. With effect from 1 April 1998 the Northern Ireland Civil Contingencies Fund ceased to exist. Where there is a need to finance urgent expenditure in anticipation of Assembly approval, application must now be made to the Northern Ireland Consolidated Fund.
Contingent Liability	A liability where the amount and likelihood of payment are uncertain. Not provided for in the balance sheet but merely disclosed by way of a note to the accounts.
Depreciation	A measure of the fall in value of a tangible fixed asset as a result of use, deterioration obsolescence or the passage of time. Known as amortisation when in respect of an intangible fixed asset.

Departmental Expenditure Limit	A limit on spending both voted and non-voted provision
Economic classification	An analysis of public sector accounting transactions according to their economic character. It is based on the classification used by the Central Statistical Office for compiling the accounts of national income and expenditure.
Estimates	Estimates set out in detail the amounts of cash and resources required for public services for one financial year. They cover broadly the same services as approved by the Assembly, in the previous Budget together with services within Annually Managed Expenditure (AME) such as social security.
Extra receipts payable to the Consolidated Fund of Northern Ireland	Receipts and income related to expenditure in estimates which the Assembly has not authorised to be used as Accruing Resources.
Financial year	The year from 1 April one year to 31 March of the next.
Forecast Operating Cost Statement	A financial statement showing resources that are expected to be consumed during the year in support of the Department's administration and programme expenditure net of departmental income. The FOCS takes account of both Supply and non-Supply expenditure and income within the departmental accounting boundary as defined in the Northern Ireland Resource Accounting Manual. The FOCS, thus, shows a broader picture of the department's planned activities for the year than that provided in Part II of the Estimate. Also known as forecast income and expenditure account, forecast operating account, forecast profit and loss account or forecast revenue account.
Forecast Revenue Account	See Forecast Operating Cost Statement.
Grant	Provision voted (ie granted) by the Northern Ireland Assembly to meet the services shown in Estimates. Also used in individual subheads of estimates to describe an unrequited payment to an individual or body, in the private or public sector. Sell also 'subsidy'.
Grant in aid	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the NI Consolidated Fund.
Line	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
NI Audit Office	Officers of this department carry out the audit of every resource account other than that of their own department.
Objective	A specifically planned achievement which contributes towards a department's aim. Should be expressed in a way which allows achievement of the aim to be assessed.
Outturn	Actual expenditure.
Request for Resources (RfRs)	An accruals measure of expenditure forming part of a resource Estimate, based on departmental objectives (at roughly at previous vote level)
Resource account	An end of year account of government departments resource consumption and spending of monies voted by the Assembly which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate.
Resource accounting	The application of accruals accounting for reporting on the expenditure of central government and a framework for analysing expenditure by departmental aim and objectives, relating these to outputs where possible.

Resource budgeting	The extension of resource accounting principles and practices in the processes by which public expenditure is planned and controlled and by which money is voted by, and accounted for to, the Assembly.
Subhead	Provision on an estimate line, which is separately identified in the resource account.
Subsidy	A grant (ie an unrequited payment) to a producer or trader which is deemed to benefit the consumer by reducing the selling price of the products. See also ‘grant’.
Supply procedure	This is a collective term for processes in the Assembly that deal with the scrutiny and approval of Estimates.
Supply Resolution	Under the Assembly appropriation process there is a stage in supply procedure when the full Assembly has to vote on whether to approve the Estimates. The Minister of Finance and Personnel puts down a motion which seeks the approval of the total amounts of both cash and resources in the relevant Estimates for the Assembly to consider. Once approved, this motion becomes the “supply resolution”. The Assembly vote to accept, reject or reduce the amounts sought, or pass an amendment to narrow the scope of the services covered. It cannot vote to increase these amounts. Supply resolutions are not legislation, but by convention are regarded as a necessary precursor.
Vote on Account	Because Main Estimates are not approved until after the financial year has begun, it is necessary for some provision to be approved in advance to allow existing public services to continue for the early months of a new financial year. This is the purpose of the Vote on Account, which is taken alongside the Spring Supplementary Estimates in February/March.

Main Estimates

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

Introduction

1. This Estimate provides for expenditure to facilitate the Department in its aim to have a thriving and sustainable rural community in Northern Ireland by promoting sustainable development of the agri-food industry and the countryside, stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the sea fishing industry, and maintaining and protecting forests in a sustainable way.
2. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

Part I

£

RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way.	301,371,000
Net Cash Requirement	285,104,000

Amounts required in the year ending 31 March 2008 for use by the Department of Agriculture and Rural Development on:

RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way.

development of the agriculture and agricultural products industries and alternative land uses, provision of education and training services to the agri-food industry, provision of veterinary services, provision of scientific services (by the Agri-food and Biosciences Institute) measures associated with the Science and Skills and Environment and Renewable Energy Priority Funding packages, prevention and eradication of animal diseases, regional measures for farm support and enhancement of the countryside, rural development measures, market support, grants for capital and other improvements, support for agriculture in special areas, assistance to production and market development, flood defence measures, maintenance of watercourses, protection and conservation of sea fisheries, implementation of the European Union Common Fisheries Policy and local fisheries policy, support operation of the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, protection and conservation of forests, extension of woodland area, promotion of recreational use of forest areas, supply and sale of timber, payments under the European Union Programme for Peace and Reconciliation, payments under the European Union Structural Funds Programmes, administration costs, and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	301,371,000	130,642,000	170,729,000
Net Cash Requirement	285,104,000	120,965,000	164,139,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06
Resources						Capital.....		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way.									
111,990	367,090	110,237	589,317	287,946	301,371	36,953	5,697	290,315	247,843
Departmental Expenditure in DEL:									
A-1: Service Delivery Group									
24,645	33,268	8,218	66,131	9,025	57,106	10,611	1,799	57,028	56,394
A-2: Rural Development									
4,067	21	13,974	18,062	4,188	13,874	25	-	10,142	9,833
<i>Science Service</i>									
-	-	-	-	-	-	-	-	-	39,996
A-3: Veterinary Service									
36,687	455	-	37,142	7,950	29,192	1,301	-	30,442	28,852
A-4: Central Policy Group									
13,948	43,934	31,867	89,749	2,089	87,660	13,898	-	52,032	37,636
A-5: Fisheries									
1,947	277	4,923	7,147	3,415	3,732	17	-	4,129	3,292
A-6: The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission									
-	-	1,821	1,821	-	1,821	-	-	1,571	1,332
A-7: Rivers Agency									
13,587	2,493	-	16,080	868	15,212	7,151	119	14,653	14,714
A-8: Forest Service Agency									
8,811	13,958	210	22,979	5,631	17,348	3,950	3,779	16,543	15,339
A-9: EU Programme for Peace and Reconciliation									
-	1,400	1,720	3,120	1,290	1,830	-	-	3,883	3,061
A-10: EU Community Initiatives									
-	-	2,873	2,873	1,796	1,077	-	-	4,359	3,085
A-11: Executive Programme Funds									
-	-	3,161	3,161	-	3,161	-	-	18,725	6,992
A-12: Integrated Development Fund									
-	148	3,056	3,204	-	3,204	-	-	1,613	75
A-13: Common Agricultural Policy									
-	251,163	531	251,694	251,694	-	-	-	-	-
<i>Repayment of Loan Interest</i>									
-	-	-	-	-	-	-	-	-	114

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Annually Managed Expenditure (AME):										
A-14: Flood Protection										
57	19,973	-	20,030	-	20,030	-	-	19,964	14,445	
Non-Budget:										
<i>Science Service - ARINI</i>										
-	-	-	-	-	-	-	-	-	3,380	
A-15: Agri-Food and Biosciences Institute										
-	-	37,383	37,383	-	37,383	-	-	45,513	-	
A-16: Fisheries - NI Fishery Harbour Authority										
-	-	500	500	-	500	-	-	593	371	
A-17: Payments to Agricultural Loans Fund										
-	-	-	-	-	-	-	-	30	8	
A-18: Executive Programme Funds										
-	-	-	-	-	-	-	-	805	-	
A-19: Notional Charges										
8,241	-	-	8,241	-	8,241	-	-	8,290	8,924	
Total:	111,990	367,090	110,237	589,317	287,946	301,371	36,953	5,697	290,315	247,843

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	301,371	290,315	247,843
Voted Capital Items			
Capital	36,953	21,436	20,610
Less non-operating Accruing Resources	-5,697	-4,779	-5,790
Total net voted capital	31,256	16,657	14,820
Accruals to cash adjustments			
Capital charges	-30,973	-31,290	-24,157
Depreciation	-10,809	-13,190	-10,476
New provisions and adjustments to previous provisions	-1,000	-190	-1,160
Profit/loss on sale of assets	-	-	438
Prior period adjustments	-	-	-
Other non-cash items	-8,241	-8,290	-11,403
Increase(+)/Decrease(-) in stock	-	-	-137
Increase(+)/Decrease(-) in debtors	1,000	-60,200	44,616
Increase(-)/Decrease(+) in creditors	-1,000	74,000	-48,970
Use of provisions	3,500	1,000	628
Excess cash to be CFER'd	-	-	507
Total Accruals to cash adjustments	-47,523	-38,160	-50,114
Net Cash Required	285,104	268,812	212,549

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	-	-
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	2,206	<i>2,210</i>
Total:	-	-	-	-	2,206	<i>2,210</i>



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital		2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
DARD: RfR A Notional charges in Non-Budget											
Service Delivery Group											
3,066	-	-	3,066	-	3,066	-	-	3,090	3,327		
Rural Development											
569	-	-	569	-	569	-	-	569	421		
<i>Science Service</i>											
-	-	-	-	-	-	-	-	-	342		
Veterinary Service											
2,695	-	-	2,695	-	2,695	-	-	2,712	2,862		
Central Policy Group											
742	-	-	742	-	742	-	-	751	686		
Fisheries											
189	-	-	189	-	189	-	-	188	442		
Rivers Agency											
552	-	-	552	-	552	-	-	552	467		
Forest Service Agency											
428	-	-	428	-	428	-	-	428	377		
Total RfR A:	8,241	-	-	8,241	-	8,241	-	-	8,290	8,924	
Total Notionals											
8,241	-	-	8,241	-	8,241	-	-	8,290	8,924		

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way.			
Business Development Services - Training and Telephones	890	890	811
Valuation and Lands Agency	100	100	16
Recruitment Service	348	448	131
Departmental Solicitors	405	350	250
Accommodation	6,100	6,100	6,447
Northern Ireland Audit Office	130	130	129
DRD Graphic Design	5	9	6
Payroll Systems Management Branch	30	30	25
Human Resource Management System	37	37	29
NICS Librarian	13	13	11
Delivery and Innovation Unit	17	17	-
Account NI	166	166	-
<i>EU Receipts Cost of Capital</i>	-	-	1,069
Total RfR A:	8,241	8,290	8,924
Total Notionals	8,241	8,290	8,924

Reinvestment and Reform Initiative – Borrowing Breakdown

£'000

Project name:	Amount borrowed
DARD: RfR A	
DEL: RfR A	
Central Policy - Hillsborough Infrastructure	4,600
Central Policy - TSE Building	2,905
Central Policy - Contingency Facility	4,649
Total RfR A:	12,154
Total	12,154

This forms part of the Department's overall gross capital budget provision of £36,953,000

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resource A	111,990	112,346	132,177
Gross Administration Costs			
Operating income	-9,126	-10,595	-10,986
Total Net Administration Costs	102,864	101,751	121,191
Net Programme Costs			
Request for Resources A	198,507	188,564	94,820
Total Net Programme Costs	198,507	188,564	94,820
NET OPERATING COST	301,371	290,315	216,011
NET RESOURCE OUTTURN	301,371	290,315	267,932
RESOURCE BUDGET OUTTURN	245,459	250,403	587,839

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	301,371	290,315	247,843
<i>Adjustments to remove:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-31,832
Remove other adjustments:	-	-	-
Net Operating Costs (Accounts)	301,371	290,315	216,011
Less capital grants	-59,759	-44,437	-
Less European Union income related to capital grants	11,699	13,968	-
Add other Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-
Less notional inter-departmental charges	-8,241	-8,290	-7,855
Less Non-Budget grants payable to NDPBs	-37,883	-46,911	-3,751
Less other voted expenditure that is outside the Resource Budget	-	-30	355,397
Add non-voted expenditure that is outside the FOCS	-	4	-
Add NDPB resource expenditure	38,272	45,784	7,948
Resource Outturn (Budget)	245,459	250,403	567,750
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	225,429	230,439	226,227
Annually Managed Expenditure (AME)	20,030	19,964	341,523

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	31,256	16,657	14,820
<i>Adjustments:</i>			
Gains/losses from sale of capital assets	-	-	438
Adjust for non-voted capital expenditure	-27	-	-
Add Net Capital Expenditure by NDPBs	3,690	1,330	3,623
Add capital grants	59,759	44,437	-
Add European Union income related to capital grants	-11,699	-13,968	-
Capital Budget Outturn	82,979	48,456	18,881
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	82,979	48,456	18,881
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Agriculture and Rural Development, Dr Malcolm McKibbin, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of disadvantaged rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing Industry and maintaining, protecting and expanding forests in a sustainable way.						
Service Delivery Group	9,025	1,799	11,692	100	2,533	2,856
Rural Development	4,188	-	3,290	-	14	-
Veterinary Service	7,950	-	8,205	40	7,601	13
Central Policy Group	2,089	-	10,319	500	3,811	-
Fisheries	3,415	-	1,956	-	6	-
Rivers Agency	868	119	672	644	582	136
Forest Service Agency	5,631	3,779	6,203	3,495	6,331	2,657
EU Programme for Peace & Reconciliation	1,290	-	9,615	-	-	-
EU Community Initiatives	1,796	-	5,636	-	-	-
Common Agricultural Policy	251,694	-	261,059	-	-	-
Science Service	-	-	-	-	1,267	128
Total for RfR A	287,946*	5,697**	318,647*	4,779**	22,145*	5,790**

* Amount that may be applied as accruing resources in addition to the net total arising from receipts from recoupment of staff costs for agency work carried out on behalf of the Food Standards Agency, the Department of the Environment, Food and Rural Affairs, Rural Payments Agency, International Fund for Ireland, Northern Ireland Office and Northern Ireland Funds and Bodies, receipts from the European Union (EU) in relation to the EU Programme for Peace and Reconciliation, EU Structural Funds Programmes and the Common Agricultural Policy, recoupment of salary etc., costs for seconded officers, receipts for publications and provision of data and cloakroom sales etc., cancelled payable orders, refunds of salaries and wages, third party accident claims and other one-off type receipts classified as negative public expenditure, sales of produce, livestock and obsolete equipment, income for meals and accommodation, tuition fees, caterers' concession fees and general receipts at the colleges, receipts from licence, advisory and inspection fees, advertising in the Department's publications, hire of stands at the Balmoral Show, fees and charges for testing and certification of seeds, potatoes, etc., disease testing of animals, poultry blood testing, commercialisation rights, contract work carried out for outside bodies, private sector funding of specific programmes, sale of official potato labels, fees in respect of FEPA examinations regarding the proper application of pesticides fees in respect of sampling fertilisers and feeding stuffs, salvage of livestock slaughtered under the disease eradication programme, fees in respect of VAT, lease arrangements and support services carried out on behalf of the Agri-food and Biosciences Institute, charges for drainage works carried out at the request of individuals or other bodies, sale of used plant, vehicles and equipment, sale of timber and income from forest recreation.

** Amount that may be applied as non-operating accruing resources at book value arising from proceeds from sales of obsolete machinery, equipment, official vehicles, furniture and buildings, support services carried out on behalf of the Agri-food and Biosciences Institute, drainage infrastructure charging and sales of land and housing surplus to the Department's requirements.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Processing and Marketing	-	-	-	-	-	-
Fishing Projects	-	-	-	-	-	-
EU Programme for Peace and Reconciliation	-	-	-	-	-	-
European Regional Development Fund	-	-	-	-	-	-
European Agricultural Guidance and Guarantee Fund	-	-	-	-	-	-
Miscellaneous	-	-	-	-	143	<i>147</i>
Excess Accruing Resources	-	-	-	-	2,063	<i>2,063</i>
Total	-	-	-	-	2,206	<i>2,210</i>

Note

1. The provision sought for 2007-08 is 3.8 per cent higher than the final net provision for 2006-07 of £290,315,000.

Main Estimates

DEPARTMENT OF CULTURE, ARTS AND LEISURE

Introduction

1. In support of the Department's aim of a confident, creative, informed and vibrant community, this estimate provides for expenditure on libraries (other than library services to schools), arts, the North/South Language Body, museums, the Public Record Office of Northern Ireland, Armagh Observatory and Planetarium, W5, the Northern Ireland Events Company, sports, inland fisheries, certain inland waterways (including payments to the Rivers Agency), Waterways Ireland, Ordnance Survey of Northern Ireland, administration and certain miscellaneous services, costs associated with Review of Public Administration, Skills and Science and Children and Young People Funding packages, grants in aid to the education and library boards for certain library services, linguistic and cultural diversity and grants in aid to certain bodies, payments under the European Union Programme for Peace and Reconciliation, payments under the European Economic Area, and provision for associated non-cash items.
2. 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 2006 was £4,211,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF CULTURE, ARTS AND LEISURE

Part I	£
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow	149,613,000
Net Cash Requirement	149,665,000

Amount required in the year ending 31 March 2008 for use by the Department of Culture, Arts and Leisure on:

RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow:

libraries (other than library services to schools), arts, the North/South Language Body, museums, the Public Record Office of Northern Ireland, Armagh Observatory and Planetarium, W5, the Northern Ireland Events Company, sports, inland fisheries, certain inland waterways (including payments to the Rivers Agency), Waterways Ireland, Ordnance Survey of Northern Ireland, administration and certain miscellaneous services, costs associated with Review of Public Administration, Skills and Science and Children and Young People Funding packages, grants in aid to the education and library boards for certain library services, linguistic and cultural diversity, grants in aid to certain bodies, payments under the European Union Programme for Peace and Reconciliation, payments under the European Economic Area and provision for associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	149,613,000	53,638,000	95,975,000
Net Cash Requirement	149,665,000	52,853,000	96,812,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06
Resources						Capital.....		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow									
21,319	5,191	130,957	157,467	7,854	149,613	4,848	-	119,196	100,726
Departmental Expenditure in DEL:									
A-1 Inland Fisheries and Waterways									
2,182	686	-	2,868	325	2,543	136	-	4,091	2,798
A-2: Miscellaneous Library and other services									
1,773	-	358	2,131	-	2,131	-	-	2,103	1,771
A-3: Armagh Observatory and Planetarium									
-	-	1,363	1,363	-	1,363	-	-	1,631	3,394
A-4: Arts									
1,190	174	2,153	3,517	-	3,517	-	-	3,413	2,781
A-5: Museums									
1,127	-	734	1,861	-	1,861	-	-	1,395	1,412
A-6: W5									
-	-	864	864	-	864	-	-	1,250	510
A-7: Sports									
1,178	3,120	-	4,298	36	4,262	-	-	3,536	743
A-8: Cultural Policy									
1,213	65	6,800	8,078	-	8,078	-	-	4,408	3,894
A-9: Northern Ireland Events Company									
60	-	2,050	2,110	-	2,110	-	-	2,586	2,977
A-10: Public Record Office of Northern Ireland									
4,094	163	-	4,257	18	4,239	4,305	-	3,823	3,899
A-11: Ordnance Survey of Northern Ireland									
7,488	983	-	8,471	7,475	996	407	-	-1,575	457
A-12: North/South Language Body (North/South Co-operation (Implementation) Body)									
587	-	5,527	6,114	-	6,114	-	-	5,618	5,147
A-13: Waterways Ireland (North-South Co-operation (Implementation) Body)									
427	-	8,634	9,061	-	9,061	-	-	7,838	3,824
<i>EU Programme for Peace and Reconciliation</i>									
-	-	-	-	-	-	-	-	457	1,251
<i>Executive Programme Funds</i>									
-	-	-	-	-	-	-	-	33	254
A-14: Integrated Development Fund									
-	-	1,318	1,318	-	1,318	-	-	488	-

Part II Subhead detail

£'000

2007-08							2006-07		2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
A-15: Interdepartmental Notional Costs										
-	-	2,420	2,420	-	2,420	-	-	2,420	2,554	
A-16: Arts Council Northern Ireland										
-	-	20,782	20,782	-	20,782	-	-	12,705	12,440	
A-17: National Museums and Galleries Northern Ireland										
-	-	22,359	22,359	-	22,359	-	-	14,880	13,337	
A-18: Sports Council Northern Ireland										
-	-	17,567	17,567	-	17,567	-	-	10,731	6,575	
A-19: Fisheries Conservancy Board										
-	-	249	249	-	249	-	-	800	286	
A-20: Education and Library Boards										
-	-	34,255	34,255	-	34,255	-	-	33,526	29,795	
A-21: Executive Programme Funds										
-	-	1,467	1,467	-	1,467	-	-	2,566	516	
<i>European Economic Area</i>										
-	-	-	-	-	-	-	-	250	111	
A-22: Integrated Development Fund										
-	-	2,057	2,057	-	2,057	-	-	223	-	
Total:	21,319	5,191	130,957	157,467	7,854	149,613	4,848	-	119,196	100,726

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	149,613	119,196	100,726
Voted Capital Items			
Capital	4,848	2,546	2,238
Less non-operating Accruing Resources	-	-10	-
Total net voted capital	4,848	2,536	2,238
Accruals to cash adjustments			
Capital charges	-770	-685	-506
Depreciation	-2,046	-1,517	-1,452
New provisions and adjustments to previous provisions	-	-	-167
Profit/loss on sale of assets	-	-50	-140
Prior period adjustments	-	-	25
Other non-cash items	-2,530	-2,530	-2,666
Increase(+)/Decrease(-) in stock	-50	-100	160
Increase(+)/Decrease(-) in debtors	50	50	-315
Increase(-)/Decrease(+) in creditors	-50	-50	626
Use of provisions	600	600	578
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-4,796	-4,282	-3,857
Net Cash Required	149,665	117,450	99,107

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	84	<i>84</i>
Non-operating income not classified as ARs	-	-	258	<i>258</i>	-	-
Other income not classified as ARs	-	-	-	-	563	<i>563</i>
Total:	-	-	258	<i>258</i>	647	<i>647</i>



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital		2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
DCAL: RfR A Notional charges in Non-Budget											
Inland Fisheries and Waterways	297	-	-	297	-	297	-	-	297	313	
Miscellaneous Library and other services	223	-	-	223	-	223	-	-	223	235	
Arts	297	-	-	297	-	297	-	-	297	313	
Museums	297	-	-	297	-	297	-	-	297	313	
Sports	104	-	-	104	-	104	-	-	104	110	
Cultural Policy	119	-	-	119	-	119	-	-	119	126	
Northern Ireland Events Company	150	-	-	150	-	150	-	-	150	158	
Public Record Office of Northern Ireland	650	-	-	650	-	650	-	-	650	687	
Ordnance Survey of Northern Ireland	283	-	-	283	-	283	-	-	283	299	
Total RfR A:	2,420	-	-	2,420	-	2,420	-	-	2,420	2,554	
Total Notionals	2,420	-	-	2,420	-	2,420	-	-	2,420	2,554	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow			
Northern Ireland Audit Office	76	76	66
Accommodation	1,250	1,250	1,427
BDS - Network management, consultancy etc	150	150	147
Financial Services	210	210	197
Internal Audit	23	23	22
Departmental Solicitors Office	33	33	31
DRD - Information System Unit	300	300	187
DRD - Business Improvement Service	-	-	24
DRD - Graphic Design Unit	6	6	3
Training Provision	-	-	80
Valuation and Lands Agency	9	9	9
NISRA - Salaries	5	5	5
Personnel and Management	350	350	356
Procurement Services	-	-	-
Miscellaneous	8	8	-
Total RfR A:	2,420	2,420	2,554
Total Notionals	2,420	2,420	2,554

