

# Northern Ireland Estimates 2014-2015



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## SECTION 1

# Introduction to Northern Ireland Estimates

<b>Role of Estimates</b>	1.1	Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.
<b>Resource-based format of the Estimates</b>	1.2	Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in <b>Section 2</b> .
	1.3	The Estimates along with the associated legislation provide the appropriate authority for the Northern Ireland departments' spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts are subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts are also laid before the Northern Ireland Assembly.
<b>Main Estimates</b>	1.4	The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2014-15.
<b>Northern Ireland Estimates</b>	1.5	The provision sought in these Estimates is based on the final years' public expenditure plans for Northern Ireland Departments, set out in the Northern Ireland Executive's Budget 2011-15, as approved by the Northern Ireland Assembly on 9 March 2011.
<b>NI Departmental Expenditure Limit and Annually Managed Expenditure</b>	1.6	Public expenditure for Northern Ireland is subject to two separate controls Departmental Expenditure Limits (DEL) and Annually Managed Expenditure (AME). DEL and AME together make up Total Managed Expenditure (TME). During the Budget process the main focus was on the DEL, in that the greater part of the DEL (known as the 'Assigned DEL') is subject to allocation at the discretion of the Executive, in accordance with local needs and priorities.
	1.7	DEL totals are fixed for a multi-year period in Spending Reviews, whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (e.g. social security benefits, pension schemes, etc), which cannot be reasonably subject to multi-year limits.
<b>Consolidated Fund for Northern Ireland</b>	1.8	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 Account.
<b>Accruing Resources</b>	1.9	Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.

## **Northern Ireland Estimates Structure**

- 1.10 Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs)<sup>1</sup>. The Estimates consist of a total of 26 RfRs for 2014-15 which are grouped by department - see Table 1.1.
- 1.11 Table 1.2 compares the proposed provision for 2014-15, the provision for 2013-14 and the outturn for 2012-13. The table shows the net resources for each RfR and the net cash requirement for each Estimate.
- 1.12 Table 1.3 shows the amounts for each Estimate that were previously approved by the Assembly on account in the Budget Act (NI) 2013 (column 2) and the balances (column 3) needed to make up the total provision required as detailed in this Estimates volume (column 4). The amounts in column 3 are those that will appear in the Budget (No. 2) Act (NI) 2014, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

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<sup>1</sup> With the exception of DE, DFP and DHSSPS that also produce separate Estimates for the Superannuation Schemes.



**Table 1.1: Main Estimates Request for Resources (RfRs) Structure**

RfR	DEPARTMENT / RfR DESCRIPTOR
	<b>Department of Agriculture and Rural Development</b>
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.
	<b>Department of Culture, Arts and Leisure</b>
A	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
	<b>Department of Education</b>
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.
	<b>Department of Education – Teachers’ Superannuation</b>
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	<b>Department for Employment and Learning</b>
A	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.
	<b>Department of Enterprise, Trade and Investment</b>
A	To promote the growth of a competitive and export-led economy.
	<b>Department of Finance and Personnel</b>
A	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
	<b>Department of Finance and Personnel – Superannuation and other allowances (Principal Civil Service Pension Scheme (Northern Ireland))</b>
A	Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).
	<b>Department of Health, Social Services and Public Safety</b>
A	Providing high quality health and social care services and promoting good health and wellbeing.
B	Providing effective fire fighting, rescue and fire safety services.
	<b>Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme</b>
A	Providing a pension scheme for persons employed in health and social care.
	<b>Department of the Environment</b>
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.

**Table 1.1: Main Estimates Request for Resources (RfRs) Structure**

RfR	DEPARTMENT / RfR DESCRIPTOR
	<b>Department of Justice</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
	<b>Department for Regional Development</b>
<b>A</b>	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.
	<b>Department for Social Development</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.
<b>B</b>	Providing access to decent, affordable, sustainable homes and housing support services in Northern Ireland.
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
	<b>Office of the First Minister and deputy First Minister</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.
	<b>Northern Ireland Assembly Commission</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.
	<b>Food Standards Agency</b>
<b>A</b>	Improving food safety and promoting healthy eating.
	<b>Northern Ireland Audit Office</b>
<b>A</b>	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.
	<b>Northern Ireland Authority for Utility Regulation</b>
<b>A</b>	Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.
	<b>Public Prosecution Service for Northern Ireland</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

Table 1.2: Summary of provision by Department and RfR - 2012-13 to 2014-15

£'000

		2014 - 2015 Provision		2013 - 2014 Provision		2012 - 2013 Outturn	
RfR	Department/RfR Descriptor	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Department of Agriculture and Rural Development</b>	<b>253,799</b>	<b>287,311</b>	<b>284,061</b>	<b>290,039</b>	<b>230,054</b>	<b>239,584</b>
<b>A</b>	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.	253,799	287,311	284,061	290,039	230,054	239,584
	<b>Department of Culture, Arts and Leisure</b>	<b>193,457</b>	<b>190,351</b>	<b>150,371</b>	<b>146,444</b>	<b>139,725</b>	<b>133,438</b>
<b>A</b>	To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.	193,457	190,351	150,371	146,444	139,725	133,438
	<b>Department of Education</b>	<b>2,126,066</b>	<b>2,165,990</b>	<b>2,066,545</b>	<b>2,099,494</b>	<b>2,042,906</b>	<b>2,025,630</b>
<b>A</b>	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,086,908		2,023,532		2,005,955	
<b>B</b>	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	39,158		43,013		36,951	
	<b>Department of Education – Teachers’ Superannuation</b>	<b>573,448</b>	<b>185,306</b>	<b>480,895</b>	<b>180,180</b>	<b>474,555</b>	<b>163,425</b>
<b>A</b>	Providing a pension scheme for persons covered by the Teachers’ Superannuation Scheme.	573,448	185,306	480,895	180,180	474,555	163,425

(1) Total resources net of operating accruing resources

Table 1.2: Summary of provision by Department and RfR - 2012-13 to 2014-15

£'000

RfR	Department/RfR Descriptor	2014 - 2015 Provision		2013 - 2014 Provision		2012 - 2013 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Department for Employment and Learning</b>	<b>891,744</b>	<b>1,147,733</b>	<b>864,765</b>	<b>1,096,057</b>	<b>957,945</b>	<b>971,356</b>
<b>A</b>	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	891,744	1,147,733	864,765	1,096,057	957,945	971,356
	<b>Department of Enterprise, Trade and Investment</b>	<b>234,131</b>	<b>228,451</b>	<b>229,110</b>	<b>248,519</b>	<b>221,655</b>	<b>194,790</b>
<b>A</b>	To promote the growth of a competitive and export-led economy.	234,131	228,451	229,110	248,519	221,655	194,790
	<b>Department of Finance and Personnel</b>	<b>206,638</b>	<b>236,025</b>	<b>207,589</b>	<b>204,397</b>	<b>195,808</b>	<b>183,296</b>
<b>A</b>	To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	206,638	236,025	207,589	204,397	195,808	183,296
	<b>Department of Finance and Personnel – Superannuation and other allowances (Principal Civil Service Pension Scheme Northern Ireland)</b>	<b>496,327</b>	<b>105,557</b>	<b>459,500</b>	<b>90,000</b>	<b>430,423</b>	<b>60,484</b>
<b>A</b>	Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).	496,327	105,557	459,500	90,000	430,423	60,484
	<b>Department of Health, Social Services and Public Safety</b>	<b>4,464,535</b>	<b>4,497,189</b>	<b>4,704,555</b>	<b>4,771,644</b>	<b>4,340,393</b>	<b>4,325,085</b>
<b>A</b>	Providing high quality health and social care services and promoting good health and wellbeing.	4,383,606		4,617,504		4,261,018	
<b>B</b>	Providing effective fire fighting, rescue and fire safety services.	80,929		87,051		79,375	
	<b>Department of Health, Social Services and Public Safety – Health and Social Care Pension Scheme</b>	<b>903,454</b>	<b>-</b>	<b>679,085</b>	<b>-</b>	<b>594,736</b>	<b>-</b>
<b>A</b>	Providing a pension scheme for persons employed in health and social care.	903,454	-	679,085	-	594,736	-

(1) Total resources net of operating accruing resources

Table 1.2: Summary of provision by Department and RfR - 2012-13 to 2014-15

£'000

		2014 - 2015 Provision		2013 - 2014 Provision		2012 - 2013 Outturn	
RfR	Department/RfR Descriptor	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Department of the Environment</b>	<b>144,837</b>	<b>135,676</b>	<b>151,995</b>	<b>139,178</b>	<b>155,260</b>	<b>133,601</b>
<b>A</b>	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	144,837	135,676	151,995	139,178	155,260	133,601
	<b>Department of Justice</b>	<b>1,316,665</b>	<b>1,336,280</b>	<b>1,457,455</b>	<b>1,447,297</b>	<b>1,381,787</b>	<b>1,328,788</b>
<b>A</b>	Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,316,665	1,336,280	1,457,455	1,447,297	1,381,787	1,328,788
	<b>Department for Regional Development</b>	<b>714,232</b>	<b>849,057</b>	<b>717,308</b>	<b>809,186</b>	<b>738,292</b>	<b>862,747</b>
<b>A</b>	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.	506,189		510,231		524,216	
<b>B</b>	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.	208,043		207,077		214,076	

(1) Total resources net of operating accruing resources

Table 1.2: Summary of provision by Department and RfR - 2012-13 to 2014-15

£'000

		2014 - 2015 Provision		2013 - 2014 Provision		2012 - 2013 Outturn	
RfR	Department/RfR Descriptor	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Department for Social Development</b>	<b>4,012,853</b>	<b>3,909,128</b>	<b>3,926,269</b>	<b>3,785,786</b>	<b>3,783,524</b>	<b>3,709,254</b>
<b>A</b>	Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.	3,598,039		3,549,985		3,359,230	
<b>B</b>	Promoting access to decent, affordable, sustainable homes and housing support services in Northern Ireland.	326,033		279,333		330,090	
<b>C</b>	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	88,781		96,951		94,204	
	<b>Office of the First Minister and deputy First Minister</b>	<b>83,023</b>	<b>94,779</b>	<b>122,335</b>	<b>121,368</b>	<b>86,464</b>	<b>80,891</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	83,023	94,779	122,335	121,368	86,464	80,891
	<b>OTHER PUBLIC BODIES</b>						
	<b>Northern Ireland Assembly Commission</b>	<b>46,125</b>	<b>45,832</b>	<b>49,341</b>	<b>41,866</b>	<b>44,408</b>	<b>42,246</b>
<b>A</b>	Supporting the work of the Northern Ireland Assembly.	46,125	45,832	49,341	41,866	44,408	42,246
	<b>Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints</b>	<b>1,706</b>	<b>1,659</b>	<b>1,991</b>	<b>1,949</b>	<b>1,510</b>	<b>1,456</b>
<b>A</b>	Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.	1,706	1,659	1,991	1,949	1,510	1,456
	<b>Food Standards Agency</b>	<b>8,541</b>	<b>8,574</b>	<b>8,475</b>	<b>8,747</b>	<b>8,146</b>	<b>7,811</b>
<b>A</b>	Improving food safety and promoting healthy eating.	8,541	8,574	8,475	8,747	8,146	7,811

(1) Total resources net of operating accruing resources

Table 1.2: Summary of provision by Department and RfR - 2012-13 to 2014-15

£'000

RfR	Department/RfR Descriptor	2014 - 2015 Provision		2013 - 2014 Provision		2012 - 2013 Outturn	
		<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Northern Ireland Audit Office</b>	<b>8,200</b>	<b>8,637</b>	<b>8,327</b>	<b>8,535</b>	<b>8,093</b>	<b>8,230</b>
<b>A</b>	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.	8,200	8,637	8,327	8,535	8,093	8,230
	<b>Northern Ireland Authority for Utility Regulation</b>	<b>245</b>	<b>1,606</b>	<b>241</b>	<b>2,303</b>	<b>-17</b>	<b>830</b>
<b>A</b>	Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.	245	1,606	241	2,303	-17	830
	<b>Public Prosecution Service for Northern Ireland</b>	<b>34,371</b>	<b>39,011</b>	<b>36,351</b>	<b>37,894</b>	<b>35,442</b>	<b>36,532</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	34,371	39,011	36,351	37,894	35,442	36,532
	<b>TOTAL</b>	<b>16,714,397</b>	<b>15,474,152</b>	<b>16,606,564</b>	<b>15,530,883</b>	<b>15,871,109</b>	<b>14,509,474</b>

(1) Total resources net of operating accruing resources

**Table 1.3: Summary of total amounts Voted on Account in Budget Act (NI) 2014 and balance provision in Budget (No 2) Act (NI) 2014**

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture and Rural Development	127,827,000	130,518,000	125,972,000	156,793,000	253,799,000	287,311,000
Culture, Arts and Leisure	67,667,000	65,900,000	125,790,000	124,451,000	193,457,000	190,351,000
Education	929,945,000	944,772,000	1,196,121,000	1,221,218,000	2,126,066,000	2,165,990,000
Education - Teachers' Superannuation	216,403,000	81,081,000	357,045,000	104,225,000	573,448,000	185,306,000
Employment and Learning	389,144,000	493,226,000	502,600,000	654,507,000	891,744,000	1,147,733,000
Enterprise, Trade and Investment	103,100,000	111,834,000	131,031,000	116,617,000	234,131,000	228,451,000
Finance and Personnel	93,415,000	91,979,000	113,223,000	144,046,000	206,638,000	236,025,000
Finance and Personnel - Superannuation and other allowances	206,775,000	40,500,000	289,552,000	65,057,000	496,327,000	105,557,000
Health, Social Services and Public Safety	2,117,050,000	2,147,240,000	2,347,485,000	2,349,949,000	4,464,535,000	4,497,189,000
Health, Social Services and Public Safety - Health and Social Care Pension Scheme	305,588,000	-	597,866,000	-	903,454,000	-
Environment	68,398,000	62,630,000	76,439,000	73,046,000	144,837,000	135,676,000
Justice	655,855,000	651,284,000	660,810,000	684,996,000	1,316,665,000	1,336,280,000
Regional Development	395,550,000	436,895,000	318,682,000	412,162,000	714,232,000	849,057,000
Social Development	1,766,821,000	1,703,604,000	2,246,032,000	2,205,524,000	4,012,853,000	3,909,128,000
Office of the First Minister and deputy First Minister	55,051,000	54,616,000	27,972,000	40,163,000	83,023,000	94,779,000
Northern Ireland Assembly Commission	22,203,000	18,840,000	23,922,000	26,992,000	46,125,000	45,832,000
Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	896,000	877,000	810,000	782,000	1,706,000	1,659,000
Food Standards Agency	3,814,000	3,936,000	4,727,000	4,638,000	8,541,000	8,574,000
Northern Ireland Audit Office	3,747,000	3,841,000	4,453,000	4,796,000	8,200,000	8,637,000
Northern Ireland Authority for Utility Regulation	181,000	1,727,000	64,000	-	245,000	1,606,000
Public Prosecution Service for Northern Ireland	16,358,000	17,052,000	18,013,000	21,959,000	34,371,000	39,011,000
<b>TOTAL</b>	<b>7,545,788,000</b>	<b>7,062,352,000</b>	<b>9,168,609,000</b>	<b>8,411,921,000</b>	<b>16,714,397,000</b>	<b>15,474,152,000</b>



## SECTION 2

# Resource-based Supply Arrangements

	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.
Structure	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: <ul style="list-style-type: none"><li>• Introduction;</li><li>• Part I (including the Ambit(s));</li><li>• Part II - Subhead detail and Resource to Cash reconciliation table; and</li><li>• Part III - Extra receipts payable to the Consolidated Fund (income and cash).</li></ul>
	2.4	In order to enhance the information available, Estimates may also be accompanied by: <ul style="list-style-type: none"><li>• Forecast Statement of Comprehensive Net Expenditure (SCNE);</li><li>• Reconciliation of resource expenditure between Estimates, Accounts and Budgets;</li><li>• Reconciliation of capital expenditure between Estimates and Budgets;</li><li>• Accruing Resources (ARs) Analysis;</li><li>• Notional Charges Analysis;</li><li>• Consolidated Fund Extra Receipts (CFERs) Analysis; and</li><li>• Explanation of Accounting Officer Responsibilities.</li></ul>
Introduction	2.5	The introduction consists of a single page, comprising: <ul style="list-style-type: none"><li>• the department's main aim;</li><li>• cross-references to any related Estimates;</li><li>• details of any actual or contingent liabilities; and,</li><li>• reference indicating where the symbols are explained (if applicable).</li></ul>
Part I	2.6	<b>Part I</b> of each Estimate will contain the following key facts: <ul style="list-style-type: none"><li>(i) the net provision sought (i.e. the amount of resources by RfR and the net cash requirement for the financial year);</li><li>(ii) a formal description of all the services covered by the Estimate, known as its Ambit. The Ambit clearly indicates the scope of the expenditure cover (including capital expenditure), and associated resources sought in each RfR contained within the Estimate;</li><li>(iii) the department which will account for the Estimate; and</li><li>(iv) details of any amounts, resources and cash, which have already been allocated to it in the Vote on Account and the Balance to Complete the provision sought.</li></ul>

- 2.7 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 the Statement of Operating Costs by Departmental Operating Segment 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 segments.

## **Part 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), and
  - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary. The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for.
- 2.13 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.
- 2.14 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs). ARs within the Resource Budget are shown in column 5 of the Part II table. 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.
- 2.15 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.
- 2.16 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 2012-13. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the coming year.
- 2.17 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, (e.g. 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.

- 2.18 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.
- 2.19 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.
- 2.20 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**

- 2.21 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.
- 2.22 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.
- 2.23 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.
- 2.23 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, the net cash requirement for the Estimate as a whole and the Ambit.

**Contingent liabilities**

- 2.24 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**

- 2.25 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised by the Assembly, to be used for the service of the year ending 31 March 2015. 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 2014-15 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).
- 2.26 Each Note to the Estimate includes comprehensive AR footnotes so that resource AR items are listed first, followed by non-operating AR items.

## Symbols

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

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

## SECTION 3

# Accountability and Audit of Estimates

<b>Accountability</b>	3.1	The permanent head of a department, or appropriate senior officer, will be separately appointed, by the Department of Finance and Personnel, as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the Northern Ireland Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance and Personnel appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
<b>Resource accounts</b>	3.2	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.
<b>Accounting symbols</b>	3.3	The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 14.

# Glossary

<b>Accounting officer</b>	A person appointed by DFP or designated by a department to be accountable for the operations of an organisation and the preparation of its accounts. The appointee is, by convention, usually the Head of a department or other organisation or the Chief Executive of a non-departmental public body (NDPB).
<b>Accruals basis</b>	The principle, which may be used as a basis for the preparation of financial statements, that revenues and costs should be dealt with in the accounts for the period in which they are earned or incurred, so far as this is consistent with the concept of prudence in accounting.
<b>Accruing Resources</b>	Income received by a department which it is authorised to retain (rather than surrender to the NI Consolidated Fund) to offset related expenditure. Such income is voted by the Assembly in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
<b>Administration costs</b>	Administration costs reflect the resources consumed directly by departments and agencies in providing central government services. Administration costs include pay, superannuation, travel and subsistence, current expenditure on accommodation etc.
<b>Ambit</b>	A formal description of the services for which Assembly authority for resource consumption and associated financing requirements is sought.
<b>Annually Managed Expenditure</b>	Expenditure not subject to firm multi-year limits and is usually demand-led.
<b>Budget Acts</b>	Annual Act of the Assembly, which gives formal approval to departmental Supply Estimates and confers formal legal authority to Departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
<b>Capital expenditure</b>	Spending on the purchase of assets, above a certain capitalisation threshold, which are expected to be used for a period of at least one year. It includes the construction or extension and alteration of buildings, purchase of buildings, land and equipment, including machinery and plant.
<b>Consolidated Fund of Northern Ireland</b>	<p>The Executive's current account operated by DFP, into which are paid Northern Ireland's Block Grant, local revenues and other non tax receipts and from which voted Supply/cash is paid to departments and statutory Standing Services are also paid.</p> <p>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.</p>
<b>Consolidated Fund Standing Services</b>	Payments for services which has been decided, by statute, should be met directly from the NI Consolidated Fund rather than being voted annually by the Assembly. (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc).
<b>Contingent Liability</b>	A potential liability where the amount and likelihood of payment are uncertain but recognised that future expenditure may arise if certain conditions are met or certain events happen.
<b>Depreciation</b>	A measure of the wearing out, consumption or other reduction in the useful life of a fixed asset whether arising from use, deterioration, the passage of time or obsolescence through technological or market changes.
<b>Departmental Expenditure Limit</b>	A budgetary control or limit on spending - both voted and non- voted provision and includes that expenditure which is generally within the department's control and can be managed within fixed multi-year limit.

<b>Estimates</b>	Estimates set out in detail the amounts of cash and net resources required (taking account of planned receipts) for public services for one financial year for each department.
<b>Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)</b>	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the Northern Ireland Consolidated Fund.
<b>Financial year</b>	The year from 1 April in one year to 31 March of the following year.
<b>Forecast Statement of Comprehensive Net Expenditure (FSCNE)</b>	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 SCNE takes account of both Supply and non-Supply expenditure and income within the departmental accounting boundary as defined in the Financial Reporting Manual (FReM). The SCNE, 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 Combined Statement of Comprehensive Net Expenditure.
<b>Grant</b>	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
<b>Grant-in-aid</b>	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 Northern Ireland Consolidated Fund.
<b>Line</b>	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
<b>Northern Ireland Audit Office</b>	Office of the Northern Ireland Comptroller and Auditor General (C&AG) which audits the resource accounts of government bodies and carries out value for money inspections within the bodies it audits.
<b>Objective</b>	A specifically planned achievement which contributes towards a department's aim. An Objective should be expressed in a way which allows achievement of the aim to be assessed.
<b>Outturn</b>	Actual expenditure.
<b>Request for Resources (RfRs)</b>	The functional level into which departmental Estimates may be split. RfRs contain a number of functions being carried out by the department in pursuit of one or more of that department's objectives.
<b>Resource account</b>	An end of year account of a government department's 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 in line with the Financial Reporting Manual (FReM).
<b>Resource accounting</b>	The accruals basis on which annual departmental accounts are prepared.
<b>Resource budgeting</b>	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
<b>Subhead</b>	A single item/cell within a line in the Part II: Subhead Detail of an Estimate, which is separately identified in the resource account. Subheads within the Estimate are identified by line and column (in that order), for example within an RfR the "other current" subhead within the first line would be identified as subhead X -1/2 of RfR X.
<b>Subsidy</b>	A grant (i.e. 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'.

