

Northern Ireland Main Estimates

2021-2022

Department of Finance

June 2021



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

Department of Justice – Northern Ireland Judicial Pensions Scheme

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction to Northern Ireland Estimates

Role of Estimates	1.1. Estimates set out the detailed spending plans of Northern Ireland departments and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding legislation.
Resource-based format of the Estimates	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 Section 2. 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.
Main Estimates	1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2021-22.
Northern Ireland Estimates	1.5. The provision sought in these Estimates is based on the public expenditure plans for the Northern Ireland Departments.
NI Departmental Expenditure Limit and Annually Managed Expenditure	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 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.
Consolidated Fund for Northern Ireland	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 will be met from issues from the Consolidated Fund for Northern Ireland. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented each year by the Department of Finance in the Public Income and Expenditure Account.
Accruing Resources	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 DoF Minute. 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 for Northern Ireland. 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) ¹ . The Estimates consist of a total of 19 RfRs for 2021-22 which are grouped by department – see Table 1.1. 1.11. Table 1.2 compares the proposed provision for 2021-22, the provision for 2020-21 and the outturn for 2019-20. The table shows the net resources for each RfR and the net cash requirement for each Estimate.

1 With the exception of DE, DoF, DoH and DoJ that also produce separate Estimates for the Superannuation Schemes.

1.12 Table 1.3 shows the amounts for each Estimates that were previously approved by the Assembly on account in the Budget Act (Northern Ireland) 2021 (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) Bill (Northern Ireland) 2021, subject to approval by the Assembly. All the amounts shown in this table are on a net basis.

Table 1.1 – Main Estimates Request for Resources (RfRs) Structure

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Agriculture, Environment and Rural Affairs
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.
	Department for Communities
A	Providing a fair system of financial help to those in need; disadvantage; promoting social and economic equality; personal development; tackling poverty; tackling social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
	Department for the Economy
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.
	Department of Education
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.
	Department of Education – Teachers' Superannuation
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.
	Department of Finance
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.
	Department of Finance – Superannuation and other allowances
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].
	Department of Health
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.
	Department of Health – Health and Social Care Pension Scheme
A	Providing a pension scheme for persons employed in health and social care.
	Department for Infrastructure
A	Connecting people safely, supporting opportunities and creating sustainable living places.
	Department of Justice
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

RfR	DEPARTMENT / RfR DESCRIPTOR
	Department of Justice – Northern Ireland Judicial Pension Scheme
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.
	The Executive Office
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.
	Food Standards Agency
A	Improving food safety and promoting healthy eating.
	Northern Ireland Assembly Commission
A	Supporting the work of the Northern Ireland Assembly.
	Northern Ireland Audit Office
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.
	Northern Ireland Authority for Utility Regulation
A	Regulating the electricity, gas, water and sewerage industries.
	Northern Ireland Public Services Ombudsman
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.
	Public Prosecution Service for Northern Ireland
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

Table 1.2 – Summary of provision by Department and RfR – 2019-20 to 2021-22

£'000

RfR	Department/RfR Descriptor	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Agriculture, Environment and Rural Affairs	680,003	665,851	684,591	684,055	279,166	280,958
A	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	680,003	665,851	684,591	684,055	279,166	280,958
	Department for Communities	5,532,772	5,539,216	5,882,632	5,841,578	4,644,207	4,586,817
A	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.	5,532,772	5,539,216	5,882,632	5,841,578	4,644,207	4,586,817
	Department for the Economy	1,451,925	1,651,810	2,301,548	2,056,242	1,063,675	1,200,551
A	To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.	1,451,925	1,651,810	2,301,548	2,056,242	1,063,675	1,200,551

RfR	Department/RfR Descriptor	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Education	2,653,238	2,672,162	2,792,406	2,809,715	2,305,705	2,308,750
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. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.	2,653,238	2,672,162	2,792,406	2,809,715	2,305,705	2,308,750
	Department of Education – Teachers' Superannuation	700,544	118,901	659,915	104,202	677,292	131,080
A	Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.	700,544	118,901	659,915	104,202	677,292	131,080
	Department of Finance	292,961	479,445	736,767	729,449	212,434	208,396
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.	292,961	479,445	736,767	729,449	212,434	208,396
	Department of Finance – Superannuation and Other allowances	526,055	69,005	521,000	85,000	537,967	67,265
A	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].	526,055	69,005	521,000	85,000	537,967	67,265

RfR	Department/RfR Descriptor	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Department of Health	6,294,711	6,287,637	6,713,215	6,867,127	5,567,958	5,548,910
A	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	6,294,711	6,287,637	6,713,215	6,867,127	5,567,958	5,548,910
	Department of Health – Health and Social Care Pension Scheme	1,626,268	-	1,477,037	-	1,091,504	-
A	Providing a pension scheme for persons employed in health and social care.	1,626,268	-	1,477,037	-	1,091,504	-
	Department for Infrastructure	988,418	1,222,937	1,121,371	1,321,279	678,818	953,969
A	Connecting people safely, supporting opportunities and creating sustainable living places.	988,418	1,222,937	1,121,371	1,321,279	678,818	953,969
	Department of Justice	1,589,901	1,411,660	1,475,240	1,396,457	1,330,905	1,303,461
A	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.	1,589,901	1,411,660	1,475,240	1,396,457	1,330,905	1,303,461
	Department of Justice – Northern Ireland Judicial Pension Scheme	1,600	500	2,100	500	-503	-
A	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.	1,600	500	2,100	500	-503	-
	The Executive Office	584,956	191,676	647,857	219,863	120,214	133,713
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.	584,956	191,676	647,857	219,863	120,214	133,713
	OTHER PUBLIC BODIES						
	Food Standards Agency	12,105	11,971	11,555	11,446	9,910	9,515
A	Improving food safety and promoting healthy eating.	12,105	11,971	11,555	11,446	9,910	9,515
	Northern Ireland Assembly Commission	51,533	47,517	47,836	42,461	39,955	31,747
A	Supporting the work of the Northern Ireland Assembly.	51,533	47,517	47,836	42,461	39,955	31,747

RfR	Department/RfR Descriptor	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
		Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement	Net Resources ⁽¹⁾	Net Cash Requirement
	Northern Ireland Audit Office	8,590	12,865	7,580	7,870	6,663	7,060
A	Providing audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.	8,590	12,865	7,580	7,870	6,663	7,060
	Northern Ireland Authority for Utility Regulation	465	920	298	1,181	220	-
A	Regulating the electricity, gas, water and sewerage industries.	465	920	298	1,181	220	-
	Northern Ireland Public Services Ombudsman	3,553	3,503	3,189	3,127	2,604	3,349
A	Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	3,553	3,503	3,189	3,127	2,604	3,349
	Public Prosecution Service for Northern Ireland	38,825	36,835	38,405	38,776	36,814	35,227
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	38,825	36,835	38,405	38,776	36,814	35,227
	TOTAL	23,038,423	20,424,411	25,124,542	22,220,328	18,605,508	16,810,768

(1) Total resources net of operating accruing resources

Table 1.3 – Summary of total amounts Voted on Account in the Budget Act (Northern Ireland) 2021 and balance of provision in the Budget (No. 2) Act (Northern Ireland) 2021

£

1 Department	2 Vote on Account		3 Balance		4 Total Provision	
	(a) Resources	(b) Cash	(a) Resources	(b) Cash	(a) Resources	(b) Cash
Agriculture, Environment and Rural Affairs	308,066,000	307,825,000	371,937,000	358,026,000	680,003,000	665,851,000
Communities	2,647,184,000	2,628,710,000	2,885,588,000	2,910,506,000	5,532,772,000	5,539,216,000
Economy	1,035,697,000	925,309,000	416,228,000	726,501,000	1,451,925,000	1,651,810,000
Education	1,256,583,000	1,264,372,000	1,396,655,000	1,407,790,000	2,653,238,000	2,672,162,000
Education – Teachers' Superannuation	296,962,000	46,891,000	403,582,000	72,010,000	700,544,000	118,901,000
Finance	331,545,000	328,252,000	-38,584,000	151,193,000	292,961,000	479,445,000
Finance – Superannuation and other allowances	234,450,000	38,250,000	291,605,000	30,755,000	526,055,000	69,005,000
Health	3,020,947,000	3,090,208,000	3,273,764,000	3,197,429,000	6,294,711,000	6,287,637,000
Health – Health and Social Care Pension Scheme	664,667,000	-	961,601,000	-	1,626,268,000	-
Infrastructure	586,724,000	676,683,000	401,694,000	546,254,000	988,418,000	1,222,937,000
Justice	663,858,000	628,406,000	926,043,000	783,254,000	1,589,901,000	1,411,660,000
Justice – Northern Ireland Judicial Pension Scheme	945,000	225,000	655,000	275,000	1,600,000	500,000
The Executive Office	98,027,000	98,938,000	486,929,000	92,738,000	584,956,000	191,676,000
Food Standards Agency	5,200,000	5,151,000	6,905,000	6,820,000	12,105,000	11,971,000
Northern Ireland Assembly Commission	21,526,000	19,107,000	30,007,000	28,410,000	51,533,000	47,517,000
Northern Ireland Audit Office	3,411,000	3,542,000	5,179,000	9,323,000	8,590,000	12,865,000
Northern Ireland Authority for Utility Regulation	224,000	886,000	241,000	34,000	465,000	920,000
Northern Ireland Public Services Ombudsman	1,435,000	1,407,000	2,118,000	2,096,000	3,553,000	3,503,000
Public Prosecution Service for Northern Ireland	17,282,000	17,449,000	21,543,000	19,386,000	38,825,000	36,835,000
TOTAL	11,194,733,000	10,081,611,000	11,843,690,000	10,342,800,000	23,038,423,000	20,424,411,000

SECTION 2

Resource-based Supply Arrangements

- Structure**
- 2.1 Under the resource-based Estimates process, each Northern Ireland department produces a single Estimate, with the exception of departments administering public service pension schemes. These pension schemes are presented as separate Estimates.
- 2.2 Each Estimate is produced in a standard format, and is structured on an objective and function basis. Under this presentation the Estimate is subdivided into “Requests for Resources” (RfRs), each of which equates to a departmental objective. Each RfR is further divided by expenditure category i.e. Departmental Expenditure Limits, Annually Managed Expenditure and Non-Budget, each containing lines equating to individual functions. Each RfR within an Estimate is identified by an alphabetic indicator, with each line denoting an individual function being identified by a numerical indicator.
- 2.3 Estimates consist of the following parts:
- Introduction;
 - Part I (including the Ambit (s));
 - Part II - Subhead detail and Resource to Cash reconciliation table; and
 - Part III - Extra receipts payable to the Consolidated Fund (income and cash).
- 2.4 In order to enhance the information available, Estimates may also be accompanied by:
- Statement of Comprehensive Net Expenditure (SoCNE);
 - Reconciliation of resource expenditure between Estimates, Accounts and Budgets;
 - Reconciliation of capital expenditure between Estimates and Budgets;
 - Analysis of Accruing Resources (ARs);
 - Analysis of Notional Charges;
 - Analysis of Consolidated Fund Extra Receipts (CFERs); and
 - Explanation of Accounting Officer Responsibilities.
- Introduction**
- 2.5 The introduction consists of a single page, comprising:
- the department’s main aim;
 - cross-references to any related Estimates;
 - details of any actual or contingent liabilities; and,
 - reference indicating where the symbols are explained (if applicable).
- Part I**
- 2.6 **Part I** of each Estimate will contain the following key facts:
- (i) the net provision sought (i.e. the amount of resources by RfR and the net cash requirement for the financial year);
 - (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;
 - (iii) the department which will account for the Estimate; and
 - (iv) details of any amounts, resources and cash, which have already been allocated to it in the Vote on Account and the Balance to Complete the provision sought.
- 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.