Reinvestment and Reform Initiative – Borrowing Breakdown

£'000

Project name:	Amount borrowed
DCAL: RfR A	
DEL: RfR A	
Fisheries Capital	136
National Museums and Galleries for Northern Ireland	7,796
Libraries	4,790
Total RfR A:	12,722
Total	12,722

This forms part of the Department's overall capital budget provision of £22,748,000

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	21,319	22,870	13,825
Total Net Administration Costs	21,319	22,870	13,825
Net Programme Costs			
Request for Resources A	128,294	96,068	86,254
Total Net Programme Costs	128,294	96,068	86,254
NET OPERATING COST	149,613	118,938	100,079
NET RESOURCE OUTTURN	149,613	119,196	100,726
RESOURCE BUDGET OUTTURN	122,832	122,309	104,292

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	149,613	119,196	100,726
<i>Adjustments:</i>			
Consolidated Funds Extra Receipts (CFERs) in the FOCS	-	258	647
Net Operating Costs (Accounts)	149,613	118,938	100,079
<i>Adjustments :</i>			
Add Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	258	647
Add NDPB resource expenditure	112,502	100,399	71,769
Capital grants	20,227	11,710	2,589
European Union income related to capital grants	-	-	111
Less grants to finance capital expenditure	17,900	7,475	7,859
Remove voted expenditure that is outside the Resource Budget	101,156	78,101	57,644
Resource Budget Outturn (Budget)	122,832	122,309	104,292
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	114,922	101,747	98,483
Annually Managed Expenditure (AME)	7,910	20,562	5,809

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	4,848	2,536	2,238
<i>Adjustments</i>			
Grants to finance capital expenditure	17,900	7,475	7,859
Capital grants	20,227	11,710	2,589
European Union income related to capital grants	-	-	-
Capital Budget Outturn	42,975	21,721	12,686
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	42,975	21,721	12,686
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Culture, Arts and Leisure, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow						
Inland Fisheries and Waterways	325	-	215	10	211	-
Sports	36	-	36	-	36	-
Public Record Office of Northern Ireland	18	-	23	-	21	-
Ordnance Survey of Northern Ireland	7,475	-	10,570	-	7,622	-
EU Programme for Peace and Reconciliation	-	-	1,365	-	-	-
Total for RfR A	7,854*	-	12,209*	10*	7,890*	-

* Amount that may be applied as accruing resources in addition to the net total arising from receipts from sale of land and buildings and equipment, 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, sales of fish and Fishing Permits and Publications, lease of sporting rights, charges in respect of the use of waterways, and copyright fees, sale of maps and provision of other services by Ordnance Survey of Northern Ireland and receipts under the European Union Programme for Peace and Reconciliation.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Programme for Peace and Reconciliation	-	-	250	<i>250</i>	543	<i>543</i>
European Economic Area	-	-	-	-	-	-
Excess accruing resources	-	-	8	<i>8</i>	84	<i>84</i>
Other operating income and receipts not classified as Accruing Resources	-	-	-	-	20	<i>20</i>
Total	-	-	258	<i>258</i>	647	<i>647</i>

Note

1. The Estimate includes Grants in aid above £1 million for the following:

	£'000
Education and Library Boards	34,255
Arts Council Northern Ireland	20,782
National Museums and Galleries Northern Ireland	22,359
Sports Council Northern Ireland	17,567
Executive Programme Funds	1,467

2. The provision for 2007-08 is 25.5 per cent higher than the final net provision for 2006-07 of £119,196,000.

Main Estimates

DEPARTMENT OF EDUCATION

Introduction

1. In support of the Department's aim, "To educate and develop the young people of Northern Ireland to the highest possible standards, providing equality of access to all", this estimate provides for expenditure on schools, youth and certain miscellaneous services; grants and grants in aid to education and library boards for certain services; payments by the Department in respect of certain teachers' salaries; expenditure on community relations measures for young people; and expenditure on departmental administration.
2. Symbols are explained in the guide at the front of the volume.

Request for Resources A – Schools

3. Line 1 provides for £20,087,000 expenditure on departmental overheads in respect of education and library boards ♥ and Line 3 provides for £6,094,000 expenditure on departmental overheads in respect of voluntary and grant maintained integrated schools. Expenditure on departmental overheads in respect of other bodies and services is included in each estimates line to which it relates.
4. Line 5 provides for £1,202,000 expenditure under the EU Programme for Peace and Reconciliation.
5. Line 6 provides for £19,598,000 expenditure in relation to early years services.
6. Line 8 provides for £1,338,395,000 grants in aid to education and library boards ♥ to cover expenditure on schools, administration, certain allowances and other miscellaneous services, together with £122,673,000 grants to boards for infrastructure provision, including expenditure on controlled schools and provision of equipment in voluntary maintained schools (for infrastructure provision for these schools see line 9).
7. Line 9 includes £206,981,000 grants in aid to voluntary grammar schools, £63,407,000 grants in aid to grant maintained integrated schools (GMIS), £137,475,000 grants to voluntary schools for infrastructure provision and £25,202,000 grants to GMIS for infrastructure provision.
8. Line 10 includes £23,076,000 grant in aid to the Council for the Curriculum, Examinations and Assessment ♥.
9. Line 11 includes £3,501,000 grant in aid to the Council for Catholic Maintained Schools ♥, and Line 12 includes a minor grant in aid.
10. Line 13 provides for £4,826,000 expenditure for Renewing Communities and other projects under the Integrated Development Fund, including £4,526,000 grants in aid to education and library boards ♥.

Request for Resources B – Youth and Community Relations

11. Lines 1 and 2 provide for expenditure on departmental overheads in respect of education and library boards and the Youth Council for Northern Ireland respectively. Expenditure on departmental overheads in respect of other bodies and services is included in each estimates line to which it relates.
12. Line 5 provides for £1,803,000 expenditure under the EU Programme for Peace and Reconciliation.
13. Line 7 provides for £22,708,000 grants in aid to education and library boards ♥ to cover expenditure on the youth service, community relations and associated administration, together with £4,127,000 grants to boards for youth service infrastructure provision.
14. Line 8 provides for £3,685,000 grant in aid to the Youth Council for Northern Ireland ♥.
15. Line 9 comprises minor grants in aid to education and library boards ♥.

DEPARTMENT OF EDUCATION

Part I

£

RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society	1,984,534,000
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	38,323,000
Total Net Resource Requirement	2,022,857,000
Net Cash Requirement	2,020,147,000

Amounts required in the year ending 31 March 2008 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; 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; payments under the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes; and provision for 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, millennium volunteers, other related services, and associated departmental administration and services; 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; payments under the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes; and provision for associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	1,984,534,000	816,924,000	1,167,610,000
RfR B:	38,323,000	17,232,000	21,091,000
Total Net Resource Requirement	2,022,857,000	834,156,000	1,188,701,000
Net Cash Requirement	2,020,147,000	832,091,000	1,188,056,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
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									
28,851	2,850	1,953,736	1,985,437	903	1,984,534	106	-	1,854,966	1,658,276
Departmental Expenditure in DEL:									
A-1: Education and Library Boards – Departmental overheads									
18,517	1,464	-	19,981	1	19,980	106	-	17,103	15,014
A-2: Non-Departmental Public Bodies – Departmental overheads									
762	23	-	785	-	785	-	-	828	727
A-3: Voluntary and Grant Maintained Integrated Schools - Departmental overheads									
5,904	190	-	6,094	-	6,094	-	-	6,762	6,377
A-4: Miscellaneous Educational Services									
980	1,173	6,825	8,978	-	8,978	-	-	7,049	5,482
A-5: EU Programme for Peace and Reconciliation									
-	-	1,202	1,202	902	300	-	-	1,228	7,416
A-6: Early Years Services									
150	-	19,448	19,598	-	19,598	-	-	9,652	-
<i>Executive Programme Funds</i>									
-	-	-	-	-	-	-	-	120	312
<i>Repayment of Loan Interest</i>									
-	-	-	-	-	-	-	-	-	231
Annually Managed Expenditure (AME):									
<i>Education Maintenance Allowances Scheme - School Support</i>									
-	-	-	-	-	-	-	-	320	481
Non-Budget:									
A-7: Notional Charges - Department of Education									
2,538	-	-	2,538	-	2,538	-	-	2,699	2,568
A-8: Education and Library Boards									
-	-	1,461,068	1,461,068	-	1,461,068	-	-	1,415,603	1,277,131
A-9: Voluntary & Grant Maintained Integrated Schools									
-	-	433,065	433,065	-	433,065	-	-	364,423	301,643
A-10: Council for the Curriculum, Examinations and Assessment (CCEA)									
-	-	23,344	23,344	-	23,344	-	-	22,605	14,966
A-11: Council for Catholic Maintained Schools (CCMS)									
-	-	3,599	3,599	-	3,599	-	-	4,769	3,765
A-12: Staff Commission for Education and Library Boards									
-	-	359	359	-	359	-	-	437	335

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-13: Integrated Development Fund										
-	-	4,826	4,826	-	4,826	-	-	1,130	-	
<i>Executive Programme Funds</i>										
-	-	-	-	-	-	-	-	238	21,804	
<i>E-Government Fund</i>										
-	-	-	-	-	-	-	-	-	24	
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										
964	31	38,680	39,675	1,352	38,323	-	-	38,644	30,549	
Departmental Expenditure in DEL:										
B-1: Education and Library Boards – Departmental overheads										
355	10	-	365	-	365	-	-	386	346	
B-2: Youth Council – Departmental overheads										
81	2	-	83	-	83	-	-	88	74	
B-3: Youth Services										
196	12	3,926	4,134	-	4,134	-	-	2,876	1,352	
B-4: Voluntary Bodies and Other Services supporting Community Relations										
250	7	1,767	2,024	-	2,024	-	-	2,109	1,891	
B-5: EU Programme for Peace and Reconciliation										
-	-	1,803	1,803	1,352	451	-	-	1,129	767	
<i>Executive Programme Funds</i>										
-	-	-	-	-	-	-	-	35	403	
Non-Budget:										
B-6: Notional Charges - Department of Education										
82	-	-	82	-	82	-	-	103	105	
B-7: Education and Library Boards										
-	-	26,835	26,835	-	26,835	-	-	27,652	21,284	
B-8: Youth Council										
-	-	3,685	3,685	-	3,685	-	-	4,103	3,472	
B-9: Integrated Development Fund										
-	-	664	664	-	664	-	-	150	-	
<i>Executive Programme Funds</i>										
-	-	-	-	-	-	-	-	13	855	
Total:	29,815	2,881	1,992,416	2,025,112	2,255	2,022,857	106	-	1,893,610	1,688,825

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	2,022,857	1,893,610	1,688,825
Voted Capital Items			
Capital	106	631	135
Investments	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	106	631	135
Accruals to cash adjustments			
Capital charges	417	417	58
Depreciation	-375	-375	-332
New provisions and adjustments to previous provisions	-298	-298	65
Profit/loss on sale of assets	-	-26	-
Prior period adjustments	-	-	-
Other non-cash items	-2,775	-5,152	-2,464
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	929
Increase(-)/Decrease(+) in creditors	-	-	7,394
Use of provisions	215	215	76
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-2,816	-5,219	5,726
Net Cash Required	2,020,147	1,889,022	1,694,686

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	15,200	<i>15,200</i>	39,930	<i>49,780</i>	16,094	<i>24,163</i>
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	133	<i>133</i>	-	-
Total:	15,200	<i>15,200</i>	40,063	<i>49,913</i>	16,094	<i>24,163</i>



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
DE: RfR A Notional charges in Non-Budget										
Notional Charges - Department of Education										
2,538	-	-	2,538	-	2,538	-	-	2,699	2,568	
Total RfR A: 2,538	-	-	2,538	-	2,538	-	-	2,699	2,568	
DE: RfR B Notional charges in Non-Budget										
Notional Charges - Department of Education										
82	-	-	82	-	82	-	-	103	105	
Total RfR B: 82	-	-	82	-	82	-	-	103	105	
Total Notionals										
2,620	-	-	2,620	-	2,620	-	-	2,802	2,673	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
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			
Audit	76	81	73
Accommodation	1,823	2,013	1,825
ICT Services	373	377	341
Personnel Services	35	31	149
Other Professional Services	231	197	180
Total RfR A:	2,538	2,699	2,568
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			
Audit	3	3	3
Accommodation	60	77	75
ICT Services	12	14	14
Personnel Services	1	1	6
Other Professional Services	6	8	7
Total RfR B:	82	103	105
Total Notionals	2,620	2,802	2,673

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	28,851	27,816	25,773
Request for Resources B	964	1,038	722
Total Net Administration Costs	29,815	28,854	26,495
Net Programme Costs			
Request for Resources A	1,941,233	1,787,437	1,616,734
Request for Resources B	36,609	37,256	29,502
Total Net Programme Costs	1,977,842	1,824,693	1,646,236
NET OPERATING COST	2,007,657	1,853,547	1,672,731
NET RESOURCE OUTTURN	2,022,857	1,893,610	1,688,825
RESOURCE BUDGET OUTTURN	1,872,995	1,985,525	1,681,364

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	2,022,857	1,893,610	1,688,825
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-15,200	-40,063	-16,094
Net Operating Costs (Accounts)	2,007,657	1,853,547	1,672,731
Reverse the deduction of Consolidated Fund Extra Receipts (CFERs) in the FOCS	15,200	40,063	16,094
Remove voted expenditure that is outside the Resource Budget			
- gains/losses from sale of capital assets	-	-26	-
- grants to NDPBs to finance capital expenditure	-367	-479	-640
- grants to Local Authorities to finance capital expenditure	-127,100	-92,667	-77,269
- grants to other public sector bodies to finance capital expenditure	-162,677	-103,772	-54,848
- grants to private sector bodies to finance capital expenditure	-4,704	-2,115	-1,173
- grants to NDPBs to finance resource expenditure	-30,620	-31,448	-28,845
- grants to Local Authorities to finance resource expenditure	-1,366,293	-1,352,106	-1,247,059
- grants to other public sector bodies to finance resource expenditure	-270,388	-260,651	-246,795
- other expenditure	-2,620	-2,802	-2,673
Add NDPBs' resource expenditure	31,093	31,922	27,500
Add Local Authorities' resource expenditure	1,366,293	1,330,526	1,253,063
Add other public sector bodies' resource expenditure	270,388	260,651	246,795
Add Local Authorities' "non-cash" items	147,133	314,882	124,483
Other adjustments	-	-	-
Resource Budget Outturn (Budget)	1,872,995	1,985,525	1,681,364
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,725,862	1,670,323	1,556,400
Annually Managed Expenditure (AME)	147,133	315,202	124,964

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	106	631	135
<i>Adjustments:</i>			
Add NDPBs' capital expenditure	367	479	472
Add Local Authorities' capital expenditure	114,900	80,317	72,403
And other public sector bodies' capital expenditure	159,677	87,772	51,849
Add grants to private sector bodies to finance capital expenditure	4,704	2,115	1,173
Remove other expenditure shown in Estimates under the heading "Non Budget" that is outside the Capital Budget	-	-	-
Capital Budget Outturn	279,754	171,314	126,032
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	279,754	171,314	126,032
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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						
Education and Library Boards	1	-	1	-	-	-
Voluntary and Grant Maintained Integrated Schools	-	-	-	-	-	-
EU Programme for Peace and Reconciliation	902	-	2,111	-	-4,904	-
Total for RfR A	903*	-	2,112*	-	-4,904*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from recovery of administration costs and sundry income, and income under the European Union Programme for Peace and Reconciliation.

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

Education and Library Boards	-	-	-	-	-	-
EU Programme for Peace and Reconciliation	1,352	-	2,758	-	2,305	-
Total for RfR B	1,352*	-	2,758*	-	2,305*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from income under the European Union Programme for Peace and Reconciliation.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education and Library Boards	12,200	<i>12,200</i>	23,930	<i>23,930</i>	12,918	<i>13,617</i>
Voluntary and Grant Maintained Integrated Schools	3,000	<i>3,000</i>	16,000	<i>16,000</i>	2,999	<i>2,999</i>
EU Programme for Peace and Reconciliation	-	-	-	<i>7,711</i>	-	<i>5,601</i>
EU Building Sustainable Prosperity Programme	-	-	-	<i>2,139</i>	-	<i>1,778</i>
Miscellaneous	-	-	133	<i>133</i>	177	<i>168</i>
Total	15,200	<i>15,200</i>	40,063	<i>49,913</i>	16,094	<i>24,163</i>

Notes

1. RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Bill as follows:

	£'000
Expenditure relating to Early Years Services ■	19,448
Expenditure relating to certain pupils with Special Educational Needs ■	82

2. The provision sought for 2007-08 is 6.8 per cent higher than the final net provision for 2006-07 of £1,893,610,000.

3. Grants in aid above £1 million

	£'000
RfR A	
Education and Library Boards	1,342,921
Voluntary Grammar Schools	206,981
Grant Maintained Integrated Schools	63,407
Council for the Curriculum, Examinations and Assessment	23,076
Council for Catholic Maintained Schools	3,501
RfR B	
Education and Library Boards	23,372
Youth Council for Northern Ireland	3,685

Main Estimates

DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

Introduction

1. This estimate provides for expenditure to cover the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities. Expenditure is offset by receipts consisting principally of contributions from employers and employees and transfer payments from other superannuation schemes.
2. Line 1 makes provision in respect of liabilities in relation to pensions, payments to dependants, lump sum payments, death benefits, compensation payments to prematurely retired members, and payments to other superannuation schemes and personal pension providers in respect of pensionable service credited to members transferring from the Teachers' Superannuation Scheme.
3. Line 2 provides for receipts from the Department for Employment and Learning (DEL) in respect of certain ongoing and new premature retirement compensation payments.
4. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

Part I

£

RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme	445,803,000
Net Cash Requirement	110,737,000

Amounts required in the year ending 31 March 2008 for use by the Department of Education on:

RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to 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 provision for associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	445,803,000	230,202,000	215,601,000
Net Cash Requirement	110,737,000	43,622,000	67,115,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme										
-	615,000	-	615,000	169,197	445,803	-	-	511,560	1,077,277	
Annually Managed Expenditure (AME):										
A-1: Pensions, lump sums, gratuities and premature retirement compensation										
-	615,000	-	615,000	167,346	447,654	-	-	513,199	398,829	
Non-Budget:										
A-2: Premature Retirement Compensation - receipts from DEL										
-	-	-	-	1,851	-1,851	-	-	-1,639	-1,552	
<i>Impact of change in the discount rate</i>										
-	-	-	-	-	-	-	-	-	680,000	
Total:	-	615,000	-	615,000	169,197	445,803	-	-	511,560	1,077,277

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	445,803	511,560	1,077,277
Voted Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustments			
Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-615,000	-675,000	-555,028
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-680,000
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	981
Increase(-)/Decrease(+) in creditors	-	1,500	383
Use of provisions	279,934	258,877	226,294
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-335,066	-414,623	-1,007,370
Net Cash Required	110,737	96,937	69,907

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	5,605	5,597
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	-	-	5,605	5,597

**Supporting
Statements, Tables
and Notes**

Forecast Revenue Account

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Income			
Contributions receivable	164,346	158,220	157,252
Transfers in	3,000	3,581	4,552
Other income	1,851	1,639	1,552
Total Income	169,197	163,440	163,356
Expenditure			
Increase in Scheme liabilities	215,000	295,000	245,028
Interest on Scheme liabilities	400,000	380,000	310,000
Other expenditure	-	-	-
Total Expenditure	615,000	675,000	555,028
NET OPERATING COST	445,803	511,560	391,672
NET RESOURCE OUTTURN	445,803	511,560	1,077,277
RESOURCE BUDGET OUTTURN	447,654	513,199	393,224

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	445,803	511,560	1,077,277
<i>Adjustments:</i>			
Remove prior period adjustments	-	-	-
Remove impact of change in the discount rate	-	-	-680,000
Add non-voted expenditure in the FRA	-	-	-
Add Consolidated Fund Extra Receipts (CFERs) in the FRA	-	-	-5,605
Net Operating Costs (Accounts)	445,803	511,560	391,672
<i>Adjustments:</i>			
Remove voted expenditure that is outside the Resource Budget	1,851	1,639	1,552
Reverse the deduction of other Consolidated Fund Extra Receipts in FRA	-	-	-
Reverse the deduction of gains and deduct the losses incurred on the disposal of assets	-	-	-
Other adjustments	-	-	-
Resource Budget Outturn (Budget)	447,654	513,199	393,224
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	447,654	513,199	393,224

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Education, Mr Will Haire, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme						
Pensions, lump sums, gratuities and premature retirement compensation	167,346	-	161,801	-	156,199	-
Premature Retirement Compensation - receipts from DEL	1,851	-	1,639	-	1,552	-
Total for RfR A	169,197*	-	163,440*	-	157,751*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts of superannuation contributions, 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.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Superannuation Contributions	-	-	-	-	5,605	5,597
Total	-	-	-	-	5,605	5,597

Note

The provision sought for 2007-08 is 12.9 per cent lower than the final net provision of £511,560,000 in 2006-07.

Main Estimates

DEPARTMENT FOR EMPLOYMENT AND LEARNING

Introduction

1. The services provided under this estimate are administered by the Department for Employment and Learning. This estimate provides for expenditure by the Department in taking forward its aim of promoting a culture of lifelong learning and equipping people to work in a modern economy. It provides under RfR A for expenditure on higher education (including colleges of education), further education, and vocational training, student support, grants and grant in aid to education and library boards for certain services including mandatory student awards and certain payments in respect of teachers' premature retirement compensation. RfR B provides for expenditure on labour market services, employment programmes and EU-funded programmes and initiatives.
2. Line 1 of RfR A provides for £9,588,000 for administration costs; £158,471,000 grant in aid to FE Colleges and voluntary bodies; £40,891,000 capital grants to FE Colleges; £2,107,000 for access funds to FE Colleges; £45,759,000 for JobSkills; £27,711,000 for a range of vocational training programmes including sectoral and management development, including departmental overheads in respect of education and library boards and the Construction Industry Training Board; and £6,398,000 for other direct costs in support of further education and other vocational training programmes.
3. Line 2 of RfR A provides £1,331,000 for administration costs; £188,153,000 grant-in-aid to universities; £27,837,000 for capital grants to universities and colleges of education; £9,942,000 for grant-in-aid to Colleges of Education; £2,832,000 for other direct costs in support of higher education; and £1,819,000 for access funds for universities and colleges of education.
4. Line 3 of RfR A provides £471,000 for administration costs; £121,515,000 for student fees, awards and supplementary grants, HE Bursaries and Supplementary Allowances paid through the Student Loans Company; £11,968,000 for the Notional Student Loan Subsidy; and £10,300,000 for the cost of capital.
5. Line 5 of RfR A provides £2,098,000 for services funded by the International Development Fund/Renewing Communities Initiative.
6. Lines 7 and 8 of RfR A provide £1,551,000 and £300,000 for payment to the Department of Education in respect of on-going and new liabilities respectively in relation to teachers' premature retirement compensation.
7. Lines 10 and 11 of RfR A provide respectively £11,596,000 for grants to Education and Library Boards and £1,000 for grants to the Construction Industry Training Board. ♥
8. Line 1 in RfR B provides £21,902,000 for administration costs; £26,519,000 for the Welfare to Work Programmes; £4,073,000 for the Worktrack Programme; £999,000 for BRO/LRI funded projects; £8,807,000 for Pathways to Work; and £10,346,000 for a variety of training and employment schemes.
9. Line 2 of RfR B provides £15,998,000 for administration costs; and £2,475,000 for a wide range of labour market services.
10. Line 3 of RfR B provides £11,335,000 for the ESF Programme and £2,488,000 for administration and other direct costs associated with the Programme.
11. Lines 4, 5, and 6 of RfR B provide £5,548,000 for payments under EU Programmes and Initiatives.
12. Line 7 of RfR B provides £44,000 for services funded by the International Development Fund/Renewing Communities Initiative.
13. Line 8 of RfR B provides £5,000,000 for Cost of Capital Charges on EU Funded Assets.
14. Lines 10, 11 and 12 in RfR B provide respectively £4,272,000 for grants to Enterprise Ulster; £3,498,000 for grants to Ulster Supported Employment Limited; and £2,195,000 for grants to the Labour Relations Agency. ♥
15. Symbols are explained in the guide at the front of this volume.