<b>Supply procedure</b>	This is a collective term for processes in the Assembly that deal with the scrutiny and approval of Estimates.
<b>Supply Resolution</b>	Under the Assembly Supply process there is a stage in supply procedure when the 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 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 precursor to the introduction of the Budget Bill.
<b>Vote on Account</b>	As 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. Each department generally seeks 45 per cent of the resources and cash voted in February for the current year.



# **Main Estimate 2014-15**

Department of  
Agriculture and  
Rural Development



## **DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT**

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### **Introduction**

1. The vision of the Department of Agriculture and Rural Development is for a thriving and sustainable rural economy, community and environment to promote social and economic equality.
2. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

### Part I

	£
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.</b>	
<b>Net Resource Requirement</b>	<b>253,799,000</b>
<b>Net Cash Requirement</b>	<b>287,311,000</b>

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	253,799,000	127,827,000	125,972,000
Net Cash Requirement:	287,311,000	130,518,000	156,793,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.									
	60,007	400,214	109,289	569,510	315,711	253,799	21,733	-	284,061	230,054
Departmental Expenditure in DEL:										
A-1:	Service Delivery Group including Rural Development									
	24,799	60,811	28,754	114,364	3,737	110,627	3,586	-	114,610	103,036
A-2:	Veterinary Service									
	5,041	50,011	-	55,052	13,736	41,316	5,773	-	40,222	48,957
A-3:	Central Policy Group including Fisheries									
	9,513	6,155	4,000	19,668	8,347	11,321	1,368	-	12,785	10,181
A-4:	Rivers Agency									
	2,351	17,228	200	19,779	258	19,521	8,484	-	19,078	18,141
A-5:	Forest Service Agency ♥									
	1,459	13,678	420	15,557	8,980	6,577	2,522	-	5,839	5,285
A-6:	Common Agricultural Policy									
	-	243,273	37,218	280,491	280,491	-	-	-	-	-
A-7:	EU Community Initiatives									
	-	-	378	378	162	216	-	-	529	304

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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-8:	Flood Protection									
	18	9,500	-	9,518	-	9,518	-	9,518	8,793	
A-9:	Forest Service Timber									
	-	-14,205	-	-14,205	-	-14,205	-	-2,561	-11,688	
A-10:	Provisions									
	-	11,875	-	11,875	-	11,875	-	15,146	-3,867	
A-11:	Revaluations Due to Changes in Market Values									
	-	1,800	-	1,800	-	1,800	-	3,300	-976	
A-12:	Central Policy Group Fisheries									
	-	88	-	88	-	88	-	88	89	
Non-Budget:										
A-13:	The Agri-Food and Biosciences Institute ♥									
	-	-	36,151	36,151	-	36,151	-	46,403	34,309	
A-14:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥									
	-	-	2,168	2,168	-	2,168	-	2,138	2,376	
A-15:	Notional Charges									
	16,826	-	-	16,826	-	16,826	-	16,966	15,114	
Total:	60,007	400,214	109,289	569,510	315,711	253,799	21,733	-	284,061	230,054

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>253,799</b>	<b>284,061</b>	<b>230,054</b>
<b>Capital Items</b>			
Capital	21,733	13,651	12,636
Non-operating accruing resources	-	-58	-57
<b>Total net capital</b>	<b>21,733</b>	<b>13,593</b>	<b>12,579</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-4,549	-18,514	-15,375
New provisions and adjustments to previous provisions	-11,875	-15,146	3,758
Notional charges	-16,826	-16,966	-15,114
Other non-cash items	-	-	10,996
Movement in working capital	45,000	42,000	33,004
Use of provisions	29	1,011	1,187
Other adjustments	-	-	-21,505
<b>Total Accruals to cash adjustments</b>	<b>11,779</b>	<b>-7,615</b>	<b>-3,049</b>
<b>Net Cash Required</b>	<b>287,311</b>	<b>290,039</b>	<b>239,584</b>

Part III Extra Receipts payable to the Consolidated Fund

£'000

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	44	39
<b>Total:</b>	-	-	-	-	<b>44</b>	<b>39</b>



# **Supporting Statements, Tables and Notes**



## Forecast Statement of Comprehensive Net Expenditure

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	59,533	57,988	53,607
<b>Total Net Administration Costs</b>	<b>59,533</b>	<b>57,988</b>	<b>53,607</b>
<b>Net Programme Costs</b>			
Request for Resources A	194,266	226,073	177,850
<b>Total Net Programme Costs</b>	<b>194,266</b>	<b>226,073</b>	<b>177,850</b>
<b>NET OPERATING COST</b>	<b>253,799</b>	<b>284,061</b>	<b>231,457</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>253,799</b>	<b>284,061</b>	<b>230,054</b>
<b>RESOURCE BUDGET</b>	<b>219,479</b>	<b>249,973</b>	<b>210,753</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>253,799</b>	<b>284,061</b>	<b>230,054</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-	-44
Other adjustments	-	-	1,447
<b>Net Operating Costs (Accounts)</b>	<b>253,799</b>	<b>284,061</b>	<b>231,457</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-55,145	-65,507	-53,246
Capital grants	-21,082	-13,209	-9,122
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-	44
Full resource consumption of NDPBs or other bodies	41,907	44,628	41,620
<b>Resource Budget</b>	<b>219,479</b>	<b>249,973</b>	<b>210,753</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	209,288	224,872	218,402
Annually Managed Expenditure (AME)	10,191	25,101	-7,649

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>21,733</b>	<b>13,593</b>	<b>12,579</b>
<i>Adjustments:</i>			
Capital grants	21,082	13,209	9,122
Capital expenditures of NDPBs or other bodies	1,849	1,633	558
Easement notified to the Executive	7,800	-	-
<b>Capital Budget</b>	<b>52,464</b>	<b>28,435</b>	<b>22,259</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	52,464	28,435	22,259
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.</b>						
Service Delivery Group including Rural Development	3,737	-	5,468	-	4,815	11
Veterinary Service	13,736	-	18,582	-	13,073	-
Central Policy Group including Fisheries	8,347	-	9,888	-	8,801	4
Rivers Agency	258	-	329	30	362	42
Forest Service Agency	8,980	-	9,223	28	9,315	-
Common Agricultural Policy	280,491	-	317,282	-	282,884	-
EU Community Initiatives	162	-	1,587	-	910	-
<b>Total for RfR A:</b>	<b>* 315,711</b>	<b>-</b>	<b>362,359</b>	<b>58</b>	<b>320,160</b>	<b>57</b>

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

## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional Charges in Non-Budget										
Service Delivery Group including Rural Development										
7,212	-	-	7,212	-	7,212	-	-	7,271	6,478	
Veterinary Service										
4,587	-	-	4,587	-	4,587	-	-	4,625	4,120	
Central Policy Group including Fisheries										
1,620	-	-	1,620	-	1,620	-	-	1,634	1,456	
Rivers Agency										
2,103	-	-	2,103	-	2,103	-	-	2,121	1,889	
Forest Service Agency										
1,304	-	-	1,304	-	1,304	-	-	1,315	1,171	
Total RfR A:	16,826	-	-	16,826	-	16,826	-	-	16,966	15,114
Total Notional Charges:										
16,826	-	-	16,826	-	16,826	-	-	16,966	15,114	

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; reduce the risks to life and property from flooding; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect and expand forests in a sustainable way.</b>			
Shared Services	8,301	9,902	7,456
Accommodation	6,719	6,517	6,035
Audit	125	127	112
Miscellaneous	1,681	420	1,511
<b>Total RfR A:</b>	<b>16,826</b>	<b>16,966</b>	<b>15,114</b>
<b>Total Notional Charges:</b>	<b>16,826</b>	<b>16,966</b>	<b>15,114</b>



## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other income not classified as Accruing Resources	-	-	-	-	44	39
<b>Total:</b>	-	-	-	-	<b>44</b>	<b>39</b>

## Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:		£'000
1.	The provision sought for 2014-15 is 10.7% lower than the final net provision for 2013-14.	
2.	The following function within RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:	
	A-4 Expenditure to assist owners to comply with proposed reservoir legislation ■	100
3.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	The Agri-Food and Biosciences Institute	36,151
	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,168

# **Main Estimate 2014-15**

Department of  
Culture, Arts and Leisure



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## DEPARTMENT OF CULTURE, ARTS AND LEISURE

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### Introduction

1. This Estimate provides for expenditure to facilitate the Department of Culture, Arts & Leisure in its aim to deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.
2. 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 2014 was £1,217,490.
3. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF CULTURE, ARTS AND LEISURE

### Part I

£

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

**Net Resource Requirement** 193,457,000

**Net Cash Requirement** 190,351,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	193,457,000	67,667,000	125,790,000
Net Cash Requirement:	190,351,000	65,900,000	124,451,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
							Non- operating Accruing Resources			
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital		Net Total Resources	Net Total Resources	
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>										
9,102	12,865	172,138	194,105	648	193,457	104	-	150,371	139,725	
<b>Departmental Expenditure in DEL:</b>										
A-1:	Inland Fisheries and Waterways									
124	6,586	-	6,710	540	6,170	42	-	6,003	5,310	
A-2:	Miscellaneous Library and other services									
1,638	64	338	2,040	-	2,040	-	-	1,950	1,819	
A-3:	Arts									
1,222	296	522	2,040	-	2,040	-	-	12,164	9,128	
A-4:	Museums									
1,034	64	107	1,205	-	1,205	-	-	986	1,165	
A-5:	W5									
-	-	409	409	-	409	-	-	587	859	
A-6:	Sports									
1,934	1,280	86,600	89,814	90	89,724	-	-	16,088	12,186	
A-7:	Cultural Policy & Languages									
164	200	563	927	-	927	-	-	2,241	1,152	
A-8:	Public Record Office of Northern Ireland									
259	4,311	-	4,570	18	4,552	62	-	4,647	4,623	
A-9:	Language Body Departmental Overheads									
558	-	-	558	-	558	-	-	527	792	
A-10:	Waterways Ireland Departmental Overheads									
155	64	-	219	-	219	-	-	229	183	
<b>Annually Managed Expenditure (AME):</b>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	-243	
<i>Revaluations</i>										
-	-	-	-	-	-	-	-	200	355	

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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-11:	Arts Council of Northern Ireland ♥									
-	-	13,400	13,400	-	13,400	-	-	15,072	14,802	
A-12:	National Museums and Galleries Northern Ireland ♥									
-	-	13,214	13,214	-	13,214	-	-	14,309	17,090	
A-13:	Sports Council for Northern Ireland ♥									
-	-	10,057	10,057	-	10,057	-	-	14,425	21,952	
A-14:	Northern Ireland Library Authority ♥									
-	-	34,504	34,504	-	34,504	-	-	41,169	33,016	
A-15:	Armagh Observatory and Planetarium ♥									
-	-	1,547	1,547	-	1,547	-	-	1,737	1,777	
	World Police & Fire Games Ltd ♥									
-	-	-	-	-	-	-	-	4,310	1,724	
A-16:	Northern Ireland Screen ♥									
-	-	1,380	1,380	-	1,380	-	-	2,598	1,956	
A-17:	Northern Ireland Museums Council ♥									
-	-	270	270	-	270	-	-	279	152	
A-18:	Language Body ♥									
-	-	5,677	5,677	-	5,677	-	-	5,602	4,502	
A-19:	Waterways Ireland ♥									
-	-	3,550	3,550	-	3,550	-	-	3,234	3,442	
A-20:	Notional Charges									
2,014	-	-	2,014	-	2,014	-	-	2,014	1,983	
Total:	9,102	12,865	172,138	194,105	648	193,457	104	-	150,371	139,725



**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>£'000</b>		
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>193,457</b>	<b>150,371</b>	<b>139,725</b>
<b>Capital Items</b>			
Capital	104	884	1,179
Less non-operating accruing resources	-	-1,375	-9
<b>Total net capital</b>	<b>104</b>	<b>-491</b>	<b>1,170</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,184	-1,410	-1,428
New provisions and adjustments to previous provisions	-	-	243
Notional charges	-2,014	-2,014	-1,983
Movement in working capital	-12	-12	-4,364
Use of provisions	-	-	75
<b>Total accruals to cash adjustments</b>	<b>-3,210</b>	<b>-3,436</b>	<b>-7,457</b>
<b>Net Cash Required</b>	<b>190,351</b>	<b>146,444</b>	<b>133,438</b>

Part III Extra Receipts payable to the Consolidated Fund

£'000

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	3	3	15	15
Other income not classified as accruing resources	-	-	-	-	148	148
Non - Operating income not classified as accruing resources	-	-	-	-	6	6
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	12	12
<b>Total:</b>	-	-	<b>3</b>	<b>3</b>	<b>181</b>	<b>181</b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	9,102	8,790	8,860
<b>Total Net Administration Costs</b>	<b>9,102</b>	<b>8,790</b>	<b>8,860</b>
<b>Net Programme Costs</b>			
Request for Resources A	184,355	141,578	130,702
<b>Total Net Programme Costs</b>	<b>184,355</b>	<b>141,578</b>	<b>130,702</b>
<b>NET OPERATING COST</b>	<b>193,457</b>	<b>150,368</b>	<b>139,562</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>193,457</b>	<b>150,371</b>	<b>139,725</b>
<b>RESOURCE BUDGET</b>	<b>113,868</b>	<b>129,450</b>	<b>122,397</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>193,457</b>	<b>150,371</b>	<b>139,725</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERS) in the FSCNE	-	-3	-163
<b>Net Operating Costs (Accounts)</b>	<b>193,457</b>	<b>150,368</b>	<b>139,562</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-85,613	-104,749	-102,396
Capital grants	-85,850	-12,810	-8,332
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERS) in the FSCNE	-	3	163
Full resource consumption of NDPBs or other bodies	91,874	96,638	93,400
<b>Resource Budget</b>	<b>113,868</b>	<b>129,450</b>	<b>122,397</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	106,304	122,324	115,599
Annually Managed Expenditure (AME)	7,564	7,126	6,798

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>104</b>	<b>-491</b>	<b>1,170</b>
<i>Adjustments:</i>			
Other Consolidated Fund Extra Receipts	-	-	-6
Capital expenditure of NDPBs or other bodies	4,380	18,553	15,073
Capital grants	85,850	12,810	8,332
<b>Capital Budget</b>	<b>90,334</b>	<b>30,872</b>	<b>24,569</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	90,334	30,872	24,569
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>						
Inland Fisheries and Waterways	540	-	540	-	533	9
Sports	90	-	116	-	162	-
Public Record Office of Northern Ireland	18	-	30	1,375	30	-
<b>Total for RfR A:</b>	<b>* 648</b>	<b>-</b>	<b>686</b>	<b>1,375</b>	<b>725</b>	<b>9</b>

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



## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 Notional Charges in Non-Budget										
Inland Fisheries and Waterways										
116	-	-	116	-	116	-	-	301	301	
Miscellaneous Library and other services										
38	-	-	38	-	38	-	-	87	94	
Arts										
38	-	-	38	-	38	-	-	545	472	
Museums										
22	-	-	22	-	22	-	-	44	60	
W5										
8	-	-	8	-	8	-	-	26	44	
Sports										
1,674	-	-	1,674	-	1,674	-	-	721	630	
Cultural Policy										
17	-	-	17	-	17	-	-	103	60	
Public Record Office of Northern Ireland										
86	-	-	86	-	86	-	-	151	272	
Language Body Departmental Overheads										
10	-	-	10	-	10	-	-	24	41	
Waterways Ireland Departmental Overheads										
5	-	-	5	-	5	-	-	12	9	
Total RfR A:	2,014	-	-	2,014	-	2,014	-	-	2,014	1,983
Total Notional Charges:										
2,014	-	-	2,014	-	2,014	-	-	2,014	1,983	

Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: To deliver economic growth and to enhance the quality of life in Northern Ireland by unlocking the full potential of the culture, arts and leisure sectors.</b>			
Audit	65	65	65
Accommodation	657	657	633
Network management, consultancy etc	588	588	608
Departmental Solicitors Office	65	65	38
CAL Training Provision	9	9	9
Land and Property Services	26	26	12
Shared Services	555	555	568
Miscellaneous	49	49	50
<b>Total RfR A:</b>	<b>2,014</b>	<b>2,014</b>	<b>1,983</b>
<b>Total Notional Charges:</b>	<b>2,014</b>	<b>2,014</b>	<b>1,983</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other operating income and receipts not classified as accruing resources	-	-	3	3	15	15
Other income not classified as accruing resources	-	-	-	-	148	148
Non - Operating income not classified as accruing resources	-	-	-	-	6	6
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	12	12
<b>Total</b>	-	-	<b>3</b>	<b>3</b>	<b>181</b>	<b>181</b>

## Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the interim Permanent Head of the Department of Culture, Arts and Leisure, Mr Peter May, as Accounting Officer of the Department with responsibility for preparing the Department’s Estimate.

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

Notes to the Estimate:		£'000
1.	The provision for 2014-15 is 28.7% higher than the final net provision for 2013-14.	
2.	The Estimate includes grants-in-aid above £1 million for the following:	
	Arts Council of Northern Ireland	13,400
	National Museums and Galleries Northern Ireland	13,214
	Sports Council for Northern Ireland	10,057
	Northern Ireland Library Authority	34,504
	Armagh Observatory and Planetarium	1,547
	Northern Ireland Screen	1,380
	Waterways Ireland	3,550
	Language Body	5,677

# **Main Estimate 2014-15**

Department of  
Education



## DEPARTMENT OF EDUCATION

### Introduction

1. The vision of the Department of Education is to see every young person achieving to his or her full potential at each stage of his or her development.
2. Request for Resources A of the Estimate provides for expenditure on schools, centrally financed services, early years services, and administration; and grants-in-aid to education and library boards, the Council for the Curriculum, Examinations and Assessment (CCEA), the Council for Catholic Maintained Schools (CCMS), the General Teaching Council for Northern Ireland, the Staff Commission for Education and Library Boards, the Northern Ireland Council for Integrated Education, Comhairle na Gaelscolaíochta, and Middletown Centre for Autism Ltd.
3. Request for Resources B of the Estimate provides for expenditure on youth, community relations measures for young people, and administration; and grants-in-aid to education and library boards, and the Youth Council for Northern Ireland.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF EDUCATION

### Part I

	£
<b>RfR A:</b> Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	2,086,908,000
<b>RfR B:</b> Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	39,158,000
<b>Net Resource Requirement</b>	<b>2,126,066,000</b>
<b>Net Cash Requirement</b>	<b>2,165,990,000</b>

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

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

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

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

the youth service, community relations measures for young people, other related services and associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to education and library boards for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; and 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:	2,086,908,000	910,589,000	1,176,319,000
RfR B:	39,158,000	19,356,000	19,802,000
Total Net Resource Requirement:	2,126,066,000	929,945,000	1,196,121,000
Net Cash Requirement:	2,165,990,000	944,772,000	1,221,218,000



## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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>RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>									
22,157	23,799	2,056,159	2,102,115	15,207	2,086,908	7,525	-	2,023,532	2,005,955
<b>Departmental Expenditure in DEL:</b>									
A-1: Education and Library Boards - Departmental overheads									
10,041	14,365	-	24,406	346	24,060	1,525	-	24,827	21,472
A-2: Non-Departmental Public Bodies - Departmental overheads									
785	20	-	805	-	805	-	-	809	800
A-3: Voluntary and Grant Maintained Integrated Schools - Departmental overheads									
5,675	160	-	5,835	-	5,835	-	-	5,871	5,803
A-4: Centrally Financed Services									
950	7,404	12,165	20,519	-	20,519	6,000	-	12,007	10,384
A-5: Early Years Services									
151	50	31,036	31,237	-	31,237	-	-	28,640	25,931
A-6: Further Education and Student Support (from Department for Employment and Learning)									
-	-	-	-	14,861	-14,861	-	-	-16,160	-15,484
<b>Annually Managed Expenditure (AME):</b>									
A-7: Provisions									
279	-	-	279	-	279	-	-	599	84
A-8: Impairments									
-	1,800	-	1,800	-	1,800	-	-	2,000	2,890

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital		2013-14 Provision	2012-13 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>Non-Budget:</b>									
A-9:	Education and Library Boards ♥								
-	-	1,582,052	1,582,052	-	<b>1,582,052</b>	-	-	1,594,460	1,570,208
A-10:	Voluntary & Grant Maintained Integrated Schools								
-	-	402,756	402,756	-	<b>402,756</b>	-	-	339,171	353,209
A-11:	Council for the Curriculum, Examinations and Assessment (CCEA) ♥								
-	-	21,423	21,423	-	<b>21,423</b>	-	-	21,173	21,936
A-12:	Council for Catholic Maintained Schools (CCMS) ♥								
-	-	3,381	3,381	-	<b>3,381</b>	-	-	3,261	3,110
A-13:	Staff Commission for Education and Library Boards ♥								
-	-	350	350	-	<b>350</b>	-	-	252	345
A-14:	General Teaching Council for Northern Ireland ♥								
-	-	81	81	-	<b>81</b>	-	-	52	-
A-15:	Comhairle na Gaelscolaíochta ♣								
-	-	684	684	-	<b>684</b>	-	-	673	615
A-16:	Northern Ireland Council for Integrated Education ♣								
-	-	665	665	-	<b>665</b>	-	-	646	627
A-17:	Middletown Centre for Autism Ltd ♣								
-	-	1,566	1,566	-	<b>1,566</b>	-	-	975	712
A-18:	Notional Charges								
4,276	-	-	4,276	-	<b>4,276</b>	-	-	4,276	3,313

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15										2013-14 Provision	2012-13 Outturn
Resources						Capital					
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:	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.										
	1,218	-	37,940	39,158	-	39,158	-	-	43,013	36,951	
Departmental Expenditure in DEL:											
B-1:	Education and Library Boards - Departmental overheads										
	400	-	-	400	-	400	-	-	522	514	
B-2:	Youth Council for Northern Ireland - Departmental overheads										
	91	-	-	91	-	91	-	-	118	117	
B-3:	Youth Services										
	224	-	2,500	2,724	-	2,724	-	-	1,100	1,615	
B-4:	Voluntary Bodies and Other Services supporting Community Relations										
	279	-	-	279	-	279	-	-	-	-	
Non-Budget:											
B-5:	Education and Library Boards ♥										
	-	-	30,560	30,560	-	30,560	-	-	36,073	29,873	
B-6:	Youth Council for Northern Ireland ♥										
	-	-	4,880	4,880	-	4,880	-	-	4,976	4,658	
B-7:	Notional Charges										
	224	-	-	224	-	224	-	-	224	174	
Total:	23,375	23,799	2,094,099	2,141,273	15,207	2,126,066	7,525	-	2,066,545	2,042,906	