Part II and III

- 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.
- 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 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 the legislature's 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 the legislature's 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 investment 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 the legislature's 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 2019-20. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the current 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 the legislature's 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 for Northern Ireland 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 for Northern Ireland. This seeks to notify the legislature of the department's forecast of amounts to be paid directly to the Consolidated Fund for Northern Ireland, 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 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 to be financed from funds made available through the Budget Act.
- 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 to be used for the service of the year ending 31 March 2022. 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 2021-22 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 Northern Ireland 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 DfI 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

- Accountability** 3.1 The permanent head of a department, or appropriate senior officer, will be separately appointed by the Department of Finance 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 appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
- Resource accounts** 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 Northern Ireland Assembly.
- Accounting symbols** 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 xx.

Glossary

Accounting officer	A person appointed by DoF 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).
Accruals basis	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.
Accruing resources	Income received by a department which it is authorised to retain (rather than surrender to the Consolidated Fund of Northern Ireland) to offset related expenditure. Such income is voted in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
Administration costs	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.
Ambit	A formal description of the services for which authority for resource consumption and associated financing requirements is sought.
Annually Managed Expenditure	Expenditure not subject to firm multi-year limits and is usually demand-led.
Budget Acts	Annual Acts, which give formal approval to departmental Supply Estimates and confers formal legal authority to departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
Capital expenditure	Spending on the creation 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, plant and other assets.
Consolidated Fund of Northern Ireland	<p>The NI Executive's current account operated by DoF, 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 Consolidated Fund of Northern Ireland.</p>
Consolidated Fund Standing Services	Payments for services which has been decided, by statute, should be met directly from the Consolidated Fund of Northern Ireland rather than being voted annually (e.g. salaries of Judges, the Comptroller and Auditor General, pensions to certain former Office Holders etc.)
Contingent Liability	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.
Depreciation	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.
Departmental Expenditure Limit	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 limits.
Estimates	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.
Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the Consolidated Fund of Northern Ireland.
Financial year	The year from 1 April in one year to 31 March of the following year.

Statement of Comprehensive Net Expenditure (SoCNE)	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 SoCNE 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 SoCNE, 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.
Grant	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
Grant-in-aid	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the Consolidated Fund of Northern Ireland.
Line	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
Northern Ireland Audit Office	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.
Objective	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.
Outturn	Actual expenditure.
Request for Resources (RfRs)	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.
Resource account	An end of year account of a government department's resource consumption and spending of monies voted in the Budget Act 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).
Resource accounting	The accruals basis on which annual departmental accounts are prepared.
Resource budgeting	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
Subhead	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.
Subsidy	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'.
Supply procedure	This is a collective term for processes that deal with the scrutiny and approval of Estimates.
Vote on Account	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/March. Each department generally seeks 45 per cent of the resources and cash voted in the Spring Supplementary Estimates for the current year.

Main Estimate 2021-22

Department of
Agriculture, Environment
and Rural Affairs

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS

Introduction

1. The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.
2. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.

Net Resource Requirement 680,003,000

Net Cash Requirement 665,851,000

Amounts required in the year ending 31 March 2022 for use by the Department of Agriculture, Environment and Rural Affairs on:

RfR A: Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way:

the provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to societies, associations, institutions and clubs for agri-food purposes, horticulture and rural development; provision of veterinary services including animal health and welfare, veterinary public health and official controls, international veterinary certification of live animals and animal products and payments of compensation to farmers for animals culled in disease control programmes; provision of policy support, future policy development and legislation for the agri-food and equine industries and animal health and welfare; veterinary medicines, antimicrobial resistance, dog control, wildlife interventions and rural needs; protection for all aspects of animal, bee and plant health and welfare; protection and conservation of sea fisheries, inland fisheries and aquaculture; grants and grants-in-aid for the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission and the Northern Ireland Fishery Harbour Authority; the Livestock and Meat Commission for Northern Ireland, the Council for Nature Conservation and the Countryside and the Agricultural Wages Board for Northern Ireland; grants for scientific services by other bodies; providing hardship assistance; conservation; natural heritage; green growth, environmental legislation and protection; operation of the carrier bag levy; payments for Coastal Communities Fund projects; regulation, maintenance, protection, development and conservation of forests and preparation for wind-farm development; contingency planning and exercising; payments under European Union or Nationally Funded Programmes including the Common Agricultural Policy and disallowance; payments to district councils and other approved delivery bodies; other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; expenditure on enforcement activities; digital services; administration costs; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

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

		Allocated in	Balance to
	Net Total	Vote on Account	Complete
RfR A:			
Net Resource Requirement	680,003,000	308,066,000	371,937,000
Net Cash Requirement	665,851,000	307,825,000	358,026,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources						Capital		Provision	Outturn
		1	2	3	4	5	6	7	8	9	10
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Promote sustainable development of the agri-food industry and the countryside; stimulate the economic and social revitalisation of rural areas; protect and enhance the natural environment; promote sustainable development of the sea fishing and aquaculture industries; and manage, protect, develop and expand forests in a sustainable way.	83,748	501,641	193,716	779,105	99,102	680,003	32,900	-	684,591	279,166
Departmental Expenditure in DEL:											
A-1:	Food and Farming	33,974	342,213	56,250	432,437	10,489	421,948	9,814	-	407,943	90,863
A-2:	Veterinary Service and Animal Health	6,225	68,633	-	74,858	15,629	59,229	6,662	-	66,406	58,461
A-3:	Rural Affairs	5,505	9,556	5,800	20,861	267	20,594	9,246	-	20,039	16,652
A-4:	Environment, Marine and Fisheries	11,552	51,472	32,640	95,664	16,789	78,875	5,820	-	74,655	50,494
A-5:	Forestry ♥	1,391	3,347	900	5,638	20	5,618	1,358	-	13,764	4,912
A-6:	Common Agricultural Policy	-	12,000	33,943	45,943	45,943	-	-	-	-	-
A-7:	EU Community Initiatives	-	-	11,731	11,731	9,965	1,766	-	-	2,319	1,164
Annually Managed Expenditure (AME):											
A-8:	Forest Service Timber	-	-	-	-	-	-	-	-	-	-18,553
A-9:	Provisions	-	13,270	-	13,270	-	13,270	-	-	14,670	4,142
A-10:	Revaluations due to Change in Market Value	-	1,050	-	1,050	-	1,050	-	-	1,050	3,942
A-11:	Fisheries	-	100	-	100	-	100	-	-	100	93
Non-Budget:											
A-12:	The Agri-Food and Biosciences Institute ♥	-	-	49,965	49,965	-	49,965	-	-	55,518	46,556
A-13:	Foyle, Carlingford and Irish Lights Commission ♥	-	-	2,387	2,387	-	2,387	-	-	2,608	2,157
A-14:	Northern Ireland Fishery Harbour Authority ♣	-	-	100	100	-	100	-	-	375	-
A-15:	Notional Charges	25,101	-	-	25,101	-	25,101	-	-	25,144	18,283
Total:		83,748	501,641	193,716	779,105	99,102	680,003	32,900	-	684,591	279,166

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	680,003	684,591	279,166
Capital Items			
Capital	32,900	43,787	28,482
Non-operating accruing resources	-	-251	-105
Net Capital	32,900	43,536	28,377
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-21,181	-16,891	-5,969
New provisions and adjustments to previous provisions	-13,270	-14,670	-4,142
Notional charges	-25,101	-25,144	-18,283
Movement in working capital	12,500	12,500	1,764
Use of provisions	-	133	45
Total Accruals to Cash Adjustments	-47,052	-44,072	-26,585
Net Cash Requirement	665,851	684,055	280,958

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	83,252	78,906	72,208
Total Net Administration Costs	83,748	78,906	72,208
Net Programme Costs			
Request for Resources A	596,751	605,685	206,958
Total Net Programme Costs	596,751	605,685	206,958
Net Operating Cost	680,003	684,591	279,166
Net Resource Requirement	680,003	684,591	279,166
Resource Budget	594,723	615,551	219,905

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	680,003	684,591	279,166
Net Operating Cost (Accounts)	680,003	684,591	279,166
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-77,553	-83,645	-66,996
Capital grants and community asset transfers	-44,426	-26,450	-30,379
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	36,699	41,055	38,114
Resource Budget	594,723	615,551	219,905
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	578,603	599,534	229,773
Annually Managed Expenditure (AME)	16,120	16,017	-9,868

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	32,900	43,536	28,377
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	44,426	26,450	30,379
Capital expenditure of NDPBs or other bodies	18,150	21,061	22,126
Capital Budget	95,476	91,047	80,882
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	95,476	91,047	80,882
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Food and Farming	10,489	-	9,496	251	10,686	20
Veterinary Service and Animal Health	15,629	-	15,049	-	13,837	-
Rural Affairs	267	-	246	-	255	24
Environment, Marine and Fisheries	16,789	-	16,907	-	16,463	1
Forestry	20	-	13	-	12,681	60
Common Agricultural Policy	45,943	-	27,960	-	310,085	-
EU Community Initiatives	9,965	-	13,140	-	6,596	-
Total for RfR A:	*99,102	-	82,811	251	370,603	105

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

Analysis of Notional Charges in Non-Budget

£'000

2021-22						2020-21 Provision	2019-20 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:									
Food and Farming									
7,782	-	-	7,782	-	7,782	-	-	7,795	5,668
Veterinary Service and Animal Health									
5,773	-	-	5,773	-	5,773	-	-	5,783	4,571
Rural Affairs									
2,259	-	-	2,259	-	2,259	-	-	2,263	2,011
Environment, Marine and Fisheries									
7,530	-	-	7,530	-	7,530	-	-	7,543	5,119
Forestry									
1,757	-	-	1,757	-	1,757	-	-	1,760	914
Total RfR A:	25,101	-	25,101	-	25,101	-	-	25,144	18,283
Total Notional Charges:	25,101	-	25,101	-	25,101	-	-	25,144	18,283

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Minister	57	100	11
Accommodation	6,797	6,797	6,797
Shared Services	10,193	10,193	10,193
Audit	131	131	131
Other	7,923	7,923	1,151
Total RfR A:	25,101	25,144	18,283
Total Notional Charges:	25,101	25,144	18,283

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Agriculture, Environment and Rural Affairs, Dr Denis McMahon, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 0.67% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million for the following:

The Agri-Food and Biosciences Institute	49,965
Foyle, Carlingford and Irish Lights Commission	2,387

Main Estimate 2021-22

Department for
Communities

DEPARTMENT FOR COMMUNITIES

Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.
2. Request for Resources of this Estimate provides for expenditure on providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.