DEPARTMENT FOR EMPLOYMENT AND LEARNING

Part I	£
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training	684,054,000
RfR B: Helping people into employment and promoting good working practices	131,480,000
Total Net Resource Requirements	815,534,000
Net Cash Requirement	903,528,000

Amounts required in the year ending 31 March 2008 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:

higher education (including universities and colleges of education); further and adult 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 in respect of teachers' premature retirement compensation; repayment of loans; administration costs, including redundancy payments, departmental research; and associated non-cash items.

RfR B: Helping people into employment and promoting good working practices:

labour market services including employment law, tribunals and labour relations; employment schemes and services including those for people with disabilities; payments under the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes; administration costs, including redundancy payments, departmental research; and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	684,054,000	280,922,000	403,132,000
RfR B:	131,480,000	48,046,000	83,434,000
Total Net Resource Requirement	815,534,000	328,968,000	486,566,000
Net Cash Requirement	903,528,000	368,965,000	534,563,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06
Resources						Capital.....		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training									
13,144	16,893	654,356	684,393	339	684,054	170,030	20,000	624,271	558,511
Departmental Expenditure in DEL:									
A-1: Lifelong Learning									
9,588	6,398	274,939	290,925	339	290,586	50	-	238,718	249,219
A-2: Higher Education									
1,331	195	230,388	231,914	-	231,914	-	-	238,108	213,822
A-3: Student Support									
471	10,300	133,483	144,254	-	144,254	-	-	105,963	37,725
A-4: Executive Programme Funds									
-	-	-	-	-	-	-	-	46	25,476
A-5: IDF Funds									
-	-	2,098	2,098	-	2,098	-	-	874	147
Annually Managed Expenditure (AME):									
A-6: Student Support									
-	-	-	-	-	-	169,980	20,000	25,620	17,147
Non-Budget:									
A-7: Teachers' Premature Retirement - on-going liabilities									
-	-	1,551	1,551	-	1,551	-	-	1,374	1,332
A-8: Teachers' Premature Retirement - new liabilities									
-	-	300	300	-	300	-	-	265	219
A-9: Notional Charges									
1,754	-	-	1,754	-	1,754	-	-	1,750	1,258
A-10: Education and Library Boards									
-	-	11,596	11,596	-	11,596	-	-	11,552	12,166
A-11: Construction Industry Training Board									
-	-	1	1	-	1	-	-	1	-

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR B: Helping people into employment and promoting good working practices										
48,398	7,153	77,967	133,518	2,038	131,480	170	-	106,770	116,918	
Departmental Expenditure in DEL:										
B-1: Employment Programmes										
21,902	-	50,744	72,646	-	72,646	-	-	54,683	57,459	
B-2: Labour Market Services										
15,998	2,144	331	18,473	298	18,175	170	-	14,494	13,829	
B-3: ESF Payments - Public and Private Sector										
2,479	9	11,335	13,823	-	13,823	-	-	6,813	13,068	
B-4: ERDF - Payments										
-	-	386	386	386	-	-	-	244	37	
B-5: EU Community Initiatives										
-	-	1,105	1,105	1,105	-	-	-	-	1,961	
B-6: EU Programme for Peace and Reconciliation										
-	-	4,057	4,057	249	3,808	-	-	8,099	8,438	
B-7: IDF Funds										
-	-	44	44	-	44	-	-	199	96	
B-8: Cost of Capital on EU Funded Assets										
-	5,000	-	5,000	-	5,000	-	-	3,000	3,154	
<i>Executive Programme Funds</i>										
-	-	-	-	-	-	-	-	-	677	
Non-Budget:										
B-9: Notional Charges										
8,019	-	-	8,019	-	8,019	-	-	8,000	7,812	
B-10: Enterprise Ulster										
-	-	4,272	4,272	-	4,272	-	-	4,272	3,710	
B-11: Ulster Supported Employment Limited										
-	-	3,498	3,498	-	3,498	-	-	3,743	3,712	
B-12: Labour Relations Agency										
-	-	2,195	2,195	-	2,195	-	-	3,223	2,965	
Total:	61,542	24,046	732,323	817,911	2,377	815,534	170,200	20,000	731,041	675,429

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	815,534	731,041	675,429
Voted Capital Items			
Capital	170,200	147,677	102,106
Less non-operating Accruing Resources	-20,000	-27,000	-18,000
Acquisition of Fixed Assets	-	-	38
Other Loans	-	-	39
Total net voted capital	150,200	120,677	84,183
Accruals to cash adjustments			
Capital charges	-15,305	-10,802	-
Depreciation	-4	30	-125
Changes in working capital other than cash	-	-	-9,214
New provisions and adjustments to previous provisions	-37,124	-50,224	-
Profit/loss on sale of assets	-	-	-15
Prior period adjustments	-	-	-
Other non-cash items	-9,773	-9,750	-9,953
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	37,100	-
Increase(-)/Decrease(+) in creditors	-	-	-8
Use of provisions	-	1,850	2,031
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-62,206	-31,796	-17,284
Net Cash Required	903,528	819,922	742,328

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts excess AR	-	-	-	-	-	-
Non-operating income and receipts excess AR	-	-	-	-	2,010	2,840
Operating income not classified as ARs	-	-	-	-	36,050	41,299
Total:	-	-	-	-	38,060	44,139

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital		2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources		
DEL: RfR A Notional charges in Non-Budget											
Lifelong Learning	1,455	-	-	1,455	-	1,455	-	-	1,452	1,044	
Higher Education	230	-	-	230	-	230	-	-	229	165	
Student Support	69	-	-	69	-	69	-	-	69	49	
Total RfR A:	1,754	-	-	1,754	-	1,754	-	-	1,750	1,258	
DEL: RfR B Notional charges in Non-Budget											
Employment Programmes	4,787	-	-	4,787	-	4,787	-	-	4,776	4,580	
Labour Market Services	2,844	-	-	2,844	-	2,844	-	-	2,837	2,721	
ESF Payments - Public and Private Sector	388	-	-	388	-	388	-	-	387	371	
Total RfR B:	8,019	-	-	8,019	-	8,019	-	-	8,000	7,672	
Total Notionals	9,773	-	-	9,773	-	9,773	-	-	9,750	8,930	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training			
Auditor's Remuneration	-	-	-
Accommodation Costs (Department of Finance and Personnel)	-	-	-
Services provided and costs incurred by the Social Security Agency	-	-	-
Services provided and costs incurred by the Department of Enterprise, Trade and Investment	1,754	1,750	1,258
Miscellaneous	-	-	-
Total RfR A:	1,754	1,750	1,258
RfR B: Helping people into employment and promoting good working practices			
Auditor's Remuneration	214	213	107
Accommodation Costs (Department of Finance and Personnel)	5,322	5,309	5,313
Services provided and costs incurred by the Social Security Agency	1,470	1,467	1,302
Services provided and costs incurred by the Department of Enterprise, Trade and Investment	-	-	-
Miscellaneous	1,013	1,011	950
Total RfR B:	8,019	8,000	7,672
Total Notionals	9,773	9,750	8,930

Reinvestment and Reform Initiative – Borrowing Breakdown

£'000

Project name:	Amount borrowed
DEL: RfR A	
Lifelong Learning	16,558
Higher Education	1,000
Total RfR A:	17,558
Total	17,558

This forms part of the Department's overall capital grant provision of £68,728,000

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Requests for Resources A	13,144	14,632	13,379
Requests for Resources B	48,398	47,916	43,812
Operating income	-	-	-
Total Net Administration Costs	61,542	62,548	57,191
Net Programme Costs			
Requests for Resources A	670,910	609,639	545,299
Requests for Resources B	83,082	58,854	36,889
Non-voted Expenditure	2,000	2,100	2,890
Total Net Programme Costs	755,992	670,593	585,078
NET OPERATING COST	817,534	733,141	642,269
NET RESOURCE OUTTURN	815,534	731,041	675,429
RESOURCE BUDGET OUTTURN	735,317	660,538	582,937

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	815,534	731,041	675,429
<i>Adjustments:</i>			
Add non-voted expenditure in the FOCS	2,000	2,100	2,890
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-36,050
Non-voted income scored as CFERs in Operating Cost Statement	-	-	-
Net Operating Costs (Accounts)	817,534	733,141	642,269
<i>Adjustments:</i>			
Add full resource consumption of NDPBs	21,697	22,926	27,940
Add other Consolidated Fund Extra Receipts in FOCS	-	-	-
Remove grants payable to NDPBs	-21,562	-22,791	-22,553
Remove grants to public sector bodies to finance capital expenditure	-68,728	-59,249	-51,208
Remove voted expenditure that is outside the Resource Budget	-1,851	-1,639	-1,551
Remove non-voted expenditure that is outside the Resource Budget	-2,000	-2,100	-2,890
Remove notional inter-departmental charges	-9,773	-9,750	-9,070
Resource Budget Outturn (Budget)	735,317	660,538	582,937
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	735,317	634,918	565,790
Annually Managed Expenditure (AME)	-	25,620	17,147

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	150,200	120,677	84,183
<i>Adjustments:</i>			
Add grants to public sector bodies to finance capital expenditure	68,728	59,249	51,208
Remove voted expenditure which is outside Capital Budget	-	-	-
Capital Budget	218,928	179,926	135,391
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	68,948	60,226	51,208
Annually Managed Expenditure (AME)	149,980	119,700	84,183

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Employment and Learning, Dr Aideen McGinley, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training						
Lifelong Learning	339	-	23,626	-	454	-
Higher Education	-	-	8,025	-	9,819	-
Student Support	-	20,000	21,000	27,000	-	18,000
Total for RfR A	339	20,000	52,651	27,000	10,273	18,000

RfR B: Helping people into employment and promoting good working practices

Labour Market Services	298	-	404	-	361	-
ESF Payment - Public and Private Sector	-	-	11,335	-	-	-
ERDF Payment	386	-	244	-	-	-
EU Community Initiatives	1,105	-	2,109	-	-	-
EU Programme for Peace and Reconciliation	249	-	700	-	-	-
Total for RfR B	2,038	-	14,792	-	361	-

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts excess AR	-	-	-	-	-	-
Non-operating income and receipts excess AR	-	-	-	-	2,010	<i>2,840</i>
Other income not classified as ARs	-	-	-	-	36,050	<i>41,299</i>
Total	-	-	-	-	38,060	<i>44,139</i>

Main Estimates

DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

Introduction

1. In support of the department's aim to promote the development of a globally competitive economy in Northern Ireland, this estimate provides for expenditure on administration costs, economic development, policy and research, energy and minerals, economic infrastructure in support of economic development, renewable energy, grant payment to Invest Northern Ireland, development of tourism, Tourism Ireland Ltd, InterTradeIreland, payments under European Union Structural Funds Programmes, payments under the European Union Programme for Peace and Reconciliation, business regulation, health and safety, assistance to aircraft and shipbuilding industries, assistance to the gas and electricity industries (including residual costs in connection with the privatisation of the electricity industry in Northern Ireland), funds in relation to Science and Skills and Environment and Renewable Energy, associated non-cash costs and other related services, including grants in aid.
2. The Department also has a potential liability of £115m to meet claims in respect of employer's and public liability claims arising from the collapse of the Harland & Wolff insurers.

The Department has provided a guarantee to members of the Local Enterprise Development Unit (LEDU) Retirement and Death Benefits Plan as part of the transfer of activities to Invest Northern Ireland. As any deficit on the Plan is met by the Department, it is unlikely that there will be any call on this guarantee.
3. Non-statutory contingency 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. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

Part I

£

RfR A: To encourage the development of a high value added, innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all	296,528,000
Net Cash Requirement	306,147,000

Amounts required in the year ending 31 March 2008 for use by the Department of Enterprise, Trade and Investment on:

RfR A: To encourage the development of a high value added innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all:

administration costs, economic development, policy and research, energy and minerals, economic infrastructure in support of economic development, renewable energy, grant payment to Invest Northern Ireland, development of tourism, Tourism Ireland Ltd, InterTradeIreland, payments under European Union Structural Funds Programmes, payments under the European Union Programme for Peace and Reconciliation, business regulation, health and safety, assistance to aircraft and shipbuilding industries, assistance to the gas and electricity industries (including residual costs in connection with the privatisation of the electricity industry in Northern Ireland), Skills and Science and Environment and Renewable Energy Funding Packages, associated non-cash costs and other related services, including grants in aid.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	296,528,000	99,081,000	197,447,000
Net Cash Requirement	306,147,000	104,469,000	201,678,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: To encourage the development of a high value added, innovative enterprising and competitive economy leading to greater wealth creation and job opportunities for all									
30,235	13,900	260,196	304,331	7,803	296,528	475	-	220,179	229,106
Departmental Expenditure in DEL:									
A-1: Economic Development, Policy & Research									
14,338	7,325	-	21,663	905	20,758	416	-	19,384	16,574
A-2: Energy & Minerals									
982	1,878	-	2,860	103	2,757	-	-	4,355	6,120
A-3: Economic Infrastructure/Telecoms									
204	-	58,180	58,384	-	58,384	-	-	19,700	16,786
A-4: Invest Northern Ireland									
76	-	-	76	-	76	-	-	88	84
A-5: Development of Tourism									
200	20	-	220	-	220	-	-	433	468
A-6: Tourism Ireland Ltd									
100	-	13,128	13,228	-	13,228	-	-	13,272	12,470
A-7: InterTradeIreland									
76	-	3,470	3,546	-	3,546	-	-	3,558	2,821
A-8: ERDF - Support for Economic Development									
-	100	3,520	3,620	3,520	100	-	-	130	182
A-9: EU Community Initiatives									
-	-	731	731	731	-	-	-	499	-
A-10: EU Programme for Peace and Reconciliation									
-	-	2,000	2,000	750	1,250	-	-	5,704	1,427
A-11: Business Regulatory Services									
5,898	1,293	-	7,191	1,794	5,397	59	-	3,708	3,757
A-12: Health and Safety									
4,105	-	-	4,105	-	4,105	-	-	3,444	3,417
A-13: Aircraft and Shipbuilding									
-	3,238	-	3,238	-	3,238	-	-	2,015	-418
<i>Executive Programme Funds (EPF)</i>									
-	-	-	-	-	-	-	-	47	52
A-14: Intergrated Development Fund (IDF)									
-	38	-	38	-	38	-	-	40	30

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<i>Repayment of Loan Interest</i>										
-	-	-	-	-	-	-	-	-	806	
Non-Budget:										
A-15: Residual Expenses of Electricity Privatisation										
-	8	-	8	-	8	-	-	13	-	
A-16: Invest Northern Ireland - Grant										
-	-	154,842	154,842	-	154,842	-	-	124,723	138,998	
A-17: Invest Northern Ireland - EPF										
-	-	3,572	3,572	-	3,572	-	-	1,019	550	
A-18: Northern Ireland Tourist Board - Grant										
-	-	16,119	16,119	-	16,119	-	-	10,661	9,410	
A-19: Northern Ireland Tourist Board - ERDF										
-	-	2,341	2,341	-	2,341	-	-	79	1,622	
A-20: Northern Ireland Tourist Board - IDF										
-	-	500	500	-	500	-	-	589	-	
A-21: Consumer Council for Northern Ireland - Grant										
-	-	1,287	1,287	-	1,287	-	-	1,792	1,293	
A-22: Health & Safety										
-	-	506	506	-	506	-	-	524	504	
A-23: Notional Charges										
4,256	-	-	4,256	-	4,256	-	-	4,402	3,548	
<i>Change in the rate of discount</i>										
-	-	-	-	-	-	-	-	-	9,177	
<i>Release from Government Grant Reserve in respect of EU Funded Assets</i>										
-	-	-	-	-	-	-	-	-	-572	
Total:	30,235	13,900	260,196	304,331	7,803	296,528	475	-	220,179	229,106

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	296,528	220,179	229,106
Voted Capital Items			
Capital	475	2,211	632
Less non-operating Accruing Resources	-	1,501	-
Total net voted capital	475	710	632
Accruals to cash adjustments			
Capital charges	2,000	1,000	2,532
Depreciation	-375	-350	-387
New provisions and adjustments to previous provisions	-990	-4,075	-14,560
Profit/loss on sale of assets	-10	-10	1
Prior period adjustments	-	-	-
Other non-cash items	-6,981	-4,800	-3,748
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	1,500	1,500	-70,283
Increase(-)/Decrease(+) in creditors	-1,000	-1,000	85,199
Use of provisions	15,000	19,000	9,725
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	9,144	11,265	8,479
Net Cash Required	306,147	232,154	238,217

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income net classified as ARs	-	<i>3</i>	6,500	<i>12,500</i>	38,475	<i>62,902</i>
Non-operating income not classified as ARs	-	-	-	-	6	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	<i>3</i>	6,500	<i>12,500</i>	38,481	<i>62,902</i>



**Supporting
Statements, Tables
and Notes**

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
DETI: RfR A Notional charges in Non-Budget										
Economic Development, Policy & Research										
2,410	-	-	2,410	-	2,410	-	-	2,468	2,008	
Energy & Minerals										
166	-	-	166	-	166	-	-	201	139	
Economic Infrastructure										
-	-	-	-	-	-	-	-	-	-	
Tourism										
-	-	-	-	-	-	-	-	-	-	
Business Regulatory										
991	-	-	991	-	991	-	-	1,068	826	
Health & Safety										
689	-	-	689	-	689	-	-	665	575	
Total RfR A:	4,256	-	-	4,256	-	4,256	-	4,402	3,548	
Total Notionals										
4,256	-	-	4,256	-	4,256	-	-	4,402	3,548	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: To encourage the development of a high value added, innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all			
Audit	60	52	52
Accommodation	3,100	3,000	2,868
Miscellaneous	1,096	1,350	628
Total RfR A:	4,256	4,402	3,548
Total Notionals	4,256	4,402	3,548

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	30,235	28,021	27,652
Total Net Administration Costs	30,235	28,021	27,652
Net Programme Costs			
Request for Resources A	266,293	185,658	210,804
Total Net Programme Costs	266,293	185,658	210,804
NET OPERATING COST	296,528	213,679	238,456
NET RESOURCE OUTTURN	296,528	220,179	229,106
RESOURCE BUDGET OUTTURN	228,522	200,466	194,153

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	296,528	220,179	229,106
<i>Adjustments:</i>			
Non voted expenditure/income which is in the FOCS	-	-	42
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	6,500	38,475
<i>Other Adjustments:</i>			
Non Supply expenditure (CFERs)	-	-	568
Exceptional Items	-	-	47,215
Net Operating Costs (Accounts)	296,528	213,679	238,456
<i>Adjustments:</i>			
European Union Income and related adjustments	-	-	47,215
Add European Union income related to capital grants	1,124	2,666	1,581
Add NDPB resource consumption	192,458	149,094	165,625
Add other Consolidated Fund Extra Receipts	-	6,500	38,475
Less grants payable to NDPBs to finance capital expenditure	9,281	-20,211	-15,379
Less capital grants	68,876	47,882	52,023
Remove voted expenditure that is outside the Resource Budget	183,431	143,802	164,530
Less non voted expenditure in FOCS	-	-	42
Less CFER income written off	-	-	568
Add EU Funded Assets	-	-	572
Less cost of capital relating to EU receipts	-	-	985
Release from Govt Grant Reserve iro EU funded assets	-	-	572
Resource Budget Outturn (Budget)	228,522	200,466	194,153
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	228,522	200,466	194,153
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	475	710	632
<i>Adjustments:</i>			
Add capital grants	68,876	47,882	52,023
Add grants payable to NDPBs to finance capital expenditure	9,281	-20,211	-15,379
Less European Union income related to capital grants	1,124	2,666	1,581
Less gains/losses from sale of capital assets	-	-	-
Capital Budget Outturn	77,508	25,715	35,695
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	77,508	25,715	35,695
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Enterprise, Trade and Investment, Mr. Stephen Quinn, as Accounting Officer of the Department with the 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To encourage the development of a high value added, innovative, enterprising and competitive economy leading to greater wealth creation and job opportunities for all						
Economic Development, Policy & Research	905	-	367	-	425	-
Energy & Minerals	103	-	1,208	-	11	-
Economic Infrastructure	-	-	9,173	-	-	-
ERDF Support for Economic Development	3,520	-	4,012	-	4,496	-
EU Community Initiatives	731	-	2,411	-	2,774	-
EU Programme for Peace and Reconciliation	750	-	97	-	4,281	-
Business Regulatory Services	1,794	-	2,941	-	2,515	-
Residual Expenses of Electricity Privatisation	-	-	3	1,501	-	-
Total for RfR A	7,803	-	20,212	1,501	14,502	-

* Amount that may be applied as accruing resources in addition to the net total, arising from recoveries of salaries; superannuation costs etc., of seconded staff; recoupment of administration costs from the International Fund for Ireland; 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; receipts in respect of application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; receipts in respect of NFFO Renewable Obligations Certificates; receipts in respect of Telecomms Broadband; receipts in respect of the Gas Pipeline, Air Access clawback receipts; European Union income in respect of Building Sustainable Prosperity, Interreg and Peace and Reconciliation; fees received by Corporate Regulation, Insolvency Service, Consumer Affairs; receipts in respect of the privatisation of the Northern Ireland electricity industry.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
European Regional Development Fund	-	<i>1</i>	-	<i>3,700</i>	28,041	<i>56,751</i>
EU Programme for Peace and Reconciliation	-	<i>1</i>	-	<i>1</i>	-	-
Other	-	<i>1</i>	6,500	<i>8,799</i>	10,440	<i>6,151</i>
Total	-	<i>3</i>	6,500	<i>12,500</i>	38,481	<i>62,902</i>

Notes

1. DAO 05/07 (Dated 16 March 07), outlines changes to the Treatment of the Reinvestment and Reform Initiative (RRI) Borrowing. The supply draw down in relation to assets funded by RRI borrowing is treated like all other draw downs.
Assets funded through RRI borrowing will be accounted for in exactly the same way as other supply-funded assets. This means that there will no longer be a special adjustments to the cost of capital figure in Resource Accounts the cost of capital will be calculated in the usual way and will be reflected in the books of the entity that holds the asset.
2. The provision sought of £296,528,000 for 2007-08 is 34.7 per cent higher than the final net provision of £220,179,000 for 2006-07 and 29.4 per cent higher than the forecast outturn of £229,106,000 for 2005-06.
3. The estimate includes grant in aid provision above £1 million for the following:

	£'000
Invest Northern Ireland	171,224
Northern Ireland Tourist Board	19,270
Consumer Council for Northern Ireland	1,401

Main Estimates

DEPARTMENT OF FINANCE AND PERSONNEL

Introduction

1. In support of the Department's aim to secure the most appropriate and effective use of resources and services for the benefit of the community, this Estimate provides for expenditure to promote continuous improvement in prioritising the use of resources available to Northern Ireland ensuring that these are used efficiently, securing the reform of and modernisation of Public Services and to deliver efficient and cost effective services to the Public in the Department's areas of executive responsibility.
2. Request for Resource A provides for expenditure on administration, to co-ordinate and regulate total expenditure, approve individual programmes and advise the Assembly/Parliament on the functional allocation of expenditure within the Northern Ireland Block, to develop corporate personnel policies and strategies and provide personnel support to the Northern Ireland Civil Service, to co-ordinate the European Structural Funds Programme and other related policy issues, to cover the operational and programme costs of the Special EU Programmes Body, to cover costs associated with the sponsorship of the Public Service Commission, to assist Departments to comply with national and local Government policies and requirements by the central provision of services, viz., recruitment, security guarding, central car pool, courier, payroll, computerised personnel records, telecommunications, information systems, training, management consultancy, library, printing, forms design, purchasing, legal advice, statistics, economics and social research. It also provides for the maintenance and financing of office accommodation for Northern Ireland Departments, a professional advisory, maintenance and design service to Departments, Agencies and other public bodies, covering a wide range of construction industry disciplines which include the provision of specialist advice to customers in relation to fire safety and energy efficiency measures, the payment of energy efficiency grants to District Councils, and administration of centralised funds.
3. Request for Resource B provides for expenditure on the collection and recovery of the regional and district rates and the management of the housing benefit scheme for owner - occupiers, management of rate relief schemes, write-off of legal fees in respect of the recovery of rates arrears, valuation tribunal, land information and registration services to the private and public sectors, valuation and estate management, lands tribunal, civil registration of births, adoptions, marriages and deaths, as well as the development and reform of the civil law of Northern Ireland.
4. In line with the agenda to reform the NI Civil Service, this Estimate reflects expenditure to rationalise the Government Office Estate, implement a common accounting system and modernise the delivery of Human Resource services to the NICS.
5. Details for expenditure contained in this Estimate are shown in the attached schedules.
6. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF FINANCE AND PERSONNEL

Part I

£

RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services	149,905,000
RfR B: To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility	23,866,000
Total Net Resource Requirement	173,771,000
Net Cash Requirement	207,407,000

Amounts required in the year ending 31 March 2008 for use by the Department of Finance and Personnel on:**RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services:**

central financial administration, operational and programme costs of the Special European Union Programmes Body, payments and income under the European Union Structural Funds Programmes, central personnel management of the Northern Ireland Civil Service, the Central Procurement Directorate, the Departmental Solicitors' Office, the Northern Ireland Statistics and Research Agency, the Delivery and Innovation Division, Centre for Applied Learning, Properties Division, payments of Energy Efficiency grants to District Councils, administration of centralised funds, sponsorship of the Public Service Commission, Departmental administration costs, grant in aid, other common services and associated non-cash items.