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>2,126,066</b>	<b>2,066,545</b>	<b>2,042,906</b>
<b>Capital Items</b>			
Capital	7,525	1,223	558
<b>Total Net Capital</b>	<b>7,525</b>	<b>1,223</b>	<b>558</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,972	-2,285	-3,170
New provisions and adjustments to previous provisions	-279	-599	-84
Notional charges	-4,500	-4,500	-3,487
Movement in working capital	38,885	38,940	-11,316
Use of provisions	265	170	223
<b>Total accruals to cash adjustments</b>	<b>32,399</b>	<b>31,726</b>	<b>-17,834</b>
<b>Net Cash Required</b>	<b>2,165,990</b>	<b>2,099,494</b>	<b>2,025,630</b>

## Part III Extra Receipts payable to the Consolidated Fund

£'000

DE

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	500	<i>500</i>	3,905	<i>3,905</i>	2,656	<i>2,811</i>
<b>Total:</b>	<b>500</b>	<b><i>500</i></b>	<b>3,905</b>	<b><i>3,905</i></b>	<b>2,656</b>	<b><i>2,811</i></b>



# **Supporting Statements, Tables and Notes**





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

DE

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	21,843	22,495	20,669
Request for Resources B	1,218	1,155	1,091
<b>Total Net Administration Costs</b>	<b>23,061</b>	<b>23,650</b>	<b>21,760</b>
<b>Net Programme Costs</b>			
Request for Resources A	2,064,565	1,997,312	1,982,964
Request for Resources B	37,940	41,678	35,529
<b>Total Net Programme Costs</b>	<b>2,102,505</b>	<b>2,038,990</b>	<b>2,018,493</b>
<b>NET OPERATING COST</b>	<b>2,125,566</b>	<b>2,062,640</b>	<b>2,040,253</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>2,126,066</b>	<b>2,066,545</b>	<b>2,042,906</b>
<b>RESOURCE BUDGET</b>	<b>2,069,691</b>	<b>2,043,147</b>	<b>2,098,507</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>2,126,066</b>	<b>2,066,545</b>	<b>2,042,906</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-500	-3,905	-2,653
<b>Net Operating Cost (Accounts)</b>	<b>2,125,566</b>	<b>2,062,640</b>	<b>2,040,253</b>
<i>Adjustments to remove:</i>			
Capital grants	-4,000	-2,215	-1,069
Voted resource expenditure outside the budget	-2,052,898	-2,006,212	-1,988,780
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	500	3,905	2,634
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies <sup>(1)</sup>	2,000,523	1,985,029	2,045,469
<b>Resource Budget</b>	<b>2,069,691</b>	<b>2,043,147</b>	<b>2,098,507</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,944,282	1,917,844	1,888,567
Annually Managed Expenditure (AME)	125,409	125,303	209,940

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

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>7,525</b>	<b>1,223</b>	<b>558</b>
<i>Adjustments:</i>			
Capital grants	4,000	2,215	1,069
Capital expenditure of NDPBs and other bodies <sup>(1)</sup>	171,920	105,997	105,985
Consolidated Fund Extra Receipts (CFERs)	-500	-	-
<b>Capital Budget</b>	<b>182,945</b>	<b>109,435</b>	<b>107,612</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	182,945	109,435	107,612
Annually Managed Expenditure (AME)	-	-	-

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

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A:</b>	<b>Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.</b>					
Education and Library Boards - Departmental overheads	346	-	438	-	420	-
Centrally Financed Services	-	-	140	-	260	-
Further Education and Student Support (from Department for Employment and Learning)	14,861	-	16,160	-	15,484	-
<b>Total for RfR A:</b>	<b>* 15,207</b>	<b>-</b>	<b>16,738</b>	<b>-</b>	<b>16,164</b>	<b>-</b>

\* 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 from the Department for Employment and Learning for Further Education and Student Support.

# Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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										
Education and Library Boards - Departmental overheads										
2,406	-	-	2,406	-	2,406	-	-	2,462	1,868	
Non-Departmental Public Bodies - Departmental overheads										
194	-	-	194	-	194	-	-	188	150	
Voluntary and Grant Maintained Integrated Schools - Departmental overheads										
1,404	-	-	1,404	-	1,404	-	-	1,362	1,085	
Centrally Financed Services										
235	-	-	235	-	235	-	-	228	181	
Early Years Services										
37	-	-	37	-	37	-	-	36	29	
Total RfR A:	4,276	-	-	4,276	-	4,276	-	-	4,276	3,313
DE RfR B Notional Charges in Non-Budget										
Education and Library Boards - Departmental overheads										
90	-	-	90	-	90	-	-	126	98	
Youth Council for Northern Ireland - Departmental overheads										
21	-	-	21	-	21	-	-	28	22	
Youth Services										
50	-	-	50	-	50	-	-	70	54	
Voluntary Bodies and Other Services supporting Community Relations										
63	-	-	63	-	63	-	-	-	-	
Total RfR B:	224	-	-	224	-	224	-	-	224	174
Total Notional Charges:										
4,500	-	-	4,500	-	4,500	-	-	4,500	3,487	

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A:</b> Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.			
Audit	89	89	76
Accommodation	1,604	1,604	1,176
ICT Services	1,244	1,244	925
Personnel Services	21	21	629
Professional Services	1,261	1,261	460
Miscellaneous	57	57	47
<b>Total RfR A:</b>	<b>4,276</b>	<b>4,276</b>	<b>3,313</b>
<b>RfR B:</b> Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.			
Audit	5	5	4
Accommodation	84	84	62
ICT Services	65	65	48
Personnel Services	1	1	33
Professional Services	66	66	24
Miscellaneous	3	3	3
<b>Total RfR B:</b>	<b>224</b>	<b>224</b>	<b>174</b>
<b>Total Notional Charges:</b>	<b>4,500</b>	<b>4,500</b>	<b>3,487</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Education and Library Boards	500	<i>500</i>	2,141	<i>2,141</i>	768	<i>870</i>
Voluntary and Grant Maintained Integrated Schools	-	-	1,764	<i>1,764</i>	23	<i>23</i>
EU Building Sustainable Prosperity Programme	-	-	-	-	1,849	<i>1,849</i>
Other	-	-	-	-	16	<i>69</i>
<b>Total:</b>	<b>500</b>	<b><i>500</i></b>	<b>3,905</b>	<b><i>3,905</i></b>	<b>2,656</b>	<b><i>2,811</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2014-15 is 2.9% higher than the final net provision for 2013-14.
2. The following functions within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act:
 

A-5 Expenditure relating to Early Years Services ■	31,086
A-9 Expenditure relating to certain pupils with Special Educational Needs ■	324
3. The Estimate includes grant-in-aid provision above £1 million for the following:
 

<b>RfR A</b>	
Education and Library Boards	1,582,052
Voluntary Schools	316,250
Grant Maintained Integrated Schools	86,506
Council for the Curriculum, Examinations and Assessment	21,423
Council for Catholic Maintained Schools	3,381
Middletown Centre for Autism Ltd	1,566
<b>RfR B</b>	
Education and Library Boards	30,560
Youth Council for Northern Ireland	4,880



# **Main Estimate 2014-15**

Department of  
Education -  
Teachers'  
Superannuation



## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

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### Introduction

1. This Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers' Superannuation Scheme liabilities and interest on Scheme liabilities.
2. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

### Part I

£

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

**Net Resource Requirement** 573,448,000

**Net Cash Requirement** 185,306,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	573,448,000	216,403,000	357,045,000
Net Cash Requirement:	185,306,000	81,081,000	104,225,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 pension scheme for persons covered by the Teachers' Superannuation Scheme.									
-	785,000	-	785,000	211,552	573,448	-	-	480,895	474,555	
Annually Managed Expenditure (AME):										
A-1:	Pensions, lump sums, gratuities and premature retirement compensation									
-	785,000	-	785,000	209,755	575,245	-	-	482,865	476,485	
Non-Budget:										
A-2:	Premature Retirement Compensation - receipts from DEL									
-	-	-	-	1,797	-1,797	-	-	-1,970	-1,930	
Total:	-	785,000	-	785,000	211,552	573,448	-	-	480,895	474,555

Resource to Cash Reconciliation			£'000
	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Total Net Resources</b>	<b>573,448</b>	<b>480,895</b>	<b>474,555</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-785,000	-685,000	-665,166
Movement in working capital	5,000	10,000	-1,111
Use of provisions	391,858	374,285	355,147
<b>Total accruals to cash adjustments</b>	<b>-388,142</b>	<b>-300,715</b>	<b>-311,130</b>
<b>Net Cash Required</b>	<b>185,306</b>	<b>180,180</b>	<b>163,425</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as accruing resources	-	-	-	-	867	867
<b>Total:</b>	-	-	-	-	<b>867</b>	<b>867</b>

# **Supporting Statements, Tables and Notes**





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

DE-S

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Income</b>			
Contributions receivable	204,755	197,135	186,609
Transfers in	5,000	5,000	4,775
Other income	1,797	1,970	90
<b>Total Income</b>	<b>211,552</b>	<b>204,105</b>	<b>191,474</b>
<b>Expenditure</b>			
Increase in Scheme liabilities	315,000	295,000	225,166
Interest on Scheme liabilities	470,000	390,000	440,000
<b>Total Expenditure</b>	<b>785,000</b>	<b>685,000</b>	<b>665,166</b>
<b>NET OPERATING COST</b>	<b>573,448</b>	<b>480,895</b>	<b>473,692</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>573,448</b>	<b>480,895</b>	<b>474,555</b>
<b>RESOURCE BUDGET</b>	<b>575,245</b>	<b>482,865</b>	<b>475,622</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>573,448</b>	<b>480,895</b>	<b>474,555</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-	-863
<b>Net Operating Costs (Accounts)</b>	<b>573,448</b>	<b>480,895</b>	<b>473,692</b>
<i>Adjustments:</i>			
Voted resource expenditure that is outside the Resource Budget	1,797	1,970	1,930
<b>Resource Budget</b>	<b>575,245</b>	<b>482,865</b>	<b>475,622</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	575,245	482,865	475,622

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

DE-S

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess operating Accruing Resources	-	-	-	-	863	863
Other amounts collectable on behalf of the NI Consolidated Fund	-	-	-	-	4	4
<b>Total:</b>	-	-	-	-	<b>867</b>	<b>867</b>

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.</b>						
Pensions, lump sums, gratuities and premature retirement compensation	209,755	-	202,135	-	189,544	-
Premature Retirement Compensation - receipts from DEL	1,797	-	1,970	-	1,930	-
<b>Total for RfR A:</b>	<b>* 211,552</b>	<b>-</b>	<b>204,105</b>	<b>-</b>	<b>191,474</b>	<b>-</b>

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

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## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2014-15 is 19.3% higher than the final net provision for 2013-14.



# **Main Estimate 2014-15**

Department for  
Employment and  
Learning





## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Introduction

1. The services provided under this estimate are administered by the Department for Employment and Learning. This provides for expenditure by the Department in taking forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy. It provides for expenditure on higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education and the Department for Business, Innovation & Skills; repayment of loans; labour market services including employment law, tribunals, labour relations and employer support; employment schemes and services including those for people with disabilities and career information, advice and guidance services; payments under European Union Structural Funds Programmes; administration costs, including redundancy payments, departmental research; and associated non-cash items.
2. As part of the arrangement for the transfer of training centres to Further Education Colleges, the Department agreed that, for staff who became redundant in the future, it would fund any difference between their redundancy payment and that which they would have received had they remained in the Northern Ireland Civil Service. Due to the inherent uncertainty as to the amount and timing of the future redundancy payments the Department has underwritten, it is not practical to quantify the potential liability that might arise from this undertaking.
3. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR EMPLOYMENT AND LEARNING

### Part I

£

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

**Net Resource Requirement** 891,744,000

**Net Cash Requirement** 1,147,733,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	891,744,000	389,144,000	502,600,000
Net Cash Requirement:	1,147,733,000	493,226,000	654,507,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital		Net Total Resources	Net Total Resources
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>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>									
<b>37,944</b>	<b>171,381</b>	<b>723,749</b>	<b>933,074</b>	<b>41,330</b>	<b>891,744</b>	<b>335,984</b>	<b>62,944</b>	<b>864,765</b>	<b>957,945</b>
<b>Departmental Expenditure in DEL:</b>									
A-1: Employment and Skills									
8,940	42,088	173,805	224,833	321	<b>224,512</b>	-	-	207,330	196,523
A-2: Higher Education									
1,835	-	235,665	237,500	231	<b>237,269</b>	-	-	223,778	216,248
A-3: Student Support									
-	100,433	139,156	239,589	-	<b>239,589</b>	-	-	231,827	381,469
A-4: Labour Market Services									
16,180	7,576	6,619	30,375	298	<b>30,077</b>	1,073	-	33,029	20,983
A-5: ESF Payments - Public and Private Sector									
-	-	16,380	16,380	10,080	<b>6,300</b>	-	-	9,238	6,943
<b>Annually Managed Expenditure (AME):</b>									
A-6: Student Support									
-	19,387	-32,754	-13,367	30,400	<b>-43,767</b>	334,911	62,944	-50,025	-59,705
A-7: Provisions									
-	50	-	50	-	<b>50</b>	-	-	7,400	-
A-8: Revaluations									
-	50	-	50	-	<b>50</b>	-	-	335	-234
<i>Employment Schemes</i>									
-	-	-	-	-	-	-	-	-	28

DEL

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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-9:	Teachers' Premature Retirement - on-going liabilities									
-	1,797	-	1,797	-	1,797	-	-	1,970	1,931	
A-10:	Construction Industry Training Board ♥									
-	-	1	1	-	1	-	-	1	1	
A-11:	Ulster Supported Employment Limited ♥									
-	-	898	898	-	898	-	-	766	735	
A-12:	Labour Relations Agency ♥									
-	-	3,545	3,545	-	3,545	-	-	3,611	3,545	
A-13:	Further Education Colleges ♥									
-	-	174,684	174,684	-	174,684	-	-	179,206	188,171	
A-14:	Higher Education Colleges									
-	-	5,750	5,750	-	5,750	-	-	5,310	5,489	
Prior Period Adjustments										
-	-	-	-	-	-	-	-	-	-14,422	
A-15:	Notional Charges									
10,989	-	-	10,989	-	10,989	-	-	10,989	10,240	
Total:	37,944	171,381	723,749	933,074	41,330	891,744	335,984	62,944	864,765	957,945

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>891,744</b>	<b>864,765</b>	<b>957,945</b>
<b>Capital Items</b>			
Capital	335,984	307,781	225,508
Non-operating accruing resources	-62,944	-68,974	-60,800
<b>Total net capital</b>	<b>273,040</b>	<b>238,807</b>	<b>164,708</b>
<b>Accruals to cash adjustments</b>			
Depreciation and student loan impairment & unwinding of discount	-88,144	-86,941	-221,717
New provisions and adjustments to previous provisions	563	-6,745	845
Prior Period Adjustments	-	-	14,422
Notional charges	-10,989	-10,989	-10,240
Movement in working capital	80,000	97,000	65,406
Use of provisions	1,519	160	-13
<b>Total Accruals to cash adjustments</b>	<b>-17,051</b>	<b>-7,515</b>	<b>-151,297</b>
<b>Net Cash Required</b>	<b>1,147,733</b>	<b>1,096,057</b>	<b>971,356</b>

DEL

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts excess ARs	-	-	-	-	1,363	3,138
Non-operating income and receipts excess ARs	-	-	-	-	2,362	779
Other operating income not classified as ARs	-	-	-	-	58	1,696
<b>Total</b>	-	-	-	-	<b>3,783</b>	<b>5,613</b>

# **Supporting Statements, Tables and Notes**





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

DEL

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	37,944	35,589	33,588
<b>Total Net Administration Costs</b>	<b>37,944</b>	<b>35,589</b>	<b>33,588</b>
<b>Net Programme Costs</b>			
Request for Resources A	853,800	829,176	924,357
CFERs in the FSCNE	-	-	-1,421
Non-voted Expenditure in the FSCNE	7,635	9,150	14,387
Prior Period Adjustment	-	-	14,422
<b>Total Net Programme Costs</b>	<b>861,435</b>	<b>838,326</b>	<b>951,745</b>
<b>NET OPERATING COST</b>	<b>899,379</b>	<b>873,915</b>	<b>985,333</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>891,744</b>	<b>864,765</b>	<b>957,945</b>
<b>RESOURCE BUDGET</b>	<b>874,994</b>	<b>829,632</b>	<b>947,812</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>891,744</b>	<b>864,765</b>	<b>957,945</b>
<i>Adjustments:</i>			
Non-voted expenditure in the FSCNE	7,635	9,150	14,387
Prior period adjustments	-	-	14,422
Consolidated Fund Extra Receipts in the FSCNE	-	-	-1,421
<b>Net Operating Cost (Accounts)</b>	<b>899,379</b>	<b>873,915</b>	<b>985,333</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-197,664	-201,853	-210,112
Capital grants	-30,310	-16,364	-10,148
Non-voted expenditure outside the budget	-7,635	-9,150	-14,387
Student Loan Impairment Reclassification	-	-18,726	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	211,224	201,810	197,126
<b>Resource Budget</b>	<b>874,994</b>	<b>829,632</b>	<b>947,812</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	913,274	888,468	1,010,852
Annually Managed Expenditure (AME)	-38,280	-58,836	-63,040

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>273,040</b>	<b>238,807</b>	<b>164,708</b>
<i>Adjustments:</i>			
Capital grants	30,310	16,364	10,148
Other Consolidated Fund Extra Receipts	-	-	-2,362
Capital expenditure of NDPBs	23,776	9,521	6,555
<b>Capital Budget</b>	<b>327,126</b>	<b>264,692</b>	<b>179,049</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	55,159	25,301	15,924
Annually Managed Expenditure (AME)	271,967	239,391	163,125

DEL

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>						
Employment and Skills	321	-	16,409	674	12,468	800
Higher Education	231	-	3,701	-	1,432	-
Student Support	30,400	62,944	28,900	68,300	26,500	60,000
Labour Market Services	298	-	555	-	431	-
ESF Payments - Public and Private Sector	10,080	-	10,121	-	9,060	-
<b>Total for RfR A:</b>	<b>* 41,330</b>	<b>** 62,944</b>	<b>59,686</b>	<b>68,974</b>	<b>49,891</b>	<b>60,800</b>

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

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

# Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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>RfR A: Notional Charges in Non-Budget</b>									
Employment and Skills									
6,966	-	-	6,966	-	<b>6,966</b>	-	-	6,966	6,491
Higher Education									
227	-	-	227	-	<b>227</b>	-	-	227	211
Student Support									
67	-	-	67	-	<b>67</b>	-	-	67	62
Labour Market Services									
3,280	-	-	3,280	-	<b>3,280</b>	-	-	3,280	3,057
ESF Payments - Public and Private Sector									
449	-	-	449	-	<b>449</b>	-	-	449	419
<b>Total RfR A:</b>	<b>10,989</b>	-	<b>10,989</b>	-	<b>10,989</b>	-	-	<b>10,989</b>	<b>10,240</b>
<b>Total Notional Charges</b>	<b>10,989</b>	-	<b>10,989</b>	-	<b>10,989</b>	-	-	<b>10,989</b>	<b>10,240</b>

DEL

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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.</b>			
Land and Property Services	40	40	6
Accommodation	6,329	6,329	5,893
NI Audit Office	120	120	108
Account NI	1,000	1,000	941
Miscellaneous	3,500	3,500	3,292
<b>Total RfR A:</b>	<b>10,989</b>	<b>10,989</b>	<b>10,240</b>
<b>Total Notional Charges:</b>	<b>10,989</b>	<b>10,989</b>	<b>10,240</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Interest Receivable	-	-	-	-	1,363	<i>3,138</i>
Student Loan repayments	-	-	-	-	2,362	<i>779</i>
Refunds and overpayments	-	-	-	-	58	<i>1,696</i>
<b>Total</b>	-	-	-	-	<b>3,783</b>	<b><i>5,613</i></b>

DEL

## Explanation of Accounting Officer Responsibilities

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

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

## Notes to the Estimate:

£'000

1. The provision sought for 2014-15 is 3.1% higher than the final net provision for 2013-14.

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

Labour Relations Agency	3,545
Further Education	174,684
Higher Education	5,750



# **Main Estimate 2014-15**

Department of  
Enterprise, Trade and  
Investment



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## DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

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### Introduction

1. This Estimate provides for expenditure by the Department of Enterprise, Trade and Investment to promote the growth of a competitive and export-led economy.
2. The Department also has a potential discounted liability of £68m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. Non statutory contingent liabilities undertaken in the privatisation of the electricity industry in Northern Ireland were notified to Parliament on 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 promote the growth of a competitive and export-led economy.