Net Resource Requirement	5,532,772,000
Net Cash Requirement	5,539,216,000

Amounts required in the year ending 31 March 2022 for use by the Department for Communities on:

RfR A: Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups::

Social security administration; payment of social security benefits, other benefits and National Insurance credits to people of working age, to pensioners and customers abroad and to people with disabilities and their carers, provision of grants, compensation, discretionary grants and loans and repayment of loans; loans for support for mortgage interest and certain home improvement loans; provision of youth and adult employment services programmes and skills training programmes; sums payable into the Social Fund for expenditure on grants, loans and payments; sums payable to the Northern Ireland National Insurance Fund for associated statutory payments; payment of the cash value of European Commission officials' transferable state pension rights to the pension scheme of the European Union Institution; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; Financial Assistance Scheme; child maintenance service; housing services, including discretionary payments, loans and subsidies; housing-led regeneration; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; residual payments in relation to the wind up of the Northern Ireland Events Company; urban regeneration including services such as property maintenance and events; community and voluntary sector; the cost of services provided to the Vulnerable Person Relocation Scheme; grants to district councils in support of local services and transferred functions; payments to Local Government Staff Commission Northern Ireland; emergency financial assistance; built heritage; North/South Language Body; payments under European Union Structural Funds programmes; sums payable under the Fresh Start Agreement; delivering the Programme for Government; Governmental response to the coronavirus COVID-19 pandemic; the costs of administering services provided to the Department for Work and Pensions, other departments and partner organisations; administration costs, including developmental work on systems; grants and grants-in-aid; severance payments; grant funding for delivery of the All-Island Local Authority Programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; associated non-cash items.

Part I

£

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	5,532,772,000	2,647,184,000	2,885,588,000
Net Cash Requirement	5,539,216,000	2,628,710,000	2,910,506,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	Providing a fair system of financial help to those in need; tackling disadvantage; promoting social and economic equality; personal development; tackling poverty; social exclusion; promoting the financial responsibility parents have for their children; access to decent, affordable, sustainable homes and housing support services; improving the physical, economic, community and social environment of neighbourhoods, towns and cities; securing excellence and equality across culture, arts and leisure, and developing a confident, creative, informed and healthy society; helping people into employment; protecting, conserving and enhancing our diverse built heritage and supporting principles of sustainable development, so that it can be enjoyed by future generations; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups.										
	92,844	434,090	5,173,447	5,700,381	167,609	5,532,772	111,365	29,520	5,882,632	4,644,207	
Departmental Expenditure in DEL:											
A-1:	Social Security Administration										
	30,658	282,345	38,800	351,803	14,348	337,455	9,810	-	343,999	303,838	
A-2:	Belfast Benefit Delivery Centre										
	-	36,000	-	36,000	36,000	-	-	-	-	-	
A-3:	Eastern Area (GB Child Maintenance Group)										
	-	32,000	-	32,000	32,000	-	-	-	-	-	
A-4:	Child Maintenance Service										
	-	12,092	-	12,092	847	11,245	-	-	9,735	8,036	
A-5:	Mesothelioma Compensation Scheme										
	-	-	190	190	190	-	-	-	-	-	
A-6:	Discretionary Support Scheme										
	-	-	13,720	13,720	-	13,720	8,770	6,000	12,839	9,243	
A-7:	Housing Benefit										
	-	-	127,209	127,209	-	127,209	-	-	102,200	106,602	
A-8:	Housing										
	6,725	1,524	1,546	9,795	14,200	-4,405	38,846	16,300	3,752	18,237	
A-9:	Housing grants to the Northern Ireland Housing Executive Landlord function										
	-	291	2,627	2,918	-	2,918	-	-	214,877	21,703	

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-10:	Interest Payments on Housing Loans										
	-	18,994	-	18,994	18,994	-	-	-	-	-	
A-11:	Urban Regeneration										
	6,324	4,444	22,915	33,683	500	33,183	5,915	7,220	43,286	24,228	
A-12:	Community and Voluntary Sector Funding										
	7,385	-	34,124	41,509	-	41,509	-	-	106,671	44,695	
A-13:	EU Programme for Peace and Reconciliation										
	-	-	8,931	8,931	7,591	1,340	-	-	197	45	
A-14:	Library and Other Services										
	419	-	305	724	-	724	-	-	734	717	
A-15:	Arts and Museums										
	1,120	164	2,201	3,485	-	3,485	-	-	21,334	3,822	
A-16:	Sports										
	3,380	2,015	20,507	25,902	90	25,812	-	-	4,069	4,266	
A-17:	Cultural Policy and Languages										
	961	50	1,393	2,404	-	2,404	-	-	3,139	1,775	
A-18:	Public Record Office of Northern Ireland										
	-	5,410	-	5,410	53	5,357	80	-	5,609	5,580	
A-19:	Historic Environment Division										
	-	8,271	800	9,071	550	8,521	3,698	-	8,634	9,034	
A-20:	Local Government Services										
	2,065	-	55,279	57,344	-	57,344	-	-	162,985	54,904	
A-21:	Employment and Skills										
	-	-	46,619	46,619	-	46,619	-	-	14,446	16,811	
Annually Managed Expenditure (AME):											
A-22:	Non-contributory and means tested benefits										
	-	-	2,047,648	2,047,648	-	2,047,648	-	-	2,053,487	1,929,663	
	<i>of which:</i>										
	<i>Pensions benefits</i>										
	-	-	7,535	7,535	-	7,535	-	-	7,234	6,495	

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22										2020-21	2019-20
Resources						Capital		Provision	Outturn		
1	2	3	4	5	6	7	8	9	10		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources		
<i>Disability benefits</i>											
-	-	1,775,152	1,775,152	-	1,775,152	-	-	1,768,450	1,653,092		
<i>Industrial injuries benefits</i>											
-	-	25,325	25,325	-	25,325	-	-	30,538	30,347		
<i>Pension Credit</i>											
-	-	239,636	239,636	-	239,636	-	-	247,265	239,729		
A-23:	Income support - JSA & ESA & UC										
-	18,383	1,746,140	1,764,523	42,246	1,722,277	44,246	-	1,625,018	1,023,283		
<i>of which:</i>											
<i>Income support</i>											
-	-	75,990	75,990	-	75,990	-	-	92,634	109,106		
<i>Jobseeker's allowance (income based)</i>											
-	-	28,721	28,721	-	28,721	-	-	33,161	38,068		
<i>Employment and Support Allowance (income related)</i>											
-	-	498,318	498,318	-	498,318	-	-	524,521	527,308		
<i>Universal Credit</i>											
-	15,133	1,143,111	1,158,244	-	1,158,244	-	-	995,247	361,692		
<i>Tax Credit Debt</i>											
-	2,520	-	2,520	42,096	-39,576	42,096	-	-21,125	-13,552		
<i>Support for Mortgage Interest</i>											
-	710	-	710	150	560	2,150	-	560	661		
<i>Discretionary Support</i>											
-	20	-	20	-	20	-	-	20	-		
A-24:	Housing benefit (rent)										
-	-	430,548	430,548	-	430,548	-	-	460,295	474,826		
A-25:	Discretionary housing payments										
-	-	6,100	6,100	-	6,100	-	-	6,100	4,610		
A-26:	Provisions, Depreciation and Impairments										
-	12,107	-	12,107	-	12,107	-	-	26,779	-2,984		
Non-Budget:											
A-27:	Cash Paid Into the Social Fund										
-	-	66,096	66,096	-	66,096	-	-	64,594	47,000		
A-28:	Northern Ireland National Insurance Fund										
-	-	85,200	85,200	-	85,200	-	-	85,600	114,000		

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22						Capital		2020-21 Provision	2019-20 Outturn
		Resources								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	
A-29:	Grant-in-Aid Paid to the Northern Ireland Housing Executive ♥										
	-	-	336,721	336,721	-	336,721	-	-	327,133	297,000	
A-30:	Charities Commission (NI) ♥										
	-	-	2,113	2,113	-	2,113	-	-	2,253	2,396	
A-31:	Ulster Supported Employment Limited ♥										
	-	-	724	724	-	724	-	-	732	982	
A-32:	Arts Council of Northern Ireland ♥										
	-	-	11,347	11,347	-	11,347	-	-	35,104	12,760	
A-33:	National Museums and Galleries Northern Ireland ♥										
	-	-	15,124	15,124	-	15,124	-	-	17,067	17,660	
A-34:	Sports Council for Northern Ireland ♥										
	-	-	9,442	9,442	-	9,442	-	-	38,413	10,740	
A-35:	Northern Ireland Library Authority ♥										
	-	-	29,307	29,307	-	29,307	-	-	35,719	32,419	
A-36:	Armagh Observatory and Planetarium ♥										
	-	-	1,967	1,967	-	1,967	-	-	2,923	3,157	
A-37:	Northern Ireland Museums Council ♥										
	-	-	216	216	-	216	-	-	220	256	
A-38:	Language Body ♥										
	-	-	5,328	5,328	-	5,328	-	-	6,232	5,231	
A-39:	Commissioner for Children and Young People for Northern Ireland ♥										
	-	-	1,379	1,379	-	1,379	-	-	1,628	1,489	
A-40:	Commissioner for Older People for Northern Ireland ♥										
	-	-	881	881	-	881	-	-	1,022	920	
A-41:	Notional Charges										
	33,807	-	-	33,807	-	33,807	-	-	33,807	35,149	
A-42:	Local Government Staff Commission										
	-	-	-	-	-	-	-	-	-	114	
Total:	92,844	434,090	5,173,447	5,700,381	167,609	5,532,772	111,365	29,520	5,882,632	4,644,207	

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	5,532,772	5,882,632	4,644,207
Capital Items			
Capital	111,365	81,211	27,661
Non-operating accruing resources	-29,520	-25,217	-31,724
Net Capital	81,845	55,994	-4,063
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-18,233	-32,508	-2,213
New provisions and adjustments to previous provisions	-4,004	-4,366	6,481
Notional charges	-33,807	-33,807	-35,136
Housing Benefit Rates Owner-Occupiers	-42,000	-34,700	-35,991
Movement in working capital	16,629	1,969	-848
Use of provisions	6,014	6,364	7,011
Other Social Fund adjustments	-	-	7,385
Other	-	-	-16
Total Accruals to Cash Adjustments	-75,401	-97,048	-53,327
Net Cash Requirement	5,539,216	5,841,578	4,586,817

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):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	815	<i>815</i>	876	<i>876</i>	1,193	<i>1,256</i>
Non-operating income and receipts not classified as accruing resources	-	-	2,667	<i>2,667</i>	-	-
Total:	815	<i>815</i>	3,543	<i>3,543</i>	1,193	<i>1,256</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	92,844	86,425	82,764
Total Net Administration Costs	92,844	86,425	82,764
Net Programme Costs			
Request for Resources A	5,452,913	5,809,382	4,558,709
Non-voted expenditure in the SoCNE	3,018,411	2,888,695	2,779,604
Total Net Programme Costs	8,471,324	8,698,077	7,338,313
Net Operating Cost	8,564,168	8,784,502	7,421,077
Net Resource Requirement	5,532,772	5,882,632	4,644,207
Resource Budget	8,354,556	8,547,696	7,209,514

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	5,532,772	5,882,632	4,644,207
<i>Adjustments to include:</i>			
National Insurance Fund Benefit expenditure	3,018,411	2,888,695	2,779,604
National Insurance Fund administration receipts	13,800	14,051	14,408
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-815	-876	-1,193
Fair value adjustments and write offs re non-voted and Social Fund expenditure	-	-	7,385
Public Corporation equity withdrawal	-	-	-23,329
Other	-	-	-5
Net Operating Cost (Accounts)	8,564,168	8,784,502	7,421,077
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-448,356	-502,253	-420,273
Funding which is paid into the Social Fund	-66,096	-64,594	-47,000
Capital grants and community asset transfers	1,509	-34,062	-39,511
Funding which is paid into the National Insurance Fund	-85,200	-85,600	-114,000
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	237,760	300,126	224,280
Social Fund spend	65,091	63,384	54,385
National Insurance Fund administration costs DoF	480	593	608
Payments from the National Insurance Fund	85,200	85,600	114,000
Public Corporation equity withdrawal	-	-	23,329
Social Fund grant funding adjustment	-	-	-7,385
Other	-	-	4
Resource Budget	8,354,586	8,547,696	7,209,514
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	905,566	1,296,539	803,223
Annually Managed Expenditure (AME)	7,449,020	7,251,157	6,406,291