RfR B: To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility:

the General Register Office, the Land and Properties Service, the Office of Law Reform, the Land Registers of Northern Ireland, the Lands Tribunal, the Valuation Tribunal, Departmental administration costs, grant in aid, other common services and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	149,905,000	84,432,000	65,473,000
RfR B:	23,866,000	9,205,000	14,661,000
Total Net Resource Requirement	173,771,000	93,637,000	80,134,000
Net Cash Requirement	207,407,000	118,976,000	88,431,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services									
173,623	566	20,940	195,129	45,224	149,905	48,924	2,102	187,628	143,399
Departmental Expenditure in DEL:									
A-1: Financial administration									
13,478	384	48	13,910	65	13,845	4,127	-	14,366	11,025
A-2: Special EU Programmes									
74	-	1,304	1,378	1	1,377	-	-	1,332	1,149
A-3: ERDF									
-	-	450	450	450	-	-	-	-	-
A-4: EU Programme for Peace and Reconciliation									
-	-	12,615	12,615	8,621	3,994	-	-	23,494	9,841
A-5: EU Community Initiatives									
-	-	6,156	6,156	4,676	1,480	-	-	1,969	1,342
A-6: Central Management of the Civil Service									
20,497	88	232	20,817	2,840	17,977	16,180	-	17,587	9,359
A-7: Central Procurement Directorate									
18,878	-	-	18,878	11,734	7,144	1,267	-	7,318	7,117
A-8: Departmental Solicitors' Office									
6,725	-	-	6,725	1,723	5,002	1	-	5,066	4,676
A-9: Northern Ireland Statistics and Research Agency									
12,663	-	-	12,663	8,112	4,551	450	-	4,638	4,052
A-10: Delivery and Innovation Division and Centre for Applied Learning									
9,760	74	-	9,834	984	8,850	3,984	-	15,721	10,019
A-11: Properties Division									
91,548	20	-	91,568	6,018	85,550	18,621	2,102	90,802	83,760
A-12: Executive Programme Funds									
-	-	-	-	-	-	108	-	79	42
A-13: Capital Grants to District Councils									
-	-	-	-	-	-	-	-	1,286	401
A-14: e-Government Fund									
-	-	135	135	-	135	86	-	3,970	2,315
A-15: Environment & Renewable Energy									
-	-	-	-	-	-	4,100	-	-	-

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
A-16: Release from Government Grant Reserve in respect of EU funded assets and other expenditure										
-	-	-	-	-	-	-	-	-	-2,920	
A-17: Cost of Capital Charge on EU Debtors										
-	-	-	-	-	-	-	-	-	1,221	
RfR B: To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility										
30,619	16,182	-	46,801	22,935	23,866	1,359	-	20,456	20,541	
Departmental Expenditure in DEL:										
B-1: NISRA - GRO										
1,562	1,734	-	3,296	1,205	2,091	591	-	1,902	1,612	
B-2: Valuation and Lands Agency										
-	-	-	-	-	-	-	-	14,460	11,428	
B-3: Rate Collection Agency										
-	-	-	-	-	-	-	-	9,359	10,141	
B-4: Land Registers of NI										
602	13,173	-	13,775	15,058	-1,283	9	-	-6,412	-3,432	
B-5: Commission, Tribunals and other services										
964	27	-	991	2	989	1	-	1,146	792	
B-6: Executive Programme Funds										
-	-	-	-	-	-	-	-	1	-	
B-7: Land and Property Services										
27,491	1,248	-	28,739	6,670	22,069	758	-	-	-	
Total:	204,242	16,748	20,940	241,930	68,159	173,771	50,283	2,102	208,084	163,940

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	173,771	208,084	163,940
Voted Capital Items			
Capital	50,283	53,265	13,122
Less non-operating Accruing Resources	<u>2,102</u>	<u>1,704</u>	<u>1,502</u>
Total net voted capital	48,181	51,561	11,620
Accruals to cash adjustments			
Capital charges	-16,014	-13,351	-11,772
Depreciation	-17,975	-21,847	-15,402
New provisions and adjustments to previous provisions	-	-	-422
Profit/loss on sale of assets	-	-	-23
Prior period adjustments	-	-	-
Other non-cash items	-556	-556	-208
Increase(+)/Decrease(-) in stock	-	-	-193
Increase(+)/Decrease(-) in debtors	10,000	20,000	10,173
Increase(-)/Decrease(+) in creditors	10,000	20,000	-17,499
Use of provisions	-	500	706
Excess cash to be CFER'd	-	-	-
EU Adjustment	<u>-</u>	<u>-</u>	<u>25,066</u>
Total Accruals to cash adjustments	-14,545	4,746	-9,574
Net Cash Required	207,407	264,391	165,986

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	31,466	28,091
Non-operating income not classified as ARs	-	-	-	-	148	148
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	-	-	31,614	28,239

Supporting Statements, Tables and Notes

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	142,146	149,262	123,650
Request for Resources B	<u>22,734</u>	<u>24,301</u>	<u>19,856</u>
Total Net Administration Costs	164,880	173,563	143,506
Net Programme Costs			
Request for Resources A	7,759	38,366	19,749
Request for Resources B	<u>1,132</u>	<u>-3,845</u>	<u>-5,715</u>
Total Net Programme Costs	8,891	34,521	14,034
NET OPERATING COST	173,771	208,084	157,540
NET RESOURCE OUTTURN	173,771	208,084	163,940
RESOURCE BUDGET OUTTURN	173,636	206,798	165,238

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	173,771	208,084	163,940
<i>Adjustments:</i>			
Add Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	6,400
Net Operating Costs (Accounts)	173,771	208,084	157,540
<i>Adjustments:</i>			
Remove e-Government Fund Capital Grants	-135	-	-
Remove Capital Grants to District Councils to finance capital expenditure	-	1,286	401
Government Grant reserve in respect of assets funded by grants from the EU	-	-	2,920
Cost of Capital Charge on EU Debtors	-	-	-1,221
Include Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	6,400
Resource Budget Outturn (Budget)	173,636	206,798	165,238
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	173,636	206,798	165,238
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	48,181	51,561	11,620
<i>Adjustments:</i>			
Add e-Government Fund Capital Grants	135	-	-
Add Capital Grants to District Councils	-	1,286	401
Add non-voted Central Energy Efficiency Fund expenditure	2,789	-	-
Capital Budget Outturn	51,105	52,847	12,021
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	51,105	52,847	12,021
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr John Hunter, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of Public Services	45,224	2,102	49,127	1,704	32,305	1,502
A-1: Financial administration	65	-	65	-	91	-
A-2: Special EU Programmes	1	-	1	-	1	-
A-3: ERDF	450	-	450	-	74	-
A-4: EU Programme for Peace & Reconciliation	8,621	-	10,052	-	-	-
A-5: EU Community Initiatives	4,676	-	4,466	-	-	-
A-6: Central Management of the Civil Service	2,840	-	2,634	-	3,443	-
A-7: Central Procurement Directorate	11,734	-	11,734	-	13,884	-
A-8: Departmental Solicitors' Office	1,723	-	1,558	-	1,580	-
A-9: Northern Ireland Statistics and Research Agency	8,112	-	8,670	-	8,329	-
A-10: Delivery and Innovation Division and Centre for Applied Learning	984	-	1,379	-	1,242	-
A-11: Properties Division	6,018	2,102	8,118	1,704	3,661	1,502
Total for RfR A	45,224*	2,102*	49,127*	1,704**	32,305*	1,502**

* Amount that may be applied as accruing resources in addition to the net total arising from the recovery of administration costs etc. from other Departments and non-exchequer bodies including charges for seconded staff, the cost of legal services, Central Procurement Directorate, EU income, social survey costs, charges for printing and other services including centralised services.

** Amount that may be applied as non-operating accruing resources arising from proceeds from the sale of vehicles and property and the reimbursement of fees in relation to capital works.

RfR B: To deliver efficient and cost effective services to the Public in the Department's areas of executive responsibility

RfR B: To deliver efficient and cost effective services to the Public in the Department's areas of executive responsibility	22,935	-	32,598	-	22,148	-
B-1: NISRA - GRO	1,205	-	1,905	-	2,075	-
B-2: Valuation and Lands Agency	-	-	1,510	-	1,209	-
B-3: Rate Collection Agency	-	-	5,160	-	756	-
B-4: Land Registers of NI	15,058	-	24,021	-	18,106	-
B-5: Office of Law Reform and Lands Tribunal	2	-	2	-	2	-
B-6: Land and Property Services	6,670	-	-	-	-	-
Total for RfR B	22,935*	-	32,598*	-	22,148*	-

* Amount that may be applied as accruing resources in addition to the net total arising from the recovery of administration costs etc. from other Departments, non-exchequer bodies and individuals including charges for seconded staff, receipts for certified copies provided by the General Register Office, Census material, valuation services, fees for Land Tribunal services, fees in respect of registration and inspection of documents from users of the Land Registers and the cost from action to enforce payment of rates.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Funding	-	-	-	-	25,066	23,577
Excess Income & Receipts	-	-	-	-	5,363	3,559
Other	-	-	-	-	1,185	1,103
Total	-	-	-	-	31,614	28,239

Main Estimates

DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES (*Principal Civil Service Pension Scheme (Northern Ireland)*)

Introduction

1. This Estimate provides for expenditure to cover increases in the value of liabilities and interest on liabilities of the Principal Civil Service Pension Scheme (Northern Ireland). The scheme applies to employees of the Northern Ireland Civil Service and groups from within the wider public sector. Provision is made for the refund of contributions to early leavers and for the payment of and receipt of transfer payments in respect of employees moving out of and into employment covered by the scheme.
2. The Civil Service Scheme is notionally funded. Expenditure is offset by receipts made up of employer contributions, employee contributions in respect of widows and dependants benefits and transfer payments from other superannuation schemes although in practice there will be no correlation between receipts and expenditure.
3. The employer contributions are set and reviewed triennially by the Government Actuary Department.
4. This Estimate shows the charge for Pension Scheme costs in line with the accounting standard FRS17.
5. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF FINANCE AND PERSONNEL - SUPERANNUATION AND OTHER ALLOWANCES (*Principal Civil Service Pension Scheme (Northern Ireland)*)

Part I

£

RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme	273,118,000
Net Cash Requirement	245,000,000

Amounts required in the year ending 31 March 2008 for use by the Department of Finance and Personnel on:

RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme:

pensions, lump sums and gratuities to or in respect of persons covered by the Principal Civil Service Pension Scheme, civil pensions and gratuities and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	273,118,000	236,386,000	36,732,000
Net Cash Requirement	245,000,000	30,000,000	215,000,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme										
-	443,347	-	443,347	170,229	273,118	-	-	315,181	855,030	
Departmental Expenditure in DEL:										
A-1: Redundancy and early retirement costs to former Civil Servants, part of which are funded by HMT										
-	5,347	-	5,347	5,229	118	-	-	181	296	
Annually Managed Expenditure (AME):										
A-2: Pensions, lump sums and gratuities										
-	438,000	-	438,000	165,000	273,000	-	-	315,000	290,734	
Non-Budget:										
A-3: Effect of change in the discount rate										
-	-	-	-	-	-	-	-	-	564,000	
Total:	-	443,347	-	443,347	170,229	273,118	-	-	315,181	855,030

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	273,118	315,181	855,030
Voted Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustments			
Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-438,000	-505,000	-455,043
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-564,029
Other non-cash items	-	-	-
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	5,000	21,819	-70,896
Increase(-)/Decrease(+) in creditors	23,882	-	2,747
Use of provisions	381,000	208,000	159,456
Excess cash to be CFER'd	-	-	72,735
Total Accruals to cash adjustments	-28,118	-275,181	-855,030
Net Cash Required	245,000	40,000	-



Supporting Statements, Tables and Notes

Forecast Revenue Account

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Income			
Contributions receivable	161,000	163,000	148,087
Transfers in	4,000	27,000	11,282
Other income	5,229	5,729	9,578
Total Income	170,229	195,729	168,947
Expenditure			
Increase in Scheme Liabilities	192,000	225,000	192,043
Interest on Scheme Liabilities	246,000	280,000	263,000
Other expenditure	5,347	5,910	4,539
Total Expenditure	443,347	510,910	459,582
NET OPERATING COST	273,118	315,181	290,635
NET RESOURCE OUTTURN	273,118	315,181	855,030
RESOURCE BUDGET OUTTURN	273,118	315,181	291,030

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	273,118	315,181	855,030
<i>Adjustments:</i>			
Add Consolidated Fund Extra Receipts (CFERs) in the FRA	-	-	-395
Remove effect of change in the discount rate	-	-	-564,000
Net Operating Costs (Accounts)	273,118	315,181	290,635
Add other Consolidated Fund Extra Receipts in FRA	-	-	395
Resource Budget Outturn (Budget)	273,118	315,181	291,030
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	118	181	296
Annually Managed Expenditure (AME)	273,000	315,000	290,734

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr John Hunter, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme	170,229	-	195,729	-	168,552	-
Pensions, lump sums and gratuities to or in respect of persons covered by the Principal Civil Service Pension Scheme, civil pensions and gratuities and associated non-cash items.						
Total for RfR A	170,229*	-	195,729*	-	168,552*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts of superannuation contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums and refunds of superannuation payments.

Main Estimates

DEPARTMENT OF FINANCE AND PERSONNEL - THE NORTH/SOUTH PENSION SCHEME

Introduction

1. This Estimate provides for the Northern Ireland share of the North/South Pension Scheme. The Scheme applies, except where otherwise stated by its rules, to or in respect of members serving in the North/South Implementation Bodies, except the Foyle, Carlingford and Irish Lights Commission, and to members serving in Tourism Ireland Limited.
2. The apportionment of the Scheme's costs between Northern Ireland and the Republic of Ireland is based on funding arrangements approved by the respective finance departments. Scheme expenditure is offset by receipts made up of employer contributions, employee contributions and transfer payments from other superannuation schemes although in practice there will be no correlation between receipts and expenditure.
3. This Estimate shows the charge for the northern share of Pension Scheme costs in line with the accounting standard FRS17.
4. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF FINANCE AND PERSONNEL - THE NORTH/SOUTH PENSION SCHEME

Part I

£

RfR A: Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme	2,000,000
Net Cash Requirement	700,000

Amounts required in the year ending 31 March 2008 for use by the Department of Finance and Personnel on:

RfR A: Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme:

the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	2,000,000	2,625,000	-625,000
Net Cash Requirement	700,000	525,000	175,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme										
-	3,000	-	3,000	1,000	2,000	-	-	3,500	1,189	
Annually Managed Expenditure (AME):										
A-1: Pensions, lump sums and gratuities										
-	3,000	-	3,000	1,000	2,000	-	-	3,500	1,189	
Total:	-	3,000	-	3,000	1,000	2,000	-	-	3,500	1,189

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	2,000	3,500	1,189
Voted Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustments			
Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-3,000	-5,500	-1,775
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-	-	-
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	600	600	-1,019
Increase(-)/Decrease(+) in creditors	600	600	-294
Use of provisions	500	400	73
Excess cash to be CFER'd	-	1,100	1,826
Total Accruals to cash adjustments	-1,300	-2,800	-1,189
Net Cash Required	700	700	-



Supporting Statements, Tables and Notes

Forecast Revenue Account

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Income			
Contributions receivable	1,000	2,000	586
Transfers in	-	-	-
Other income	-	-	-
Total Income	1,000	2,000	586
Expenditure			
Increase in Scheme Liabilities	2,000	4,000	1,135
Interest on Scheme Liabilities	1,000	1,500	640
Other expenditure	-	-	-
Total Expenditure	3,000	5,500	1,775
NET OPERATING COST	2,000	3,500	1,189
NET RESOURCE OUTTURN	2,000	3,500	1,189
RESOURCE BUDGET OUTTURN	2,000	3,500	1,189

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	2,000	3,500	1,189
Net Operating Costs (Accounts)	2,000	3,500	1,189
Resource Budget Outturn (Budget)	2,000	3,500	1,189
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	2,000	3,500	1,189

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr John Hunter, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing for the payment of the Northern Ireland share of pensions, lump sums and gratuities to or in respect of persons covered by the North/South Pension Scheme	1,000	-	2,000	-	586	-
Pensions, lump sums and gratuities						
Total for RfR A	1,000*	-	2,000*	-	586*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts in respect of employee and employer contributions and transfers in from other superannuation schemes.

Main Estimates

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

Introduction

1. This Estimate provides for expenditure by the Department in taking forward the aim of improving the health and wellbeing of the people of Northern Ireland. The following paragraphs provide details of expenditure on a Request for Resources (RfR) basis.
2. Request for Resources A of the Estimate provides for expenditure on the health and personal social services programme. Function 1 covers policy development, hospital, community health and personal social services as well as certain family health services. Functions 2 to 5 cover the demand-led family health services including general medical, pharmaceutical, dental and ophthalmic services. Function 6 covers Health Estates while functions 7-10 include training, welfare foods, voluntary bodies and other centralised services. Functions 11 to 12 provide for special initiatives as well as the Department's share of the cost of the Food Safety Promotion Board. Function 13 provides for this Department's expenditure under the EU Peace Programme and function 14 provides for the Executive Programme Funds specifically allocated to the health and personal social services programme, whilst function 15 reflects the funds available to the Department for EU Community Initiatives. Functions 16 to 30 cover Annually Managed Expenditure and Non-Budget Expenditure in the Health and personal social services programme and includes prisoner patients' benefits.
3. Request for Resources B of the Estimate provides for the expenditure on fire services mainly by the Fire and Rescue Service which is responsible for firefighting, fire prevention and the protection of life and property in the event of fire.
4. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

Part I

£

RfR A: Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice	3,385,411,000
RfR B: Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service	78,064,000
Total Net Resource Requirement	3,463,475,000
Net Cash Requirement	3,470,845,000

Amounts required in the year ending 31 March 2008 for use by the Department of Health, Social Services and Public Safety on:

RfR A: Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice:

policy development, hospital, community health and personal social services, Health and Social Care Trusts, family health services, Health Estates Agency, training, welfare foods, grants to voluntary bodies, centrally financed services, the Food Safety Promotion Board, special initiatives, the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes, prisoner patients' benefits, grants to district councils, administration, related services and associated non-cash items.