**Net Resource Requirement** 234,131,000

**Net Cash Requirement** 228,451,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	234,131,000	103,100,000	131,031,000
Net Cash Requirement:	228,451,000	111,834,000	116,617,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 promote the growth of a competitive and export-led economy.									
	19,136	18,278	216,182	253,596	19,465	234,131	496	7,000	229,110	221,655
Departmental Expenditure in DEL:										
A-1:	Economic Development, Policy & Research									
	11,188	1,821	80	13,089	156	12,933	460	-	11,516	14,535
A-2:	Economic Infrastructure/Minerals									
	1,674	1,121	15,595	18,390	7	18,383	-	-	12,578	4,972
A-3:	Invest Northern Ireland ♥									
	104	-	-	104	-	104	-	-	105	107
A-4:	Development of Tourism ♥									
	870	-	-	870	-	870	-	-	757	445
A-5:	Tourism Ireland Ltd ♥									
	184	-	-	184	-	184	-	-	374	181
A-6:	InterTradeIreland ♥									
	104	-	18	122	-	122	-	-	105	221
A-7:	EU Structural Funds - ERDF Support for Economic Development									
	-	75	9,141	9,216	7,818	1,398	-	-	263	118
A-8:	EU Community Initiatives									
	-	-	9,204	9,204	6,903	2,301	-	-	1,145	1,106
A-9:	Business Regulatory Services									
	852	7,698	-	8,550	1,881	6,669	36	-	5,984	5,519
A-10:	Business Regulatory Services - Repayment of Assistance in respect of the Presbyterian Mutual Society									
	-	-	-	-	2,700	2,700	-	7,000	3,011	3,206
A-11:	Health and Safety Executive NI ♦									
	-	5,867	-	5,867	-	5,867	-	-	5,491	5,379

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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-12:	Provisions - Economic Development, Policy & Research									
-	1,696	-	1,696	-	1,696	-	-	-14,347	9,138	
A-13:	NI Renewable Heat Incentive Scheme									
-	-	6,350	6,350	-	6,350	-	-	1,650	470	
Revaluation of Assets										
-	-	-	-	-	-	-	-	-160	-	
Non-Budget:										
A-14:	Invest Northern Ireland ♥									
-	-	134,490	134,490	-	134,490	-	-	160,387	137,322	
A-15:	Northern Ireland Tourist Board ♥									
-	-	21,948	21,948	-	21,948	-	-	21,982	20,320	
A-16:	General Consumer Council for Northern Ireland ♥									
-	-	1,427	1,427	-	1,427	-	-	1,455	1,639	
A-17:	Health & Safety Executive NI ♥									
-	-	963	963	-	963	-	-	977	1,085	
A-18:	Tourism Ireland Ltd ♥									
-	-	13,901	13,901	-	13,901	-	-	14,664	15,224	
A-19:	InterTradeIreland ♥									
-	-	3,065	3,065	-	3,065	-	-	3,235	3,274	
A-20:	Notional Charges									
4,160	-	-	4,160	-	4,160	-	-	3,960	3,805	
Total:	19,136	18,278	216,182	253,596	19,465	234,131	496	7,000	229,110	221,655

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>234,131</b>	<b>229,110</b>	<b>221,655</b>
<b>Capital Items</b>			
Capital	496	36	117
Non-operating accruing resources	-7,000	-6,512	-10,000
<b>Total net capital</b>	<b>-6,504</b>	<b>-6,476</b>	<b>-9,883</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-594	-446	-486
New provisions and adjustments to previous provisions	-1,696	14,347	-9,138
Notional charges	-4,160	-3,960	-3,805
Other non-cash items	-	154	-3,393
Movement in working capital	-	7,676	-4,752
Use of provisions	7,274	8,114	4,592
<b>Total accruals to cash adjustments</b>	<b>824</b>	<b>25,885</b>	<b>-16,982</b>
<b>Net Cash Required</b>	<b>228,451</b>	<b>248,519</b>	<b>194,790</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	75	<i>500</i>	874	<i>1,033</i>	268	<i>1,843</i>
<b>Total:</b>	<b>75</b>	<b><i>500</i></b>	<b>874</b>	<b><i>1,033</i></b>	<b>268</b>	<b><i>1,843</i></b>



# **Supporting Statements, Tables and Notes**



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

DETI

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	19,136	18,566	17,589
<b>Total Net Administration Costs</b>	<b>19,136</b>	<b>18,566</b>	<b>17,589</b>
<b>Net Programme Costs</b>			
Request for Resources A	214,920	209,670	203,984
<b>Total Net Programme Costs</b>	<b>214,920</b>	<b>209,670</b>	<b>203,984</b>
<b>NET OPERATING COST</b>	<b>234,056</b>	<b>228,236</b>	<b>221,573</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>234,131</b>	<b>229,110</b>	<b>221,655</b>
<b>RESOURCE BUDGET</b>	<b>223,078</b>	<b>191,142</b>	<b>229,905</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>234,131</b>	<b>229,110</b>	<b>221,655</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-75	-874	-268
Non-voted expenditure in the FSCNE	-	-	186
<b>Net Operating Costs (Accounts)</b>	<b>234,056</b>	<b>228,236</b>	<b>221,573</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-179,954	-206,660	-182,669
Capital grants	-16,300	-9,490	-1,087
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	75	874	268
Full resource consumption of NDPBs or other bodies	185,201	178,182	192,006
<i>Other Adjustments:</i>			
Unrealised foreign exchange rate movement	-	-	-186
<b>Resource Budget</b>	<b>223,078</b>	<b>191,142</b>	<b>229,905</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	190,206	190,520	199,232
Annually Managed Expenditure (AME)	32,872	622	30,673

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>-6,504</b>	<b>-6,476</b>	<b>-9,883</b>
<i>Adjustments:</i>			
Capital grants	16,300	9,490	1,087
Capital expenditure of NDPBs (or other bodies)	25,789	40,739	35,862
<b>Capital Budget</b>	<b>35,585</b>	<b>43,753</b>	<b>27,066</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	35,585	42,753	26,616
Annually Managed Expenditure (AME)	-	1,000	450

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: To promote the growth of a competitive and export-led economy.</b>						
Economic Development, Policy & Research	156	-	103	12	124	-
Economic Infrastructure/Minerals	7	-	1,404	-	2,290	-
Development of Tourism	-	-	2	-	2	-
EU Structural Funds - ERDF Support for Economic Development	7,818	-	2,941	-	659	-
EU Community Initiatives	6,903	-	3,439	-	3,316	-
Business Regulatory Services	1,881	-	2,724	-	2,713	-
Presbyterian Mutual Society, Loan Interest	2,700	-	3,011	-	3,206	-
Presbyterian Mutual Society, Loan Repayments	-	7,000	-	6,500	-	10,000
<b>Total for RfR A:</b>	<b>* 19,465</b>	<b>** 7,000</b>	<b>13,624</b>	<b>6,512</b>	<b>12,310</b>	<b>10,000</b>

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

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

## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 Notional Charges in Non-Budget										
Economic Development, Policy & Research										
3,393	-	-	3,393	-	3,393	-	-	3,031	2,935	
Economic Infrastructure/Minerals										
508	-	-	508	-	508	-	-	759	728	
Business Regulatory										
259	-	-	259	-	259	-	-	170	142	
Total RfR A:	4,160	-	-	4,160	-	4,160	-	-	3,960	3,805
Total										
Notional										
Charges:										
4,160	-	-	4,160	-	4,160	-	-	3,960	3,805	

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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>RfR A: To Promote the growth of a competitive and export-led economy.</b>			
Audit	60	64	60
Accommodation	2,500	1,900	1,832
Miscellaneous	1,600	1,996	1,913
<b>Total RfR A:</b>	<b>4,160</b>	<b>3,960</b>	<b>3,805</b>
<b>Total Notional Charges:</b>	<b>4,160</b>	<b>3,960</b>	<b>3,805</b>



## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
European Regional Development Fund	-	-	549	683	-	1,241
Other	75	500	325	350	268	602
<b>Total:</b>	<b>75</b>	<b>500</b>	<b>874</b>	<b>1,033</b>	<b>268</b>	<b>1,843</b>

## Explanation of Accounting Officer Responsibilities

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

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

## Notes to the Estimate:

1. The provision sought for 2014-15 is 2.2% higher than the final net provision for 2013-14.
2. The Estimate includes grant-in-aid provision above £1 million for the following:
 

	<b>£'000</b>
Invest Northern Ireland	134,490
Northern Ireland Tourist Board	21,948
General Consumer Council for Northern Ireland	1,427
Tourism Ireland Ltd	13,901
InterTradeIreland	3,065

# **Main Estimate 2014-15**

Department of  
Finance and Personnel



## DEPARTMENT OF FINANCE AND PERSONNEL

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### Introduction

1. The aim of the Department of Finance and Personnel is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.
2. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF FINANCE AND PERSONNEL

### Part I

£

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

**Net Resource Requirement** 206,638,000

**Net Cash Requirement** 236,025,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	206,638,000	93,415,000	113,223,000
Net Cash Requirement	236,025,000	91,979,000	144,046,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department’s areas of executive responsibility.									
	194,315	94,516	5,799	294,630	87,992	206,638	22,840	1,200	207,589	195,808
Departmental Expenditure in DEL:										
A-1:	Finance and Personnel Policy									
	38,284	679	124	39,087	20,585	18,502	100	-	18,423	18,136
A-2:	NICS Shared Services									
	74,361	60	-	74,421	15,841	58,580	7,600	-	62,683	58,119
A-3:	Northern Ireland Statistics and Research Agency									
	1,583	23,414	-	24,997	14,635	10,362	1,372	-	9,931	9,924
A-4:	Land and Property Services									
	1,421	55,699	-	57,120	27,322	29,798	2,000	-	29,658	29,602
A-5:	EU Peace Programmes									
	-	-	663	663	497	166	-	-	300	370
A-6:	EU Community Initiatives									
	-	-	2,608	2,608	1,956	652	-	-	2,560	928
A-7:	European Regional Development Fund									
	-	-	1,250	1,250	450	800	-	-	68	-40
A-8:	NICS Accommodation Services									
	78,366	20	-	78,386	6,706	71,680	11,768	1,200	67,024	69,628

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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-9	NICS Shared Services									
	-	628	-	628	-	628	-	-	745	362
A-10:	NICS Accommodation Services									
	-	13,000	-	13,000	-	13,000	-	-	10,700	5,659
A-11:	Provisions									
	-	1,016	-	1,016	-	1,016	-	-	3,750	148
	Settlement of NICS equal pay claim									
	-	-	-	-	-	-	-	-	300	1,700
Non-Budget:										
A-12:	Special EU Programmes Body ♥									
	-	-	1,154	1,154	-	1,154	-	-	1,097	1,082
A-13:	Notional Charges									
	300	-	-	300	-	300	-	-	350	190
Total:	194,315	94,516	5,799	294,630	87,992	206,638	22,840	1,200	207,589	195,808



**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Total Resources</b>	<b>206,638</b>	<b>207,589</b>	<b>195,808</b>
<b>Capital Items</b>			
Capital	22,840	25,088	17,435
Non-operating accruing resources	1,200	521	677
<b>Total net capital</b>	<b>21,640</b>	<b>24,567</b>	<b>16,758</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-41,613	-43,893	-38,579
New provisions and adjustments to previous provisions	-2,500	-5,561	-2,312
Notional charges	-300	-350	-190
Movement in working capital	50,000	20,000	11,178
Use of provisions	2,160	2,045	633
<b>Total accruals to cash adjustments</b>	<b>7,747</b>	<b>-27,759</b>	<b>-29,270</b>
<b>Net Cash Required</b>	<b>236,025</b>	<b>204,397</b>	<b>183,296</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income not classified as Accruing Resources	-	-	170	<i>170</i>	2,162	<i>4,104</i>
<b>Total:</b>	-	-	<b>170</b>	<b><i>170</i></b>	<b>2,162</b>	<b><i>4,104</i></b>

# **Supporting Statements, Tables and Notes**



## Forecast Statement of Comprehensive Net Expenditure

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	150,040	148,674	146,201
<b>Total Net Administration Costs</b>	<b>150,040</b>	<b>148,674</b>	<b>146,201</b>
<b>Net Programme Costs</b>			
Request for Resources A	56,598	58,745	47,448
<b>Total Net Programme Costs</b>	<b>56,598</b>	<b>58,745</b>	<b>47,448</b>
<b>NET OPERATING COST</b>	<b>206,638</b>	<b>207,419</b>	<b>193,649</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>206,638</b>	<b>207,589</b>	<b>195,808</b>
<b>RESOURCE BUDGET</b>	<b>198,970</b>	<b>198,045</b>	<b>187,259</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>206,638</b>	<b>207,589</b>	<b>195,808</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-170	-2,162
EU Exchange Movement	-	-	3
<b>Net Operating Cost (Accounts)</b>	<b>206,638</b>	<b>207,419</b>	<b>193,649</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,454	-1,447	-1,272
EU Exchange Movement	-	-	-3
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	170	2,162
Cost of rate collection	-7,747	-8,695	-8,627
Capital Grants	-	-850	-115
Full resource consumption of NDPBs or other bodies	1,533	1,448	1,462
<b>Resource Budget</b>	<b>198,970</b>	<b>198,045</b>	<b>187,259</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	186,286	184,425	179,875
Annually Managed Expenditure (AME)	12,684	13,620	7,381

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>21,640</b>	<b>24,567</b>	<b>16,758</b>
<i>Adjustments:</i>			
Capital Grants	-	850	115
Capital expenditure of NDPBs and other bodies	25	23	24
<b>Capital Budget</b>	<b>21,665</b>	<b>25,440</b>	<b>16,897</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	21,665	25,440	16,897
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A:</b>	<b>To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.</b>					
Finance and Personnel Policy	20,585	-	21,581	-	20,127	-
NICS Shared Services	15,841	-	15,659	121	14,761	72
Northern Ireland Statistics and Research Agency	14,635	-	14,245	-	13,815	-
Land and Property Services	27,322	-	26,113	145	27,812	88
EU Peace Programmes	497	-	900	-	1,113	-
EU Community Initiatives	1,956	-	7,680	-	2,770	-
European Regional Development Fund	450	-	-	-	5	-
NICS Accommodation Services	6,706	1,200	6,215	255	6,298	517
<b>Total for RfR A:</b>	<b>* 87,992</b>	<b>** 1,200</b>	<b>92,393</b>	<b>521</b>	<b>86,701</b>	<b>677</b>

\* Amount that may be applied as accruing resources in addition to the net total allocation and arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff, costs of legal services, income from Central Procurement Directorate services, charges levied by Northern Ireland Statistics Research Agency, fees for Land and Property Services, NICS Accommodation Services, NICS Shared Services for personnel, finance, ICT, training, European Union income, other grants and other centralised service charges.

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



## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional charges in Non-Budget										
Administration										
300	-	-	300	-	300	-	-	350	190	
Total RfR A:	300	-	-	300	-	300	-	-	350	190
Total Notional Charges:	300	-	-	300	-	300	-	-	350	190

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A:</b> To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.			
Audit	170	220	108
Miscellaneous	130	130	82
<b>Total RfR A:</b>	<b>300</b>	<b>350</b>	<b>190</b>
<b>Total Notional Charges:</b>	<b>300</b>	<b>350</b>	<b>190</b>

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

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

DFP

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
EU Funding	-	-	-	-	1,952	3,855
Miscellaneous	-	-	170	<i>170</i>	210	<i>249</i>
<b>Total:</b>	-	-	<b>170</b>	<b><i>170</i></b>	<b>2,162</b>	<b><i>4,104</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision for 2014-15 is 0.5% lower than the final net provision for 2013-14.
2. This Estimate includes grant-in-aid provision above £1 million for the following:

Special European Union Programmes Body

1,154



# **Main Estimate 2014-15**

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



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

---

### **Introduction**

1. This Estimate provides for expenditure by the Department of Finance and Personnel to cover changes in the value of liabilities and interest on liabilities of the Principal Civil Service Pension Scheme (Northern Ireland).

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

### Part I

£

RfR A: Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).

Net Resource Requirement 496,327,000

Net Cash Requirement 105,557,000

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

RfR A: Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI):

pensions, lump sums, tax and gratuities to or in respect of persons covered by the Principal Civil Service Pension Scheme (NI), 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:	496,327,000	206,775,000	289,552,000
Net Cash Requirement:	105,557,000	40,500,000	65,057,000



**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).										
-	731,818	-	731,818	235,491	496,327	-	-	459,500	430,423	
Departmental Expenditure in DEL:										
A-1:	Redundancy, early retirement and taxation costs to or in respect of PCSPS (NI) Scheme Members									
-	5,229	-	5,229	5,229	-	-	-	-	-	
Annually Managed Expenditure (AME):										
A-2:	Pensions, lump sums and gratuities									
-	726,589	-	726,589	230,262	496,327	-	-	459,500	430,423	
Total:	-	731,818	-	731,818	235,491	496,327	-	-	459,500	430,423

DFP-S

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-726,589	-685,773	-638,616
Movement in working capital	24,950	9,741	-3,947
Use of provisions	310,869	306,532	272,624
<b>Total accruals to cash adjustments</b>	<b>-390,770</b>	<b>-369,500</b>	<b>-369,939</b>
<b>Net Cash Required</b>	<b>105,557</b>	<b>90,000</b>	<b>60,484</b>



# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Income</b>			
Contributions receivable	226,862	218,100	200,175
Transfers in	3,000	4,673	7,561
Other income	400	3,500	457
<b>Total Income</b>	<b>230,262</b>	<b>226,273</b>	<b>208,193</b>
<b>Expenditure</b>			
Increase in Scheme liabilities	314,712	310,773	258,616
Interest on Scheme liabilities	411,877	375,000	380,000
<b>Total Expenditure</b>	<b>726,589</b>	<b>685,773</b>	<b>638,616</b>
<b>NET OPERATING COST</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>
<b>RESOURCE BUDGET</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>
<b>Net Operating Cost (Accounts)</b>	<b>496,327</b>	<b>459,500</b>	<b>430,423</b>
<b>Resource Budget</b>			
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	496,327	459,500	430,423

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing for a pension scheme for persons covered by the Principal Civil Service Pension Scheme (NI).</b>						
Redundancy, early retirement and taxation costs to or in respect of PCSPS (NI) Scheme Members	5,229	-	15,000	-	9,176	-
Pensions, lump sums and gratuities	230,262	-	226,273	-	208,193	-
<b>Total for RfR A</b>	<b>* 235,491</b>	<b>-</b>	<b>241,273</b>	<b>-</b>	<b>217,369</b>	<b>-</b>

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

## **Explanation of Accounting Officer Responsibilities**

---

The Department of Finance and Personnel has appointed the Permanent Head of the Department, Mr Stephen 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 Managing Public Money Northern Ireland.

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### **Note to the Estimate:**

The provision sought for 2014-15 is 8.0 % higher than the final net provision for 2013-14.



# **Main Estimate 2014-15**

Department of  
Health, Social Services  
and Public Safety



## **DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY**

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### **Introduction**

1. The aim of the Department of Health, Social Services and Public Safety is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland.
2. Request for Resources A of this Estimate provides for expenditure on the provision of health and social care services.
3. Request for Resources B of this Estimate provides for expenditure on the provision of fire fighting, rescue and fire safety services.
4. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

### Part I

	£
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>	<b>4,383,606,000</b>
<b>RfR B: Providing effective fire fighting, rescue and fire safety services.</b>	<b>80,929,000</b>
<b>Total Net Resource Requirement</b>	<b>4,464,535,000</b>
<b>Net Cash Requirement</b>	<b>4,497,189,000</b>

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

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

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	4,383,606,000	2,077,877,000	2,305,729,000
RfR B:	80,929,000	39,173,000	41,756,000
Total Net Resource Requirement	4,464,535,000	2,117,050,000	2,347,485,000
Net Cash Requirement	4,497,189,000	2,147,240,000	2,349,949,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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 high quality health and social care services and promoting good health and wellbeing.									
	39,974	1,154,037	3,729,114	4,923,125	539,519	4,383,606	17,000	-	4,617,504	4,261,018
Departmental Expenditure in DEL:										
A-1:	Hospital, Community Health and Social Care Services									
	26,209	215,281	-	241,490	32,169	209,321	17,000	-	267,983	177,602
A-2:	Family Health Service - General Medical Services									
	402	245,000	-	245,402	-	245,402	-	-	233,524	222,007
A-3:	Family Health Service - Pharmaceutical Services									
	188	487,000	-	487,188	-	487,188	-	-	441,770	458,754
A-4:	Family Health Service - Dental Services									
	96	122,300	-	122,396	19,500	102,896	-	-	103,555	101,389
A-5:	Family Health Service - Ophthalmic Services									
	96	22,300	-	22,396	-	22,396	-	-	21,777	21,745
A-6:	Central Services									
	3,120	8,947	-	12,067	55	12,012	-	-	10,108	10,921
A-7:	Training and Further Education									
	1,862	40,457	2,277	44,596	1	44,595	-	-	37,534	37,695
A-8:	Grants to Voluntary and Community Sector Bodies									
	251	-	9,412	9,663	-	9,663	-	-	6,793	6,264
A-9:	EU Community Initiatives									
	-	-	2,917	2,917	2,188	729	-	-	1,193	1,220
Annually Managed Expenditure (AME):										
A-10:	Hospital, Community Health and Social Care Services									
	-	12,752	-	12,752	-	12,752	-	-	6,640	17,606

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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-11:	Health and Social Care Trusts ♥									
	-	-	3,644,290	3,644,290	-	3,644,290	-	-	3,866,823	3,564,753
A-12:	Health Service Contributions									
	-	-	-	-	485,606	-485,606	-	-	-467,112	-485,000
A-13:	Business Services Organisation ♥									
	-	-	36,048	36,048	-	36,048	-	-	45,852	87,970
A-14:	Northern Ireland Blood Transfusion Service ♥									
	-	-	75	75	-	75	-	-	403	234
A-15:	Northern Ireland Guardian ad Litem Agency ♥									
	-	-	4,128	4,128	-	4,128	-	-	4,183	4,331
A-16:	Northern Ireland Medical and Dental Training Agency ♥									
	-	-	14,900	14,900	-	14,900	-	-	14,000	14,175
A-17:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥									
	-	-	1,394	1,394	-	1,394	-	-	1,283	1,291
A-18:	Northern Ireland Social Care Council ♥									
	-	-	2,439	2,439	-	2,439	-	-	3,000	2,685
A-19:	Patient and Client Council ♥									
	-	-	1,811	1,811	-	1,811	-	-	1,825	1,789
A-20:	Regulation and Quality Improvement Authority ♥									
	-	-	6,690	6,690	-	6,690	-	-	7,947	5,761
A-21:	Food Safety Promotion Board ♥									
	-	-	2,398	2,398	-	2,398	-	-	2,091	1,949
A-22:	Institute of Public Health in Ireland ♣									
	-	-	335	335	-	335	-	-	332	332
A-23:	Notional Charges									
	7,750	-	-	7,750	-	7,750	-	-	6,000	5,545

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Providing effective fire fighting, rescue and fire safety services.									
182	153	80,594	80,929	-	80,929	-	-	87,051	79,375	
Departmental Expenditure in DEL:										
B-1:	Fire and Rescue Services									
182	153	-	335	-	335	-	-	592	285	
Non-Budget:										
B-2:	Northern Ireland Fire and Rescue Service ♥									
-	-	80,594	80,594	-	80,594	-	-	86,459	79,090	
Total:	40,156	1,154,190	3,809,708	5,004,054	539,519	4,464,535	17,000	-	4,704,555	4,340,393

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>4,464,535</b>	<b>4,704,555</b>	<b>4,340,393</b>
<b>Capital Items</b>			
Capital	17,000	18,595	3,354
<b>Total net capital</b>	<b>17,000</b>	<b>18,595</b>	<b>3,354</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-11,079	-5,781	-4,854
New provisions and adjustments to previous provisions	-5,408	-5,296	-15,511
Notional charges	-7,750	-6,000	-5,545
Movement in working capital	30,000	50,000	-1,213
Use of provisions	9,891	15,571	8,461
<b>Total accruals to cash adjustments</b>	<b>15,654</b>	<b>48,494</b>	<b>-18,662</b>
<b>Net Cash Required</b>	<b>4,497,189</b>	<b>4,771,644</b>	<b>4,325,085</b>



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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	1,522	<i>1,522</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	157	<i>157</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	624	<i>624</i>
<b>Total:</b>	-	-	-	-	<b>2,303</b>	<b><i>2,303</i></b>



# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	38,608	35,897	34,812
Request for Resources B	182	175	176
<b>Total Net Administration Costs</b>	<b>38,790</b>	<b>36,072</b>	<b>34,988</b>
<b>Net Programme Costs</b>			
Request for Resources A	4,344,998	4,581,607	4,224,527
Request for Resources B	80,747	86,876	79,199
<b>Total Net Programme Costs</b>	<b>4,425,745</b>	<b>4,668,483</b>	<b>4,303,726</b>
<b>NET OPERATING COST</b>	<b>4,464,535</b>	<b>4,704,555</b>	<b>4,338,714</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,464,535</b>	<b>4,704,555</b>	<b>4,340,393</b>
<b>RESOURCE BUDGET</b>	<b>4,819,971</b>	<b>4,710,781</b>	<b>4,730,220</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,464,535</b>	<b>4,704,555</b>	<b>4,340,393</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-	-1,679
<b>Net Operating Cost (Accounts)</b>	<b>4,464,535</b>	<b>4,704,555</b>	<b>4,338,714</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3,309,496	-3,567,086	-3,279,360
Notional charges	-7,750	-6,000	-5,545
Capital grants	-	-137	-
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	-	606
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	3,672,682	3,579,449	3,675,805
<b>Resource Budget</b>	<b>4,819,971</b>	<b>4,710,781</b>	<b>4,730,220</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	4,660,848	4,634,347	4,495,319
Annually Managed Expenditure (AME)	159,123	76,434	234,901

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>17,000</b>	<b>18,595</b>	<b>3,354</b>
<i>Adjustments:</i>			
Capital expenditure of NDPBs or other bodies	216,136	242,769	314,901
Capital Grants	-	137	-
Non-operating Consolidated Fund Extra Receipts (CFERs) within the Budget	-	-	-624
<b>Capital Budget</b>	<b>233,136</b>	<b>261,501</b>	<b>317,631</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	233,136	261,501	317,631
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>						
Hospital, community health and social care services	32,169	-	32,031	-	28,287	-
Dental services	19,500	-	19,500	-	18,421	-
Central services	55	-	1	-	-	-
Training and further education	1	-	1	-	6	-
European Union income	2,188	-	3,579	-	3,659	-
Health service contributions	485,606	-	467,112	-	485,000	-
<b>Total for RfR A:</b>	<b>* 539,519</b>	<b>-</b>	<b>522,224</b>	<b>-</b>	<b>535,373</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from National Insurance Fund contributions toward health care costs; family health services; Department of Education contributions for Surestart projects; Cooperation and Working Together projects; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income from the health and social services retained estate; Lottery Funding; European Union income; interest on financial transaction capital loans; recoupment of salaries and associated costs for seconded staff; recovery of administration costs and other related income.



## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional Charges in Non-Budget										
Hospital, Community Health and Social Care Services										
7,750	-	-	7,750	-	7,750	-	-	6,000	5,545	
Total RfR A:	7,750	-	-	7,750	-	7,750	-	-	6,000	5,545
Total Notional Charges:	7,750	-	-	7,750	-	7,750	-	-	6,000	5,545

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Providing high quality health and social care services and promoting good health and wellbeing.</b>			
Audit	150	120	105
Accommodation	4,500	3,000	2,798
NICS shared services	3,000	2,825	2,592
Other	100	55	50
<b>Total RfR A:</b>	<b>7,750</b>	<b>6,000</b>	<b>5,545</b>
<b>Total Notional Charges:</b>	<b>7,750</b>	<b>6,000</b>	<b>5,545</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Health Service contributions	-	-	-	-	606	<i>606</i>
Dental charges	-	-	-	-	549	<i>549</i>
Recoupment of seconded staff costs	-	-	-	-	367	<i>367</i>
Interest and sundry receipts	-	-	-	-	157	<i>157</i>
Disposal of property	-	-	-	-	624	<i>624</i>
<b>Total:</b>	-	-	-	-	<b>2,303</b>	<b><i>2,303</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2014-15 is 5.1% lower than the final net provision for 2013-14.
2. This Estimate includes grant-in-aid provision above £1 million to the following:
 

Health and Social Care Trusts	3,644,290
Business Services Organisation	36,048
Northern Ireland Guardian ad Litem Agency	4,128
Northern Ireland Medical and Dental Training Agency	14,900
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,394
Northern Ireland Social Care Council	2,439
Patient and Client Council	1,811
Regulation and Quality Improvement Authority	6,690
Food Safety Promotion Board	2,398
Northern Ireland Fire and Rescue Service	80,594



# **Main Estimate 2014-15**

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



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

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### **Introduction**

1. This Estimate provides for expenditure by the Department of Health, Social Services and Public Safety on the Health and Social Care Pension Scheme.

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

### Part I

	£
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>	
<b>Net Resource Requirement</b>	<b>903,454,000</b>
<b>Net Cash Requirement</b>	<b>-</b>

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

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

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

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	903,454,000	305,588,000	597,866,000
Net Cash Requirement:	-	-	-



## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 pension scheme for persons employed in health and social care.									
	-	1,284,079	-	1,284,079	380,625	903,454	-	-	679,085	594,736
Annually Managed Expenditure (AME):										
A-1:	Health and Social Care Pension Scheme									
	-	1,284,079	-	1,284,079	380,625	903,454	-	-	679,085	594,736
Total:	-	1,284,079	-	1,284,079	380,625	903,454	-	-	679,085	594,736

Resource to Cash Reconciliation			£'000
	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Total Net Resources</b>	<b>903,454</b>	<b>679,085</b>	<b>594,736</b>
<b>Accruals to cash adjustments</b>			
New provisions and adjustments to previous provisions	-1,284,079	-1,024,833	-938,341
Movement in working capital	-	5,000	-32,677
Use of provisions	338,000	326,572	313,350
Excess cash surrenderable to the Consolidated Fund	42,625	14,176	62,932
<b>Total accruals to cash adjustments</b>	<b>-903,454</b>	<b>-679,085</b>	<b>-594,736</b>
<b>Net Cash Required</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	4,455	3,574
Excess cash receipts surrenderable to the Consolidated Fund	-	42,625	-	14,176	-	62,932
<b>Total:</b>	-	<b>42,625</b>	-	<b>14,176</b>	<b>4,455</b>	<b>66,506</b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Income</b>			
Contributions receivable	373,236	338,598	341,706
Transfers in	7,379	7,140	7,015
Other income	10	10	44
<b>Total Income</b>	<b>380,625</b>	<b>345,748</b>	<b>348,765</b>
<b>Expenditure</b>			
Increase in scheme liabilities	619,479	506,033	428,341
Interest on scheme liabilities	664,600	518,800	510,000
Other expenditure	-	-	705
<b>Total Expenditure</b>	<b>1,284,079</b>	<b>1,024,833</b>	<b>939,046</b>
<b>NET OPERATING COST</b>	<b>903,454</b>	<b>679,085</b>	<b>590,281</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>903,454</b>	<b>679,085</b>	<b>594,736</b>
<b>RESOURCE BUDGET</b>	<b>903,454</b>	<b>679,085</b>	<b>590,281</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>903,454</b>	<b>679,085</b>	<b>594,736</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FCSCNE	-	-	-4,455
<b>Net Operating Cost (Accounts)</b>	<b>903,454</b>	<b>679,085</b>	<b>590,281</b>
<b>Resource Budget</b>	<b>903,454</b>	<b>679,085</b>	<b>590,281</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	903,454	679,085	590,281

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a pension scheme for persons employed in health and social care.</b>						
Pension contributions receivable	373,236	-	338,598	-	337,251	-
Transfer values	7,379	-	7,140	-	7,015	-
Other income	10	-	10	-	44	-
<b>Total for RfR A:</b>	<b>* 380,625</b>	<b>-</b>	<b>345,748</b>	<b>-</b>	<b>344,310</b>	<b>-</b>

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

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Pension contributions and transfer values	-	-	-	-	4,455	3,574
Excess cash receipts	-	42,625	-	14,176	-	62,932
<b>Total</b>	-	<b>42,625</b>	-	<b>14,176</b>	<b>4,455</b>	<b>66,506</b>

**Explanation of Accounting Officer Responsibilities**

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

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

**Note to the Estimate:**

1. The provision sought for 2014-15 is 33.0% higher than the final net provision for 2013-14.



# **Main Estimate 2014-15**

Department of  
the Environment



## DEPARTMENT OF THE ENVIRONMENT

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### Introduction

1. The main aim of the Department of the Environment is to protect and improve the environment; support a sustainable economy; promote well being; and to promote strong and effective local government.
2. As at 1 January 2014, the Department had the following liabilities:
  - (i) The Northern Ireland Environment Agency has public and employer liabilities of £463,209.
3. 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.

**Net Resource Requirement** 144,837,000

**Net Cash Requirement** 135,676,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	144,837,000	68,398,000	76,439,000
Net Cash Requirement:	135,676,000	62,630,000	73,046,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15										2013-14 Provision	2012-13 Outturn
Resources						Capital					
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>RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries; and to support a system of effective local government which meets the needs of residents and ratepayers.</b>											
<b>37,233</b>	<b>78,083</b>	<b>60,633</b>	<b>175,949</b>	<b>31,112</b>	<b>144,837</b>	<b>4,800</b>	<b>-</b>	<b>151,995</b>	<b>155,260</b>		
<b>Departmental Expenditure in DEL:</b>											
A-1: Northern Ireland Environment Agency											
2,178	37,200	6,255	45,633	11,045	<b>34,588</b>	4,212	-	41,450	41,448		
A-2: Marine Division											
-	2,113	-	2,113	60	<b>2,053</b>	-	-	3,483	1,223		
A-3: Planning and Environment Policy Divisions											
6,935	2,935	1,620	11,490	832	<b>10,658</b>	-	-	10,095	9,440		
A-4: Planning Services											
2,743	25,222	150	28,115	16,766	<b>11,349</b>	-	-	10,136	12,015		
A-5: Local Government Services											
2,707	84	45,283	48,074	-	<b>48,074</b>	-	-	53,181	51,395		
A-6: Road Safety Services											
5,602	6,453	720	12,775	1,150	<b>11,625</b>	588	-	8,750	12,322		
A-7: Driver and Vehicle Agency											
795	2,948	2,800	6,543	500	<b>6,043</b>	-	-	2,568	3,553		
A-8: ERDF - Grants to District Councils and the Private Sector											
-	-	320	320	320	-	-	-	-	-		
A-9: EU Community Initiatives											
-	-	585	585	439	<b>146</b>	-	-	875	840		
A-10: Capital Grants to District Councils											
-	-	2,900	2,900	-	<b>2,900</b>	-	-	1,418	2,904		

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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-11: Provisions										
-	478	-	478	-	478	-	-	2,170	3,085	
A-12: Revaluations										
-	650	-	650	-	650	-	-	1,100	582	
Non-Budget:										
A-13: Notional Charges										
16,273	-	-	16,273	-	16,273	-	-	16,769	16,453	
Total:	37,233	78,083	60,633	175,949	31,112	144,837	4,800	-	151,995	155,260

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>£'000 2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>144,837</b>	<b>151,995</b>	<b>155,260</b>
<b>Capital Items</b>			
Capital	4,800	3,605	3,034
<b>Total net capital</b>	<b>4,800</b>	<b>3,605</b>	<b>3,034</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-3,460	-3,707	-4,316
New provisions and adjustments to previous provisions	-478	-2,170	-3,085
Notional Charges	-16,273	-16,769	-16,453
Revaluation	-650	-1,100	-643
Movement in working capital	6,900	6,100	-966
Use of provisions	-	1,224	770
<b>Total accruals to cash adjustments</b>	<b>-13,961</b>	<b>-16,422</b>	<b>-24,693</b>
<b>Net Cash Required</b>	<b>135,676</b>	<b>139,178</b>	<b>133,601</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as Accruing Resources	-	-	120	<i>120</i>	418	<i>418</i>
<b>Total:</b>	-	-	<b>120</b>	<b><i>120</i></b>	<b>418</b>	<b><i>418</i></b>



# **Supporting Statements, Tables and Notes**



## Forecast Statement of Comprehensive Net Expenditure

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	36,083	61,892	76,084
<b>Total Net Administration Costs</b>	<b>36,083</b>	<b>61,892</b>	<b>76,084</b>
<b>Net Programme Costs</b>			
Request for Resources A	105,954	89,533	77,744
<b>Total Net Programme Costs</b>	<b>105,954</b>	<b>89,533</b>	<b>77,744</b>
<b>NET OPERATING COST</b>	<b>142,037</b>	<b>151,425</b>	<b>153,828</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>144,837</b>	<b>151,995</b>	<b>155,260</b>
<b>RESOURCE BUDGET</b>	<b>122,853</b>	<b>132,554</b>	<b>133,900</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>144,837</b>	<b>151,995</b>	<b>155,260</b>
<i>Adjustments:</i>			
Consolidated Fund Extra receipts (CFERS) in the FSCNE	-	-120	-418
DVA Licensing Capital	-2,800	-450	-1,014
<b>Net Operating Cost (Accounts)</b>	<b>142,037</b>	<b>151,425</b>	<b>153,828</b>
<i>Adjustments to remove:</i>			
Capital grants	-	-100	-614
Grants paid to district councils to finance capital expenditure	-2,911	-2,002	-2,861
Notional charges	-16,273	-16,769	-16,453
<b>Resource Budget</b>	<b>122,853</b>	<b>132,554</b>	<b>133,900</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	121,725	130,508	130,945
Annually Managed Expenditure (AME)	1,128	2,046	2,955

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>4,800</b>	<b>3,605</b>	<b>3,034</b>
<i>Adjustments:</i>			
Capital grants to DVA Licensing	2,800	450	1,014
Capital grants	-	100	614
Grants paid to district councils to finance capital expenditure	2,911	2,002	2,861
<b>Capital Budget</b>	<b>10,511</b>	<b>6,157</b>	<b>7,523</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	10,511	6,157	7,523
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A:</b>	<b>To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.</b>					
Northern Ireland Environment Agency	11,045	-	8,050	-	7,549	251
Marine Division	60	-	100	-	26	-
Planning and Environmental Policy Divisions	832	-	3,960	-	238	-
Planning Services	16,766	-	12,565	-	11,805	-
Road Safety Services	1,150	-	3,671	-	1,604	-
Driver and Vehicle Agency	500	-	640	-	513	-
ERDF - Grants to District Councils and the Private Sector	320	-	-	-	-	-
EU Community Initiatives	439	-	2,623	-	2,518	-
<b>Total for RfR A:</b>	<b>*31,112</b>	<b>-</b>	<b>31,609</b>	<b>-</b>	<b>24,253</b>	<b>251</b>

\* Amount that may be applied as accruing resources arising from charges for recreation and other facilities at country parks; Carrier Bag Levy Receipts; admission to historic monuments; for the provision of environmental information, donation of assets; fees in respect of keeping, use and disposal of radioactive substances, planning applications, property certificates, and pollution licences; receipts from waste management, industrial pollution, water quality activity; and European Union (EU) income; recovery of planning compensation, from HM Revenue and Customs in respect of the aggregates levy credit scheme; from the Strategic Investment Board in respect of Programme Delivery Unit costs; 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.

## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 Notional Charges in Non-Budget										
Northern Ireland Environment Agency										
4,394	-	-	4,394	-	4,394	-	-	4,245	4,385	
Marine Division										
464	-	-	464	-	464	-	-	499	355	
Planning and Environmental Policy Divisions										
1,192	-	-	1,192	-	1,192	-	-	1,312	1,005	
Planning Services										
7,972	-	-	7,972	-	7,972	-	-	8,005	8,687	
Local Government Services										
540	-	-	540	-	540	-	-	706	426	
Road Safety Services										
565	-	-	565	-	565	-	-	652	535	
Driver and Vehicle Agency										
1,146	-	-	1,146	-	1,146	-	-	1,350	1,060	
Total RfR A:	16,273	-	-	16,273	-	16,273	-	-	16,769	16,453
Total										
Total Notional Charges:	16,273	-	-	16,273	-	16,273	-	-	16,769	16,453

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A:</b> To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.			
Accounting and Financial Services	2,076	2,078	2,064
Accommodation	5,241	5,128	5,751
Audit	308	332	335
Consultation with Government Agencies	3,239	3,178	3,116
IT Charges	3,890	4,377	3,998
Miscellaneous	1,519	1,676	1,189
<b>Total RfR A:</b>	<b>16,273</b>	<b>16,769</b>	<b>16,453</b>
<b>Total Notional Charges:</b>	<b>16,273</b>	<b>16,769</b>	<b>16,453</b>



## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as Accruing Resources	-	-	120	<i>120</i>	418	<i>418</i>
<b>Total:</b>	-	-	<b>120</b>	<b><i>120</i></b>	<b>418</b>	<b><i>418</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:		£'000
1.	The provision for 2014-15 is 4.7% lower than the final net provision for 2013-14.	
2.	The following functions within RfR A contains provision under the sole authority of Part 1 of the Estimate and the confirming Budget Act:	
	A-5 Expenditure in connection with the Review of Public Administration. ■	390
	A-2 Expenditure in connection with certain Coastal Communities Fund Projects. ■	400

# **Main Estimate 2014-15**

Department  
of Justice



## DEPARTMENT OF JUSTICE

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### Introduction

1. This Estimate provides for expenditure by the Department of Justice in supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
2. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF JUSTICE

### Part I

£

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

**Net Resource Requirement** 1,316,665,000

**Net Cash Requirement** 1,336,280,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	1,316,665,000	655,855,000	660,810,000
Net Cash Requirement:	1,336,280,000	651,284,000	684,996,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>									
<b>54,736</b>	<b>268,795</b>	<b>1,036,561</b>	<b>1,360,092</b>	<b>43,427</b>	<b>1,316,665</b>	<b>42,519</b>	<b>5,000</b>	<b>1,457,455</b>	<b>1,381,787</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Forensic Science Northern Ireland ♥								
-	12,718	-	12,718	10,996	<b>1,722</b>	308	-	991	668
A-2:	Access to Justice Directorate								
14,432	13,451	2,539	30,422	256	<b>30,166</b>	1,848	-	28,020	20,636
A-3:	Compensation Services								
-	3,375	-	3,375	180	<b>3,195</b>	-	-	2,705	2,398
A-4:	Safer Communities Directorate								
14,553	17,763	6,427	38,743	3,100	<b>35,643</b>	3,933	-	44,599	28,156
A-5:	Northern Ireland Prison Service ♥								
14,647	100,086	290	115,023	2,865	<b>112,158</b>	34,180	5,000	140,195	147,577
A-6:	Youth Justice Agency ♥								
-	18,558	100	18,658	390	<b>18,268</b>	-	-	17,293	17,185
A-7:	Northern Ireland Courts & Tribunals Service ♥								
7,430	61,793	-	69,223	25,640	<b>43,583</b>	2,250	-	41,754	41,880
<b>Annually Managed Expenditure (AME):</b>									
A-8:	Safer Communities Directorate								
-	80	-	80	-	<b>80</b>	-	-	50	107
A-9:	Northern Ireland Prison Service								
-	13,656	-	13,656	-	<b>13,656</b>	-	-	18,642	24,986
A-10:	Youth Justice Agency								
-	2,148	-	2,148	-	<b>2,148</b>	-	-	2,189	1,787
A-11:	Access to Justice Directorate								
-	5,049	-	5,049	-	<b>5,049</b>	-	-	4,149	7,736
A-12:	Compensation Services								
-	15,531	-	15,531	-	<b>15,531</b>	-	-	15,200	23,146

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Northern Ireland Courts & Tribunals Service									
	-	817	-	817	-	817	-	-	977	1,228
	Forensic Science Northern Ireland									
	-	-	-	-	-	-	-	-	-	-20
Non-Budget:										
A-14:	Police Service of Northern Ireland ♥									
	-	-	813,414	813,414	-	813,414	-	-	883,700	826,241
A-15:	Police Pension ♥									
	-	-	99,663	99,663	-	99,663	-	-	101,071	92,662
A-16:	Police Ombudsman for Northern Ireland ♥									
	-	-	9,168	9,168	-	9,168	-	-	9,593	8,967
A-17:	Northern Ireland Policing Board ♥									
	-	-	7,366	7,366	-	7,366	-	-	7,283	5,348
A-18:	Probation Board for Northern Ireland ♥									
	-	-	18,194	18,194	-	18,194	-	-	20,774	18,300
A-19:	Criminal Justice Inspection Northern Ireland ♥									
	-	-	1,246	1,246	-	1,246	-	-	1,240	1,080
A-20:	Northern Ireland Legal Services Commission ♥									
	-	-	74,664	74,664	-	74,664	-	-	100,786	101,476
A-21:	RUC George Cross Foundation ♥									
	-	-	152	152	-	152	-	-	146	162
A-22:	Northern Ireland Police Fund ♥									
	-	-	1,712	1,712	-	1,712	-	-	1,608	1,644
A-23:	Police Rehabilitation and Retraining Trust ♥									
	-	-	1,626	1,626	-	1,626	-	-	2,347	-
A-24:	Causeway PFI Charges									
	-	3,770	-	3,770	-	3,770	-	-	3,770	1,949
A-25:	Notional Charges									
	3,674	-	-	3,674	-	3,674	-	-	8,373	3,083
	Prior Period Adjustments									
	-	-	-	-	-	-	-	-	-	3,405
Total:	54,736	268,795	1,036,561	1,360,092	43,427	1,316,665	42,519	5,000	1,457,455	1,381,787



**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>1,316,665</b>	<b>1,457,455</b>	<b>1,381,787</b>
<b>Capital Items</b>			
Capital	42,519	22,541	12,205
Non-operating accruing resources	-5,000	-3,484	-
Capital Grant	-	-	-2,150
<b>Total net capital</b>	<b>37,519</b>	<b>19,057</b>	<b>10,055</b>
<b>Accruals to cash adjustments</b>			
Financial Assets	-	-	-530
Depreciation	-43,311	-45,635	-28,317
New provisions and adjustments to previous provisions	-35,731	-39,696	-56,911
P&L on disposal of assets	-	-	-114
DEL NIAO notional charges	-318	-254	-249
Notional charges	-3,674	-8,373	-3,083
Movement in working capital	41,152	41,152	3,457
Prior Period Adjustment	-	-	-3,405
Use of provisions	23,978	23,591	26,098
<b>Total accruals to cash adjustments</b>	<b>-17,904</b>	<b>-29,215</b>	<b>-63,054</b>
<b>Net Cash Required</b>	<b>1,336,280</b>	<b>1,447,297</b>	<b>1,328,788</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Other income which is not classified as accruing resources	8,000	8,000	8,000	<i>8,000</i>	6,747	<i>6,747</i>
Asset Recovery Incentivisation Scheme	-	-	3,000	<i>3,000</i>	2,342	<i>2,342</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,000</b>	<b><i>11,000</i></b>	<b>9,089</b>	<b><i>9,089</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	54,115	53,516	47,924
<b>Total Net Administration Costs</b>	<b>54,115</b>	<b>53,516</b>	<b>47,924</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,270,404	1,412,403	1,334,881
<b>Total Net Programme Costs</b>	<b>1,270,404</b>	<b>1,412,403</b>	<b>1,334,881</b>
<b>NET OPERATING COST</b>	<b>1,324,519</b>	<b>1,465,919</b>	<b>1,382,805</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>1,316,665</b>	<b>1,457,455</b>	<b>1,381,787</b>
<b>RESOURCE BUDGET</b>	<b>1,502,291</b>	<b>1,602,248</b>	<b>1,517,729</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,316,665</b>	<b>1,457,455</b>	<b>1,381,787</b>
<i>Adjustments:</i>			
Consolidated Fund Standing Services	7,854	8,464	7,705
Prior Period Adjustment	-	-	-3,405
Consolidated Fund Extra Receipts in the FSCNE	-	-	-1,132
Non-Operating Income not classified as ARs	-	-	-2,150
<b>Net Operating Cost (Accounts)</b>	<b>1,324,519</b>	<b>1,465,919</b>	<b>1,382,805</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,034,649	-1,140,691	-1,060,912
Consolidated Fund Extra Receipts (CFERs)	-	-3,000	-2,342
Further Provision for NIPS VER	-	-14,000	-
PFI Interest/Service	3,200	-	3,207
Other adjustments	-	-363	-
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,209,221	1,294,383	1,192,821
Capital Grants	-	-	2,150
<b>Resource Budget</b>	<b>1,502,291</b>	<b>1,602,248</b>	<b>1,517,729</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,173,046	1,268,785	1,248,044
Annually Managed Expenditure (AME)	329,245	333,463	269,685