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	81,845	55,994	-4,065
<i>Adjustments to include:</i>			
Net Capital grants and community asset transfers	-1,509	34,062	39,511
Capital expenditure of NDPBs or other bodies	203,681	172,803	156,192
NIHE borrowing/loans	-21,410	-27,060	-32,363
Social Fund net capital	3,215	2,785	-5,700
Consolidated Fund Extra Receipts (CFERs)	-	-2,667	-
Capital Budget	265,822	235,917	153,575
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	263,672	234,402	159,078
Annually Managed Expenditure (AME)	2,150	1,515	-5,503

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration of National Insurance Fund	13,800	-	14,051	-	14,408	-
Administration of DWP agency services	68,000	-	66,000	-	58,587	-
Other administration	615	-	2,102	-	1,260	-
Mesothelioma Compensation Scheme	190	-	200	-	-	-
Discretionary Support Loan repayments	-	6,000	-	6,000	-	5,011
Local Government Services	-	-	150	-	-	-
Repayment of housing association grant	14,000	-	15,000	-	20,518	-
Long term loan repayments by housing associations	-	-	-	4,361	-	1,867
Reimbursement of loan interest charges by Housing Executive	18,994	-	16,574	-	18,988	-
Equity Withdrawal from Public Corporation	-	16,300	-	14,396	-	23,329
Fees receivable for landlord registrations	200	-	472	-	-	-
Sale of land and property	-	7,220	-	460	-	1,517
Vulnerable Person Relocation Scheme Recoveries	-	-	4,800	-	4,910	-
Sports	90	-	90	-	90	-
Public Record Office of Northern Ireland	53	-	53	-	65	-
Historic Monuments	550	-	140	-	555	-
ERDF Receipts	-	-	1,113	-	-	-
EURES	-	-	185	-	150	-
EU Programme Receipts	7,591	-	1,114	-	256	-
Tax Credit Debt - Capital Grant in Kind	42,096	-	23,645	-	13,552	-
Urban Regeneration rental income	450	-	661	-	614	-
SMI Loan Interest	150	-	150	-	43	-
2012 Child Maintenance Service	830	-	-	-	961	-
Total for RfR A:	*167,609	**29,520	146,500	25,217	134,957	31,724

* Amount that may be applied as operating accruing resources arising from recoupment of salaries and associated costs for staff and seconded staff; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from DWP and HMRC for services provided; recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; recovery of proceeds from crime in respect of benefit fraud and organised fraud; receipts from public bodies for services provided. Income arising from the disposal of surplus equipment or other assets; the recovery of discretionary loans; landlord registration fees and reimbursement of loan interest charges by the Housing Executive; repayment of grants from housing associations; rents; admission fees to historic monuments and events; levies; from publications and the users of the Public Record Office of Northern Ireland; Vulnerable Person Relocation Scheme; from the recovery of grant payments; from charges collected from licences; recoupment from the International Fund for Ireland and European Union (EU) income; income from other government departments; and sundry receipts.

** Amount that may be applied as non-operating accruing resources arising from the recovery of discretionary support loans; the recovery of support for mortgage interest loans; interest accrued and recovered; income from other government departments; repayment of long term loans by housing associations; house and land sales by the Housing Executive; funding from the European Union Structural Funds Programme; and sales receipts from disposals of surplus land, equipment or other assets.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Social Security Administration										
21,160	-	-	21,160	-	21,160	-	-	21,160	22,000	
Child Maintenance Service										
280	-	-	280	-	280	-	-	280	291	
Housing										
540	-	-	540	-	540	-	-	540	561	
Urban Regeneration										
2,587	-	-	2,587	-	2,587	-	-	2,587	2,690	
Library and Other Services										
59	-	-	59	-	59	-	-	59	61	
Arts and Museums										
228	-	-	228	-	228	-	-	228	237	
Sports										
1,085	-	-	1,085	-	1,085	-	-	1,085	1,128	
Cultural Policy										
145	-	-	145	-	145	-	-	145	151	
Public Record Office of Northern Ireland										
208	-	-	208	-	208	-	-	208	216	
Employment and Skills										
6,518	-	-	6,518	-	6,518	-	-	6,518	6,777	
Local Government Services										
460	-	-	460	-	460	-	-	460	478	
Historic Environment Division										
537	-	-	537	-	537	-	-	537	558	
Total										
RfR A:	33,807	-	-	33,807	-	33,807	-	-	33,807	35,149
Total										
Notional	Charges:	33,807	-	-	33,807	-	-	33,807	35,149	

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

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Accommodation	17,700	17,700	19,243
Shared Services	15,020	15,020	15,665
Audit	260	260	241
Other	827	827	-
Total RfR A:	33,807	33,807	35,149
Total Notional Charges:	33,807	33,807	35,149

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Core admin receipts	-	-	3	3	2	2
Housing Association loan interest	300	<i>300</i>	207	<i>207</i>	300	<i>300</i>
Housing receipts	500	<i>500</i>	541	<i>541</i>	710	<i>773</i>
Work and Inclusion receipts	-	-	110	<i>110</i>	74	<i>74</i>
Child Maintenance receipts	15	<i>15</i>	15	<i>15</i>	-	-
Heritage Environment Division receipts	-	-	-	-	87	<i>87</i>
Urban Regeneration receipts	-	-	-	-	8	<i>8</i>
Social Security Benefit receipts	-	-	-	-	12	<i>12</i>
Non-operating Income and Receipts						
Sport capital grant receipt	-	-	2,667	<i>2,667</i>	-	-
Total:	815	<i>815</i>	3,543	<i>3,543</i>	1,193	<i>1,256</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Communities, Mrs Tracy Meharg, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 5.9% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Northern Ireland Housing Executive	336,721
Sports Council for Northern Ireland	9,442
Northern Ireland Library Authority	29,307
Arts Council of Northern Ireland	11,347
National Museums and Galleries Northern Ireland	15,124
Language Body	5,328
Armagh Observatory and Planetarium	1,967
Charities Commission Northern Ireland	2,113
Commissioner for Children and Young People for Northern Ireland	1,379
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-1 Welfare Reform and Mitigations ■	32,000
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These payments were previously made under the authority of the Welfare Reform (NI) Order 2015 as amended by The Welfare Reform and Work (NI) Order 2016 and 7 sets of subordinate legislation. This power ended on 31 March 2020. Provision is sought under Sole Authority of the Budget Act for expenditure on welfare reform mitigations until Royal Assent is received for the Welfare Supplementary Payments (Loss of Universal Credit or Housing Benefit) Bill; and until the Welfare Supplementary Payment (Extension) Regulations (NI) 2021 have been approved by a resolution of the Assembly. Due to the ongoing need to prioritise the Department's response to the pandemic it has not yet been possible to progress this legislation. Progressing the necessary legislation to extend Welfare mitigations remains a priority for Minister. The legislation to extend will also require the Executive's support as it is a matter of priority.

Main Estimate

2021-22

Department for
the Economy

DEPARTMENT FOR THE ECONOMY

Introduction

1. This Main Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.
2. The Department also has a potential discounted liability of £30.4m to meet claims in respect of employers and public liability claims arising from the collapse of the Harland & Wolff insurers.
3. In respect of the Renewable Heat Incentive (RHI) Scheme, there is currently a Judicial Review against the introduction of the Northern Ireland (Regional Rates and Energy) Act 2019. In addition there is also an appeal against the introduction of the 2017 Regulations which will not be considered until the judgement of the Judicial Review into the 2019 Act is available. The prospect of complex and prolonged litigation is foreseeable, the ultimate outcome difficult to predict and will not be known for some time however if they were to be successful then there could be a significant impact. In January 2020 the New Decade, New Approach (NDNA) document included a specific commitment to closure of RHI and replacement with a scheme which effectively cuts carbon emissions. The Department launched an eight week consultation in February 2021 which sought views on options for the future of the Non-Domestic RHI Scheme. The final decision on the future of the Non-Domestic RHI Scheme will be taken by the Executive collectively, informed by the outcome of the consultation.
4. On 1 August 2011, a 10 year fixed rate loan of £175m at a rate of 2.02% was issued to the Presbyterian Mutual Society Limited (in Administration). This loan may be recoverable, in full or in part, depending on property market valuations in future years. Whilst the loan facility was due to cease in November 2020, the knock on effect of COVID-19 and the UK lockdown was so acute that based on advice from the Joint Supervisors, sales agents, the Department's advisors and legal advice, a two year extension was agreed and approved by both the DfE and DoF Ministers. The current outstanding balance due is £43.5m however the latest Joint Supervisor forecast indicates a potential under recovery of £18.5m. This has been provided for under the Departmental Expected Credit Loss provision.
5. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.

Net Resource Requirement	1,451,925,000
Net Cash Requirement	1,651,810,000

Amounts required in the year ending 31 March 2022 for use by the Department for the Economy on:

RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development:

Economic development; Governmental response to and recovery from the coronavirus COVID-19 pandemic; Innovation, Research and Development policy including policy evaluation and departmental research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); support for the agri-food industry; support in relation to air access; economic infrastructure in support of economic development including regulatory reform, supporting delivery of City/Growth Deals, mineral and petroleum licensing and legislation, geological research and safeguarding abandoned mines; energy strategy, energy policy and legislation; sustainable energy including energy efficiency measures; assistance to the gas and electricity industries; Renewable Heat Incentive Scheme and associated costs; investment in telecommunications infrastructure with a view to facilitating improvements in networks or access to services; grant-in-aid to InterTradeIreland and Invest Northern Ireland including hardship payments to business and industry; grant-in-aid to Northern Ireland Screen; development of tourism including grant-in-aid to the Northern Ireland Tourist Board (trading as Tourism Northern Ireland) and Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland); grant-in-aid to the General Consumer Council for Northern Ireland and the Health and Safety Executive for Northern Ireland; business regulation including company law, Insolvency Service, trading standards and consumer affairs services; mutuals policy, legislation and operations; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; social economy; higher education (including universities and colleges of education); further education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grant-in-aid to certain bodies, grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department of Business, Energy and Industrial Strategy and the British Council; repayment of loans; 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; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs, including redundancy payments, severance payments; compensation payments in relation to the holiday pay case, associated non-cash items and other related services.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,451,925,000	1,035,697,000	416,228,000
Net Cash Requirement	1,651,810,000	925,309,000	726,501,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22						2020-21	2019-20		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A: To promote a competitive, sustainable and inclusive economy through investment in skills, economic infrastructure, research and innovation, and business development.									
56,100	241,502	1,227,515	1,525,117	73,192	1,451,925	465,987	132,549	2,301,548	1,063,675
Departmental Expenditure in DEL:									
A-1:	Economic & Business Development								
17,286	50,755	160,913	228,954	51	228,903	7,868	-	50,766	49,156
A-2:	Repayment of Assistance in respect of the Presbyterian Mutual Society								
-	-	-	-	2,700	-2,700	-	19,687	17,415	-1,886
A-3:	Tourism								
574	178	-	752	2	750	-	-	1,527	1,002
A-4:	Employment & Skills								
24,021	8,623	118,488	151,132	7,338	143,794	3,500	-	148,495	100,342
A-5:	Student Support & Higher Education								
3,122	131,257	347,376	481,755	1,916	479,839	30,000	-	773,712	483,265
A-6:	Tourism Ireland Ltd								
299	-	42	341	-	341	-	-	247	222
A-7:	InterTradeIreland								
172	-	12	184	-	184	-	-	163	156
A-8:	Representation & Regulatory Service								
1,626	19,969	1,284	22,879	3,469	19,410	636	-	16,417	15,632
A-9:	EU Programmes – European Regional Development Fund								
-	-	1,743	1,743	1,046	697	-	-	322	321
A-10:	EU Programmes – European Social Fund								
-	888	20,070	20,958	12,995	7,963	-	-	14,345	4,175
A-11:	EU Community Initiatives								
-	-	10,853	10,853	9,225	1,628	-	-	783	1,164
A-12:	Peace IV								
-	-	7,987	7,987	6,789	1,198	-	-	1,125	1,121