RfR B: Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service:
fire fighting, rescue and fire safety services and administration.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	3,385,411,000	1,447,470,000	1,937,941,000
RfR B:	78,064,000	36,083,000	41,981,000
Total Net Resource Requirement	3,463,475,000	1,483,553,000	1,979,922,000
Net Cash Requirement	3,470,845,000	1,491,781,000	1,979,064,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice:									
53,063	1,086,255	2,723,990	3,863,308	477,897	3,385,411	31,679	6,576	3,316,600	2,974,426
Departmental Expenditure in DEL:									
A-1: Policy Development, Hospital, community health and personal social services and family health services (part)									
31,289	730,621	2,807	764,717	6,006	758,711	27,246	6,576	642,631	587,670
A-2: Family Health Service (demand led) general medical services									
402	114,743	-	115,145	-	115,145	-	-	101,302	101,226
A-3: Family Health Service (demand led) pharmaceutical services									
188	61,999	16	62,203	13,363	48,840	-	-	44,287	35,808
A-4: Family Health Service (demand led) dental services									
96	91,062	-	91,158	17,955	73,203	-	-	67,446	62,153
A-5: Family Health Service (demand led) ophthalmic services									
96	20,152	-	20,248	-	20,248	-	-	17,236	15,962
A-6: Health Estates Agency									
6,155	-	-	6,155	102	6,053	-	-	6,134	5,561
A-7: Training, bursaries and further education									
1,862	58,468	3,368	63,698	51	63,647	-	-	42,943	41,733
A-8: Welfare foods									
266	4,701	-	4,967	1	4,966	-	-	4,066	3,332
A-9: Grants to voluntary bodies									
251	-	6,810	7,061	1	7,060	-	-	7,980	8,215
A-10: Other centrally financed services									
3,120	4,507	1	7,628	55	7,573	400	-	6,878	5,801
A-11: Special Initiatives									
-	-	1,867	1,867	-	1,867	-	-	1,951	1,502
A-12: Food Safety Promotion Board									
33	-	1,928	1,961	-	1,961	-	-	2,089	1,882
A-13: EU Programme for Peace and Reconciliation									
-	-	-	-	-	-	-	-	148	2,714

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
A-14: Executive Programme Funds									
-	-	-	-	-	-	4,033	-	7,518	20,167
A-15: EU Community Initiatives									
5	-	484	489	363	126	-	-	150	679
Annually Managed Expenditure (AME):									
A-16: Hospital, community health and personal social services									
-	1	-	1	-	1	-	-	12,413	15,387
A-17: Prison Patients' Benefits									
-	1	-	1	-	1	-	-	-	-
Non-Budget:									
A-18: Health and Social Care Trusts									
-	-	2,640,144	2,640,144	-	2,640,144	-	-	2,670,127	2,372,494
A-19: Health service contributions									
-	-	-	-	440,000	-440,000	-	-	-415,000	-400,346
A-20: Northern Ireland Practice and Education Council									
-	-	1,236	1,236	-	1,236	-	-	1,288	1,288
A-21: Northern Ireland Medical and Dental Training Agency									
-	-	36,473	36,473	-	36,473	-	-	42,110	39,865
A-22: Northern Ireland Social Care Council									
-	-	2,294	2,294	-	2,294	-	-	2,512	2,315
A-23: Mental Health Commission for Northern Ireland									
-	-	597	597	-	597	-	-	577	508
A-24: Northern Ireland Regional Medical Physics Agency									
-	-	84	84	-	84	-	-	184	156
A-25: Northern Ireland Blood Transfusion Service									
-	-	169	169	-	169	-	-	209	210
A-26: Northern Ireland Central Services Agency									
-	-	16,722	16,722	-	16,722	-	-	28,703	27,782
A-27: Northern Ireland Guardian ad Litem Agency									
-	-	2,552	2,552	-	2,552	-	-	2,524	2,481
A-28: Northern Ireland Health Promotion Agency									
-	-	1,770	1,770	-	1,770	-	-	5,185	3,861

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A29. Regulation and Improvement Authority										
-	-	4,668	4,668	-	4,668	-	-	4,000	3,386	
A-30: Inter Departmental Notional Charges										
9,300	-	-	9,300	-	9,300	-	-	9,000	7,452	
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	3,182	
RfR B: Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service										
182	153	77,729	78,064	-	78,064	-	-	80,185	71,406	
Departmental Expenditure in DEL:										
B-1: Fire services										
182	153	-	335	-	335	-	-	335	263	
Non-Budget:										
B-2: Fire and Rescue Service										
-	-	77,729	77,729	-	77,729	-	-	79,850	71,143	
Total:	53,245	1,086,408	2,801,719	3,941,372	477,897	3,463,475	31,679	6,576	3,396,785	3,045,832

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	3,463,475	3,396,785	3,045,832
Voted Capital Items			
Capital	31,679	15,954	8,533
Less non-operating Accruing Resources	<u>-6,576</u>	<u>-28,490</u>	<u>-10,830</u>
Total net voted capital	25,103	-12,536	-2,297
Accruals to cash adjustments			
Capital charges	4,437	-3,250	-3,196
Depreciation	-8,270	-7,154	-3,477
New provisions and adjustments to previous provisions	-2,600	-22,000	-36,581
Profit/loss on sale of assets	-	470	-
Prior period adjustments	-	-	-
Other non-cash items	-11,300	-9,000	-7,560
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-7,797
Increase(-)/Decrease(+) in creditors	-	-	129
Use of provisions	-	24,200	13,840
Excess cash to be CFER'd	<u>-</u>	<u>-</u>	<u>-</u>
Total Accruals to cash adjustments	-17,733	-16,734	-44,642
Net Cash Required	3,470,845	3,367,515	2,998,893



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
DHSSPS: RfR A Notional charges in Non-Budget										
Policy Development										
9,300	-	-	9,300	-	9,300	-	-	9,000	7,452	
Total RfR A:	9,300	-	-	9,300	-	9,300	-	-	9,000	7,452
Total Notionals										
9,300	-	-	9,300	-	9,300	-	-	9,000	7,452	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice			
Audit	150	600	81
Accommodation	6,750	6,550	5,437
Other	2,400	1,850	1,934
Total RfR A:	9,300	9,000	7,452
Total Notionals	9,300	9,000	7,452

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	51,697	51,448	48,951
Request for Resources B	182	182	179
Total Net Administration Costs	51,879	51,630	49,130
Net Programme Costs			
Request for Resources A	3,333,714	3,265,152	2,919,999
Request for Resources B	77,882	80,003	70,964
Total Net Programme Costs	3,411,596	3,345,155	2,990,963
NET OPERATING COST	3,463,475	3,396,785	3,040,093
NET RESOURCE OUTTURN	3,463,475	3,396,785	3,045,832
RESOURCE BUDGET OUTTURN	3,839,693	3,619,853	3,325,098

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	3,463,475	3,396,785	3,045,832
<i>Adjustments to remove:</i>			
Consolidated Funds Extra Receipts (CFERs) in the FOCS	-	-	8,011
Other Adjustments	-	-	2,272
Net Operating Costs (Accounts)	3,463,475	3,396,785	3,040,093
Add other Consolidated Fund Extra Receipts (CFERs)	-	-	707
Less "Non-Budget" Expenditure as shown in the Estimate	2,353,738	2,431,269	2,135,777
Add full resource consumption of NDPBs and Agencies including HSC Trusts	2,731,206	2,655,514	2,423,257
Other adjustments	-	-	-3,182
Capital Grants	-1,250	-1,177	-
Resource Budget Outturn (Budget)	3,839,693	3,619,853	3,325,098
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,815,761	3,597,740	3,303,302
Annually Managed Expenditure (AME)	23,932	22,113	21,796

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	25,103	-12,536	-2,297
<i>Adjustments:</i>	-	-	-
Plus NDPB and Special Agencies capital expenditure inc. HSC Trusts	151,419	209,131	160,521
Capital Grants	1,250	1,177	-
Capital Budget Outturn	177,772	197,772	158,224
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	177,772	197,772	158,224
Annually Managed Expenditure (AME)	-	-	-

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, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Ensuring the delivery of effective, high quality health and social care and developing and promoting policies and strategies, the efficient, economic and effective implementation of which will lead to good health and well-being, a reduction in preventable disease and ill health, and greater social justice						
Policy Development, Hospital, community health and personal social services and family health services (part)	6,006	6,576	5,989	28,490	7,991	10,830
Family Health Service (demand led) pharmaceutical services	13,363	-	14,500	-	13,000	-
Family Health Service (demand led) dental services	17,955	-	17,495	-	17,495	-
Health Estates	102	-	21	-	102	-
Training, bursaries and further education	51	-	21	-	51	-
Welfare foods	1	-	1	-	1	-
Grants to voluntary bodies	1	-	1	-	1	-
Other centrally financed services	55	-	25	-	25	-
EU Programme for Peace and Reconciliation	-	-	446	-	1	-
EU Community Initiatives	363	-	436	-	-	-
Health service contributions	440,000	-	415,000	-	400,346	-
Total for RfR A	477,897*	6,576**	453,935*	28,490**	439,013*	10,830**

* Amount that may be applied as accruing resources in addition to the net total, arising from recoupments for medical and other examination services provided by the Prison Medical Service and the Occupational Health Service etc.; recoupment of salary etc; costs for seconded-out officers and miscellaneous licence fees; receipts by the HPSS Superannuation branch for dealing with missold pensions; receipts in respect of training; and other sundry receipts including recoupments from other departments. In addition to the net total arising from rental income from the HPSS retained estate; receipts in respect of conference fees and literature; Health and Social Services Boards' other income; prescription charges retained by pharmacists, receipts from sale of pre-payment certificates for prescription charges, prescription charges paid by patients and surrendered by dispensing doctors, prescription charges recovered directly from patients by the Central Services Agency, Family Health Service penalty charges and rebates from manufacturers under the Pharmaceutical Price Regulations scheme; charges retained by dental practitioners; recovery of cost of training, bursaries in probation and aftercare services and other nurse training receipts, other receipts from nursing agency fees and from sale of pharmaceutical training materials; receipts from sale of vitamin drops and tablets; recovery of grants; proceeds from hire of civil defence equipment, money seized from drug traffickers, and contributions from employers and employees towards the cost of the health service.

** Amount that may be applied as non-operating accruing resources arising from proceeds from sales of surplus land and buildings.

Main Estimates

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND PERSONAL SOCIAL SERVICES SUPERANNUATION

Introduction

1. This Estimate provides for expenditure to cover the value of superannuation Scheme liabilities and interest on scheme liabilities under the Health and Personal Social Services (Superannuation) Regulations (NI) 1995 and for payment of pension increases under the Pensions (Increase) Act (NI) 1971. Benefits extend to the widows, widowers and dependants of participants who die in service or after retirement. Provision is also made for refunds of contributions to early leavers and for the payment and receipt of transfer payments in respect of persons moving out of or into employment covered by the scheme.
2. This Estimate shows the charge for Pension Scheme costs in line with the accounting standard FRS17.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - HEALTH AND PERSONAL SOCIAL SERVICES SUPERANNUATION

Part I

£

RfR A: Providing a superannuation scheme for persons employed in the health and personal social services	771,656,000
Net Cash Requirement	156,000

Amounts required in the year ending 31 March 2008 for use by the Department of Health, Social Services and Public Safety on:

RfR A: Providing a superannuation scheme for persons employed in the health and personal social services:

superannuation benefits to or in respect of persons engaged in the health and personal social services or in other approved employment and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	771,656,000	273,041,000	498,615,000
Net Cash Requirement	156,000	2,141,000	-1,985,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing a superannuation scheme for persons employed in the health and personal social services										
-	966,000	-	966,000	194,344	771,656	-	-	606,757	1,323,059	
Annually Managed Expenditure (AME):										
A-1: Pensions, lump sums and gratuities to members of the HPSS superannuation scheme										
-	966,000	-	966,000	194,344	771,656	-	-	606,757	523,059	
Non-Budget:										
<i>Pensions, lump sums and gratuities to members of the HPSS superannuation scheme</i>										
-	-	-	-	-	-	-	-	-	800,000	
Total:	-	966,000	-	966,000	194,344	771,656	-	-	606,757	1,323,059

Resource to Cash reconciliation			£'000
	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	771,656	606,757	1,323,059
Voted Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustments			
Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-966,000	-791,000	-695,562
Profit/loss on sale of assets	-	-	-800,000
Prior period adjustments to be removed	-	-	-
Other non-cash items	-	-	-
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-
Increase(-)/Decrease(+) in creditors	-	-	-
Use of provisions	194,500	189,000	165,220
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-771,500	-602,000	-1,330,342
Net Cash Required	156	4,757	-7,283



Supporting Statements, Tables and Notes

Forecast Revenue Account

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Income			
Contributions receivable	183,500	173,500	162,737
Transfers in	10,700	10,595	9,637
Other income	144	148	129
Total Income	194,344	184,243	172,503
Expenditure			
Increase in Scheme Liabilities	526,000	391,000	345,562
Interest on Scheme Liabilities	440,000	400,000	350,000
Total Expenditure	966,000	791,000	695,562
NET OPERATING COST	771,656	606,757	523,059
NET RESOURCE OUTTURN	771,656	606,757	1,323,059
RESOURCE BUDGET OUTTURN	771,656	606,757	523,059

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	771,656	606,757	1,323,059
<i>Adjustments to remove:</i>			
Provision voted for previous year	-	-	-800,000
Net Operating Costs (Accounts)	771,656	606,757	523,059
Remove voted expenditure that is outside the Resource Budget	-	-	-
Resource Budget Outturn (Budget)	771,656	606,757	523,059
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	771,656	606,757	523,059

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, Dr Andrew McCormick, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the HPSS 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing a superannuation scheme for persons employed in the health and personal social services						
Pensions, lump sums and gratuities to members of the HPSS superannuation scheme	194,344	-	184,243	-	172,503	-
Total for RfR A	194,344*	-	184,243*	-	172,503*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from superannuation contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums and refunds of superannuation payments.

Main Estimates

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - FIRE AND RESCUE SERVICE SUPERANNUATION

Introduction

1. This Estimate provides for expenditure to cover the value of superannuation Scheme liabilities and interest on scheme liabilities for persons employed in the Fire and Rescue Service.
2. This Estimate shows the charge for Pension Scheme costs in line with the accounting standard FRS17.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY - FIRE AND RESCUE SERVICE SUPERANNUATION

Part I	£
RfR A: Providing a superannuation scheme for persons employed in the Fire and Rescue Service	26,750,000
Net Cash Requirement	-1,250,000

Amounts required in the year ending 31 March 2008 for use by the Department of Health, Social Services and Public Safety on:

RfR A: Providing a superannuation scheme for persons employed in the Fire and Rescue Service:

superannuation benefits to or in respect of persons engaged in the Fire and Rescue Service or in other approved employment and associated non-cash items.

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	26,750,000	11,030,000	15,720,000
Net Cash Requirement	-1,250,000	1,000,000	-2,250,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Providing a superannuation scheme for persons employed in the Fire and Rescue Service										
-	39,700	-	39,700	12,950	26,750	-	-	24,510	19,341	
Annually Managed Expenditure (AME):										
A-1: Pensions, lump sums and gratuities to members of the Firefighters' Pension Scheme										
-	39,700	-	39,700	12,950	26,750	-	-	24,510	19,341	
Total:	-	39,700	-	39,700	12,950	26,750	-	-	24,510	19,341

Resource to Cash reconciliation			£'000
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	26,750	24,510	19,341
Voted Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net voted capital	-	-	-
Accruals to cash adjustments			
Capital charges	-	-	-
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-39,700	-37,070	-30,127
Profit/loss on sale of assets	-	-	-
Prior period adjustments to be removed	-	-	-
Other non-cash items	-	-	-
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-
Increase(-)/Decrease(+) in creditors	-	-	-
Use of provisions	11,700	11,500	10,786
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-28,000	-25,570	-19,341
Net Cash Required	-1,250	-1,060	-



Supporting Statements, Tables and Notes

Forecast Revenue Account

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Income			
Contributions receivable	10,500	10,120	8,098
Transfers in	-	-	-
Other income	2,450	2,440	2,688
Total Income	-12,950	-12,560	-10,786
Expenditure			
Increase in Scheme Liabilities	14,700	14,570	12,588
Interest on Scheme Liabilities	25,000	22,500	17,539
Total Expenditure	39,700	37,070	30,127
NET OPERATING COST	26,750	24,510	19,341
NET RESOURCE OUTTURN	26,750	24,510	19,341
RESOURCE BUDGET OUTTURN	26,750	24,510	19,341

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	26,750	24,510	19,341
Net Operating Costs (Accounts)	26,750	24,510	19,341
Resource Budget Outturn (Budget)	26,750	24,510	19,341
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	26,750	24,510	19,341

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, Dr Andrew McCormick, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate in respect of the Firefighters' 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing a superannuation scheme for persons employed in the Fire and Rescue Service						
Pensions, lump sums and gratuities to members of the Firefighters' Pension scheme	12,950	-	12,560	-	10,786	-
Total for RfR A	12,950*	-	12,560*	-	10,786*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from superannuation contributions in respect of employees and employers, transfer values received, recovery of contribution equivalent premiums and refunds of superannuation payments.

Main Estimates

DEPARTMENT OF THE ENVIRONMENT

Introduction

1. In support of the Department's aim of working in partnership to promote sustainable development and to secure a safer and better environment, this Estimate provides for expenditure on conservation; natural heritage; built heritage; environmental legislation and protection; planning services; the review of public administration; grants to district councils in support of local services, waste management and construction product enforcement regulations; payments to Local Government Staff Commission; 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; repayment of loans and associated non-cash items.
2. As at 1 January 2007, the Department had the following actual and contingent liabilities:
 - (i) Writs of Summons have been served on the Department by certain district councils. These are in relation to amounts totalling £697,000 recovered from some councils during 2001-02 for overpayments of the resources element of General Grant relating to the 1997-98 year. The Department is currently challenging these claims.
 - (ii) The Environment and Heritage Service has public and employer liabilities of £250,000 and management agreement liabilities of £1,250,000.
3. The Driver and Vehicle Agency was established as an executive agency on 1 April 2007 to undertake the functions previously delivered by the Driver and Vehicle Testing Agency and Driver and Vehicle Licensing Northern Ireland.
4. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF THE ENVIRONMENT

Part I

£

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	158,793,000
Net Cash Requirement		138,639,000

Amounts required in the year ending 31 March 2008 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; grants to district councils in support of local services, waste management and construction product enforcement regulations; payments to Local Government Staff Commission; 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; repayment of loans and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	158,793,000	64,773,000	94,020,000
Net Cash Requirement	138,639,000	61,515,000	77,124,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
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										
108,757	26,469	66,889	202,115	43,322	158,793	2,843	303	143,939	139,440	
Departmental Expenditure in DEL:										
A-1: Environment and Heritage Services										
31,823	15,684	9,300	56,807	3,171	53,636	1,373	1	46,681	46,743	
A-2: Planning and Environmental Policy Group										
5,320	1,060	1,050	7,430	300	7,130	10	-	6,473	4,489	
A-3: Planning Services										
28,927	4,605	794	34,326	22,556	11,770	598	-	11,986	11,130	
A-4: Local Government Services										
3,079	1,153	47,012	51,244	-	51,244	11	-	47,059	48,523	
A-5: Road Safety Services										
3,086	2,221	160	5,467	-	5,467	-	-	5,802	5,975	
A-6: Driver and Vehicle Agency										
19,711	1,546	83	21,340	16,116	5,224	851	302	2,080	1,008	
A-7: ERDF – Grants to District Council and the Private Sector										
-	200	370	570	320	250	-	-	304	764	
A-8: EU Community Initiatives										
-	-	1,146	1,146	859	287	-	-	243	380	
A-9: Executive Programme Funds										
-	-	-	-	-	-	-	-	579	416	
A-10: Capital Grants to District Councils										
-	-	6,973	6,973	-	6,973	-	-	6,922	4,060	
Non-Budget:										
A-11: Other Expenditure (Notional Charges)										
16,811	-	1	16,812	-	16,812	-	-	15,810	15,952	
Total:	108,757	26,469	66,889	202,115	43,322	158,793	2,843	303	143,939	139,440

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	158,793	143,939	139,440
Voted Capital Items			
Capital	2,843	10,314	5,746
Less non-operating Accruing Resources	-303	-475	-251
Total net voted capital	2,540	9,839	5,495
Accruals to cash adjustments			
Capital charges	-1,607	-1,679	-939
Depreciation	-4,035	-2,918	-2,934
New provisions and adjustments to previous provisions	-	-200	-1,222
Profit/loss on sale of assets	-	-	-60
Prior period adjustments	-	-	-
Other non-cash items	-16,811	-15,810	-15,879
Increase(+)/Decrease(-) in stock	-	-	-6
Increase(+)/Decrease(-) in debtors	59	-5,000	-488
Increase(-)/Decrease(+) in creditors	-300	8,500	1,928
Use of provisions	-	30	313
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-22,694	-17,077	-19,287
Net Cash Required	138,639	136,701	125,648

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	236	236
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	-	-	236	236

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
DOE: RfR A Notional charges in Non-Budget										
Environment and Heritage Services										
3,644	-	-	3,644	-	3,644	-	-	3,132	3,039	
Planning and Environmental Policy Group										
856	-	-	856	-	856	-	-	919	847	
Planning Services										
10,675	-	-	10,675	-	10,675	-	-	10,182	9,888	
Local Government Services										
419	-	-	419	-	419	-	-	245	225	
Road Safety Services										
686	-	-	686	-	686	-	-	732	684	
Driver and Vehicle Agency										
531	-	-	531	-	531	-	-	600	1,196	
Total RfR A:	16,811	-	-	16,811	-	16,811	-	-	15,810	15,879
Total Notional Charges										
16,811	-	-	16,811	-	16,811	-	-	15,810	15,879	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
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			
Accounting and Financial Services	657	614	548
Accommodation	5,684	5,595	5,531
Personnel Services	1,435	1,121	1,568
Consultation with government Agencies	5,763	5,489	5,252
ISU Charges	931	874	766
Miscellaneous	2,341	2,117	2,214
Total RfR A:	16,811	15,810	15,879
Total Notional Charges	16,811	15,810	15,879

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	80,011	75,882	69,749
Total Net Administration Costs	80,011	75,882	69,749
Net Programme Costs			
Request for Resources A	78,782	68,057	69,455
Total Net Programme Costs	78,782	68,057	69,455
NET OPERATING COST	158,793	143,939	139,204
NET RESOURCE OUTTURN	158,793	143,939	139,440
RESOURCE BUDGET OUTTURN	134,696	121,193	117,900

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	158,793	143,939	139,440
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-236
Net Operating Costs (Accounts)	158,793	143,939	139,204
<i>Adjustments:</i>			
Add non-voted expenditure that is outside FOCS	-	700	-73
Less Capital grants to finance capital expenditure	-388	-775	-372
Less grants paid to district councils to finance capital expenditure	-6,973	-6,922	-4,980
Exclude income from repayment of grants	76	61	-
Remove notional inter-departmental charges	-16,811	-15,810	-15,879
Remove voted expenditure that is outside the Resource Budget	-1	-	-
Resource Budget Outturn (Budget)	134,696	121,193	117,900
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	134,696	121,193	117,900
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	2,540	9,839	5,495
<i>Adjustments:</i>			
Grants paid to district councils to finance capital expenditure	6,973	6,922	4,980
Include income from repayment of grants	-76	-61	-
Capital grants to finance capital expenditure	388	775	372
Less gains/losses from sale of capital assets	-	-	-60
Capital Budget Outturn	9,825	17,475	10,787
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	9,825	17,475	10,787
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of the Environment, Mr S. Peover, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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						
Environment and Heritage Services	4,350	1	5,565	172	3,283	6
Planning and Environmental Policy Group	300	-	300	-	-	-
Planning Services	22,556	-	21,421	-	19,926	-
Road Safety Services	-	-	340	-	302	-
Driver and Vehicle Agency	16,116	302	19,948	303	18,574	245
Total for RfR A	43,322*	303**	47,574*	475**	42,085*	251**

* Amount that may be applied as accruing resources in addition to the net total arising from charges for recreation and other facilities at country parks, admission to historic monuments and for the provision of environmental information, fees in respect of keeping, use and disposal of radioactive substances, planning applications, property certificates, driving licences, vocational training certificates, Public Service Vehicle driver licensing, road freight and road service licensing and pollution licences, receipts from waste management, industrial pollution, water quality activity and the European Union in respect of structural fund projects; recovery from the Department for Transport of staff costs and administrative expenses in carrying out functions of licensing and registration of vehicles on behalf of that department, the Police Service of Northern Ireland for on-call duties, of planning compensation, from HM Revenue and Customs in respect of the aggregates levy credit scheme; and from the Driver Vehicle Licensing Agency in respect of the fees pooling order; from the repayment of grants and loans; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; dividend and loan interest on the investment in the trading fund function of DVA and other services provided.

** Amount that may be applied as non-operating accruing resources arising from proceeds from the sale of land, property, vehicles, plant machinery, equipment and stores and recovery from the Department for Transport of capital expenses in carrying out functions and registration of vehicles on behalf of that department.