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>37,519</b>	<b>19,057</b>	<b>10,055</b>
<i>Adjustments:</i>			
Capital expenditure of NDPBs or other bodies	36,783	50,894	55,262
NBV Disposal of assets	-	-	-127
Other Consolidated Fund Extra Receipts	-	-	-45
Easement notified to the Executive	10,000	-	-
<b>Capital Budget</b>	<b>84,302</b>	<b>69,951</b>	<b>65,145</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	84,302	69,951	65,145
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>						
Forensic Science Northern Ireland	10,996	-	10,614	-	11,046	-
Access to Justice Directorate	256	-	845	1,743	406	-
Compensation Services	180	-	100	-	100	-
Safer Communities Directorate	3,100	-	3,352	1,741	3,373	-
Northern Ireland Prison Service	2,865	5,000	2,865	-	2,852	-
Youth Justice Agency	390	-	67	-	42	-
Northern Ireland Courts & Tribunals Service	25,640	-	32,393	-	30,772	-
<b>Total for RfR A:</b>	<b>* 43,427</b>	<b>** 5,000</b>	<b>50,236</b>	<b>3,484</b>	<b>48,591</b>	<b>-</b>

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

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



# Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional Charges in Non-Budget										
Forensic Science Northern Ireland										
66	-	-	66	-	66	-	-	66	34	
Access to Justice Directorate										
1,539	-	-	1,539	-	1,539	-	-	3,039	1,474	
Compensation Services										
45	-	-	45	-	45	-	-	45	154	
Safer Communities Directorate										
1,039	-	-	1,039	-	1,039	-	-	2,539	973	
Northern Ireland Prison Service										
504	-	-	504	-	504	-	-	2,203	144	
Youth Justice Agency										
147	-	-	147	-	147	-	-	147	111	
NI Courts & Tribunals Service										
334	-	-	334	-	334	-	-	334	193	
Total RfR A:	3,674	-	-	3,674	-	3,674	-	-	8,373	3,083
Total										
Notional										
Charges:	3,674	-	-	3,674	-	3,674	-	-	8,373	3,083

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Supporting, developing and administering an efficient, effective and responsive justice system; upholding and sustaining the rule of law; preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>			
Telecommunication charges	217	217	194
Accommodation charges	1,380	1,380	1,368
Miscellaneous	50	50	50
NICS Shared Services costs	2,027	6,726	1,471
<b>Total RfR A:</b>	<b>3,674</b>	<b>8,373</b>	<b>3,083</b>
<b>Total Notional Charges:</b>	<b>3,674</b>	<b>8,373</b>	<b>3,083</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Fines and miscellaneous	8,000	<i>8,000</i>	8,000	<i>8,000</i>	6,747	<i>6,747</i>
Asset Recovery Incentivisation Scheme	-	-	3,000	<i>3,000</i>	2,342	<i>2,342</i>
<b>Total:</b>	<b>8,000</b>	<b><i>8,000</i></b>	<b>11,000</b>	<b><i>11,000</i></b>	<b>9,089</b>	<b><i>9,089</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

1. The provision sought for 2014-15 is 9.7% lower than the final net provision for 2013-14.
2. The following functions within RfR A contain provision sought under the sole authority of Part I of the estimate and of the confirming Budget Act as follows:
 

	<b>£'000</b>
A-22 Expenditure relating to the Northern Ireland Police Fund ■	1,712
A-23 Expenditure relating to the Police Rehabilitation and Retraining Trust ■	1,626
A-5 Expenditure relating to the Prison Service Trust ■	284
3. RfR A includes Grant-in-aid provision above £1 million for the following:
 

Police Service of Northern Ireland	813,414
Police Pensions	99,663
Police Ombudsman for Northern Ireland	9,168
Northern Ireland Policing Board	7,366
Probation Board for Northern Ireland	18,194
Criminal Justice Inspection Northern Ireland	1,246
Northern Ireland Legal Services Commission	74,664
Northern Ireland Police Fund	1,712
Police Rehabilitation and Retraining Trust	1,626

# **Main Estimate 2014-15**

Department for  
Regional Development



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## DEPARTMENT FOR REGIONAL DEVELOPMENT

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### Introduction

1. In support of the Department for Regional Development's aim of improving the quality of life for everyone in Northern Ireland this 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

	£
<b>RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>	<b>506,189,000</b>
<b>RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.</b>	<b>208,043,000</b>
<b>Total Net Resource Requirement</b>	<b>714,232,000</b>
<b>Net Cash Requirement</b>	<b>849,057,000</b>

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

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

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

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

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

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

	Net Total	Allocated in Vote on Account	£ Balance to Complete
RfR A:	506,189,000	229,604,000	276,585,000
RfR B:	208,043,000	165,946,000	42,097,000
Total Net Resource Requirement:	714,232,000	395,550,000	318,682,000
Net Cash Requirement:	849,057,000	436,895,000	412,162,000



## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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>RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>									
<b>97,946</b>	<b>413,019</b>	<b>39,551</b>	<b>550,516</b>	<b>44,327</b>	<b>506,189</b>	<b>221,855</b>	<b>750</b>	<b>510,231</b>	<b>524,216</b>
<b>Departmental Expenditure in DEL:</b>									
A-1: Roads Service									
71,723	169,494	-	241,217	22,716	<b>218,501</b>	178,544	750	180,061	208,877
A-2: Ferry Services, Air and Sea Ports									
25	835	1,093	1,953	20,518	<b>-18,565</b>	2,000	-	1,006	561
A-3: Railway Services									
-	30,351	23,604	53,955	-	<b>53,955</b>	-	-	49,501	76,342
A-4: Road Passenger Services									
5,668	46,846	13,920	66,434	-	<b>66,434</b>	10,000	-	65,429	77,452
A-5: Services to Other Departments									
5,451	354	-	5,805	55	<b>5,750</b>	-	-	4,135	5,288
A-6: EU Interreg IV									
-	139	934	1,073	1,038	<b>35</b>	311	-	108	469
<b>Annually Managed Expenditure (AME):</b>									
A-7: Depreciation and Impairment Costs									
1,200	160,000	-	161,200	-	<b>161,200</b>	-	-	191,150	136,199
A-8: Provisions									
300	5,000	-	5,300	-	<b>5,300</b>	31,000	-	5,700	6,855
<b>Non-Budget:</b>									
A-9: Notional Charges									
13,579	-	-	13,579	-	<b>13,579</b>	-	-	13,141	12,173

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.									
	1,273	280,460	1,010	282,743	74,700	208,043	155,000	-	207,077	214,076
Departmental Expenditure in DEL:										
B-1:	Water Policy and Administration									
	1,273	460	-	1,733	-	1,733	-	-	1,188	1,344
Non-Budget:										
B-2:	Northern Ireland Water Limited †									
	-	280,000	1,010	281,010	74,700	206,310	155,000	-	205,889	212,732
Total:	99,219	693,479	40,561	833,259	119,027	714,232	376,855	750	717,308	738,292

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>£'000 2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>714,232</b>	<b>717,308</b>	<b>738,292</b>
<b>Capital Items</b>			
Capital	376,855	257,827	266,976
Non-operating accruing resources	-750	-1,700	-1,879
<b>Total net capital</b>	<b>376,105</b>	<b>256,127</b>	<b>265,097</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-209,062	-202,878	-159,294
New provisions and adjustments to previous provisions (Capital)	-31,000	-6,000	-31,421
New provisions and adjustments to previous provisions (Revenue)	-5,300	-5,700	-6,855
Notional Charges	-13,579	-13,141	-12,173
Movement in working capital	8,974	43,875	54,829
Use of provisions	8,687	19,595	14,272
<b>Total accruals to cash adjustments</b>	<b>-241,280</b>	<b>-164,249</b>	<b>-140,642</b>
<b>Net Cash Required</b>	<b>849,057</b>	<b>809,186</b>	<b>862,747</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts not classified as accruing resources	-	-	350	<i>350</i>	316	<i>316</i>
Other income and receipts which is not classified as accruing resources	-	-	2,352	<i>2,352</i>	688	<i>688</i>
<b>Total:</b>	-	-	<b>2,702</b>	<b><i>2,702</i></b>	<b>1,004</b>	<b><i>1,004</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	97,946	96,569	91,597
Request for Resources B	1,273	1,085	1,190
<b>Total Net Administration Costs</b>	<b>99,219</b>	<b>97,654</b>	<b>92,787</b>
<b>Net Programme Costs</b>			
Request for Resources A	408,243	412,372	431,337
Request for Resources B	206,770	205,992	212,886
<b>Total Net Programme Costs</b>	<b>615,013</b>	<b>618,364</b>	<b>644,223</b>
<b>NET OPERATING COST</b>	<b>714,232</b>	<b>716,018</b>	<b>737,010</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>714,232</b>	<b>717,308</b>	<b>738,292</b>
<b>RESOURCE BUDGET</b>	<b>645,354</b>	<b>626,775</b>	<b>639,120</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>714,232</b>	<b>717,308</b>	<b>738,292</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-2,702	-1,004
Add non voted expenditure in the FSCNE	-	1,412	-278
<b>Net Operating Cost (Accounts)</b>	<b>714,232</b>	<b>716,018</b>	<b>737,010</b>
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	2,352	688
Non-voted expenditure in the FOCS	-	-1,412	278
Voted resource expenditure outside the budget	-219,889	-219,030	-224,905
Capital grants	-37,524	-12,391	-57,352
<i>Adjustments to include:</i>			
Full Resource Consumption of NIW	188,535	141,238	183,401
<b>Resource Budget</b>	<b>645,354</b>	<b>626,775</b>	<b>639,120</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	452,854	465,455	486,575
Annually Managed Expenditure (AME)	192,500	161,320	152,545



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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>376,105</b>	<b>256,127</b>	<b>265,097</b>
<i>Adjustments:</i>			
Voted - Non Budget Capital	-155,000	-37,000	-75,000
Non voted Capital	-	-2,352	-
<i>Adjustments to include:</i>			
Capital Grants	37,524	12,391	57,352
Capital Expenditure of Northern Ireland Water Limited	163,800	164,662	160,211
Non voted resource income that is capital in budget	-	1,412	-278
Easement notified to the Executive	115,000	-	-
<b>Capital Budget</b>	<b>537,429</b>	<b>395,240</b>	<b>407,382</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	506,429	397,197	379,083
Annually Managed Expenditure (AME)	31,000	-1,957	28,299

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A:</b>	<b>Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.</b>					
Roads Service	22,716	750	36,724	1,700	23,201	1,879
Ferry Services, Air and Sea Ports	20,518	-	901	-	891	-
Road passenger services	-	-	6,364	-	6,652	-
Services to Other Departments	55	-	40	-	57	-
EU Interreg IV	1,038	-	604	-	1,406	-
Trans European Network Systems Programmes	-	-	-	-	642	-
<b>Total for RfR:A</b>	<b>* 44,327</b>	<b>** 750</b>	<b>44,633</b>	<b>1,700</b>	<b>32,849</b>	<b>1,879</b>

\* Amount that may be applied as accruing resources arising from receipts for services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; receipts from car parking charges, income in respect of Decriminalised Parking Enforcement; income in respect of the enforcement of moving traffic offences, issue of Roads Transport Service Permits; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; receipts from private street inspections; developers' contributions; receipts from mooring fees etc by Donaghadee Harbour; receipts from ferry charges for carriage of passengers and vehicles; contributions in respect of Plugged in Places project; European Union (EU) income and other miscellaneous receipts.

\*\* Amount that may be applied as non-operating accruing income from the sale of land, property or other assets, developers' contributions; contributions in respect of Plugged in Places project; European Union (EU) income.

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR B:</b>	<b>Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewage services.</b>					
Northern Ireland Water Limited	74,700	-	72,761	-	69,112	-
<b>Total for RfR B:</b>	<b>* 74,700</b>	<b>-</b>	<b>72,761</b>	<b>-</b>	<b>69,112</b>	<b>-</b>

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

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

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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	
RfRA: Notional Charges in Non-Budget										
Services to other departments										
13,579	-	-	13,579	-	13,579	-	-	13,141	12,173	
Total RfR A:	13,579	-	-	13,579	-	13,579	-	-	13,141	12,173
Total Notional Charges	13,579	-	-	13,579	-	13,579	-	-	13,141	12,173

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A:</b> Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, setting the legislative and policy framework for harbour services; enhancing transport infrastructure links to airport and harbour gateways; and shaping the long-term future of the region.			
Accommodation	5,990	5,812	5,498
Land Valuation	656	637	564
Audit	113	110	107
Departmental Solicitors Office	260	252	249
Enterprise Shared Service Centre	3,650	3,543	3,742
Account NI	2,309	2,242	1,907
Centre for Applied Learning	51	49	40
Records NI	440	427	-
Miscellaneous	110	69	66
<b>Total RfR A:</b>	<b>13,579</b>	<b>13,141</b>	<b>12,173</b>
<b>Total Notional Charges:</b>	<b>13,579</b>	<b>13,141</b>	<b>12,173</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Roads Service	-	-	2,026	2,026	292	292
Railway Services	-	-	676	676	711	711
Other	-	-	-	-	1	1
<b>Total:</b>	-	-	<b>2,702</b>	<b>2,702</b>	<b>1,004</b>	<b>1,004</b>

## Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:		£'000
1.	The provision sought for 2014-15 is 0.43% lower than the final net provision for 2013-14.	
2.	The following function within RFR A contains provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Act as follows:	
	Northern Ireland Plugged in Places ■	770
3.	This estimate includes grant-in-aid provision above £1 million for the following:	
	RfR B:	
	Northern Ireland Water Limited	206,310

# **Main Estimate 2014-15**

Department for  
Social Development





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## DEPARTMENT FOR SOCIAL DEVELOPMENT

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### Introduction

1. This Estimate provides for expenditure by the Department for Social Development in taking forward its aim of “Together, tackling disadvantage, building sustainable communities”. The 3 requests for resources broadly correspond with the Department’s 3 main programmes of - Social Security and Child Maintenance, Housing and Urban Regeneration and Community Development.
2. Request for Resources A of the Estimate provides for expenditure on a fair system of financial help to those in need and to provide services that encourage family based child maintenance arrangements; encouraging person responsibility and improving incentives to work and save. Included in the provision is funding to implement a range of reforms to simplify the welfare system, develop an integrated package of personalised support to get people into work and funding to continue to develop a welfare system that recognises work as the primary route out of poverty.
3. Request for Resources B of the Estimate provides for expenditure on promoting measurable improvements to housing in Northern Ireland.
4. Request for Resources C of the Estimate provides for expenditure on improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.
5. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT FOR SOCIAL DEVELOPMENT

### Part I

	£
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>	<b>3,598,039,000</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>	<b>326,033,000</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>	<b>88,781,000</b>
<b>Total Net Resource Requirement</b>	<b>4,012,853,000</b>
<b>Net Cash Requirement</b>	<b>3,909,128,000</b>

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

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

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

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

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

## DEPARTMENT FOR SOCIAL DEVELOPMENT

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	3,598,039,000	1,597,493,000	2,000,546,000
RfR B:	326,033,000	125,700,000	200,333,000
RfR C:	88,781,000	43,628,000	45,153,000
Total Net Resource Requirement:	4,012,853,000	1,766,821,000	2,246,032,000
Net Cash Requirement:	3,909,128,000	1,703,604,000	2,205,524,000

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.									
43,006	315,384	3,309,734	3,668,124	70,085	3,598,039	21,923	17,153	3,549,985	3,359,230	
Departmental Expenditure in DEL:										
A-1:	Social Security Administration									
	16,818	234,464	-	251,282	25,888	225,394	2,000	-	208,129	189,445
A-2:	Belfast Benefit Delivery Centre									
	-	18,852	-	18,852	18,500	352	-	-	352	178
A-3:	Eastern Area (GB Child Maintenance Group)									
	-	25,500	-	25,500	25,500	-	-	-	-	-
A-4:	Child Maintenance Service									
	-	18,824	-	18,824	7	18,817	-	-	18,502	18,828
A-5:	Mesothelioma Compensation Scheme									
	-	-	190	190	190	-	-	-	-	-
A-6:	Independent Living Fund									
	-	-	10,400	10,400	-	10,400	-	-	8,800	9,136
A-7	Discretionary Support Scheme									
	-	-	13,720	13,720	-	13,720	19,923	17,153	13,720	-
A-8	Housing benefit rates (tenants)									
	-	-	79,774	79,774	-	79,774	-	-	77,139	72,580
A-9	Housing benefit rates (owner occupiers)									
	-	-	49,773	49,773	-	49,773	-	-	45,700	41,080
A-10:	Grants to Motability									
	-	-	1,100	1,100	-	1,100	-	-	1,100	992

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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-11:	Non-contributory and means tested benefits								
-	-	1,651,426	1,651,426	-	1,651,426	-	-	1,657,568	1,588,031
Of which:									
Pensions benefits									
-	-	5,049	5,049	-	5,049	-	-	4,864	4,472
Disability benefits									
-	-	1,302,472	1,302,472	-	1,302,472	-	-	1,294,035	1,221,801
Industrial injuries benefits									
-	-	29,596	29,596	-	29,596	-	-	30,809	29,485
Pension credit									
-	-	314,309	314,309	-	314,309	-	-	327,860	332,273
A-12:	Income support - non-pensioners, Jobseeker's allowance, Employment and support allowance and Universal Credit								
-	14,300	773,190	787,490	-	787,490	-	-	729,218	693,418
Of which:									
Income support - non-pensioners									
-	14,300	178,177	192,477	-	192,477	-	-	231,336	330,867
Jobseeker's allowance (income based)									
-	-	162,955	162,955	-	162,955	-	-	194,649	194,879
Employment and support allowance (non contributory)									
-	-	432,058	432,058	-	432,058	-	-	303,233	167,672
A-13:	Job grant								
-	-	2,000	2,000	-	2,000	-	-	1,992	1,630
A-14:	Housing benefit (rent)								
-	-	576,822	576,822	-	576,822	-	-	562,000	544,889
A-15:	Discretionary housing payments								
-	-	5,938	5,938	-	5,938	-	-	7,782	3,287

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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-16:	Financial Assistance Scheme (Non cash costs)									
	-	2,987	-	2,987	-	2,987	-	-	18,542	37,137
A-17:	Movement in Provisions (Non benefit)									
	-	407	-	407	-	407	-	-	40,450	427
A-18:	Market Fluctuations									
	-	50	-	50	-	50	-	-	-	-
Non-Budget:										
A-19:	Social Fund (Regulated)									
	-	-	9,890	9,890	-	9,890	-	-	12,812	5,269
A-20:	Social Fund in respect of Winter Fuel Payments									
	-	-	53,991	53,991	-	53,991	-	-	54,425	54,003
A-21:	Social Fund (Discretionary)									
	-	-	17,420	17,420	-	17,420	-	-	1,678	14,939
A-22:	Northern Ireland National Insurance Fund									
	-	-	64,100	64,100	-	64,100	-	-	65,500	61,401
A-23:	Notional Charges									
	26,188	-	-	26,188	-	26,188	-	-	25,120	22,560
A-24:	Prior Period Adjustment - Social Security Agency									
	-	-	-	-	-	-	-	-	-544	-

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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:	Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.								
5,530	66,227	296,675	368,432	42,399	326,033	13,000	14,900	279,333	330,090
Departmental Expenditure in DEL:									
B-1:	Housing								
5,027	518	900	6,445	2,500	3,945	13,000	14,900	6,547	4,383
B-2:	Housing grants to the Northern Ireland Housing Executive								
-	25,271	11,456	36,727	-	36,727	-	-	16,552	40,031
B-3:	Interest Payments on Housing Loans								
-	39,899	-	39,899	39,899	-	-	-	-	-
B-4:	Social Protection Fund (Fuel Allowance Payments)								
-	-	-	-	-	-	-	-	-213	-
Annually Managed Expenditure (AME):									
B-5:	Movement in Provisions								
-	1	-	1	-	1	-	-	1	-
B-6:	Revaluations to Fair Value of Loans								
-	538	-	538	-	538	-	-	3,316	-
Non-Budget:									
B-7:	Grant-In-Aid Paid to the Northern Ireland Housing Executive								
-	-	284,319	284,319	-	284,319	-	-	252,510	285,317
B-8:	Notional Charges								
503	-	-	503	-	503	-	-	620	359

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 C:	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.									
	12,796	10,788	69,676	93,260	4,479	88,781	7,000	5,000	96,951	94,204
Departmental Expenditure in DEL:										
C-1:	Urban Regeneration									
	9,117	4,338	51,085	64,540	289	64,251	7,000	5,000	67,326	63,619
C-2:	Community and Voluntary Sector Funding									
	1,221	-	12,204	13,425	-	13,425	-	-	15,769	17,248
C-3:	EU Programme for Peace and Reconciliation									
	-	-	5,587	5,587	4,190	1,397	-	-	1,458	1,728
Annually Managed Expenditure (AME):										
C-4:	Urban Regeneration / Community Development Non-cash items									
	-	6,450	-	6,450	-	6,450	-	-	8,550	8,790
Non-Budget:										
C-5:	Laganside Development Assets									
	-	-	-	-	-	-	-	-	1	-
C-6:	Charities Commission (NI) ♥									
	-	-	800	800	-	800	-	-	1,567	1,064
C-7:	Notional Charges									
	2,458	-	-	2,458	-	2,458	-	-	2,280	1,755
Total:	61,332	392,399	3,676,085	4,129,816	116,963	4,012,853	41,923	37,053	3,926,269	3,783,524