Part II: Revised Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22						2020-21	2019-20		
Resources						Capital	Provision	Outturn	
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
Annually Managed Expenditure (AME):									
A-13:	Provisions								
-	5,142	-	5,142	-	5,142	-	-	145,077	-11,829
A-14:	NI Renewable Heat Incentive Scheme								
-	-	33,470	33,470	-	33,470	-	-	33,470	6,680
A-15:	Student Support								
-	22,592	-	22,592	27,661	-5,069	423,983	112,862	4,622	-83,338
A-16:	Revaluations								
-	5	-	5	-	5	-	-	5	56
Non-Budget:									
A-17:	Invest Northern Ireland ♥								
-	-	207,629	207,629	-	207,629	-	-	732,138	175,751
A-18:	Northern Ireland Tourist Board ♥								
-	-	41,739	41,739	-	41,739	-	-	35,687	23,601
A-19:	General Consumer Council for Northern Ireland ♥								
-	-	2,831	2,831	-	2,831	-	-	1,804	1,372
A-20:	Health and Safety Executive NI ♦								
-	-	1,787	1,787	-	1,787	-	-	720	760
A-21:	Tourism Ireland Ltd ♥								
-	-	17,337	17,337	-	17,337	-	-	12,913	12,287
A-22:	InterTradeIreland ♥								
-	-	4,640	4,640	-	4,640	-	-	5,280	3,155
A-23:	Teachers' Prem Retirement – ongoing liabilities ♥								
-	2,093	-	2,093	-	2,093	-	-	2,083	2,066
A-24:	Construction Industry Training Board ♥								
-	-	1	1	-	1	-	-	1	-
A-25:	Labour Relations Agency ♥								
-	-	5,429	5,429	-	5,429	-	-	4,714	4,177
A-26:	Further Education Colleges ♥								
-	-	225,854	225,854	-	225,854	-	-	266,422	245,246

2021-22								2020-21	2019-20	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-27:	Higher Education Colleges ♥									
-	-	5,590	5,590	-	5,590	-	-	6,203	4,962	
A-28:	Northern Ireland Screen ♥									
-	-	12,440	12,440	-	12,440	-	-	15,845	14,859	
A-29:	Notional Charges									
9,000	-	-	9,000	-	9,000	-	-	9,247	9,200	
Total:	56,100	241,502	1,227,515	1,525,117	73,192	1,451,925	465,987	132,549	2,301,548	1,063,675

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

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	1,451,925	2,301,548	1,063,675
Capital Items			
Capital	465,987	414,972	441,906
Non-operating accruing resources	-132,549	-144,625	-124,742
Net Capital	333,438	270,347	317,164
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-154,577	-376,339	-171,547
New provisions and adjustments to previous provisions	-5,088	-144,830	11,988
Notional charges	-9,000	-9,247	-9,200
Other non-cash items	-888	-19,088	1,333
Movement in working capital	36,000	29,000	-17,285
Use of provisions	-	4,851	4,423
Total Accruals to Cash Adjustments	-133,553	-515,653	-180,288
Net Cash Requirement	1,651,810	2,056,242	1,200,551

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	394	<i>394</i>	307	<i>307</i>
Operating income and receipts – excess accruing resources	-	-	-	-	1,572	<i>6,625</i>
Non-operating income and receipts – excess accruing resources	-	-	-	-	2,594	<i>2,565</i>
Total:	-	-	394	<i>394</i>	4,473	<i>9,497</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	56,098	58,616	50,957
Total Net Administration Costs	56,098	58,616	50,957
Net Programme Costs			
Request for Resources A	1,395,827	2,242,932	1,012,718
Consolidated Fund Extra Receipts in the SoCNE	-	-394	-1,879
Non-voted expenditure in the SoCNE	8,000	6,550	18,125
Total Net Programme Costs	1,403,827	2,249,088	1,028,964
Net Operating Cost	1,459,925	2,307,704	1,079,921
Net Resource Requirement	1,451,925	2,301,548	1,063,675
Resource Budget	1,413,030	2,069,159	1,148,579

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	1,451,925	2,301,548	1,063,675
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-394	-1,879
Non-voted expenditure in the SoCNE	8,000	6,550	18,125
Net Operating Cost (Accounts)	1,459,925	2,307,704	1,079,921
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-536,370	-1,093,057	-497,436
Capital grants and community asset transfers	-34,727	-66,160	-37,447
Research and Development (R&D) expenditure	-7,149	-3,805	-2,552
Non-voted resource expenditure outside the budget	-8,000	-6,550	-18,125
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	539,351	931,027	624,218
Resource Budget	1,413,030	2,069,159	1,148,579
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,303,015	1,839,874	1,212,411
Annually Managed Expenditure (AME)	110,015	229,285	-63,832

Reconciliation of Capital Expenditure between Estimates and Budgets £'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	333,438	270,347	317,164
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	34,727	66,160	37,447
Research and Development (R&D) expenditure	7,149	3,805	2,552
Capital expenditure of NDPBs or other bodies	71,347	51,465	58,226
Other adjustments (detail as required)	-	-	1,567
Consolidated Fund Extra Receipts (CFERs)	-	-	-2,594
Capital Budget	446,661	391,777	414,362
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	135,540	88,366	78,007
Annually Managed Expenditure (AME)	311,121	303,411	336,355

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Economic & Business Development	51	-	2,928	-	2,176	-
Economic Development & Infrastructure – Repayment of Assistance in respect of the Presbyterian Mutual Society	2,700	19,687	1,085	33,750	1,886	20,500
Tourism	2	-	2	-	1	-
Employment & Skills	7,338	-	403	5	8,246	4
Student Support & Higher Education	29,577	112,862	30,458	110,870	94,074	104,242
Representation & Regulatory Services	3,469	-	2,753	-	2,919	-
EU Programmes – European Regional Development Fund	1,046	-	483	-	480	-
EU Programmes – European Social Fund	12,995	-	641	-	17,458	-
EU Community Initiatives	9,225	-	4,437	-	6,593	-
Peace IV	6,789	-	6,377	-	6,351	-
Total for RfR A:	*73,192	**132,549	49,567	144,625	140,184	124,746

* Amount that may be applied as operating accruing resources arising from recoveries of salaries; superannuation costs etc of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; rental income; European Union funding; Insolvency Service; Consumer Affairs; loan interest in respect of Presbyterian Mutual Society and NI Science Park; McManus Scholarship funding; research funding from Department of Business, Energy and Industrial Strategy; Vulnerable Persons Relocation Scheme income; Department for Communities grant income; Higher Education Research Funding; student loans and the recovery of administration costs.

** Amount that may be applied as non-operating accruing resources arising from the repayments of loan in respect of Presbyterian Mutual Society and the repayment of principal on student loans.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:										
Economic & Business Development										
3,393	-	-	3,393	-	3,393	-	-	3,644	3,260	
Tourism										
109	-	-	109	-	109	-	-	152	110	
Employment & Skills										
4,590	-	-	4,590	-	4,590	-	-	4,560	4,950	
Student Support & Higher Education										
597	-	-	597	-	597	-	-	568	535	
Representation & Regulatory Services										
311	-	-	311	-	311	-	-	323	345	
Total RfR A:	9,000	-	-	9,000	-	9,000	-	-	9,247	9,200
Total Notional Charges:	9,000	-	-	9,000	-	9,000	-	-	9,247	9,200

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Accommodation	4,350	4,050	4,042
Shared Services	4,180	4,160	4,159
Audit	98	90	90
Other	372	947	909
Total RfR A:	9,000	9,247	9,200
Total Notional Charges:	9,000	9,247	9,200

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
EU Income	-	-	-	-	-	6625
Student Loans	-	-	-	-	1,571	-
Fees & Charges	-	-	227	227	199	198
Refunds	-	-	167	167	109	109
Non-operating Income and Receipts						
Student Loans	-	-	-	-	2,594	2,565
Total:	-	-	394	394	4,473	9,497

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for the Economy, Mr Mike Brennan, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 36.9% lower than the final net provision for 2020-21.
2. The Estimate includes grant-in-aid provision above £1million for the following:

Invest Northern Ireland	207,629
Northern Ireland Tourist Board	41,739
General Consumer Council for Northern Ireland	2,831
Health and Safety Executive NI	1,787
Tourism Ireland Ltd	17,337
InterTradeIreland	4,640
Labour Relations Agency	5,429
Further Education Colleges	225,854
Higher Education Colleges	5,590
Northern Ireland Screen	12,440
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-3 Supporting the operation of HMS Caroline as a visitor attraction ■	500
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Provision is sought under Sole Authority of the Budget Act for expenditure on HMS Caroline. Approval was first granted in January 2020 to incur expenditure under Sole Authority of the Budget Act and in total the approval under the Sole Authority of the Budget Act for HMSC has been in place for 2 financial years. A further provision is required for the 2021-22 financial year whilst discussions on the future arrangements for HMSC are ongoing.

Main Estimate 2021-22

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”
2. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.

Net Resource Requirement	2,653,238,000
Net Cash Requirement	2,672,162,000

Amounts required in the year ending 31 March 2022 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. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion:

pre-school education, schools (including library and support services for schools and pupils); the youth service; children's services; childcare services; community relations measures for young people and other related services; certain services for children, young people and families; associated departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration) and for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; Governmental response to the coronavirus COVID-19 pandemic; 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:			
Net Resource Requirement	2,653,238,000	1,256,583,000	1,396,655,000
Net Cash Requirement	2,672,162,000	1,264,372,000	1,407,790,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22						2020-21		2019-20
		Resources				Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society. Promoting, through the youth service and children's services, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals. Encouraging children and young people to develop mutual understanding and promote recognition of, and respect for cultural diversity, human rights, equality of opportunity and social inclusion.									
	22,676	19,874	2,630,786	2,673,336	20,098	2,653,238	4,819	-	2,792,406	2,305,705
Departmental Expenditure in DEL:										
A-1:	Education Authority – Departmental Overheads									
	10,698	15,222	-	25,920	706	25,214	-	-	25,773	23,520
A-2:	Non-Departmental Public Bodies – Departmental Overheads									
	856	14	-	870	-	870	700	-	741	683
A-3:	Voluntary and Grant Maintained Integrated Schools – Departmental Overheads									
	5,360	55	-	5,415	-	5,415	-	-	5,217	4,813
A-4:	Centrally Financed Services									
	890	2,579	15,115	18,584	-	18,584	4,119	-	39,510	7,897
A-5:	Early Years Services									
	157	25	30,702	30,884	-	30,884	-	-	31,711	29,139
A-6:	Co-funded ALB income									
	-	-	-	-	13,909	-13,909	-	-	-14,572	-13,293
A-7:	European Union Programme for Peace and Reconciliation									
	-	-	3,287	3,287	2,794	493	-	-	183	514
A-8:	Shared Education (from Atlantic Philanthropies)									
	-	96	-	96	1,649	-1,553	-	-	-103	-1,056
A-9:	Vulnerable Persons Relocation Scheme									
	-	-	-	-	1,040	-1,040	-	-	-1,194	-1,323
A-10:	Youth and Other Children's Services									
	278	708	6,082	7,068	-	7,068	-	-	3,290	7,982