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*):

	2007-08 Provision		2006-07 Provision		2005-06 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as Accruing Resources	-	-	-	-	236	236
Total	-	-	-	-	236	236

Notes

1. RfR A contains provision sought under the sole authority of Part I of the estimate and of the confirming Budget Order as follows:

	£'000
Expenditure in connection with Building Sustainable Prosperity projects ■	135
Expenditure in connection with the Review of Public Administration ■	1,050

2. The provision for 2007-08 is 10.3 per cent higher than the final net provision for 2006-07 of £143,939,000.

Main Estimates

DEPARTMENT FOR REGIONAL DEVELOPMENT

Introduction

1. In support of the Department's aim of improving the quality of life for everyone in Northern Ireland, this 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. Request for Resources A of the Estimate provides for expenditure on the planning, provision and maintenance of the public road network and support for public transport services. It also covers expenditure for the long term development of Northern Ireland in respect of regional planning, transport planning and the development of policy in the area of ports and airports. Provision is also made for associated administration costs.
3. Request for Resources B of the Estimate provides for expenditure on maintaining the policy and regulatory environment for the provision and maintenance of water supply and sewerage service and associated administration costs.
4. Symbols are explained in the guide at the front of the volume.

DEPARTMENT FOR REGIONAL DEVELOPMENT

Part I

£

RfR A: Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments	1,487,856,000
RfR B: Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at the lowest possible cost	167,006,000
Total Net Resource Requirement	1,654,862,000
Net Cash Requirement	858,824,000

Amounts required in the year ending 31 March 2008 for use by the Department for Regional Development on:

RfR A: Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments:

support for the Roads Service 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; 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; 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 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; 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 Structural Funds Programmes; payments under European Union Programme for Peace and Reconciliation; 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 developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at the lowest possible cost:

for use by the Department for Regional Development on payment of income subsidies and net lending to NI Water Limited, equity in supporting the costs associated with the establishment and maintenance of the shareholder and water policy functions; costs associated with Water Reform; consultants' and other fees; salaries and wages, general administrative expenses and central administration costs; graphic computer hardware and software, office machinery and equipment and associated non-cash items.

The Department for Regional Development will account for this Estimate.

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	1,487,856,000	587,896,000	899,960,000
RfR B:	167,006,000	305,000,000	-137,994,000
Total Net Resource Requirement	1,654,862,000	892,896,000	761,966,000
Net Cash Requirement	858,824,000	365,448,000	493,376,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments									
105,762	1,277,917	119,342	1,503,021	15,165	1,487,856	115,928	6,655	1,306,436	1,220,835
Departmental Expenditure in DEL:									
A-1: Roads Service									
83,225	128,961	-	212,186	13,853	198,333	110,385	6,655	170,232	167,977
A-2: Ferry services, air and sea ports									
20	905	10,392	11,317	518	10,799	4,708	-	8,917	-476
A-3: Railway services									
-	25,568	47,002	72,570	-	72,570	-	-	39,455	60,382
A-4: Road passenger services									
3,759	42,384	61,801	107,944	3	107,941	24	-	62,944	58,132
A-5: ERDF related expenditure and grants									
-	-	146	146	-	146	-	-	-	-2
A-6: EU Programme for Peace and Reconciliation									
-	-	-	-	-	-	-	-	-	302
A-7: EU Community Initiatives									
-	-	-	-	-	-	-	-	-	-
A-8: Executive Programme Funds									
-	-	-	-	-	-	-	-	-	17
A-9: Services to Other Departments									
7,384	998	-	8,382	791	7,591	811	-	4,980	6,222
<i>Repayment of Loan Interest</i>									
-	-	-	-	-	-	-	-	-	3,963
Annually Managed Expenditure (AME):									
A-10: Non-cash items									
2,119	1,074,579	-	1,076,698	-	1,076,698	-	-	1,010,284	820,832
A-11: Roads Service									
-	4,488	-	4,488	-	4,488	-	-	4,194	-
Non-Budget:									
A-12: ERDF – Grants to statutory bodies									
-	-	1	1	-	1	-	-	-	-
A-13: Capital grants to statutory bodies and other expenditure									
-	34	-	34	-	34	-	-	34	16
A-14: Release from Government Grant Reserve in respect of EU funded assets and other expenditure									
-	-	-	-	-	-	-	-	-4,069	94,841

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-15: Notional Charges										
9,255	-	-	9,255	-	9,255	-	-	9,465	8,629	
RfR B: Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at the lowest possible cost										
5,569	195,286	7,000	207,855	40,849	167,006	138,189	-	3,905,341	453,743	
Departmental Expenditure in DEL:										
B-1: Financial support for Water Limited										
-	193,575	7,000	200,575	40,800	159,775	137,569	-	-	-	
B-2: Water Policy and Administration										
5,569	1,711	-	7,280	49	7,231	620	-	-	-	
B-3: Executive Programme Funds										
-	-	-	-	-	-	-	-	-	-	
<i>Water Services</i>										
-	-	-	-	-	-	-	-	128,306	110,241	
<i>Water Reform</i>										
-	-	-	-	-	-	-	-	6,417	2,284	
<i>Repayment of Loan Interest</i>										
-	-	-	-	-	-	-	-	-	4,447	
Annually Managed Expenditure (AME):										
B-4: Non-cash items										
-	-	-	-	-	-	-	-	3,767,731	319,356	
B-5: Water Service										
-	-	-	-	-	-	-	-	1,134	-	
Non-Budget:										
B-6: Release from Government Grant Reserve in respect of EU funded assets and other expenditure										
-	-	-	-	-	-	-	-	-2,400	13,356	
B-7: Notional Charges										
-	-	-	-	-	-	-	-	4,153	3,694	
<i>Water - repayment of loans</i>										
-	-	-	-	-	-	-	-	-	46	
Total:	110,582	1,473,203	126,342	1,710,127	56,014	1,654,113	254,117	6,655	5,211,777	1,674,578

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	1,654,862	5,211,777	1,674,578
Voted Capital Items			
Capital	254,117	396,733	385,791
Less non-operating Accruing Resources	<u>6,655</u>	<u>18,735</u>	<u>8,748</u>
Total net voted capital	247,462	377,998	377,043
Accruals to cash adjustments			
Capital charges	-1,062,584	-1,167,348	-1,018,669
Depreciation	-73,365	-3,623,456	-122,046
New provisions and adjustments to previous provisions	-3,000	-11,687	-8,982
Profit/loss on sale of assets	-	150	-89
Prior period adjustments	-	-	-113,693
Other non-cash items	-9,255	-13,918	-12,323
Increase(+)/Decrease(-) in stock	-	319	-483
Increase(+)/Decrease(-) in debtors	32,700	11,303	646
Increase(-)/Decrease(+) in creditors (less than one year)	5,500	55,403	-34,436
Increase(-)/Decrease(+) in creditors (more than one year)	-	917	-2,525
Capital provisions	-	-36,330	-
Use of provisions	66,504	6,979	-12,543
External Funding	-	-	21,129
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-1,043,500	-4,777,668	-1,304,014
Net Cash Required	858,824	812,107	747,607

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	2,115	<i>2,115</i>	15,029	<i>15,029</i>
Non-operating income not classified as ARs	-	-	1,000	<i>1,000</i>	9,856	<i>9,856</i>
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	3,115	<i>3,115</i>	24,885	<i>24,885</i>



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
DRD: RfR A Notional charges in Non-Budget										
Roads Service										
5,687	-	-	5,687	-	5,687	-	-	5,641	5,316	
Services to Other Departments										
3,568	-	-	3,568	-	3,568	-	-	3,824	3,313	
Total RfR A:	9,255	-	-	9,255	-	9,255	-	-	9,465	8,629
DRD: RfR B Notional charges in Non-Budget										
Water Service										
-	-	-	-	-	-	-	-	4,153	3,694	
Total RfR B:	-	-	-	-	-	-	-	4,153	3,694	
Total Notional Charges										
9,255	-	-	9,255	-	9,255	-	-	13,618	12,323	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Supporting the economy by maintaining and developing safe transportation networks, promoting airports and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments			
Accommodation	6,648	7,175	6,704
Land Valuation	412	453	391
Recruitment Service	87	88	65
Business Development Services	502	774	648
Northern Ireland Audit Office	92	92	90
Departmental Solicitors Office	473	552	430
Miscellaneous	46	41	41
DSD Lands Service	154	160	139
DHSSPS Occupational Health	130	130	121
ICT Shared Service Centre	-	-	-
Account NI	233	-	-
Centre for Applied Learning	478	-	-
Total RfR A:	9,255	9,465	8,629
RfR B: Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at lowest possible cost			
Accommodation	-	3,163	2,987
Land Valuation	-	333	219
Recruitment Service	-	154	109
Northern Ireland Audit Office	-	31	25
Business Development Services	-	85	12
Departmental Solicitor's Office	-	178	154
Road Tax	-	180	188
Miscellaneous	-	29	-
Total RfR B:	-	4,153	3,694
Total Notional Charges	9,255	13,618	12,323

Reinvestment and Reform Initiative – Borrowing Breakdown

£'000

Project name:	2007-08 Amount to be borrowed
DRD: RfR A	
Departmental Expenditure in DEL:	
Roads Service	5,100
- A1 Newry To Border	1,100
- Major New Roadschemes	4,000
Road passenger services	13,300
- Bus Replacement - QBC (Phase 1)	13,300
DRD: RfR A Total	18,400
Total	18,400

This forms part of the Department's overall capital budget provision of £373,102,000

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	105,762	99,855	97,858
Request for Resources B	5,569	88,147	79,842
Total Net Administration Costs	111,331	188,002	177,700
Net Programme Costs			
Request for Resources A	1,382,094	1,204,466	1,010,001
Request for Resources B	161,437	3,817,194	358,155
Total Net Programme Costs	1,543,531	5,021,660	1,368,156
NET OPERATING COST	1,654,862	5,209,662	1,545,856
NET RESOURCE OUTTURN	1,654,862	5,211,777	1,674,578
RESOURCE BUDGET OUTTURN	1,519,932	5,161,195	1,490,871

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	1,654,862	5,211,777	1,674,578
<i>Adjustments to remove:</i>			
Provision not Voted for in earlier years	-	-	-113,693
Include Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-2,115	-15,029
Net Operating Costs (Accounts)	1,654,862	5,209,662	1,545,856
Remove Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	2,115	11,631
Less grants paid to district councils to finance capital expenditure	-3,289	-1,961	-
Capital Grants	-122,351	-41,438	-60,564
European Union income related to capital grants	-	-	1,156
Remove voted expenditure that is outside the Resource Budget			
- Interest on sums deposited by contractors	-34	-34	-16
- Repayment of loans inherited from the Water and Sewer Authorities	-	-	-46
- ERDF - grants to Statutory Bodies	-1	-	-
Reverse the effect of the release from:			
- Government Grant reserve in respect of assets funded by grants from the EU	-	6,469	5,177
Remove notional inter-departmental charges	-9,255	-13,618	-12,323
Resource Budget Outturn (Budget)	1,519,932	5,161,195	1,490,871
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	438,746	377,852	350,683
Annually Managed Expenditure (AME)	1,081,186	4,783,343	1,140,188

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	247,462	377,998	377,043
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-1,873
Grants paid to district councils to finance capital expenditure	3,289	1,961	-
Capital Grants	122,351	41,438	60,564
European Union income related to capital grants	-	-	-1,156
Capital Budget Outturn	373,102	421,397	434,578
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	373,102	421,397	434,578
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Regional Development, Mr G McGinn, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Supporting the economy by maintaining and developing safe transportation networks, promoting airport and harbour services, shaping the long-term development of the region and providing other services to the public and other Departments						
Roads Service	13,853	6,655	17,813	8,068	14,227	7,499
Ferry services, air and sea ports	518	-	818	-	768	-
Road passenger services	3	-	2	-	2	-
EU Building Sustainable Prosperity	-	-	-	1,725	-	-
EU Programme for Peace and Reconciliation	-	-	-	-	906	-
EU Community Initiatives	-	-	-	540	250	990
Trans European Network Systems Programme	-	-	1	1	-	-
Services to Other Departments	791	-	568	-	557	-
Total for RfR A	15,165*	6,655**	19,202*	10,334**	16,710*	8,489**

* Amount that may be applied as accruing resources in addition to the net total arising from receipts for services provided by the Department's Graphics Unit, the recoupment of seconded staff costs, receipts from car parking charges, income in respect of Decriminalised Parking Enforcement, 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 streets inspection; receipts from mooring fees etc., by Donaghadee Harbour, receipts from ferry charges for carriage of passengers and vehicles, recoupment for projects funded under European Union Structural Funds Programme; European Union Programme for Peace and Reconciliation; European Union Community Initiatives and recoupment for schemes funded under the Trans European Network Systems Programmes and other miscellaneous receipts.

** Amount that may be applied as non-operating accruing resources arising from proceeds from the sale of land, property, vehicles, plant machinery, equipment and stores, developers' contributions; recoupment for projects funded under European Union Structural Funds Programmes; European Union Programme for Peace and Reconciliation; European Union Community Initiatives and recoupment for schemes funded under the Trans European Network Systems Programmes.

RfR B: Contributing to the health and well being of the community and the protection of the environment by developing and maintaining the policy and regulatory environment which provides modern, high quality water and sewerage services, at the lowest possible cost

Northern Ireland Water Limited	40,800	-	-	-	-	-
Water Policy and Administration	49	-	-	-	-	-
<i>Water Service</i>	-	-	44,663	8,401	41,328	347
<i>Water Reform</i>	-	-	100	-	-	-
Total for RfR B	40,849*	-**	44,763*	8,401**	41,328*	347**

* Amount that may be applied as accruing resources in addition to the net total arising from receipts of dividend and loan interest from Northern Ireland Water; recoupment of costs of services provided by the Department to Northern Ireland Water and recoupment of consultancy costs incurred on behalf of Strategic Investment Board.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Roads Service	-	-	162	<i>162</i>	5,106	<i>5,106</i>
Ferry services, air and sea ports	-	-	-	-	2	<i>2</i>
Road passenger services	-	-	-	-	110	<i>110</i>
EU Building Sustainable Prosperity	-	-	2,953	<i>2,953</i>	19,614	<i>19,614</i>
Water Services	-	-	-	-	53	<i>53</i>
Other	-	-	-	-	-	-
Total	-	-	3,115	<i>3,115</i>	24,885	<i>24,885</i>

Notes

1. RfR A contains provision sought under sole authority of Part 1 of the Estimate and of the confirming Budget Order as follows:

£'000

Grants for rural community transport ■

NITHCo change management review ■

2. The provision sought for 2007-08 is 68.3 per cent lower than the final net provision for 2006/07 of £5,211,777,000.

Main Estimates

DEPARTMENT FOR SOCIAL DEVELOPMENT

Introduction

1. This Estimate provides for expenditure on 3 Requests for Resources (RfR) in support of the Department's aim of "Together, tackling disadvantage, building communities". These broadly correspond with the Department's 3 main programmes which are - Social Security and Child Support, Housing, and Urban Regeneration and Community Development.
2. RfR A of the Estimate provides for expenditure on those social security benefits which are not dependent on national insurance contributions. The main benefits covered are pension benefits, disability benefits, industrial injuries benefits, income support, pension credit, jobseeker's allowance (although the contribution based element of jobseeker's allowance is financed from the Northern Ireland National Insurance Fund) and housing benefits. In addition, it provides for job grants, grants to the Independent Living Funds and to Motability and payments into the Social Fund and National Insurance Fund. The costs of administering the Social Security Benefit Scheme and Child Support Scheme in Northern Ireland are also provided for, including a grant to the Northern Ireland Housing Executive for administering housing benefits, and expenditure on agency charges levied by outside bodies and departments for services they provide. The gross administration costs include the costs incurred in administering the benefits payable from the National Insurance Fund ie: contributory benefits. These costs are reimbursed from the Fund and the receipts are shown as accruing resources.

This RfR also provides for the administration costs of services provided to the Department for Work and Pensions (DWP) on an agency basis ie: the Belfast Benefit Centre, and the Belfast Child Support Agency Centre. The cash costs of these DWP services are recovered in full from DWP. The RfR also provides for contributions towards the cost of paying assistance under the Financial Assistance Scheme. In total the RfR provides for grants to the Housing Executive amounting to £430.473 million.

3. RfR B of the Estimate provides for expenditure on housing services. The major part of the provision is for assistance to the Northern Ireland Housing Executive by way of grants including the housing deficit grant which is based on the difference between the Executive's revenue income, mainly from rents, and its revenue expenditure, grants to fund the Executive's Capital Programme and purchases made under the Special Purchase of Evacuated Dwellings (SPED) Scheme, and grants to fund the Supporting People Programme. Provision is also made for expenditure on renovation grants and group repair of privately owned dwellings and assistance to the voluntary housing movement and the private sector. In addition, Departmental costs related to the administration of the Housing Programme are provided for within this RfR as well as the cost of interest payments on housing loans and the repayment of these charges by the Housing Executive. In total the RfR provides for net grants to the Housing Executive amounting to £412.159 million.
4. RfR C of the Estimate provides for expenditure on urban regeneration and community development. It provides for physical and social regeneration by way of Urban Development Grant in Belfast and Londonderry, expenditure on Comprehensive Development, Environmental Improvement Schemes, Public Realm Schemes, grants funded jointly with the International Fund for Ireland under the Community Regeneration Improvement Special Programme in urban areas outside Belfast, and grant in aid to ILEX. It also makes provision for the implementation of the Neighbourhood Renewal Strategy, the receipt of monies through the sale of land(s) owned by the Department and the facilitation of payments from certain European Funds and Programmes. RfR C also provides grants to voluntary and community organisations to support volunteering and active citizenship, to support the Renewing Communities Initiative, to support the regional infrastructure and grants to district councils to support the local infrastructure of the voluntary and community sector. In addition, Departmental costs related to the administration of the Urban Regeneration and Community Development Programme are provided for within the RfR.

In total the RfR provides for grant in aid provision of £1.999 million to ILEX.

5. Symbols are explained in the guide at the front of the volume.

DEPARTMENT FOR SOCIAL DEVELOPMENT

Part I

£

RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save	2,735,622,000
RfR B: Promoting measurable improvements to housing in Northern Ireland	428,669,000
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	138,439,000
Total Net Resource Requirement	3,302,730,000
Net Cash Requirement	3,284,427,000

Amounts required in the year ending 31 March 2008 for use by the Department for Social Development on:**RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save:**

central administration costs relating to the Social Security and Child Support Programmes including a grant to the Northern Ireland Housing Executive for administering the Housing Benefit Scheme, Departmental corporate services costs, the administration costs of the Department for Social Development executive agencies including the costs of administering services provided to the Department for Work and Pensions and other departments and on accommodation costs; costs incurred as part of the Welfare to Work initiative; cost of preparing for the introduction of measures announced in the Review of Public Administration and on the development of the Employment Support Allowance; on social security benefits including non-contributory retirement pensions, payment of the cash value of EC officials transferable State Pension rights to the Pension Scheme of the European Communities Institution, age related payments, over 70's payments, Christmas bonus payments to pensioners, attendance allowance, carer's allowance, severe disablement allowance, disability living allowance, disability working allowance; pensions, gratuities and sundry allowances for disablement and specified deaths arising from industrial causes; compensation for sufferers, or their dependents, of certain dust related diseases; income support, pension credit, payments of spousal and child maintenance, family credit, jobseeker's allowance (income based), jobseeker's allowance (contribution based), back to work bonus, child maintenance bonus, payments of job grant; on grant in aid to the Independent Living Funds, grants to Motability towards their administrative costs and to enable them to assist invalid vehicle users and others to have adapted or to purchase or lease cars from them including funding of driving lessons for those invalid vehicle users transferring to the Motability Scheme; a grant to the Northern Ireland Housing Executive for the payment of rent rebate, rent allowance, rates rebate for tenants, discretionary payments of rent allowance and discretionary housing payments, cost of housing benefit rates rebates for owner occupiers, sums payable for residual compensation payments to providers of existing supported accommodation; contributions towards the cost of paying assistance from the Financial Assistance Scheme; sums payable into the Social Fund for expenditure on community care grants, budgeting and crisis loans, maternity payments, funeral payments and cold weather and winter fuel payments; sums payable to the Northern Ireland National Insurance Fund as compensation payments in respect of statutory sick pay and statutory maternity pay; and associated non-cash items.

RfR B: Promoting measurable improvements to housing in Northern Ireland:

central administration costs relating to the Housing Programme; cost of preparing for the introduction of measures announced in the Review of Public Administration; on housing services, including certain grants; on housing support under the Supporting People Programme; 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; cost of preparing for the introduction of measures announced in the Review of Public Administration; on urban regeneration including certain grants in aid and on other services such as promotional activities and events; community development including grants to voluntary bodies and statutory bodies; grants to support the Renewing Communities Initiative; payments under the European Union Programme for Peace and Reconciliation; payments under the European Union Structural Funds Programmes; and associated non-cash items.

DEPARTMENT FOR SOCIAL DEVELOPMENT

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	2,735,622,000	1,186,858,000	1,548,764,000
RfR B:	428,669,000	195,942,000	232,727,000
RfR C:	138,439,000	45,192,000	93,247,000
Total Net Resource Requirement	3,302,730,000	1,427,992,000	1,874,738,000
Net Cash Requirement	3,284,427,000	1,406,048,000	1,878,379,000

Note: RfR A includes provision of £1,031,000 relating to the development of the Employment Support Allowance which is subject to the passage of the Welfare Reform Bill which will be laid before the Assembly.