**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>4,012,853</b>	<b>3,926,269</b>	<b>3,783,524</b>
<b>Capital Items</b>			
Capital	41,923	36,969	21,323
Less non-operating accruing resources	-37,053	-19,978	-11,081
<b>Total net capital</b>	<b>4,870</b>	<b>16,991</b>	<b>10,242</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-11,028	-13,302	-10,737
New provisions and adjustments to previous provisions	-5,945	-58,566	-35,050
Notional Charges	-29,149	-28,020	-24,674
Other non-cash items	-	-12,369	-15,309
Housing Benefit Rates Owner-Occupiers	-49,773	-45,700	-41,080
Movement in working capital	-14,600	-4,971	39,986
Use of provisions	1,900	5,454	2,352
<b>Total accruals to cash adjustments</b>	<b>-108,595</b>	<b>-157,474</b>	<b>-84,512</b>
<b>Net Cash Required</b>	<b>3,909,128</b>	<b>3,785,786</b>	<b>3,709,254</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income not classified as accruing resources	580	<i>580</i>	1,773	<i>1,773</i>	1,623	<i>1,893</i>
<b>Total:</b>	<b>580</b>	<b><i>580</i></b>	<b>1,773</b>	<b><i>1,773</i></b>	<b>1,623</b>	<b><i>1,893</i></b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	19,054	21,580	19,251
Request for Resources B	5,530	5,507	3,331
Request for Resources C	12,561	12,705	11,041
<b>Total Net Administration Costs</b>	<b>37,145</b>	<b>39,792</b>	<b>33,623</b>
<b>Net Programme Costs</b>			
Request for Resources A	3,604,615	3,549,763	3,354,001
Request for Resources B	319,923	272,798	325,609
Request for Resources C	76,220	83,507	82,734
Non-voted Expenditure	2,377,830	2,364,154	2,292,216
<b>Total Net Programme Costs</b>	<b>6,378,588</b>	<b>6,270,222</b>	<b>6,054,560</b>
<b>NET OPERATING COST</b>	<b>6,415,733</b>	<b>6,310,014</b>	<b>6,088,183</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>4,012,853</b>	<b>3,926,269</b>	<b>3,783,524</b>
<b>RESOURCE BUDGET</b>	<b>6,245,044</b>	<b>5,856,732</b>	<b>5,592,636</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>4,012,853</b>	<b>3,926,269</b>	<b>3,783,524</b>
<i>Adjustments:</i>			
National Insurance Fund benefit expenditure	2,377,830	2,364,154	2,292,216
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-580	-1,773	-1,623
National Insurance Fund Administration receipts (DSD)	25,630	20,820	19,500
Other adjustments	-	544	-5,434
<b>Net Operating Cost (Accounts)</b>	<b>6,415,733</b>	<b>6,310,014</b>	<b>6,088,183</b>
<i>Adjustments to remove:</i>			
Laganside Development Assets	-	-1	-
Charities Commission (NI)	-800	-1,507	-1,008
Notional charges	-29,149	-28,020	-24,675
NIHE Strategic Grant-in-Aid	-284,319	-252,510	-285,317
Funding which is paid into the Social Fund	-81,301	-67,237	-74,211
Social Fund Loan to score in Capital Budget	105	-1,678	-1,393
Capital Grants	-36,213	-178,095	-189,745
<i>Adjustments to include:</i>			
Social Fund spend	68,132	72,824	78,291
National Insurance Fund Administration costs (DFP)	1,908	1,626	1,532
Full resource consumption of NDPBs or other bodies	190,948	1,316	979
<b>Resource Budget</b>	<b>6,245,044</b>	<b>5,856,732</b>	<b>5,592,636</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	668,060	329,129	177,489
Annually Managed Expenditure (AME)	5,576,984	5,527,603	5,415,147

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>4,870</b>	<b>16,991</b>	<b>10,242</b>
<i>Adjustments:</i>			
Capital grants	36,213	178,095	189,745
Capital expenditure of NDPBs and other bodies	151,731	251	13
Other adjustments	-63,160	-66,294	-73,910
<b>Capital Budget</b>	<b>129,654</b>	<b>129,043</b>	<b>126,090</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	136,659	127,365	124,697
Annually Managed Expenditure (AME)	-7,005	1,678	1,393

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>						
Administration of National Insurance Fund	25,630	-	20,820	-	19,500	-
Administration of DWP agency services	44,000	-	45,000	-	42,941	-
Other administration	265	-	1,046	-	1,263	-
Mesothelioma Compensation Scheme	190	-	150	-	243	-
Disability benefits	-	-	1,695	-	1,782	-
Industrial injuries benefits	-	-	552	-	842	-
Income support non-pensioners	-	-	892	-	1,189	-
Jobseeker's allowance (income based)	-	-	13	-	31	-
Jobseeker's allowance (contribution based)	-	-	19,728	-	23,380	-
Employment and support allowance (non contributory)	-	-	382	-	484	-
Crisis Loan repayments	-	17,153	-	17,153	-	-
<b>Total for RfR A:</b>	<b>* 70,085</b>	<b>** 17,153</b>	<b>90,278</b>	<b>17,153</b>	<b>91,655</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from recoupment of salaries and associated costs for seconded staff; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; departments' contributions in respect of the Family Resource Survey; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from DWP and HMRC for services provided on an agency basis, income from the Department for Employment and Learning in respect of New Deal training payments and Youth Employment Scheme; Atlantic Philanthropy donation; recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; recoveries from damages payable to recipients of Statutory Sick Pay; 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; proceeds from crime in respect of benefit fraud and organised fraud, income from public bodies for services provided and profit from disposal of surplus equipment or other assets.

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary loans.



## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>						
Repayment of housing association grant	2,500	-	13,328	-	3,403	-
Long term loan repayments by housing associations	-	400	-	1,160	-	1,099
Reimbursement of loan interest charges by Housing Executive	39,899	-	46,983	-	52,355	-
Payment of receipts from house and land sales by Housing Executive	-	14,500	16,500	-	12,000	-
ERDF Receipts	-	-	3,000	-	-	-
<b>Total for RfR B:</b>	<b>* 42,399</b>	<b>** 14,900</b>	<b>79,811</b>	<b>1,160</b>	<b>67,758</b>	<b>1,099</b>

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

\*\* Amount that may be applied as non-operating accruing resources arising from the recovery of long term loans to housing associations and payment of receipts from house and land sales by the Housing Executive and the Strategic Investment Board's contribution towards the cost of Housing consultancy/research.

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>						
Sale of land and property	-	5,000	-	1,665	-	9,718
IFI Recoupments	289	-	-	-	4	-
Reimbursement by Developer of payments met by DSD in respect of Victoria Sq. development scheme	-	-	-	-	293	-
EU Programme receipts	4,190	-	4,372	-	5,183	-
Fort George Recoveries	-	-	111	-	264	-
Nomadic refurbishment recoveries	-	-	121	-	166	-
<b>Total for RfR C:</b>	<b>* 4,479</b>	<b>** 5,000</b>	<b>4,604</b>	<b>1,665</b>	<b>5,910</b>	<b>9,718</b>

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

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

# Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional charges in Non-Budget										
Social Security Administration										
25,915	-	-	25,915	-	25,915	-	-	24,820	22,364	
Child Maintenance Service										
273	-	-	273	-	273	-	-	300	196	
Total RfR A:	26,188	-	-	26,188	-	26,188	-	-	25,120	22,560
RfR B: Notional charges in Non-Budget										
Housing										
503	-	-	503	-	503	-	-	620	359	
Total RfR B:	503	-	-	503	-	503	-	-	620	359
RfR C: Notional charges in Non-Budget										
Urban Regeneration										
2,458	-	-	2,458	-	2,458	-	-	2,280	1,755	
Total RfR C:	2,458	-	-	2,458	-	2,458	-	-	2,280	1,755
Total Notional Charges:										
29,149	-	-	29,149	-	29,149	-	-	28,020	24,674	

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Providing a fair system of financial help to those in need, providing services that encourage family based child maintenance arrangements and encouraging social responsibility.</b>			
Audit	332	260	231
Accommodation	19,519	18,320	17,202
Other	6,337	6,540	5,127
<b>Total RfR A:</b>	<b>26,188</b>	<b>25,120</b>	<b>22,560</b>
<b>RfR B: Providing access to decent, affordable, sustainable homes and Housing support services in Northern Ireland.</b>			
Audit	19	20	16
Accommodation	242	150	115
Other	242	450	228
<b>Total RfR B:</b>	<b>503</b>	<b>620</b>	<b>359</b>
<b>RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.</b>			
Audit	38	30	23
Accommodation	968	950	773
Other	1,452	1,300	959
<b>Total RfR C:</b>	<b>2,458</b>	<b>2,280</b>	<b>1,755</b>
<b>Total Notional Charges:</b>	<b>29,149</b>	<b>28,020</b>	<b>24,674</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Core admin receipts	-	-	6	6	9	9
Housing Association loan interest	580	580	1,028	1,028	1,150	1,210
Urban Regeneration Receipts	-	-	739	739	429	639
Social Security receipts	-	-	-	-	32	32
Child Support receipts	-	-	-	-	3	3
<b>Total:</b>	<b>580</b>	<b>580</b>	<b>1,773</b>	<b>1,773</b>	<b>1,623</b>	<b>1,893</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

1.	The provision sought for 2014-15 is 2.2% higher than its provision for 2013-14.	<b>£’000</b>
2.	Job grant (RfR A13) is payable in accordance with provisions contained in the Employment and Training.	
3.	The Estimate includes grant-in-aid provision above £1 million for the following:	
	NIHE Strategic Grant-in-Aid	284,319
	Independent Living Fund	10,400
4.	The following function within RfR A contain provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Act as follows:	
	A-1 Expenditure relating to the simplification of the Welfare System ■	30,000
	A-1 Expenditure relating to future discretionary support ■	20,000

# **Main Estimate 2014-15**

Office of the  
First Minister and  
deputy First Minister





## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

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### Introduction

1. The Estimate provides for expenditure for the Office of the First Minister and deputy First Minister to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. 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: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.**

**Net Resource Requirement** 83,023,000

**Net Cash Requirement** 94,779,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	83,023,000	55,051,000	27,972,000
Net Cash Requirement:	94,779,000	54,616,000	40,163,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital		Net Total Resources	Net Total Resources
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		
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>									
<b>18,048</b>	<b>8,569</b>	<b>69,055</b>	<b>95,672</b>	<b>12,649</b>	<b>83,023</b>	<b>13,833</b>	<b>200</b>	<b>122,335</b>	<b>86,464</b>
<b>Departmental Expenditure in DEL:</b>									
A-1:	Support for the government and other services								
9,674	4,013	-	13,687	244	<b>13,443</b>	-	200	15,026	14,418
A-2:	North-South Ministerial Council								
-	843	-	843	-	<b>843</b>	-	-	750	758
A-3:	Planning Appeals Commission and the Water Appeals Commission for Northern Ireland								
-	2,325	-	2,325	75	<b>2,250</b>	-	-	2,286	2,253
A-4:	Attorney General for Northern Ireland								
1,450	-	-	1,450	-	<b>1,450</b>	-	-	1,505	1,410
A-5:	Reinvestment and Reform Initiative								
-	108	-	108	-	<b>108</b>	13,833	-	414	918
A-6:	Support for Equality, Human Rights and Community Relations								
3,346	1,280	1,920	6,546	-	<b>6,546</b>	-	-	13,096	11,902
A-7:	Community Relations								
-	-	5,561	5,561	-	<b>5,561</b>	-	-	6,200	4,639
A-8:	EU Programme for Peace and Reconciliation								
-	-	16,439	16,439	12,330	<b>4,109</b>	-	-	4,767	4,769
A-9:	Victims and Survivors								
-	-	570	570	-	<b>570</b>	-	-	10	-15
<i>Social Investment Fund</i>									
-	-	-	-	-	-	-	-	85	600
<i>Childcare Strategy</i>									
-	-	-	-	-	-	-	-	655	-
<i>Delivering Social Change</i>									
-	-	-	-	-	-	-	-	1,290	-

2014-15									2013-14 Provision	2012-13 Outturn
Resources						Capital				
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):										
Strategic Sites										
-	-	-	-	-	-	-	-	6,800	4,095	
Settlement of NICS Equal Pay Claims										
-	-	-	-	-	-	-	-	4	-	
Non-Budget:										
A-10:	Strategic Investment Board Limited ♥									
-	-	16,171	16,171	-	16,171	-	-	31,430	6,265	
A-11:	Ilex Urban Regeneration Company Limited ♥									
-	-	1,848	1,848	-	1,848	-	-	3,804	1,692	
Economic Research Institute of Northern Ireland Limited ♥										
-	-	-	-	-	-	-	-	18	-330	
A-12:	Commissioner for Children and Young People for Northern Ireland ♥									
-	-	1,580	1,580	-	1,580	-	-	1,420	1,494	
A-13:	Equality Commission for Northern Ireland ♥									
-	-	6,196	6,196	-	6,196	-	-	6,246	6,200	
A-14:	Commission for Victims and Survivors for Northern Ireland ♥									
-	-	1,251	1,251	-	1,251	-	-	1,089	815	
A-15:	Northern Ireland Judicial Appointments Commission ♥									
-	-	1,510	1,510	-	1,510	-	-	1,298	1,307	
A-16:	Commissioner for Older People for Northern Ireland ♥									
-	-	930	930	-	930	-	-	925	609	
Northern Ireland Memorial Fund										
-	-	-	-	-	-	-	-	456	3,811	
A-17:	Northern Ireland Community Relations Council ♥									
-	-	3,408	3,408	-	3,408	-	-	3,439	9,146	
A-18:	Victims and Survivors Service Limited ♥									
-	-	9,800	9,800	-	9,800	-	-	11,569	2,976	
A-19:	Maze/Long Kesh Development Corporation ♥									
-	-	1,871	1,871	-	1,871	-	-	3,956	3,062	
A-20:	Notional Charges									
3,578	-	-	3,578	-	3,578	-	-	3,797	3,670	
Total:	18,048	8,569	69,055	95,672	12,649	83,023	13,833	200	122,335	86,464

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>83,023</b>	<b>122,335</b>	<b>86,464</b>
<b>Capital Items</b>			
Capital	13,833	8,095	3,533
Non-operating accruing resources	-200	-31	-2,150
<b>Total net capital</b>	<b>13,633</b>	<b>8,064</b>	<b>1,383</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-299	-7,238	-4,524
Notional charges	-3,578	-3,797	-3,670
New provisions and adjustments to previous provisions	-	-4	-
Utilisation of provisions	-	8	-
Movement in working capital	2,000	2,000	1,238
<b>Total Accruals to cash adjustments</b>	<b>-1,877</b>	<b>-9,031</b>	<b>-6,956</b>
<b>Net Cash Required</b>	<b>94,779</b>	<b>121,368</b>	<b>80,891</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income not classified as accruing resources	-	-	85	85	445	283
<b>Total:</b>	-	-	<b>85</b>	<b>85</b>	<b>445</b>	<b>283</b>

# **Supporting Statements, Tables and Notes**





## Forecast Statement of Comprehensive Net Expenditure

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Administration Costs</b>			
Request for Resources A	17,804	18,797	18,204
<b>Total Net Administration Costs</b>	<b>17,804</b>	<b>18,797</b>	<b>18,204</b>
<b>Net Programme Costs</b>			
Request for Resources A	65,219	103,453	70,047
<b>Total Net Programme Costs</b>	<b>65,219</b>	<b>103,453</b>	<b>70,047</b>
<b>NET OPERATING COST</b>	<b>83,023</b>	<b>122,250</b>	<b>88,251</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>83,023</b>	<b>122,335</b>	<b>86,464</b>
<b>RESOURCE BUDGET</b>	<b>70,409</b>	<b>94,091</b>	<b>82,818</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>83,023</b>	<b>122,335</b>	<b>86,464</b>
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-85	-445
Non Voted Expenditure in OCS	-	-	2,232
<b>Net Operating Costs (Accounts)</b>	<b>83,023</b>	<b>122,250</b>	<b>88,251</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-48,143	-69,447	-40,717
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	85	-
Less Non Voted Expenditure in OCS	-	-	-2,232
Full resource consumption of NDPBs or other bodies	35,529	41,203	37,516
<b>Resource Budget</b>	<b>70,409</b>	<b>94,091</b>	<b>82,818</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	70,409	85,155	76,983
Annually Managed Expenditure (AME)	-	8,936	5,835

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>13,633</b>	<b>8,064</b>	<b>1,383</b>
<i>Adjustments:</i>			
Capital expenditures of NDPBs (and other bodies)	-	26,596	2,092
Capital grant	-	-	2,150
<b>Capital Budget</b>	<b>13,633</b>	<b>34,660</b>	<b>5,625</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	13,633	34,660	5,625
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>						
Planning Appeals Commission and the Water Appeals Commission	75	-	45	-	80	-
Recovery of Seconded costs	244	-	265	-	220	-
Support for the government and other services	-	200	55	26	42	-
Support for Equality, Human Rights and Community Relations	-	-	141	5	40	-
Community Relations	-	-	711	-	945	-
Reinvestment and Reform Initiative	-	-	-	-	-	2,150
EU Income	12,330	-	14,301	-	14,306	-
<b>Total for RfR A:</b>	<b>* 12,649</b>	<b>** 200</b>	<b>15,518</b>	<b>31</b>	<b>15,633</b>	<b>2,150</b>

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

\*\* Amount that may be applied as non-operating accruing resources arising from sale of the Crisis Management Centre building.

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

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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: Notional charges in Non-Budget									
Support for the government and other services									
3,578	-	-	3,578	-	3,578	-	-	3,797	3,670
Total RfR A:	3,578	-	-	3,578	-	3,578	-	-	3,670
Total Notional Charges:	3,578	-	-	3,578	-	3,578	-	-	3,670

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>			
Audit	70	70	66
Accommodation	1,700	1,781	1,781
Miscellaneous	1,808	1,946	1,823
<b>Total RfR A:</b>	<b>3,578</b>	<b>3,797</b>	<b>3,670</b>
<b>Total Notional Charges:</b>	<b>3,578</b>	<b>3,797</b>	<b>3,670</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Rental Income	-	-	40	<i>40</i>	70	<i>34</i>
Miscellaneous Income	-	-	45	<i>45</i>	375	<i>249</i>
<b>Total:</b>	-	-	<b>85</b>	<b><i>85</i></b>	<b>445</b>	<b><i>283</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:	£'000
1. The provision sought for 2014-15 is 32.1% lower than the final net provision for 2013-14.	
2. The Estimate includes grant-in-aid provision above £1 million for the following:	
Strategic Investment Board Limited	16,171
Victims and Survivors Service Limited	9,800
Equality Commission for Northern Ireland	6,196
Northern Ireland Community Relations Council	3,408
Maze/Long Kesh Development Corporation	1,871
Ilex Urban Regeneration Company Limited	1,848
Commissioner for Children and Young People for Northern Ireland	1,580
Northern Ireland Judicial Appointments Commission	1,510
Commission for Victims and Survivors for Northern Ireland	1,251





# **Main Estimate 2014-15**

Northern Ireland  
Assembly Commission



## **NORTHERN IRELAND ASSEMBLY COMMISSION**

---

### **Introduction**

1. This Estimate provides for expenditure by the Northern Ireland Assembly Commission on supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and in enhancing public awareness of, and involvement in, the working of the Northern Ireland Assembly.

## NORTHERN IRELAND ASSEMBLY COMMISSION

### Part I

£

**RfR A: Supporting the work of the Northern Ireland Assembly.**

**Net Resource Requirement** 46,125,000

**Net Cash Requirement** 45,832,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	46,125,000	22,203,000	23,922,000
Net Cash Requirement	45,832,000	18,840,000	26,992,000

**Part II Subhead detail including resource to cash reconciliation****£'000**

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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 work of the Northern Ireland Assembly.										
-	46,135	-	46,135	10	46,125	5,147	-	49,341	44,408	
Departmental Expenditure in DEL:										
A-1: Administration and Support Services										
-	43,890	-	43,890	10	43,880	5,147	-	44,206	42,472	
Annually Managed Expenditure (AME):										
A-2: Administration and Support Services										
-	2,200	-	2,200	-	2,200	-	-	5,100	1,905	
Non-Budget:										
A-3: Notional Charges										
-	45	-	45	-	45	-	-	35	31	
Total:	-	46,135	-	46,135	10	46,125	5,147	-	49,341	44,408

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>46,125</b>	<b>49,341</b>	<b>44,408</b>
<b>Capital Items</b>			
Capital	5,147	1,710	1,284
<b>Total net capital</b>	<b>5,147</b>	<b>1,710</b>	<b>1,284</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-3,395	-3,555	-3,322
New provisions and adjustments to previous provisions	-2,200	-5,100	-1,905
Notional charges	-45	-35	-31
Other non-cash items	-	-	24
Movement in working capital	-	-500	1,788
Use of provisions	200	5	-
<b>Total accruals to cash adjustments</b>	<b>-5,440</b>	<b>-9,185</b>	<b>-3,446</b>
<b>Net Cash Required</b>	<b>45,832</b>	<b>41,866</b>	<b>42,246</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as Accruing Resources	-	-	40	<i>40</i>	75	<i>75</i>
<b>Total:</b>	-	-	<b>40</b>	<b><i>40</i></b>	<b>75</b>	<b><i>75</i></b>





# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	46,125	49,301	44,333
<b>Total Net Programme Costs</b>	<b>46,125</b>	<b>49,301</b>	<b>44,333</b>
<b>NET OPERATING COST</b>	<b>46,125</b>	<b>49,301</b>	<b>44,333</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>46,125</b>	<b>49,341</b>	<b>44,408</b>
<b>RESOURCE BUDGET</b>	<b>46,080</b>	<b>49,306</b>	<b>44,377</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>46,125</b>	<b>49,341</b>	<b>44,408</b>
<i>Adjustments:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-40	-75
<b>Net Operating Cost (Accounts)</b>	<b>46,125</b>	<b>49,301</b>	<b>44,333</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-45	-35	-31
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	40	75
<b>Resource Budget</b>	<b>46,080</b>	<b>49,306</b>	<b>44,377</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	44,080	44,211	42,472
Annually Managed Expenditure (AME)	2,000	5,095	1,905

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>5,147</b>	<b>1,710</b>	<b>1,284</b>
<b>Capital Budget</b>	<b>5,147</b>	<b>1,710</b>	<b>1,284</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	5,147	1,710	1,284
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>						
Administration and Support Services	10	-	90	-	40	-
<b>Total for RfR A:</b>	<b>* 10</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>40</b>	<b>-</b>

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

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

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional charges in Non-Budget										
Administration and Support Services										
-	45	-	45	-	45	-	-	35	31	
Total RfR A:	-	45	-	45	-	45	-	-	35	31
Total Notional Charges:										
-	45	-	45	-	45	-	-	35	31	

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Supporting the work of the Northern Ireland Assembly.</b>			
Audit	40	30	30
Miscellaneous	5	5	1
<b>Total RfR A:</b>	<b>45</b>	<b>35</b>	<b>31</b>
<b>Total Notional Charges:</b>	<b>45</b>	<b>35</b>	<b>31</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income and receipts - excess accruing resources	-	-	-	-	33	33
Creditor overpayment for previous years	-	-	25	25	26	26
Rates overpayment for previous years	-	-	5	5	13	13
Miscellaneous	-	-	10	<i>10</i>	3	<i>3</i>
<b>Total:</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b><i>40</i></b>	<b>75</b>	<b><i>75</i></b>



## Explanation of Accounting Officer Responsibilities

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

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

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### Note to the Estimate:

1. The provision sought for 2014-15 is 6.5% lower than the final net provision for 2013-14.



# **Main Estimate 2014-15**

Assembly Ombudsman for  
Northern Ireland and  
Northern Ireland  
Commissioner for  
Complaints



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

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### **Introduction**

1. The aim of the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints is to provide an independent, effective and free system for investigating complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, their agencies, public and local government bodies and the health and social care bodies; to provide an independent and effective investigative resource to support the work of other UK Public Sector Ombudsman Offices when required; and to establish and provide an independent resource for the investigation and adjudication of local government ethical standards' complaints against councillors.
2. Symbols are explained in the guide at the front of the volume.