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
Annually Managed Expenditure (AME):											
A-11:	Provisions										
	75	175	-	250	-	250	-	-	232	216	
A-12:	Impairments										
	-	1,000	-	1,000	-	1,000	-	-	1,700	-140	
Non-Budget:											
A-13:	Education Authority ♥										
	-	-	2,072,086	2,072,086	-	2,072,086	-	-	2,167,040	1,804,628	
A-14:	Voluntary and Grant Maintained Integrated Schools ♥										
	-	-	474,242	474,242	-	474,242	-	-	497,848	411,600	
A-15:	Council for the Curriculum, Examinations and Assessment ♥										
	-	-	22,514	22,514	-	22,514	-	-	23,635	20,377	
A-16:	Council for Catholic Maintained Schools ♥										
	-	-	3,810	3,810	-	3,810	-	-	4,000	3,842	
A-17:	General Teaching Council for Northern Ireland ♥										
	-	-	59	59	-	59	-	-	62	-	
A-18:	Comhairle na Gaelscolaíochta ♣										
	-	-	815	815	-	815	-	-	856	778	
A-19:	Northern Ireland Council for Integrated Education ♣										
	-	-	670	670	-	670	-	-	703	637	
A-20:	Middletown Centre for Autism Limited ♣										
	-	-	1,351	1,351	-	1,351	-	-	1,418	1,319	
A-21:	Youth Council for Northern Ireland ♥										
	-	-	53	53	-	53	-	-	56	-	
A-22:	Notional Charges										
	4,362	-	-	4,362	-	4,362	-	-	4,300	3,572	
Total:	22,676	19,874	2,630,786	2,673,336	20,098	2,653,238	4,819	-	2,792,406	2,305,705	

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	2,653,238	2,792,406	2,305,705
Capital Items			
Capital	4,819	3,974	8,464
Net Capital	4,819	3,974	8,464
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,283	-2,153	-74
New provisions and adjustments to previous provisions	-250	-232	-216
Notional charges	-4,362	-4,300	-3,572
Movement in working capital	20,000	20,000	-1,583
Use of provisions	-	20	26
Total Accruals to Cash Adjustments	14,105	13,335	-5,419
Net Cash Requirement	2,672,162	2,809,715	2,308,750

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Non-operating income and receipts not classified as accruing resources	-	-	4,602	<i>4,602</i>	2,714	<i>2,791</i>
Total:	-	-	4,602	<i>4,602</i>	2,714	<i>2,791</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	22,548	21,032	19,020
Total Net Administration Costs	22,548	21,032	19,020
Net Programme Costs			
Request for Resources A	2,630,690	2,766,772	2,286,685
Consolidated Fund Extra Receipts in the SoCNE	-	-	-2,714
Total Net Programme Costs	2,630,690	2,766,772	2,283,971
Net Operating Cost	2,653,238	2,787,804	2,302,991
Net Resource Requirement	2,653,238	2,792,406	2,305,705
Resource Budget	2,615,206	2,701,898	2,319,222

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	2,653,238	2,792,406	2,305,705
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-4,602	-2,714
Net Operating Cost (Accounts)	2,653,238	2,787,804	2,302,991
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-2,579,962	-2,699,918	-2,246,753
Capital grants and community asset transfers	-5,500	-3,167	-7,560
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	4,602	2,662
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	2,547,430	2,612,577	2,267,882
Resource Budget	2,615,206	2,701,898	2,319,222
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	2,427,062	2,516,076	2,143,936
Annually Managed Expenditure (AME)	188,144	185,822	175,286

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	4,819	3,974	8,464
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	5,500	3,167	7,560
Research and Development (R&D) expenditure	-	200	-
Capital expenditure of NDPBs or other bodies	147,957	158,987	152,819
Consolidated Fund Extra Receipts (CFERs)	-	-4,602	2,662
Capital Budget	158,276	161,726	166,181
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	158,276	161,726	166,181
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Education Authority - Departmental Overheads	706	-	845	-	750	-
Co-funded ALB income	13,909	-	14,572	-	13,446	-
European Union Programme for Peace and Reconciliation	2,794	-	1,038	-	2,915	-
Shared Education (from Atlantic Philanthropies)	1,649	-	145	-	1,152	-
Vulnerable Persons Relocation Scheme	1,040	-	1,194	-	1,323	-
Total for RfR A:	*20,098	-	17,794	-	19,586	-

* Amount that may be applied as operating accruing resources arising from recovery of administration costs and sundry income, income in respect of co-funding of the Department's Arms Length Bodies, income under the European Union Programme for Peace and Reconciliation, income from Atlantic Philanthropies for Shared Education and income under the Vulnerable Persons Relocation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:									
Education Authority – Departmental									
2,549	-	-	2,549	-	2,549	-	-	2,533	2,012
Non-Departmental Public Bodies – Departmental Overheads									
191	-	-	191	-	191	-	-	186	164
Voluntary and Grant Maintained Integrated Schools – Departmental Overheads									
1,358	-	-	1,358	-	1,358	-	-	1,323	1,168
Centrally Financed Services									
225	-	-	225	-	225	-	-	220	194
Early Years Services									
39	-	-	39	-	39	-	-	38	34
Total									
RfR A:	4,362	-	-	4,362	-	4,362	-	4,300	3,572
Total									
Notional									
Charges:	4,362	-	-	4,362	-	4,362	-	4,300	3,572

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Accommodation	1,521	1,506	1,369
Shared Services	2,709	2,682	2,127
Audit	65	64	64
Other	67	48	12
Total RfR A:	4,362	4,300	3,572
Total Notional Charges:	4,362	4,300	3,572

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Education Authority	-	-	782	782	2,459	2,536
Voluntary and Grant Maintained Integrated Schools	-	-	3,820	3,820	203	203
Departmental	-	-	-	-	52	52
Total:	-	-	4,602	4,602	2,714	2,791

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 5.0% lower than the final net provision for 2020-21.

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

Education Authority	2,072,086
Voluntary and Grant Maintained Integrated Schools	474,242
Council for the Curriculum, Examinations and Assessment (CCEA)	22,514
Council for Catholic Maintained Schools (CCMS)	3,810
Middletown Centre for Autism Limited	1,351

Main Estimate 2021-22

Department of Education –
Teachers' Superannuation

DEPARTMENT OF EDUCATION – TEACHERS' SUPERANNUATION

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.

Part I

£

RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme.**Net Resource Requirement 700,544,000****Net Cash Requirement 118,901,000****Amounts required in the year ending 31 March 2022 for use by the Department of Education on:****RfR A: Providing a pension scheme for persons covered by the Teachers' Superannuation Scheme:**

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

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

		Allocated in	£
	Net Total	Vote on	Balance to
		Account	Complete
RfR A:			
Net Resource Requirement	700,544,000	296,962,000	403,582,000
Net Cash Requirement	118,901,000	46,891,000	72,010,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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.									
-	1,042,100	-	1,042,100	341,556	700,544	-	-	659,915	677,292
Annually Managed Expenditure (AME):									
A-1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation									
-	1,042,100	-	1,042,100	339,463	702,637	-	-	661,998	679,358
Non-Budget:									
A-2: Premature Retirement Compensation - receipts									
-	-	-	-	2,093	-2,093	-	-	-2,083	-2,066
Total:	- 1,042,100	- 1,042,100	341,556	700,544		-	-	659,915	677,292

Resource to Cash Reconciliation

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	700,544	659,915	677,292
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-1,042,100	-1,006,000	-985,761
Movement in working capital	5,000	5,000	5,324
Use of provisions	455,457	445,287	434,225
Total Accruals to Cash Adjustments	-581,643	-555,713	-546,212
Net Cash Requirement	118,901	104,202	131,080

Supporting Statements, Tables and Notes

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

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Income			
Contributions receivable	335,556	339,002	304,708
Transfers in	6,000	5,000	3,761
Other income	-	2,083	-
Total Income	341,556	346,085	308,469
Expenditure			
Increase in scheme liabilities	794,400	683,000	558,761
Interest on scheme liabilities	247,700	323,000	427,000
Total Expenditure	1,042,100	1,006,000	985,761
Net Operating Cost	700,544	659,915	677,292
Net Resource Requirement	700,544	659,915	677,292
Resource Budget	702,637	661,998	679,358

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	700,544	659,915	677,292
Net Operating Cost (Accounts)	700,544	659,915	677,292
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	2,093	2,083	2,066
Resource Budget	702,637	661,998	679,358
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	702,637	661,998	679,358

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pensions, Lump sums, Gratuities and Premature Retirement Compensation	339,463	-	344,002	-	306,403	-
Premature Retirement Compensation – Receipts	2,093	-	2,083	-	2,066	-
Total for RfR A:	*341,556	-	346,085	-	308,469	-

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

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Education, Dr Mark Browne, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 6.2% higher than the final net provision for 2020-21.

Main Estimate 2021-22

Department
of Finance

DEPARTMENT OF FINANCE

Introduction

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

Part I

£

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

Net Resource Requirement 292,961,000

Net Cash Requirement 479,445,000

Amounts required in the year ending 31 March 2022 for use by the Department of Finance on:

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

Finance, Procurement and Policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT, training, digital transformation and service related administration costs; NICS Accommodation Services; grant-in-aid payments; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council and Fiscal Commission; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; severance payments; compensation payments; associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	292,961,000	331,545,000	-38,584,000
Net Cash Requirement	479,445,000	328,252,000	151,193,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	To 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.										
	233,892	111,963	68,413	414,268	121,307	292,961	44,969	-	736,767	212,434	
Departmental Expenditure in DEL:											
A-1:	Finance, Procurement and Policy										
	46,166	1,857	47	48,070	27,089	20,981	1,005	-	30,982	21,318	
A-2:	NICS Shared Services										
	116,625	50	144	116,819	38,325	78,494	11,332	-	82,217	81,361	
A-3:	Northern Ireland Statistics and Research Agency										
	1,404	38,943	-	40,347	17,505	22,842	2,346	-	21,315	15,231	
A-4:	Land and Property Services										
	2,233	59,709	64,000	125,942	30,153	95,789	5,705	-	536,315	32,121	
A-5:	EU Peace Programmes										
	-	-	1,645	1,645	1,398	247	-	-	186	397	
A-6:	EU Community Initiatives										
	-	-	1,438	1,438	1,222	216	-	-	141	207	
A-7:	European Regional Development Fund										
	-	-	59	59	-	59	-	-	59	161	
A-8:	NICS Accommodation Services										
	67,064	-	-	67,064	5,615	61,449	24,581	-	52,725	57,567	
Annually Managed Expenditure (AME):											
A-9:	Provisions										
	-	2,010	-	2,010	-	2,010	-	-	2,010	1,641	
A-10:	Depreciation										
	-	9,394	-	9,394	-	9,394	-	-	9,394	1,221	
Non-Budget:											
A-11:	Special EU Programmes Body ♥										
	-	-	1,080	1,080	-	1,080	-	-	1,023	934	
A-12:	Notional Charges										
	400	-	-	400	-	400	-	-	400	275	
Total:	233,892	111,963	68,413	414,268	121,307	292,961	44,969	-	736,767	212,434	