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save									
285,325	13,076	2,541,261	2,839,662	104,040	2,735,622	57,799	-	2,637,463	2,485,741
Departmental Expenditure in DEL:									
A-1: Social Security Administration									
200,488	11,776	18	212,282	33,881	178,401	57,380	-	151,921	149,682
A-2: Belfast Benefit Centre									
16,785	-	-	16,785	16,000	785	-	-	785	713
A-3: Belfast Child Support Agency Centre									
32,000	-	-	32,000	32,000	-	-	-	-	-
A-4: Child Support Agency for Northern Ireland									
13,243	-	-	13,243	7	13,236	419	-	17,919	15,483
A-5: Financial Assistance Scheme (Payments)									
-	800	-	800	-	800	-	-	300	-
<i>Paid Order Unit</i>									
-	-	-	-	-	-	-	-	-	78
Annually Managed Expenditure (AME):									
A-6: Non-contributory and means tested benefits									
-	500	1,393,185	1,393,685	3,400	1,390,285	-	-	1,289,170	1,234,875
<i>Of which:</i>									
<i>Pensions benefits</i>									
-	-	3,019	3,019	-	3,019	-	-	2,944	27,743
<i>Disability benefits</i>									
-	500	1,033,924	1,034,424	2,500	1,031,924	-	-	950,489	892,746
<i>Industrial injuries benefits</i>									
-	-	30,738	30,738	900	29,838	-	-	26,570	25,869
<i>Pension credit</i>									
-	-	325,504	325,504	-	325,504	-	-	309,167	288,517
A-7: Income support - non-pensioners and Jobseeker's allowance									
-	-	553,913	553,913	18,752	535,161	-	-	567,191	525,425
<i>Of which:</i>									
<i>Income support - non-pensioners</i>									
-	-	479,392	479,392	6,350	473,042	-	-	494,935	459,699
<i>Jobseeker's allowance (income based)</i>									
-	-	62,249	62,249	130	62,119	-	-	72,256	65,726
<i>Jobseeker's allowance (contribution based)</i>									
-	-	12,272	12,272	12,272	-	-	-	-	-

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06
Resources						Capital.....		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
A-8: Job grant									
-	-	1,200	1,200	-	1,200	-	-	1,059	878
A-9: Grants to voluntary bodies - social security									
-	-	10,399	10,399	-	10,399	-	-	10,600	8,141
A-10: Housing benefit (rent)									
-	-	361,932	361,932	-	361,932	-	-	350,300	332,901
A-11: Discretionary housing payments									
-	-	1,142	1,142	-	1,142	-	-	1,142	1,049
A-12: Housing benefit rates (tenants)									
-	-	56,494	56,494	-	56,494	-	-	54,000	47,288
A-13: Housing benefit rates (owner occupiers)									
-	-	30,000	30,000	-	30,000	-	-	26,000	23,039
A-14: Compensation payments to providers of existing supported accommodation									
-	-	1	1	-	1	-	-	1	-
A-15: Financial Assistance Scheme (Provisions)									
-	-	1	1	-	1	-	-	21,000	9,000
Non-Budget:									
A-16: Payments to the Social Fund (Regulated)									
-	-	8,538	8,538	-	8,538	-	-	6,363	8,104
A-17: Payments to the Social Fund in respect of Winter Fuel Payments									
-	-	52,200	52,200	-	52,200	-	-	52,165	50,750
A-18: Payments to the Social Fund (Discretionary)									
-	-	21,670	21,670	-	21,670	-	-	28,165	50,750
A-19: Payments to the Northern Ireland National Insurance Fund									
-	-	50,568	50,568	-	50,568	-	-	36,857	39,115
A-20: Notional Charges									
22,809	-	-	22,809	-	22,809	-	-	22,525	22,730
RfR B: Promoting measurable improvements to housing in Northern Ireland									
2,636	324,507	285,889	613,032	184,363	428,669	-	1,108	435,427	432,294
Departmental Expenditure in DEL:									
B-1: Assistance to the voluntary housing movement									
-	-	112,043	112,043	6,062	105,981	-	1,108	140,343	132,837
B-2: Housing - other expenditure									
2,251	960	833	4,044	1	4,043	-	-	4,044	3,676
B-3: Housing grants to the Northern Ireland Housing Executive									
-	227,747	125,636	353,383	82,500	270,883	-	-	245,925	249,583

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
B-4: Renovation grants and group repair of dwellings									
-	-	47,375	47,375	-	47,375	-	-	44,406	45,607
B-5: Interest Payments on Housing Loans									
-	95,800	-	95,800	95,800	-	-	-	-	-
B-6: E-Government Fund									
-	-	1	1	-	1	-	-	119	151
Non-Budget:									
B-7: Other Expenditure									
-	-	1	1	-	1	-	-	42	48
B-8: Notional Charges									
385	-	-	385	-	385	-	-	548	392
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									
11,956	18,761	112,630	143,347	4,908	138,439	20,797	5,986	100,427	59,416
Departmental Expenditure in DEL:									
C-1: Urban Regeneration									
8,884	3,230	56,687	68,801	320	68,481	20,797	5,986	39,156	20,961
C-2: Community and Voluntary Sector Funding									
1,221	800	26,126	28,147	-	28,147	-	-	17,031	16,674
C-3: EU Programme for Peace and Reconciliation									
-	-	4,093	4,093	3,070	1,023	-	-	6,759	2,115
C-4: ERDF Grants to district councils, community groups and the private sector									
-	-	3,490	3,490	-	3,490	-	-	803	651
C-5: Executive Programme Funds									
-	-	177	177	-	177	-	-	2,231	2,228
C-6: Community Initiatives									
-	-	3,420	3,420	1,518	1,902	-	-	1,610	839
C-7: Integrated Development Fund									
-	-	16,386	16,386	-	16,386	-	-	2,377	-
Annually Managed Expenditure (AME):									
C-8: Urban Regeneration / Community Development Non-cash items									
97	14,731	250	15,078	-	15,078	-	-	10,834	6,897

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget:										
C-9: Grants to Laganside										
-	-	1	1	-	1	-	-	9,827	5,400	
C-10: Grants to ILEX										
-	-	1,999	1,999	-	1,999	-	-	1,371	675	
C-11: Cost of Laganside Development Assets										
-	-	1	1	-	1	-	-	6,528	1,250	
C-12: Notional Charges										
1,754	-	-	1,754	-	1,754	-	-	1,900	1,726	
Total:	299,917	356,344	2,939,780	3,596,041	293,311	3,302,730	78,596	7,094	3,173,317	2,977,451

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	3,302,730	3,173,317	2,977,451
Voted Capital Items			
Capital	78,596	8,592	10,928
Less non-operating Accruing Resources	7,094	8,399	6,830
Total net voted capital	71,502	193	4,098
Accruals to cash adjustments			
Capital charges	-15,964	-13,086	-9,730
Depreciation	-6,682	-3,489	-4,495
New provisions and adjustments to previous provisions	-3,090	-25,990	-9,865
Profit/loss on sale of assets	-	-810	8,530
Prior period adjustments	-	-	-
Other non-cash items	-27,269	-25,656	-25,164
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-6,800	26,694	15,385
Increase(-)/Decrease(+) in creditors	-	19,378	-32,622
Use of provisions	-	-	2,185
Excess cash to be CFER'd	-	-	-
Rates Rebates (owner occupier)	-30,000	-26,000	-23,039
Other adjustments	-	-	-9,349
Total Accruals to cash adjustments	-89,805	-48,959	-88,164
Net Cash Required	3,284,427	3,124,551	2,893,385

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	2,930	<i>2,930</i>	2,403	<i>2,403</i>	7,629	<i>4,576</i>
Non-operating income not classified as ARs	-	-	-	-	11,575	-
Other income not classified as ARs	-	-	-	-	6,036	<i>5,036</i>
Total:	2,930	<i>2,930</i>	2,403	<i>2,403</i>	25,240	<i>9,612</i>

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources			2007-08			Capital		2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
DSD: RfR A Notional charges in Non-Budget									
Social Security Administration									
22,564	-	-	22,564	-	22,564	-	-	22,205	22,472
Child Support Agency for Northern Ireland									
245	-	-	245	-	245	-	-	320	258
Total RfR A:	22,809	-	-	22,809	-	22,809	-	22,525	22,730
DSD: RfR B Notional charges in Non-Budget									
Housing - other expenditure									
385	-	-	385	-	385	-	-	548	392
Total RfR B:	385	-	-	385	-	385	-	548	392
DSD: RfR C Notional charges in Non-Budget									
Urban Regeneration									
1,754	-	-	1,754	-	1,754	-	-	1,900	1,726
Total RfR C:	1,754	-	-	1,754	-	1,754	-	1,900	1,726
Total Notionals									
24,948	-	-	24,948	-	24,948	-	-	24,973	24,847

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save			
Audit	251	370	284
Accommodation	19,273	18,532	19,572
Other	3,285	3,623	2,874
Total RfR A:	22,809	22,525	22,730
RfR B: Promoting measurable improvements to housing in Northern Ireland			
Audit	30	50	30
Accommodation	223	215	247
Other	132	283	115
Total RfR B:	385	548	392
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			
Audit	53	80	53
Accommodation	855	822	896
Other	846	998	777
Total RfR C:	1,754	1,900	1,726
Total Notionals	24,948	24,973	24,847

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	237,280	211,716	204,215
Request for Resources B	2,636	2,800	2,466
Request for Resources C	11,721	12,530	11,573
Total Net Administration Costs	251,637	227,046	218,254
Net Programme Costs			
Request for Resources A	2,531,761	2,456,007	2,304,317
Request for Resources B	423,103	430,224	421,559
Request for Resources C	126,718	87,897	62,740
Non-voted Expenditure	1,746,286	1,660,271	1,571,039
Total Net Programme Costs	4,827,868	4,634,399	4,359,655
NET OPERATING COST	5,079,505	4,861,445	4,577,909
NET RESOURCE OUTTURN	3,302,730	3,173,317	2,977,451
RESOURCE BUDGET OUTTURN	4,796,457	4,591,343	4,328,744

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	3,302,730	3,173,317	2,977,451
<i>Adjustments:</i>			
Add non-voted expenditure in the FOCS	1,746,286	1,660,271	1,571,039
Add Consolidated Fund Extra Receipts (CFERs) in the FOCS	-2,930	-2,403	-13,665
Add back adjustment for National Insurance Fund receipts	33,419	30,260	29,850
Excess of Social Fund Grant	-	-	4,191
EU Debtor Write Off	-	-	17,425
Net Operating Costs (Accounts)	5,079,505	4,861,445	4,577,909
<i>Adjustments:</i>			
Reverse the deduction of EU income	-	-	-
Remove voted expenditure that is outside the Resource Budget			
- Housing other expenditure	-1	-42	-48
- Grants to Laganside	-1	-9,827	-5,400
- Grants to ILEX	-1,999	-1,371	-675
- Cost of Laganside Development Assets	-1	-6,528	-1,250
- Notional inter-departmental charges	24,948	-24,973	-24,847
- Capital grants	-249,964	-229,879	-215,430
- European Union income related to capital grants	-	-	-
Other adjustments	-	-	-
Social Fund adjustment	-	1,684	6,320
Social Fund Loans	-8,150	-14,150	-1,891
Remove grants to local authorities to finance capital expenditure	-	-	-
Add NDPB expenditure	2,016	14,984	10,716
NIF Payments to DFP and other adjustments	-	-	765
EU Debtor Write Off	-	-	-17,425
Resource Budget Outturn (Budget)	4,796,457	4,591,343	4,328,744
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	525,944	487,213	452,876
Annually Managed Expenditure (AME)	4,270,513	4,104,130	3,875,868

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	71,502	193	4,098
<i>Adjustments:</i>			
Gains/losses from sale of capital assets	-	106	8,571
Consolidated Fund Extra Receipts	-	-	-11,575
Repayment of principal on capital loans by public corporations	-90,200	-96,604	-89,959
Add grants to local authorities to finance capital expenditure	-	-	-
Capital grants	249,964	229,879	215,430
European Union income related to capital grants supported capital expenditure (revenue)	-	-	-
Other adjustments	-	-	-43
Social Fund Loans	8,150	14,150	1,891
Capital Budget Outturn	239,416	147,724	128,413
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	231,266	133,574	126,522
Annually Managed Expenditure (AME)	8,150	14,150	1,891

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department for Social Development, Mr. Alan Shannon, 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save:						
Administration of National Insurance Fund	33,419	-	30,260	-	29,850	-
Administration of DWP agency services	48,000	-	47,293	-	42,663	-
Other administration	469	-	783	-	783	-
Disability benefits	2,500	-	2,500	-	-	-
Industrial injuries benefits	900	-	900	-	-	-
Income support non-pensioners	6,350	-	6,350	-	3,089	-
Jobseeker's allowance (income based)	130	-	130	-	48	-
Jobseeker's allowance (contribution based)	12,272	-	12,505	-	12,332	-
Statutory sick pay / Statutory maternity pay	-	-	-	-	1	-
Sales of obsolete machinery, equipment etc	-	-	-	-	-	-
Total for RfR A	104,040*	-**	100,721*	-**	88,766*	-**

* Amount that may be applied as accruing resources in addition to the net total, arising from recoupment of salary costs etc for seconded-out officers; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in N. Ireland; departmental contributions in respect of the Family Resources Survey; recovery of law costs, prison visit handling charges and charges collected from mortgage lenders; recovery of expenses from DWP and Inland Revenue for services provided on an agency basis, receipts from certain clients for services provided by the Child Support Agency for Northern Ireland, receipts from the Department for Employment and Learning in respect of New Deal subsidy and training payments; recoveries from damages payable to recipients of Statutory Sick Pay, receipts via the Compensation Recovery Unit in respect of benefits paid in lieu; payments on return to work after a trade dispute made to people who would normally be excluded from Income Support because they are in full time work; payments by liable relatives, amounts collected through a court order or on a voluntary basis from relatives of Income Support or Jobseeker's Allowance (income based) claimants; receipts from the Child Support Agency of payments of maintenance from non-resident parents for parents with care who are in receipt of Income Support or Jobseeker's Allowance (income based); repayment of Jobseeker's Allowance (contribution based) from the NI National Insurance Fund.

** Amount that may be applied as non-operating accruing resources arising from proceeds from sales of obsolete machinery, equipment, official vehicles, furniture and buildings; recovery of capital expenditure met on behalf of the Department for Work and Pensions.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR B: Promoting measurable improvements to housing in Northern Ireland:						
Repayment of housing association grant	6,062	-	10,400	-	3,842	-
Long term loan repayments by housing associations	-	1,108	-	1,063	-	1,183
Reimbursement of loan interest charges by Housing Executive	95,800	-	105,600	-	114,766	-
Payment of receipts from house and land sales by Housing Executive	82,500	-	117,400	-	104,165	-
Other receipts	1	-	1	-	-	-
Sale of obsolete machinery, equipment etc.	-	-	-	-	-	-
Total for RfR B	184,363*	1,108**	233,401*	1,063**	222,773*	1,183**

* Amount that may be applied as accruing resources in addition to the net total, arising from repayment of grants and recovery of surplus rental income from housing associations, repayment of advances to building societies, reimbursement of loan interest charges by the Housing Executive and payment of receipts from house and land sales by the Housing Executive.

** Amount that may be applied as non-operating accruing resources arising from proceeds from sales of obsolete machinery, equipment, official vehicles, furniture and buildings and recovery of long term loans to housing associations.

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:

Seconded-out staff	235	-	273	-	341	-
Sale of land and property	-	5,986	-	7,336	-	5,647
IFI Recoupments	-	-	566	-	319	-
Reimbursement by Developer of payments met by DSD in respect of Victoria Sq. development scheme	-	-	349	-	968	-
Sale of Laganside Development Assets	-	-	6,527	-	400	-
EU Programme Receipts	4,588	-	7,572	-	9,414	-
Other receipts	85	-	279	-	299	-
Total for RfR C	4,908*	5,986**	15,566*	7,336**	11,741*	5,647**

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts for seconded-out staff; recoupments from the International Fund for Ireland, from repayment of grants and loans, reimbursement by Developer of payments met by DSD in respect of Victoria Sq. development, sale of Laganside development assets, receipts in respect of EU Programmes and sundry receipts.

** Amount that may be applied as non-operating accruing resources arising from proceeds from sales of obsolete machinery, equipment, official vehicles, furniture, land and buildings.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Housing Association loan interest	2,930	<i>2,930</i>	2,403	<i>2,403</i>	2,225	<i>1,234</i>
Refunds of social security benefit encashment charges	-	-	-	-	2,514	<i>2,514</i>
Housing Association Grant Receipts	-	-	-	-	6,044	<i>2,788</i>
Urban Regeneration Receipts including land sales	-	-	-	-	14,459	<i>3,076</i>
Total	2,930	<i>2,930</i>	2,403	<i>2,403</i>	25,240	<i>9,612</i>

Notes

- The provision sought for 2007-08 is 4.1 per cent higher than the final net provision for 2006-07 of £3,173,317,000.
- The following RfRs contain provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Order.

			£'000
RfR A	Function 4	Compensation payments to persons with care in respect of non-enforcement of maintenance arrears. ■	10
RfR A	Function 8	Payments of Job Grant ■	1,200

- RfR A includes grant in aid provision to the Independent Living Funds of £9,700,000 and RfR C grant in aid provision to ILEX of £1,999,000.

Main Estimates

OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

Introduction

1. The Estimate provides for expenditure in support of the aim of a cohesive, inclusive and just society administered through effective government.
2. Request for Resources A provides for expenditure on administration costs of the Executive Services, Corporate Services, Machinery of Government, the Executive Information Service, the Office of the Legislative Counsel, the Economic Policy and Public Service Units, the Northern Ireland Bureau in Washington and the Northern Ireland Office in Brussels. It also provides for support and operation costs of the North/South Ministerial Council, the British Irish Council, the Civic Forum, the Planning Appeals Commission and Water Appeals Commission, for development of the Reinvestment and Reform Initiative including grant in aid to the Strategic Investment Board and the Environment and Renewable Energy Fund.
3. Request for Resources B provides for expenditure on the administration and programme costs of promoting equality of opportunity, human rights, community relations, social inclusion and meeting the needs of victims. It includes grants for community relations and district council programmes and grants in aid to the Northern Ireland Community Relations Council, the Equality Commission for Northern Ireland and the Northern Ireland Commissioner for Children and Young People.
4. Symbols are explained in the guide at the front of the volume.

OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

Part I	£
RfR A: To assist Government in making and implementing well-informed decisions and improving public services	40,984,000
RfR B: To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims	32,217,000
Total Net Resource Requirement	73,201,000
Net Cash Requirement	80,089,000

Amounts required in the year ending 31 March 2008 for use by the Office of the First Minister and Deputy First Minister on:
RfR A: To assist Government in making and implementing well-informed decisions and improving public services:

support for government, the North/South Ministerial Council, the British Irish Council, the Civic Forum, expenses of the Planning Appeals Commission and the Water Appeals Commission, the Reinvestment and Reform Initiative including grant in aid to the Strategic Investment Board, the Environment and Renewable Energy Fund, administration and other services, grants and associated non-cash items.

RfR B: To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims:

promotion of equality of opportunity and social inclusion, the Equality Commission for Northern Ireland, community relations, district council programmes, the Northern Ireland Community Relations Council, victims, the Commissioner for Children and Young People for Northern Ireland, administration and other services, payments under the European Union Programme for Peace and Reconciliation, grants and grants in aid and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	40,984,000	14,214,000	26,770,000
RfR B:	32,217,000	14,148,000	18,069,000
Total Net Resource Requirement	73,201,000	28,362,000	44,839,000
Net Cash Requirement	80,089,000	27,256,000	52,833,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: To assist Government in making and implementing well-informed decisions and improving public services									
17,513	13,104	10,423	41,040	56	40,984	1,396	-	31,587	29,001
Departmental Expenditure in DEL:									
A-1: Support for government and other services									
15,094	2,935	910	18,939	-	18,939	396	-	13,529	13,551
A-2: North/South Ministerial Council									
-	639	-	639	-	639	-	-	695	628
A-3: Civic Forum									
-	516	-	516	-	516	-	-	50	-
A-4: Planning Appeals Commission and Water Appeals Commission									
-	1,914	-	1,914	56	1,858	-	-	1,858	1,905
A-5: Reinvestment and Reform Initiative									
-	6,000	-	6,000	-	6,000	1,000	-	3,710	1,584
<i>Executive Programme Funds</i>									
-	-	-	-	-	-	-	-	75	-
Annually Managed Expenditure (AME):									
A-6: Non-Cash Items									
-	1,100	-	1,100	-	1,100	-	-	651	591
Non-Budget:									
A-7: Strategic Investment Board									
-	-	9,513	9,513	-	9,513	-	-	8,800	8,705
A-8: Notional Charges									
2,419	-	-	2,419	-	2,419	-	-	2,219	2,037
RfR B: To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims									
5,403	7,736	21,272	34,411	2,194	32,217	10,058	-	31,440	33,583
Departmental Expenditure in DEL:									
B-1: Support for Equality, Human Rights and Community Relations									
4,740	2,206	3,055	10,001	-	10,001	10,000	-	9,428	8,739
B-2: Community Relations									
-	-	6,371	6,371	-	6,371	58	-	6,083	6,223
B-3: EU Programme for Peace and Reconciliation									
-	-	2,925	2,925	2,194	731	-	-	1,740	5,631
B-4: Victims									
-	5,280	-	5,280	-	5,280	-	-	4,249	3,359

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Non-Budget										
B-5: Equality Commission										
-	-	7,005	7,005	-	7,005	-	-	7,130	6,656	
B-6: Commissioner for Children and Young People										
-	-	1,916	1,916	-	1,916	-	-	1,897	1,897	
B-7: Notional Charges										
663	250	-	913	-	913	-	-	913	1,078	
Total:	22,916	20,840	31,695	75,451	2,250	73,201	11,454	-	63,027	62,584

Resource to Cash reconciliation				£'000
	2007-08	2006-07	2005-06	
	Provision	Provision	Outturn	
Net Total Resources	73,201	63,027	62,584	
Voted Capital Items				
Capital	11,454	1,538	131	
Less non-operating Accruing Resources	-	-	-	
Total net voted capital	11,454	1,538	131	
Accruals to cash adjustments				
Capital charges	-1,100	-651	-666	
Depreciation	-244	-212	-142	
New provisions and adjustments to previous provisions	-	-	-	
Profit/loss on sale of assets	-	-	-	
Prior period adjustments	-	-	-	
Other non-cash items	-3,332	-3,132	-3,000	
Increase(+)/Decrease(-) in stock	-	-	-7	
Increase(+)/Decrease(-) in debtors	113	-	-9,902	
Increase(-)/Decrease(+) in creditors	-	-	9,137	
Use of provisions	-	-	-	
Excess cash to be CFER'd	-3	-	254	
Total Accruals to cash adjustments	-4,566	-3,995	-4,326	
Net Cash Required	80,089	60,570	58,389	

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	Receipts	Income	Receipts	Income	Receipts
Operating income not classified as ARs	321	<i>321</i>	-	-	4,340	<i>11,317</i>
Non-operating income not classified as ARs	-	-	-	-	119	<i>119</i>
Other income not classified as ARs	-	-	-	-	-	-
Total:	321	<i>321</i>	-	-	4,459	<i>11,436</i>

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
OFMDFM: RfR A Notional charges in Non-Budget										
Support for government and other services										
2,419	-	-	2,419	-	2,419	-	-	2,219	2,037	
Total RfR A:	2,419	-	2,419	-	2,419	-	-	2,219	2,037	
OFMDFM: RfR B Notional charges in Non-Budget										
Support for Equality, Human Rights and Community Relations										
663	-	-	663	-	663	-	-	663	873	
EU Receipts: Cost of Capital Charges										
-	250	-	250	-	250	-	-	250	205	
Total RfR B:	663	250	913	-	913	-	-	913	1,078	
Total Notionals										
3,082	250	-	3,332	-	3,332	-	-	3,132	3,115	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: To assist Government in making and implementing well-informed decisions and improving public services			
Audit	31	31	27
Accommodation	1,524	1,524	1,504
Miscellaneous	864	664	506
Total RfR A:	2,419	2,219	2,037
RfR B: To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims			
Audit	9	9	8
Accommodation	456	456	449
Miscellaneous	448	448	621
Total RfR B:	913	913	1,078
Total Notionals	3,332	3,132	3,115

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	17,513	13,411	12,510
Request for Resources B	5,403	5,180	5,330
Total Net Administration Costs	22,916	18,591	17,840
Net Programme Costs			
Request for Resources A	23,471	18,176	16,491
Request for Resources B	26,814	26,260	28,253
Total Net Programme Costs	50,285	44,436	44,744
NET OPERATING COST	73,201	63,027	62,584
NET RESOURCE OUTTURN	73,201	63,027	62,584
RESOURCE BUDGET OUTTURN	72,775	59,032	57,960

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	73,201	63,027	62,584
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	-
Net Operating Costs (Accounts)	73,201	63,027	62,584
<i>Adjustments:</i>			
Add central E-Government Fund	3,000	-	-
Add other Consolidated Fund Extra Receipts (CFERs)	-	-	-
And NDPBs Resource Consumption	18,612	18,005	17,436
Less Notional Inter-Departmental charges	3,332	3,132	3,000
Less grants payable to NDPBs	18,434	17,827	17,258
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Less grants to finance capital expenditure	272	771	1,802
Resource Budget Outturn (Budget)	72,775	59,302	57,960
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	71,675	58,651	57,369
Annually Managed Expenditure (AME)	1,100	651	591

Reconciliation of capital expenditure between Estimates and Budgets £'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	11,454	1,538	131
<i>Adjustments:</i>			
Add NDPB Capital Consumption	-	-	-
Add grants to finance capital expenditure	272	771	1,802
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Capital Budget Outturn	11,726	2,309	1,933
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	11,726	2,309	1,933
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed Mr. John McMillen 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: To assist Government in making and implementing well-informed decisions and improving public services						
Planning Appeals Commission and Water Appeals Commission	56	-	150	-	56	-
Total for RfR A	56	-	150	-	56	-
RfR B: To promote equality of opportunity, human rights and improved community relations, tackle poverty and social disadvantage and meet the needs of victims						
EU Income	2,194	-	5,219	-	-	-
Total for RfR B	2,194	-	5,219	-	-	-
Total Accruing Resources	2,250*	-	5,369*	-	56*	-

* Amount that may be applied as accruing resources in addition to the net total in respect of fees for Planning Appeals, and receipts from the European Union in relation to the EU Programme for Peace and Reconciliation.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Programme for Peace and Reconciliation	-	-	-	-	4,135	<i>11,112</i>
Other	321	<i>321</i>	-	-	324	<i>324</i>
Total	321	<i>321</i>	-	-	4,459	<i>11,436</i>

Note

1. The provision sought for 2007-08 is 16.1 per cent higher than the final net provision for 2006-07 of £63,027,000.

Main Estimates

NORTHERN IRELAND ASSEMBLY

Introduction

1. This Estimate provides for expenditure by the Northern Ireland Assembly for the year ending 31 March 2008. It covers the cost of remunerating and supporting Members of the Assembly in discharging their duties and responsibilities in their constituencies, in the Assembly and elsewhere. Costs include members travel, office running costs and the payment of financial assistance to political parties. This Estimate also covers the main salary costs of the staff of the Assembly Secretariat and the associated general running costs of the Assembly including stationery, printing, broadcasting, IT, catering and accommodation.
2. Symbols are explained in the guide at the front of the volume.