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

### Part I

	£
<b>RfR A:</b> Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.	
<b>Net Resource Requirement</b>	<b>1,706,000</b>
<b>Net Cash Requirement</b>	<b>1,659,000</b>

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	1,706,000	896,000	810,000
Net Cash Requirement	1,659,000	877,000	782,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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 government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.								
-	1,706	-	1,706	-	1,706	24	-	1,991	1,510
Departmental Expenditure in DEL:									
A-1:	Administration, Investigation and Adjudication								
-	1,696	-	1,696	-	1,696	24	-	1,980	1,499
Non-Budget:									
A-2:	Notional Charges								
-	10	-	10	-	10	-	-	11	11
Total:	-	1,706	-	1,706	-	1,706	24	-	1,510

Resource to Cash Reconciliation			£'000
	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Total Net Resources</b>	<b>1,706</b>	<b>1,991</b>	<b>1,510</b>
<b>Capital Items</b>			
Capital	24	10	1
<b>Total net capital</b>	<b>24</b>	<b>10</b>	<b>1</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-62	-46	-44
Notional charges	-10	-11	-11
Movement in working capital	1	5	-
<b>Total accruals to cash adjustments</b>	<b>-71</b>	<b>-52</b>	<b>-55</b>
<b>Net Cash Required</b>	<b>1,659</b>	<b>1,949</b>	<b>1,456</b>

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

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

	<b>2014-15 Provision</b>		<b>2013-14 Provision</b>		<b>2012-13 Outturn</b>	
	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>	<b>Income</b>	<b><i>Receipts</i></b>
Operating income not classified as accruing resources	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>1</b>	<b><i>1</i></b>



# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,913	2,161	1,685
<b>Total Net Programme Costs</b>	<b>1,913</b>	<b>2,161</b>	<b>1,685</b>
<b>NET OPERATING COST</b>	<b>1,913</b>	<b>2,161</b>	<b>1,685</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>1,706</b>	<b>1,991</b>	<b>1,510</b>
<b>RESOURCE BUDGET</b>	<b>1,903</b>	<b>2,150</b>	<b>1,675</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>1,706</b>	<b>1,991</b>	<b>1,510</b>
<i>Adjustments:</i>			
Consolidated Fund Standing Services	207	170	176
Consolidated Fund Extra Receipts in the FSCNE	-	-	-1
<b>Net Operating Cost (Accounts)</b>	<b>1,913</b>	<b>2,161</b>	<b>1,685</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-10	-11	-11
Consolidate Fund Extra Receipts	-	-	1
<b>Resource Budget</b>	<b>1,903</b>	<b>2,150</b>	<b>1,675</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,903	2,150	1,675
Annually Managed Expenditure (AME)	-	-	-

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>24</b>	<b>10</b>	<b>1</b>
<b>Capital Budget</b>	<b>24</b>	<b>10</b>	<b>1</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	24	10	1
Annually Managed Expenditure (AME)	-	-	-

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

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional charges in Non-Budget										
Administration, Investigation and Adjudication										
-	10	-	10	-	10	-	-	11	11	
Total RfR A:	-	10	-	10	-	10	-	-	11	11
Total Notional Charges:										
-	10	-	10	-	10	-	-	11	11	

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Investigating complaints against government departments and public and local government bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment and provision of an investigative and adjudication resource for local government ethical standards.</b>			
Audit	10	11	11
<b>Total RfR A:</b>	<b>10</b>	<b>11</b>	<b>11</b>
<b>Total Notional Charges:</b>	<b>10</b>	<b>11</b>	<b>11</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Other non-retainable income	-	-	-	-	1	<i>1</i>
<b>Total:</b>	-	-	-	-	<b>1</b>	<b><i>1</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

£'000

1. The provision sought for 2014-15 is 14.3% lower than the final net provision for 2013-14.
2. The following functions within RfR A contain provision sought under the sole authority of Part I of the Estimate and of the Confirming Budget Act:
 

A-1 Supporting the work of other UK Public Sector Ombudsman Offices. ■	10
A-1 Establishment and provision of an independent resource for the investigation and adjudication of local government ethical standards' complaints against councillors. ■	230
A-1 Establishment of new Northern Ireland Public Sector Ombudsman (NIPSO). ■	100



# **Main Estimate 2014-15**

Food Standards  
Agency



## **FOOD STANDARDS AGENCY**

---

### **Introduction**

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.

## FOOD STANDARDS AGENCY

### Part I

£

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

**Net Resource Requirement** 8,541,000

**Net Cash Requirement** 8,574,000

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

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

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

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

£

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to Complete</b>
RfR A:	8,541,000	3,814,000	4,727,000
Net Cash Requirement:	8,574,000	3,936,000	4,638,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Improving food safety and promoting healthy eating.									
	-	11,149	1,199	12,348	3,807	8,541	100	-	8,475	8,146
Departmental Expenditure in DEL:										
A-1:	Food Safety, Nutrition and Standards									
	-	11,129	1,199	12,328	3,807	8,521	100	-	8,463	8,016
Annually Managed Expenditure (AME):										
	Food Safety, Nutrition and Standards									
	-	-	-	-	-	-	-	-		119
Non-Budget:										
A-2:	Notional Charges									
	-	20	-	20	-	20	-	-	12	11
Total:	-	11,149	1,199	12,348	3,807	8,541	100	-	8,475	8,146

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<b>Capital Items</b>			
Capital	100	100	7
<b>Total net capital</b>	<b>100</b>	<b>100</b>	<b>7</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-47	-30	-16
New provisions and adjustments to previous provisions	-	-	-119
Notional charges	-20	-12	-11
Other non-cash items	-	-	-2
Movement in working capital	-	214	-194
<b>Total accruals to cash adjustments</b>	<b>-67</b>	<b>172</b>	<b>-342</b>
<b>Net Cash Required</b>	<b>8,574</b>	<b>8,747</b>	<b>7,811</b>

# **Supporting Statements, Tables and Notes**





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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Programme Costs</b>			
Request for Resources A	8,541	8,475	8,146
<b>Total Net Programme Costs</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<b>NET OPERATING COST</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<b>RESOURCE BUDGET</b>	<b>8,521</b>	<b>8,463</b>	<b>8,135</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<b>Net Operating Cost (Accounts)</b>	<b>8,541</b>	<b>8,475</b>	<b>8,146</b>
<i>Adjustments to remove:</i>			
Notional charges	-20	-12	-11
<b>Resource Budget</b>	<b>8,521</b>	<b>8,463</b>	<b>8,135</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,521	8,463	8,016
Annually Managed Expenditure (AME)	-	-	119

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>100</b>	<b>100</b>	<b>7</b>
<b>Capital Budget</b>	<b>100</b>	<b>100</b>	<b>7</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	100	100	7
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Improving food safety and promoting healthy eating.</b>						
Meat Hygiene Inspections	3,638	-	3,800	-	3,578	-
Other	169	-	60	-	23	-
<b>Total for RfR A</b>	<b>* 3,807</b>	<b>-</b>	<b>3,860</b>	<b>-</b>	<b>3,601</b>	<b>-</b>

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

## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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: Notional Charges in Non-Budget										
Food Safety, Nutrition and Standards										
-	20	-	20	-	20	-	-	12	11	
Total RfR A:	-	20	-	20	-	20	-	-	12	11
Total Notional Charges:										
-	20	-	20	-	20	-	-	12	11	

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Improving food safety and promoting healthy eating.</b>			
Audit	20	12	11
<b>Total RfR A:</b>	<b>20</b>	<b>12</b>	<b>11</b>
<b>Total Notional Charges:</b>	<b>20</b>	<b>12</b>	<b>11</b>

## **Explanation of Accounting Officer Responsibilities**

---

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

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

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### **Note to the Estimate:**

1. The provision sought for 2014-15 is 0.8% higher than the final net provision for 2013-14.

# **Main Estimate 2014-15**

Northern Ireland  
Audit Office





## **NORTHERN IRELAND AUDIT OFFICE**

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### **Introduction**

1. This Estimate provides for expenditure by the Northern Ireland Audit Office on providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.

## 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; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.

**Net Resource Requirement** 8,200,000

**Net Cash Requirement** 8,637,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	8,200,000	3,747,000	4,453,000
Net Cash Requirement:	8,637,000	3,841,000	4,796,000

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.									
-	10,823	-	10,823	2,623	8,200	40	-	8,327	8,093	
Departmental Expenditure in DEL:										
A-1:	Administration									
-	10,820	-	10,820	2,623	8,179	40	-	8,046	7,933	
Annually Managed Expenditure (AME):										
Provisions										
-	-	-	-	-	-	-	-	104	159	
Non-Budget:										
A-2:	Notional Charges									
-	3	-	3	-	3	-	-	177	1	
Total:	-	10,823	-	10,823	2,623	8,200	40	-	8,327	8,093

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Total Resources</b>	<b>8,200</b>	<b>8,327</b>	<b>8,093</b>
<b>Capital Items</b>			
Capital	40	160	95
<b>Total net capital</b>	<b>40</b>	<b>160</b>	<b>95</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-170	-240	-388
New provisions and adjustments to previous provisions	-	-104	-159
Notional charges	-3	-177	-1
Movement in working capital	500	500	571
Use of provisions	70	69	19
<b>Total accruals to cash adjustments</b>	<b>397</b>	<b>48</b>	<b>42</b>
<b>Net Cash Required</b>	<b>8,637</b>	<b>8,535</b>	<b>8,230</b>

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

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess operating Accruing Resources	-	-	-	-	99	383
Operating income not classified as Accruing Resources	-	-	-	-	1	<i>1</i>
Non operating income not classified as Accruing Resources	-	-	-	-	7	-
<b>Total:</b>	-	-	-	-	<b>107</b>	<b>384</b>



# **Supporting Statements, Tables and Notes**





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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	8,393	8,520	8,185
<b>Total Net Administration Costs</b>	<b>8,393</b>	<b>8,520</b>	<b>8,185</b>
<b>NET OPERATING COST</b>	<b>8,393</b>	<b>8,520</b>	<b>8,185</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>8,200</b>	<b>8,327</b>	<b>8,093</b>
<b>RESOURCE BUDGET</b>	<b>8,390</b>	<b>8,343</b>	<b>8,185</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>8,200</b>	<b>8,327</b>	<b>8,093</b>
<i>Adjustments:</i>			
Consolidated Fund Standing Services	193	193	192
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-	-	-100
<b>Net Operating Cost (Accounts)</b>	<b>8,393</b>	<b>8,520</b>	<b>8,185</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-3	-177	-1
Other Consolidated Fund Extra Receipts	-	-	1
<b>Resource Budget</b>	<b>8,390</b>	<b>8,343</b>	<b>8,185</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,460	8,308	8,045
Annually Managed Expenditure (AME)	-70	35	140

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>40</b>	<b>160</b>	<b>95</b>
<b>Capital Budget</b>	<b>40</b>	<b>160</b>	<b>95</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	40	160	95
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>						
Administration	2,623	-	2,215	-	2,559	-
<b>Total for RfR A</b>	<b>* 2,623</b>	<b>-</b>	<b>2,215</b>	<b>-</b>	<b>2,559</b>	<b>-</b>

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

## Notional Charges in Non-Budget

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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	
NIAO RfR A: Notional charges in Non-Budget Administration										
-	3	-	3	-	3	-	-	177	1	
Total RfR A:	-	3	-	3	-	3	-	-	177	1
Total Notional Charges										
-	3	-	3	-	3	-	-	177	1	

## Notional Charges Analysis

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; and conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</b>			
Departmental Solicitors Office	2	9	1
Land and Property Services	1	1	-
IT Assist	-	167	-
<b>Total RfR A:</b>	<b>3</b>	<b>177</b>	<b>1</b>
<b>Total Notional Charges:</b>	<b>3</b>	<b>177</b>	<b>1</b>

## Consolidated Fund Extra Receipts (CFERs) Analysis

£'000

### Detail

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

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess operating Accruing Resources	-	-	-	-	99	383
Operating income not classified as Accruing Resources	-	-	-	-	1	1
Non-operating income not classified as Accruing Resources	-	-	-	-	7	-
<b>Total:</b>	-	-	-	-	<b>107</b>	<b>384</b>

## Explanation of Accounting Officer Responsibilities

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

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

### Note to the Estimate:

1. The provision sought for 2014-15 is 1.5% lower than the final net provision for 2013-14.

# **Main Estimate 2014-15**

The Northern Ireland  
Authority for  
Utility Regulation





## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

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### Introduction

1. This Estimate provides for expenditure by the Northern Ireland Authority for Utility Regulation on protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.
2. The Authority also requires access to the Northern Ireland Consolidated Fund for £1.5 million in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as soon as licence fees are collected.
3. Symbols are explained in the guide at the front of the volume.

## THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

### Part I

	£
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>	
<b>Net Resource Requirement</b>	<b>245,000</b>
<b>Net Cash Requirement</b>	<b>1,606,000</b>

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	245,000	181,000	64,000
Net Cash Requirement:	1,606,000	1,727,000	- *

\* As the Vote on Account is greater than the Net Total Requirement, the Balance to Complete required in the Budget Bill is nil.

## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn
Resources						Capital			
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, water and sewerage consumers with regard to price and quality of service.								
-	8,050	-	8,050	7,805	245	43	-	241	-17
Departmental Expenditure in DEL:									
A-1:	Administration								
-	7,918	-	7,918	7,805	113	43	-	110	-144
Annually Managed Expenditure (AME):									
Provisions									
-	-	-	-	-	-	-	-	-	1
Non-Budget:									
A-2:	Notional Charges								
-	132	-	132	-	132	-	-	131	126
Total:	-	8,050	-	8,050	7,805	245	43	-	-17

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Total Net Resources</b>	<b>245</b>	<b>241</b>	<b>-17</b>
<b>Capital Items</b>			
Capital	43	3	-
<b>Total net capital</b>	<b>43</b>	<b>3</b>	<b>-</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-50	-10	-11
New provisions and adjustments to previous provisions	-	-200	-900
Notional charges	-132	-131	-126
Impairment of non-current assets	-	-	-1
Movement in working capital	1,500	1,500	1,635
Use of provisions	-	900	250
<b>Total Accruals to cash adjustments</b>	<b>1,318</b>	<b>2,059</b>	<b>847</b>
<b>Net Cash Required</b>	<b>1,606</b>	<b>2,303</b>	<b>830</b>

# **Supporting Statements, Tables and Notes**



## Forecast Statement of Comprehensive Net Expenditure

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Programme Costs</b>			
Request for Resources A	245	241	-17
<b>Total Net Programme Costs</b>	<b>245</b>	<b>241</b>	<b>-17</b>
<b>NET OPERATING COST</b>	<b>245</b>	<b>241</b>	<b>-18</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>245</b>	<b>241</b>	<b>-17</b>
<b>RESOURCE BUDGET</b>	<b>113</b>	<b>110</b>	<b>-143</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>245</b>	<b>241</b>	<b>-17</b>
<b>Net Operating Costs (Accounts)</b>	<b>245</b>	<b>241</b>	<b>-18</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-132	-131	-126
Consolidated Fund Extra Receipts	-	-	1
<b>Resource Budget</b>	<b>113</b>	<b>110</b>	<b>-143</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	113	110	-144
Annually Managed Expenditure (AME)	-	-	1



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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>	<b>43</b>	<b>3</b>	<b>-</b>
<b>Capital Budget</b>	<b>43</b>	<b>3</b>	<b>-</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	43	3	-
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>						
Licence fees	7,805	-	8,242	-	8,307	-
<b>Total for RfR A:</b>	<b>* 7805</b>	<b>-</b>	<b>8,242</b>	<b>-</b>	<b>8,307</b>	<b>-</b>

\* Amount that may be applied as accruing resources arising from the recoupment of income primarily from licence fees collected from all electricity, gas, water and sewerage licensees, from the recovery of administration costs and recovery of income associated with dispute resolution.

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

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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	
NIAUR RfR A: Notional Charges in Non-Budget										
Administration										
-	132	-	132	-	132	-	-	131	126	
Total RfR A:	-	132	-	132	-	132	-	-	131	126
Total Notional Charges:										
-	132	-	132	-	132	-	-	131	126	

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.</b>			
Audit	23	23	23
Miscellaneous	109	108	103
<b>Total RfR A:</b>	<b>132</b>	<b>131</b>	<b>126</b>
<b>Total Notional Charges:</b>	<b>132</b>	<b>131</b>	<b>126</b>

## **Explanation of Accounting Officer Responsibilities**

---

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

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

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### **Note to the Estimate:**

1. The provision for 2014-15 is 1.6% higher than the final net provision for 2013-14.

# **Main Estimate 2014-15**

Public Prosecution  
Service for  
Northern Ireland



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

---

### **Introduction**

1. This Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.

## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

### Part I

£

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

**Net Resource Requirement** 34,371,000

**Net Cash Requirement** 39,011,000

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

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

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

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	34,371,000	16,358,000	18,013,000
Net Cash Requirement:	39,011,000	17,052,000	21,959,000



## Part II Subhead detail including resource to cash reconciliation

£'000

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:									
	2,331	32,121	-	34,452	81	34,371	310	-	36,351	35,442
Departmental Expenditure in DEL:										
A-1:	Public Prosecution and Legal Services									
	2,331	31,882	-	34,213	81	34,132	310	-	36,116	35,220
Annually Managed Expenditure (AME):										
A-2:	Public Prosecution and Legal Services									
	-	179	-	179	-	179	-	-	175	170
Non-Budget:										
A-3:	Notional charges									
	-	60	-	60	-	60	-	-	60	52
Total:	2,331	32,121	-	34,452	81	34,371	310	-	36,351	35,442

**Part II Subhead detail including resource to cash reconciliation****£'000**

<b>Resource to Cash Reconciliation</b>			<b>£'000</b>
	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Total Resources</b>	<b>34,371</b>	<b>36,351</b>	<b>35,442</b>
<b>Capital Items</b>			
Capital	310	465	379
<b>Total net capital</b>	<b>310</b>	<b>465</b>	<b>379</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-1,438	-1,558	-1,381
New provisions and adjustments to previous provisions	-179	-175	-170
Notional charges	-60	-60	-52
Movement in working capital	5,832	2,701	2,151
Use of provisions	175	170	163
<b>Total accruals to cash adjustments</b>	<b>4,330</b>	<b>1,078</b>	<b>711</b>
<b>Net Cash Required</b>	<b>39,011</b>	<b>37,894</b>	<b>36,532</b>

# **Supporting Statements, Tables and Notes**



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

	<b>2014-15 Provision</b>	<b>2013-14 Provision</b>	<b>2012-13 Outturn</b>
<b>Net Administration Costs</b>			
Request for Resources A	2,331	2,226	1,999
<b>Total Net Administration Costs</b>	<b>2,331</b>	<b>2,226</b>	<b>1,999</b>
<b>Net Programme Costs</b>			
Request for Resources A	32,040	34,125	33,443
<b>Total Net Programme Costs</b>	<b>32,040</b>	<b>34,125</b>	<b>33,443</b>
<b>NET OPERATING COST</b>	<b>34,371</b>	<b>36,351</b>	<b>35,442</b>
<b>NET RESOURCE REQUIREMENT</b>	<b>34,371</b>	<b>36,351</b>	<b>35,442</b>
<b>RESOURCE BUDGET</b>	<b>34,311</b>	<b>36,291</b>	<b>35,390</b>

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

£'000

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Resource Requirement (Estimates)</b>	<b>34,371</b>	<b>36,351</b>	<b>35,442</b>
<b>Net Operating Cost (Accounts)</b>	<b>34,371</b>	<b>36,351</b>	<b>35,442</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-60	-60	-52
<b>Resource Budget</b>	<b>34,311</b>	<b>36,291</b>	<b>35,390</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	34,132	36,116	35,220
Annually Managed Expenditure (AME)	179	175	170

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>Net Capital (Estimates)</b>			
<b>Capital Budget</b>	<b>310</b>	<b>465</b>	<b>379</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	310	465	379
Annually Managed Expenditure (AME)	-	-	-

## Accruing Resources Analysis

£'000

### Detail

	2014-15 Provision		2013-14 Provision		2012-13 Outturn	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>						
Court Costs recovered	81	-	81	-	47	-
Incentivisation Receipts	-	-	450	-	66	-
Departmental Receipts	-	-	150	-	245	-
<b>Total for RfR A:</b>	<b>* 81</b>	<b>-</b>	<b>681</b>	<b>-</b>	<b>358</b>	<b>-</b>

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



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

2014-15								2013-14 Provision	2012-13 Outturn	
Resources						Capital				
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	
PPS: RfR A Notional Charges in Non-Budget Programme										
-	60	-	60	-	60	-	-	60	52	
Total RfR A:	-	60	-	60	-	60	-	-	60	52
Total Notional Charges:										
-	60	-	60	-	60	-	-	60	52	

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

	2014-15 Provision	2013-14 Provision	2012-13 Outturn
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:</b>			
Audit	60	42	52
Centre for Applied learning	-	18	-
<b>Total RfR A:</b>	<b>60</b>	<b>60</b>	<b>52</b>
<b>Total Notional Charges:</b>	<b>60</b>	<b>60</b>	<b>52</b>

## **Explanation of Accounting Officer Responsibilities**

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

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

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### **Note to the Estimate:**

1. The provision sought for 2014-15 is 5.4% lower than the final net provision for 2013-14.





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