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	292,961	736,767	212,434
Capital Items			
Capital	44,969	28,149	29,123
Non-operating accruing resources	-	-7,317	-161
Net Capital	44,969	20,832	28,962
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-46,075	-45,665	-35,311
New provisions and adjustments to previous provisions	-2,010	-2,010	-1,641
Notional charges	-400	-400	-275
Other non-cash items	-	-8,075	-3,097
Movement in working capital	190,000	28,000	7,324
Total Accruals to Cash Adjustments	141,515	-28,150	-33,000
Net Cash Requirement	479,445	729,449	208,396

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	60	<i>60</i>	53	<i>53</i>
Operating income and receipts - excess accruing resources	-	-	10,921	<i>10,921</i>	-	-
Total:	-	-	10,981	<i>10,981</i>	53	<i>53</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	162,409	156,681	158,004
Total Net Administration Costs	162,409	156,681	158,004
Net Programme Costs			
Request for Resources A	130,552	580,086	54,430
Consolidated Fund Extra Receipts in the SoCNE	-	-10,981	-53
Total Net Programme Costs	130,552	569,105	54,377
Net Operating Cost	292,961	725,786	212,381
Net Resource Requirement	292,961	736,767	212,434
Resource Budget	284,420	717,606	204,561

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	292,961	736,767	212,434
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-10,981	-53
Net Operating Cost (Accounts)	292,961	725,786	212,381
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,480	-1,423	-1,209
Capital grants and community asset transfers	-	-	2
Research and Development (R&D) expenditure	-50	-50	-18
Consolidated Fund Extra Receipts (CFERs) outside the budget	-	60	53
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,691	1,533	1,614
Income in respect of the Cost of rate collection	-8,702	-8,300	-8,262
Resource Budget	284,420	717,606	204,561
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	272,816	706,002	201,520
Annually Managed Expenditure (AME)	11,604	11,604	3,041

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	44,969	20,832	28,962
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	-	-2
Research and Development (R&D) expenditure	50	50	18
Capital expenditure of NDPBs or other bodies	20	22	20
Capital Budget	45,039	20,904	28,998
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	45,039	20,904	28,998
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Finance, Procurement and Policy	27,089	-	25,187	-	26,106	-
NICS Shared Services	38,325	-	38,703	100	34,123	55
Northern Ireland Statistics and Research Agency	17,505	-	17,848	-	18,225	-
Land and Property Services	30,153	-	29,156	-	34,203	4
EU Peace Programmes	1,398	-	1,049	-	2,249	-
EU Community Initiatives	1,222	-	809	-	1,170	-
NICS Accommodation Services	5,615	-	5,615	7,217	5,579	102
Total for RfR A:	*121,307	-	118,367	7,317	121,655	161

* Amount that may be applied as operating accruing resources arising from the recovery of administration costs etc, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services; Construction and Procurement Delivery services; Internal Audit services; charges levied by the Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges..

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Finance, Procurement and Policy									
90	-	-	90	-	90	-	-	90	78
NICS Shared Services									
110	-	-	110	-	110	-	-	105	132
Northern Ireland Statistics and Research Agency									
65	-	-	65	-	65	-	-	55	19
Land and Property Services									
85	-	-	85	-	85	-	-	90	46
NICS Accommodation Services									
50	-	-	50	-	50	-	-	60	-
Total RfR A:									
400	-	-	400	-	400	-	-	400	275
Total Notional Charges:									
400	-	-	400	-	400	-	-	400	275

Detail

	2021-22	2020-21	2019-20
	Provision	Provision	Outturn
RfR A:			
Audit	230	230	265
Other	170	170	10
Total RfR A:	400	400	275
Total Notional Charges:	400	400	275

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Miscellaneous	-	-	60	<i>60</i>	53	<i>53</i>
Rate Relief Refunds	-	-	10,921	<i>10,921</i>	-	-
Total:	-	-	10,981	<i>10,981</i>	53	<i>53</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the acting Permanent Head of the Department, Mr Colum Boyle, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 60.2% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Special EU Programmes Body	1,080
----------------------------	-------
3. RFR A contains provision sought under the sole authority of Part 1 of the Estimate and the confirming Budget Act as follows:

A-1 Fiscal Council ■	350
A-1 Fiscal Commission ■	450

Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward later this year to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.

Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Commission in the absence of Legislation. Legislation is not planned. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.

Main Estimate 2021-22

Department
of Finance –
Superannuation and
Other Allowances

DEPARTMENT OF FINANCE – SUPERANNUATION AND OTHER ALLOWANCES

Introduction

1. This Estimate provides for expenditure by the Department of Finance to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).

Part I

£

RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].

Net Resource Requirement 526,055,000

Net Cash Requirement 69,005,000

Amounts required in the year ending 31 March 2022 for use by the Department of Finance on:

RfR A: Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)]:

pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

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

		Allocated in	£
	Net Total	Vote on Account	Balance to Complete
Net Resource Requirement	526,055,000	234,450,000	291,605,000
Net Cash Requirement	69,005,000	38,250,000	30,755,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21	2019-20	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	Providing for payments to persons covered by the Northern Ireland Civil Service (NICS) Pension Arrangements, the Civil Service Compensation Scheme (NI), [CSCS(NI)] and the Civil Service Injury Benefit Scheme (NI), [CSIBS(NI)].									
-	858,905	-	858,905	332,850	526,055	-	-	521,000	537,967	
Departmental Expenditure in DEL:										
A-1:	Redundancy and Early Retirement Costs									
-	15,000	-	15,000	15,000	-	-	-	-	-	
Annually Managed Expenditure (AME):										
A-2:	Pensions, Lump Sum and Gratuities									
-	843,905	-	843,905	317,850	526,055	-	-	521,000	537,967	
Total:	-	858,905	-	858,905	332,850	526,055	-	-	521,000	537,967

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	526,055	521,000	537,967
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-843,905	-834,425	-838,426
Movement in working capital	10,000	23,411	1,723
Use of provisions	376,855	375,014	366,001
Total Accruals to Cash Adjustments	-457,050	-436,000	-470,702
Net Cash Requirement	69,005	85,000	67,265

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Income			
Contributions receivable	314,650	310,000	291,702
Transfers in	3,200	3,425	8,757
Total Income	317,850	313,425	300,459
Expenditure			
Increase in scheme liabilities	547,420	544,425	441,897
Interest on scheme liabilities	293,285	290,000	387,024
Other expenditure	3,200	-	9,505
Total Expenditure	843,905	834,425	838,426
Net Operating Cost	526,055	521,000	537,967
Net Resource Requirement	526,055	521,000	537,967
Resource Budget	526,055	521,000	537,967

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	526,055	521,000	537,967
Net Operating Cost (Accounts)	526,055	521,000	537,967
Resource Budget	526,055	521,000	537,967
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	526,055	521,000	537,967

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Redundancy, early retirement and taxation costs to or in respect of Scheme Members	15,000	-	15,000	-	7,638	-
Pensions, lump sums and gratuities	317,850	-	313,425	-	300,459	-
Total for RfR A:	*332,850	-	328,425	-	308,097	-

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

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the acting Permanent Head of the Department, Mr Colum Boyle, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 1.0% higher than the final net provision for 2020-21.

Main Estimate 2021-22

Department
of Health

DEPARTMENT OF HEALTH

Introduction

1. The aim of the Department of Health is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.
2. The position in relation to the coronavirus pandemic continues to be subject to significant uncertainty giving rise to unquantifiable contingent liabilities.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.	
Net Resource Requirement	6,294,711,000
Net Cash Requirement	6,287,637,000

Amounts required in the year ending 31 March 2022 for use by the Department of Health on:

RfR A: Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing:

hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; training; European Union programmes; firefighting, rescue and fire safety services; reviews and inquiries; compensation payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; severance payments; administration; related services; associated non-cash items.

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

		£
	Net Total	Allocated in Vote on Account
		Balance to Complete
RfR A:		
Net Resource Requirement	6,294,711,000	3,020,947,000
Net Cash Requirement	6,287,637,000	3,197,429,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22						Capital		2020-21 Provision	2019-20 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	
RfR A:	Providing high quality health, social care, firefighting, rescue and fire safety services and promoting good health and wellbeing.										
	36,950	1,296,642	5,603,285	6,936,877	642,166	6,294,711	5,145	123	6,713,215	5,567,958	
Departmental Expenditure in DEL:											
A-1:	Hospital, Paramedic and Ambulance Services										
	958	140,569	5,328	146,855	21,916	124,939	-	-	168,172	109,098	
A-2:	Social Care Services										
	3,156	44,984	17,563	65,703	11,641	54,062	-	-	69,789	56,816	
A-3:	Family Health Service - General Medical Services										
	649	290,000	6,876	297,525	17	297,508	3,400	123	326,082	313,331	
A-4:	Family Health Service - Pharmaceutical Services										
	988	483,465	-	484,453	-	484,453	-	-	540,990	493,402	
A-5:	Family Health Service - Dental Services										
	118	138,486	-	138,604	26,300	112,304	-	-	127,022	105,958	
A-6:	Family Health Service - Ophthalmic Services										
	89	24,536	-	24,625	-	24,625	-	-	25,751	22,783	
A-7:	Health Support Services										
	23,984	101,165	-	125,149	5,684	119,465	1,745	-	194,315	64,655	
A-8:	Public Health Services										
	1,718	70,800	10,573	83,091	7,682	75,409	-	-	89,187	73,869	
A-9:	Public Safety										
	219	245	-	464	-	464	-	-	464	314	
Annually Managed Expenditure (AME):											
A-10:	Provisions										
	-	1,500	-	1,500	-	1,500	-	-	1,500	3,641	
A-11:	Social Care Depreciation and Impairments										
	-	805	-	805	-	805	-	-	803	327	
Non-Budget:											
A-12:	Health Service Contributions										
	-	-	-	-	568,926	-568,926	-	-	-558,894	-563,935	
A-13:	Health and Social Care Trusts ♥										
	-	-	5,322,734	5,322,734	-	5,322,734	-	-	5,460,022	4,706,585	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22								2020-21	2019-20
		Resources					Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
A-14:	Business Services Organisation ♥										
	-	-	94,871	94,871	-	94,871	-	-	109,593	34,939	
A-15:	Northern Ireland Blood Transfusion Service ♥										
	-	-	100	100	-	100	-	-	355	280	
A-16:	Northern Ireland Guardian Ad Litem Agency ♥										
	-	-	4,332	4,332	-	4,332	-	-	4,530	4,577	
A-17:	Northern Ireland Medical and Dental Training Agency ♥										
	-	-	25,065	25,065	-	25,065	-	-	25,336	19,282	
A-18:	Northern Ireland Practice and Education Council for Nursing and Midwifery ♥										
	-	-	1,310	1,310	-	1,310	-	-	1,635	2,130	
A-19:	Northern Ireland Social Care Council ♥										
	-	-	2,174	2,174	-	2,174	-	-	3,835	2,899	
A-20:	Patient and Client Council ♥										
	-	-	1,564	1,564	-	1,564	-	-	2,192	1,578	
A-21:	Regulation and Quality Improvement Authority ♥										
	-	-	7,013	7,013	-	7,013	-	-	7,156	6,775	
A-22:	Food Safety Promotion Board ♥										
	-	-	1,992	1,992	-	1,992	-	-	2,059	2,057	
A-23:	Institute of Public Health in Ireland ♣										
	-	-	422	422	-	422	-	-	422	422	
A-24:	Northern Ireland Fire and Rescue Service ♥										
	-	-	93,085	93,085	-	93,085	-	-	96,110	94,198	
A-25:	Northern Ireland Fire and Rescue Service - Firefighters Pension Schemes ♥										
	-	-	8,283	8,283	-	8,283	-	-	9,589	7,483	
A-26:	Notional Charges										
	5,071	87	-	5,158	-	5,158	-	-	5,200	4,494	
Total:	36,950	1,296,642	5,603,285	6,936,877	642,166	6,294,711	5,145	123	6,713,215	5,567,958	