NORTHERN IRELAND ASSEMBLY

Part I	£
RfR A: Members' salaries, expenses and administration costs	47,656,000
Net Cash Requirement	41,398,000

Amounts required in the year ending 31 March 2008 for use by the Northern Ireland Assembly on:

RfR A: Members' salaries, expenses and administration costs:

remunerating and supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere, the costs of general administration including staff costs, general expenses and equipment, accommodation, other services and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	47,656,000	15,595,000	32,061,000
Net Cash Requirement	41,398,000	12,496,000	28,902,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Members' salaries, expenses and administration costs										
-	47,666	-	47,666	10	47,656	1,997	-	34,656	31,235	
Departmental Expenditure in DEL:										
A-1: Administration										
-	47,586	-	47,586	10	47,576	1,997	-	34,576	31,198	
Non-Budget										
A-2: Notional Charges										
-	80	-	80	-	80	-	-	80	37	
Total:	-	47,666	-	47,666	10	47,656	1,997	-	34,656	31,235

Resource to Cash reconciliation	£'000		
	2007-08 Provision	2006-07 Provision	2005-06 Outturn
Net Total Resources	47,656	34,656	31,235
Voted Capital Items			
Capital	1,997	487	30
Less non-operating Accruing Resources	-	-	-
Total net voted capital	1,997	487	30
Accruals to cash adjustments			
Capital charges	-4,202	-4,395	-4,298
Depreciation	-3,973	-2,650	-2,535
New provisions and adjustments to previous provisions	-	-250	630
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-80	-80	-70
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-102
Increase(-)/Decrease(+) in creditors	-	-	-305
Use of provisions	-	-	-
Excess cash to be CFER'd	-	-	-209
Total Accruals to cash adjustments	-8,255	-7,375	-6,889
Net Cash Required	41,398	27,768	24,376

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	Receipts	Income	Receipts	Income	Receipts
Operating income not classified as ARs	10	<i>10</i>	10	<i>10</i>	315	288
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	10	<i>10</i>	10	<i>10</i>	315	288



Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
NIA: RfR A Notional charges in Non-Budget										
Administration										
-	80	-	80	-	80	-	-	80	37	
Total RfR A:	-	80	-	80	-	80	-	80	37	
Total Notionals										
-	80	-	80	-	80	-	-	80	37	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Members' salaries, expenses and administration costs			
Audit	30	30	33
Accommodation	-	-	-
Miscellaneous	50	50	4
Total RfR A:	80	80	37
Total Notionals	80	80	37

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Programme Costs			
Request for Resources A	47,646	34,646	30,920
Non-voted Expenditure	-	24	-
Total Net Programme Costs	47,646	34,670	30,920
NET OPERATING COST	47,646	34,670	30,920
NET RESOURCE OUTTURN	47,656	34,656	31,235
RESOURCE BUDGET OUTTURN	47,576	34,600	31,198

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	47,656	34,656	31,235
<i>Adjustments:</i>			
Add non-voted expenditure in the FOCS	-	24	-
Remove Consolidated Fund Extra Receipts (CFERs) in the FOCS	10	10	315
Net Operating Costs (Accounts)	47,646	34,670	30,920
Add Consolidated Fund Extra Receipts (CFERs) in the FOCS	10	10	315
Less Non-Budget Notional Charges	80	80	37
Resource Budget Outturn (Budget)	47,576	34,600	31,198
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	47,576	34,600	31,198
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	1,997	487	30
Capital Budget Outturn	1,997	487	30
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,997	487	-
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Clerk to the Assembly, Mr. Arthur Moir, as Accounting Officer of the Northern Ireland Assembly with responsibility for preparing the Assembly'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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Members' salaries, expenses and administration costs	10	-	120	-	10	-
Total for RfR A	10*	-	120*	-	10*	-

* Amount that may be applied as accruing resources in addition to the net total arising from receipts from the sale of stationery and other miscellaneous receipts.

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 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Office Costs Allowance recovery from previous year	2	2	2	2	-	-
Miscellaneous	8	8	8	8	315	288
Total	10	<i>10</i>	10	<i>10</i>	315	<i>288</i>

Note

1. The provision sought for 2007-08 is 37.5 per cent higher than the final net provision for 2006-07 of £34,656,000.

Main Estimates

ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

Introduction

1. The Estimate provides for expenditure in support of the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaint's aim of providing 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 bodies and the Health and Personal Social Services and for providing an investigative resource for the Committee on Standards and Privileges.
2. Request for Resources A of the Estimate provides for expenditure on investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges.
3. 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

£

RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges	1,326,000
Net Cash Requirement	1,305,000

Amounts required in the year ending 31 March 2008 for use by the Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints on:

RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges:

the costs of administration and other support services including associated non-cash items, for the 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 bodies and the Health and Personal Social Services; the provision of an independent investigative resource to support the work of the Committee on Standards and Privileges in dealing with complaints against Members of the Assembly.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	1,326,000	619,000	707,000
Net Cash Requirement	1,305,000	591,000	714,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges										
-	1,326	-	1,326	-	1,326	30	-	1,376	1,195	
Departmental Expenditure in DEL:										
A-1: Administration										
-	1,314	-	1,314	-	1,314	30	-	1,364	1,185	
Non-Budget:										
A-2: Notional charges										
-	12	-	12	-	12	-	-	12	10	
Total:	-	1,326	-	1,326	-	1,326	30	-	1,376	1,195

Resource to Cash reconciliation	£'000		
	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	1,326	1,376	1,195
Voted Capital Items			
Capital	30	33	19
Less non-operating Accruing Resources	-	-	-
Total net voted capital	30	33	19
Accruals to cash adjustments			
Capital charges	-7	-7	-6
Depreciation	-32	-32	-28
New provisions and adjustments to previous provisions	-	-45	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-12	-12	-10
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	1	1	4
Increase(-)/Decrease(+) in creditors	-1	-1	3
Use of provisions	-	-	-
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-51	-96	-37
Net Cash Required	1,305	1,313	1,177

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*):

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts-excess ARs	-	-	-	-	-	-
Operating income not classified as ARs	-	-	-	-	-	-
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	-	-	-	-

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate

Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
AOC: RfR A Notional charges in Non-Budget										
Administration										
-	12	-	12	-	12	-	-	12	10	
Total RfR A:	-	12	-	12	-	12	-	12	10	
Total Notionals	-	12	-	12	-	12	-	12	10	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges			
Audit	9	7	7
Training	3	5	3
Total RfR A:	12	12	10
Total Notionals	12	12	10

Forecast Operating Cost Statement**£'000****For the year ending 31 March 2008**

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Programme Costs			
Request for Resources A	1,533	1,577	1,352
Total Net Programme Costs	1,533	1,577	1,352
 NET OPERATING COST	1,533	1,577	1,352
NET RESOURCE OUTTURN	1,326	1,376	1,195
RESOURCE BUDGET OUTTURN	1,521	1,565	1,185

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	1,326	1,376	1,195
<i>Adjustments:</i>			
Add Consolidated Fund standing services	207	201	157
Net Operating Costs (Accounts)	1,533	1,577	1,352
Remove notional inter-departmental charges	12	12	10
Remove expenditure within Resource Budgets of Other Department	-	-	157
Resource Budget Outturn (Budget)	1,521	1,565	1,185
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,521	1,565	1,185

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	30	33	19
Capital Budget Outturn	30	33	19
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	30	33	19
Annually Managed Expenditure (AME)	-	-	-

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, Mr. 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 Department's assets, are set out in the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints

Notes

1. The following functions within RfRA contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Order:

	£'000
Providing an investigative resource for the Committee on Standards and Privileges	10
2. The provision for 2007-08 is 3.7 per cent lower than the final net provision for 2006-07 of £1,376,000.

Main Estimates

FOOD STANDARDS AGENCY

Introduction

1. This Main Estimate is required for the following main purposes:

RfRA : Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.

A1 - Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, incident investigations, primary production, nutrition, milk hygiene and egg packing inspection and scientific services.

A2 - Meat Hygiene Inspections.

2. FSA Northern Ireland Operations has a single request for resource - protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.
3. Symbols are explained in the guide at the front of the volume.

FOOD STANDARDS AGENCY

Part I

£

RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food	8,904,000
Net Cash Requirement	12,723,000

Amount required in the year ending 31 March 2008 for use by the Food Standards Agency on:

RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food:

the costs of administration and other support services in protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food including the range of food safety enforcement activities required under European Union and Northern Ireland legislation, providing consumers with accurate and reliable information so that they can make healthy eating choices, facilitating and delivering training courses, commissioning surveys and participating in programmes to increase public awareness of food safety and consumer choice issues and on related services, grants to district councils and non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	8,904,000	4,212,000	4,692,000
Net Cash Requirement	12,723,000	4,301,000	8,422,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06			
Resources						Capital.....	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food										
-	10,928	1,340	12,268	3,364	8,904	77	-	9,360	8,010	
Departmental Expenditure in DEL:										
A-1: Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, incident investigations, primary production, nutrition, milk hygiene and egg packing inspection and scientific services.										
-	3,880	1,340	5,220	20	5,200	77	-	5,326	3,711	
A-2: Meat Hygiene Inspection										
-	7,048	-	7,048	3,344	3,704	-	-	4,034	4,299	
Total:	-	10,928	1,340	12,268	3,364	8,904	77	-	9,360	8,010

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	8,904	9,360	8,010
Voted Capital Items			
Capital	77	36	47
Less non-operating Accruing Resources	-	-	-
Total net voted capital	77	36	47
Accruals to cash adjustments			
Capital charges	-22	-21	26
Depreciation	-73	-60	-59
New provisions and adjustments to previous provisions	-	-	-395
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-15	-15	-15
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	2,000	242	1,297
Increase(-)/Decrease(+) in creditors	1,852	-1,852	-179
Use of provisions	-	-	-
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	3,742	1,706	675
Net Cash Required	12,723	7,690	8,732



Supporting Statements, Tables and Notes

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Programme Costs			
Request for Resources A	8,904	9,360	8,010
Total Net Programme Costs	8,904	9,360	8,010
NET OPERATING COST	8,904	9,360	8,010
NET RESOURCE OUTTURN	8,904	9,360	8,010
RESOURCE BUDGET OUTTURN	8,904	9,360	8,010

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	8,904	9,360	8,010
Net Operating Costs (Accounts)	8,904	9,360	8,010
Resource Budget Outturn (Budget)	8,904	9,360	8,010
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,904	9,360	8,010
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	77	36	47
Capital Budget Outturn	77	36	47
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	77	36	47
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Chief Executive of the Food Standards Agency, John Harwood, as Accounting Officer with responsibility for preparing the 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Protecting public health from risks which arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food						
Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, incident investigations, primary production, nutrition, milk hygiene and egg packing inspection and scientific services	20	-	50	-	30	-
Meat Hygiene Inspections	3,344	-	3,344	-	3,344	-
Total for RfR A	3,364*	-	3,394*	-	3,374*	-

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts including database rollout costs from the Eastern Group Environmental Health Committee, sales of HACCP copyrights and receipts in respect of meat hygiene inspections.

Main Estimates

NORTHERN IRELAND AUDIT OFFICE

Introduction

1. This Estimate provides for expenditure in support of the Northern Ireland Audit Office's aim of 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.
2. Request for resources A of the Estimate provides for expenditure on the costs of administration and other support services, including associated non-cash items in 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.
3. The provision sought for 2007-08 is 3.6 per cent higher than the final net provision and estimated net outturn for 2006-07.
4. Symbols are explained in the guide at the front of the volume.

NORTHERN IRELAND AUDIT OFFICE

Part I

£

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	8,889,000
Net Cash Requirement	8,788,000

Amounts required in the year ending 31 March 2008 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:

the costs of administration and other support services including associated non-cash items of the Northern Ireland Audit Office in 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.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:	8,889,000	3,859,000	5,030,000
Net Cash Requirement	8,788,000	4,067,000	4,721,000

Part II Subhead detail

£'000

2007-08						Capital.....		2006-07	2005-06	
Resources						Capital.....		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
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										
-	10,806	-	10,806	1,917	8,889	385	-	8,576	7,394	
Departmental Expenditure in DEL:										
A-1: Administration										
-	10,806	-	10,806	1,917	8,889	385	-	8,576	7,394	
Total:	-	10,806	-	10,806	1,917	8,889	385	-	8,576	7,394

Resource to Cash reconciliation	£'000		
	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	8,889	8,576	7,394
Voted Capital Items			
Capital	385	950	179
Less non-operating Accruing Resources	-	-	-
Total net voted capital	385	950	179
Accruals to cash adjustments			
Capital charges	-200	-210	-149
Depreciation	-352	-342	-247
New provisions and adjustments to previous provisions	-	-	-146
Profit/loss on sale of assets	-	-48	-20
Prior period adjustments	-	-	-
Other non-cash items	-	-	-8
Increase(+)/Decrease(-) in stock	-	-	88
Increase(+)/Decrease(-) in debtors	-	-	-70
Increase(-)/Decrease(+) in creditors	-	-	-22
Use of provisions	66	112	25
Excess cash to be CFER'd	-	-	-
Total Accruals to cash adjustments	-486	-488	-549
Net Cash Required	8,788	9,038	7,024



Supporting Statements, Tables and Notes

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Administration Costs			
Request for Resources A	9,071	8,752	7,467
Total Net Administration Costs	9,071	8,752	7,467
Net Programme Costs			
Request for Resources A	-	-	-
Total Net Programme Costs	-	-	-
NET OPERATING COST	9,071	8,752	7,467
NET RESOURCE OUTTURN	8,889	8,576	7,394
RESOURCE BUDGET OUTTURN	9,071	8,752	7,564

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	8,889	8,576	7,394
<i>Adjustments:</i>			
Add Consolidated Fund Standing Services	182	176	170
Net Operating Costs (Accounts)	9,071	8,752	7,564
<i>Adjustments:</i>			
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Resource Budget Outturn (Budget)	9,071	8,752	7,564
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	9,071	8,752	7,564
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	385	950	179
<i>Adjustments:</i>			
Capital grants	-	-	-
European Union income related to capital grants supported capital expenditure (revenue)	-	-	-
Capital Budget Outturn	385	950	179
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	385	950	179
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Comptroller and Auditor General for Northern Ireland, Mr. John Dowdall, as Accounting Officer of the NIAO 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 NIAO's assets, are set out in the Accounting Officer Memorandum issued by the Department of Finance and Personnel and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
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	1,917	-	1,843	-	1,868	-
Total for RfR A	1,917	-	1,843	-	1,868	-

* Amount that may be applied as accruing resources in addition to the net total, arising from receipts from bodies in respect of audit services rendered and income from the National Audit Office in respect of work carried out on behalf of the Comptroller and Auditor General (GB).

Main Estimates

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. In support of the Authority's aim of protecting electricity, gas and water and sewerage consumers with regard to price and quality of service and promoting the development of the Natural Gas Industry this Estimate covers expenditure on:-
 - (i) protecting the interests of electricity consumers with regard to price and quality of service by promoting competition in the generation, transmission and supply of electricity;
 - (ii) promoting the development and maintenance of an efficient, economic and co-ordinated gas industry and protecting the interests of gas consumers with regard to price and quality of service; and
 - (iii) protecting customers' interests across all water and sewerage services by making sure that charges are fair, and that high standards of services are delivered.
2. The Northern Ireland Authority for Energy Regulation, a body corporate, was established under Article 3 Part II of the Energy (Northern Ireland) Order 2003 to independently regulate the electricity and gas industries while continuing to promote the development of the gas industry. The Energy Order amended the Electricity (Northern Ireland) Order 1992 and the Gas (Northern Ireland) Order 1996 and abolished the offices of the Directors General of Electricity Supply and Gas. The Water and Sewerage Services (Northern Ireland) Order 2006 amended the Energy Order with effect from 1 April 2007 to change the name of the Northern Ireland Authority for Energy Regulation to the Northern Ireland Authority for Utility Regulation (the Authority) and placed on it the additional functions associated with the regulation of the Water and Sewerage Industries in Northern Ireland. The Authority has decided that from 1 April 2007 its working name will be the Utility Regulator.
3. Symbols are explained in the guide at the front of the volume.

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Part I	£
RfR A: Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service	1,586,000
Net Cash Requirement	1,531,000

Amount required in the year ending 31 March 2008 for use by the Northern Ireland Authority for Utility Regulation on:

RfR A: Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service:

administration costs, regulation of the electricity, gas and water and sewerage industries, protection of electricity, gas and water and sewerage consumers, promotion and development of the natural gas industry, duties and functions placed on the Northern Ireland Authority for Utility Regulation as set out in the Water and Sewerage Services (Northern Ireland) Order 2006, the Energy (Northern Ireland) Order 2003, the Gas (Northern Ireland) Order 1996 and the Electricity (Northern Ireland) Order 1992, duties under the Competition Act 1998, administration of the Climate Change Levy renewable exemption Scheme, the Electricity (Guarantees of origin of Electricity produced from Renewable Energy Sources) Scheme and the Renewables Obligation Order (Northern Ireland) 2005, development of the all-island energy market, services to other departments, other miscellaneous duties which may arise and associated non-cash items.

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	1,586,000	1,240,000	346,000
Net Cash Requirement	1,531,000	1,259,000	272,000

Part II Subhead detail

£'000

2007-08						2006-07	2005-06		
Resources						Capital.....	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service									
-	6,965	-	6,965	5,379	1,586	23	-	2,756	1,578
Departmental Expenditure in DEL:									
A-1: Administration									
-	6,900	-	6,900	5,379	1,521	23	-	2,691	1,525
Non-Budget:									
A-2: Inter-departmental – Notional costs									
-	65	-	65	-	65	-	-	65	53
Total:	-	6,965	-	6,965	5,379	1,586	-	2,756	1,578

Resource to Cash reconciliation	2007-08	2006-07	2005-06
	Provision	Provision	Outturn
Net Total Resources	1,586	2,756	1,578
Voted Capital Items			
Capital	23	119	67
Less non-operating Accruing Resources	-	-	-
Total net voted capital	23	119	67
Accruals to cash adjustments			
Capital charges	22	22	37
Depreciation	-35	-35	-48
New provisions and adjustments to previous provisions	-	-	-
Profit/loss on sale of assets	-	-	-
Prior period adjustments	-	-	-
Other non-cash items	-65	-65	-53
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-
Increase(-)/Decrease(+) in creditors	-	-	-
Use of provisions	-	-	-
Excess cash to be CFER'd	-	-	-578
Total Accruals to cash adjustments	-78	-78	-642
Net Cash Required	1,531	2,797	1,003

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

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

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	4	<i>4</i>
Non-operating income not classified as ARs	-	-	-	-	-	-
Other income not classified as ARs	-	-	-	-	-	-
Total:	-	-	-	-	4	<i>4</i>

Supporting Statements, Tables and Notes

This schedule does not form part of the Estimate
Notional Charges in Non-Budget

£'000

Resources						2007-08		Capital	2006-07 Provision	2005-06 Outturn
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
NIAER: RfR A Notional charges in Non-Budget										
Administration										
-	65	-	65	-	65	-	-	65	53	
Total RfR A:	-	65	-	65	-	65	-	65	53	
Total Notionals										
-	65	-	65	-	65	-	-	65	53	

Notional Charges Analysis

£'000

	2007-08 Provision	2006-07 Provision	2005-06 Outturn
RfR A: Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service			
Audit	20	27	20
Miscellaneous	45	38	33
Total RfR A:	65	65	53
Total Notionals	65	65	53

Forecast Operating Cost Statement

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Programme Costs			
Staff Costs	2,587	2,023	1,005
Other non-staff costs	4,378	3,299	2,061
Gross Programme Costs	6,695	5,322	3,066
Operating Income	5,379	2,566	1,545
Total Net Programme Costs	1,586	2,756	1,521
NET OPERATING COST	1,586	2,756	1,521
NET RESOURCE OUTTURN	1,586	2,756	1,521
RESOURCE BUDGET OUTTURN	1,521	2,691	1,521

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Resource Outturn (Estimates)	1,586	2,756	1,578
<i>Adjustments:</i>			
Capital grants	-	-	-
European Union income related to capital grants	-	-	-
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-	-	4
Net Operating Costs (Accounts)	1,586	2,756	1,574
Add other Consolidated Fund Extra Receipts	-	-	-
Remove notional inter-departmental charges	65	65	53
Resource Budget Outturn (Budget)	1,521	2,691	1,521
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,521	2,691	1,521
Annually Managed Expenditure (AME)	-	-	-

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

For the year ending 31 March 2008

	Provision 2007-08	Provision 2006-07	Outturn 2005-06
Net Voted Capital Outturn (Estimates)	23	23	67
<i>Adjustments:</i>			
End Year Flexibility	-	66	-
Transfer from DRD re Water preparation	-	30	-
Capital Budget Outturn	23	119	67
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	23	119	67
Annually Managed Expenditure (AME)	-	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed Mr Iain Osborne, NIAUR's Chief Executive as Accounting Officer of the Northern Ireland Authority for Utility Regulation 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 the Accounting Officer Memorandum issued by the Department of Finance and Personnel, and published in Government Accounting Northern Ireland.

Accruing Resources Analysis

£'000

Detail

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs	Operating ARs	Non- operating ARs
RfR A: Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service						
Protecting Electricity, Gas and Water and Sewerage consumers with regard to price and quality of service	5,379	-	2,566	-	1,541	-
Total for RfR A	5,379*	-	2,566*	-	1,541*	-

* Amount that may be applied as accruing resources in addition to the net total arising from recoupment of income primarily from licence fees collected from all electricity, gas and water and sewerage licencees and from the recovery of administration costs etc.

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

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

	Provision 2007-08		Provision 2006-07		Outturn 2005-06	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Miscellaneous	-	-	-	-	4	4
Total	-	-	-	-	4	4

Notes

1. The provision sought for 2007-08 is 42.4 per cent lower than the final net provision for 2006-07 of £2,756,000.

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