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	6,294,711	6,713,215	5,567,958
Capital Items			
Capital	5,145	15,995	6,780
Non-operating accruing resources	-123	-1,121	-5,510
Net Capital	5,022	14,874	1,270
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-5,438	-7,626	-4,825
New provisions and adjustments to previous provisions	-1,500	-1,500	-3,641
Notional charges	-5,158	-5,200	-4,494
Movement in working capital	-	150,000	-10,954
Use of provisions	-	3,364	3,596
Total Accruals to Cash Adjustments	-12,096	139,038	-20,318
Net Cash Requirement	6,287,637	6,867,127	5,548,910

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	104	<i>122</i>
Total:	-	-	-	-	104	<i>122</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	36,830	37,865	30,429
Total Net Administration Costs	36,830	37,865	30,429
Net Programme Costs			
Request for Resources A	6,257,881	6,675,350	5,537,529
Consolidated Fund Extra Receipts in the SoCNE	-	-	-104
Total Net Programme Costs	6,257,881	6,675,350	5,537,425
Net Operating Cost	6,294,711	6,713,215	5,567,854
Net Resource Requirement	6,294,711	6,713,215	5,567,958
Resource Budget	6,941,450	7,432,973	6,459,941

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	6,294,711	6,713,215	5,567,958
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-104
Net Operating Cost (Accounts)	6,294,711	6,713,215	5,567,854
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-4,999,177	-5,169,140	-4,323,764
Capital grants	-9,876	-8,031	-13,111
Research and Development (R&D) expenditure	-	-	-17
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	5,655,792	5,896,929	5,228,979
Resource Budget	6,941,450	7,432,973	6,459,941
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	6,680,228	7,289,455	6,142,671
Annually Managed Expenditure (AME)	261,222	143,518	317,270

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	5,022	14,874	1,270
<i>Adjustments to include:</i>			
Capital grants	9,876	8,031	13,111
Research and Development (R&D) expenditure	-	-	17
Capital expenditure of NDPBs or other bodies	311,610	335,291	205,799
Capital Budget	326,508	358,196	220,197
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	326,508	358,196	220,197
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Hospital, Paramedic and Ambulance Services	21,916	-	21,498	-	20,392	-
Social Care Services	11,641	-	9,009	-	10,864	-
Family Health Service – General Medical Services	17	123	13	1,121	14	5,510
Family Health Service – Dental Services	26,300	-	6,306	-	25,818	-
Health Support Services	5,684	-	6,580	-	3,513	-
Public Health Services	7,682	-	5,883	-	4,343	-
Health Service Contributions	568,926	-	558,894	-	563,935	-
Total for RfR A:	*642,166	**123	608,183	1,121	628,879	5,510

* Amount that may be applied as operating accruing resources arising from National Insurance contributions for healthcare costs; hospital, paramedic and ambulance services; social care services; family health services; contributions for Sure Start projects; grants; donations, including donations of assets; receipts for joint, co-funded and other projects; Vulnerable Persons Resettlement Scheme; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; European Union receipts; interest on financial transaction capital loans; compensation and settlement of legal claims; recoupment of salaries and associated costs for seconded staff; recovery of administration and programme costs; related income; and sundry receipts.

** Amount that may be applied as non-operating accruing resources arising from disposals of assets; repayments of financial transaction capital loans; recoveries, compensation and settlement of legal claims; related income; and sundry receipts.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Hospital, Paramedic and Ambulance Services									
152	3	-	155	-	155	-	-	152	329
Social Care Services									
502	9	-	511	-	511	-	-	499	908
Family Health Service – General Medical Services									
103	2	-	105	-	105	-	-	103	70
Family Health Service – Pharmaceutical Services									
157	3	-	160	-	160	-	-	157	33
Family Health Service – Dental Services									
19	-	-	19	-	19	-	-	18	17
Family Health Service – Ophthalmic Services									
14	-	-	14	-	14	-	-	14	17
Health Support Services									
3,816	65	-	3,881	-	3,881	-	-	3,951	2,812
Public Health Services									
273	5	-	278	-	278	-	-	272	277
Public Safety									
35	-	-	35	-	35	-	-	34	31
Total RfR A:	5,071	87	5,158	-	5,158	-	-	5,200	4,494
Total Notional Charges:	5,071	87	5,158	-	5,158	-	-	5,200	4,494

Detail

	2021-22	2020-21	2019-20
	Provision	Provision	Outturn
RfR A:			
Accommodation	2,627	2,627	2,160
Shared Services	2,361	2,361	2,169
Audit	170	162	154
Other	-	50	11
Total RfR A:	5,158	5,200	4,494
Total Notional Charges:	5,158	5,200	4,494

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating income not classified as accruing resources	-	-	-	-	104	<i>122</i>
Total:	-	-	-	-	104	<i>122</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Health, Mr Richard Pengelly, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 6.2% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million to the following:

Health and Social Care Trusts	5,322,734
Business Services Organisation	94,871
Northern Ireland Guardian Ad Litem Agency	4,332
Northern Ireland Medical and Dental Training Agency	25,065
Northern Ireland Practice and Education Council for Nursing and Midwifery	1,310
Northern Ireland Social Care Council	2,174
Patient and Client Council	1,564
Regulation and Quality Improvement Authority	7,013
Food Safety Promotion Board	1,992
Northern Ireland Fire and Rescue Service	93,085
Northern Ireland Fire and Rescue Service – Firefighters Pension Schemes	8,283
3. As part of the United Kingdom's urgent response to the COVID-19 humanitarian crisis in India, the health service in Northern Ireland has provided three oxygen generation units. 1,326

Main Estimate 2021-22

Department of Health –
Health and Social Care
Pension Scheme

DEPARTMENT OF HEALTH – HEALTH AND SOCIAL CARE PENSION SCHEME

Introduction

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

Part I

£

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

Net Resource Requirement 1,626,268,000

Net Cash Requirement -

Amounts required in the year ending 31 March 2022 for use by the Department of Health on:

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

pension scheme benefits to or in respect of persons engaged in health and social care or other approved employment; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

The Department of Health will account for this Estimate.

		£
	Net Total	Allocated in Vote on Account
		Balance to Complete
RfR A:		
Net Resource Requirement	1,626,268,000	664,667,000
Net Cash Requirement	-	-

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

2021-22								2020-21 Provision	2019-20 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.									
	- 2,383,700		- 2,383,700	757,432	1,626,268	-	-	1,477,037	1,091,504	
	Annually Managed Expenditure (AME):									
A-1:	Health and Social Care Pension Scheme									
	- 2,383,700		- 2,383,700	757,432	1,626,268	-	-	1,477,037	1,091,504	
Total:	- 2,383,700		- 2,383,700	757,432	1,626,268	-	-	1,477,037	1,091,504	

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	1,626,268	1,477,037	1,091,504
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-2,373,900	-2,221,730	-1,761,458
Movement in working capital	-	-22,500	26,909
Use of provisions	542,200	525,632	490,587
Excess cash to be surrendered to the Consolidated Fund	205,432	241,561	152,458
Total Accruals to Cash Adjustments	-1,626,268	-1,477,037	-1,091,504
Net Cash Requirement	-	-	-

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts - excess accruing resources	-	-	-	-	14,060	-
Excess cash to be surrendered to the Consolidated Fund	-	<i>205,432</i>	-	<i>241,561</i>	-	<i>152,458</i>
Total:	-	<i>205,432</i>	-	<i>241,561</i>	14,060	<i>152,458</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Income			
Contributions receivable	754,483	743,413	660,796
Transfers in	2,900	2,800	9,455
Other income	49	48	1,239
Consolidated Fund Extra Receipts in the SoCNE	-	-	14,060
Total Income	757,432	746,261	685,550
Expenditure			
Increase in scheme liabilities	1,929,900	1,610,900	1,047,458
Interest on scheme liabilities	444,000	610,830	714,000
Other expenditure	9,800	1,568	1,536
Total Expenditure	2,383,700	2,223,298	1,762,994
Net Operating Cost	1,626,268	1,477,037	1,077,444
Net Resource Requirement	1,626,268	1,477,037	1,091,504
Resource Budget	1,626,268	1,477,037	1,077,444

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	1,626,268	1,477,037	1,091,504
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-14,060
Net Operating Cost (Accounts)	1,626,268	1,477,037	1,077,444
Resource Budget	1,626,268	1,477,037	1,077,444
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,626,268	1,477,037	1,077,444

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Contributions receivable	754,483	-	743,413	-	660,796	-
Transfers in	2,900	-	2,800	-	9,455	-
Other income	49	-	48	-	1,239	-
Total for RfR A:	*757,432	-	746,261	-	671,490	-

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

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Contributions receivable (excess receipts)	-	-	-	-	14,060	-
Excess cash receipts	-	<i>205,432</i>	-	<i>241,561</i>	-	<i>152,458</i>
Total:	-	<i>205,432</i>	-	<i>241,561</i>	14,060	<i>152,458</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Health, Mr Richard Pengelly, as Accounting Officer for the Health and Social Care Pension Scheme with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 10.1% higher than the final net provision for 2020-21.

Main Estimate 2021-22

Department for
Infrastructure

DEPARTMENT FOR INFRASTRUCTURE

Introduction

1. The Department for Infrastructure aims to connect people safely, supporting opportunities and creating sustainable living places.
2. The future relationship between the EU and the UK may result in changes to legislation, regulation and funding arrangements as a result of the deal reached between the UK Government and the EU. It is possible that, should such changes occur, consequential (and currently unquantifiable) contingent liabilities could materialise.
3. The COVID-19 pandemic continues to cause significant economic disruption. The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2021-22. The Department is actively working with the Department of Finance to seek to redress funding pressures within the Department and its Arm's Length Bodies to mitigate against the impacts of COVID-19.
4. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: Connecting people safely, supporting opportunities and creating sustainable living places.

Net Resource Requirement	988,418,000
Net Cash Requirement	1,222,937,000

Amounts required in the year ending 31 March 2022 for use by the Department for Infrastructure on:**RfR A: Connecting people safely, supporting opportunities and creating sustainable living places:**

design, construction and maintenance of roads, bridges, walking and cycling infrastructure, footpaths, street lighting and car parks; purchase of land, property, vehicles, ferries, plant, computer software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences, reservoir operational issues including the maintenance of reservoirs in which the department has an interest, construction of drainage and flood defence structures, protection of drainage function of all watercourses, implementation of European Union Floods Directive, enhancing community resilience to flooding, development of reservoir safety legislation and support for Drainage Council for Northern Ireland; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; issue of Commercial Bus Service Permits; Application and Licensing Fees for Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, grants for greenways and active travel and grants for Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning, planning policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; grant-in-aid to Waterways Ireland; payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	988,418,000	586,724,000	401,694,000
Net Cash Requirement	1,222,937,000	676,683,000	546,254,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22					2020-21		2019-20	
		Resources					Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:	Connecting people safely, supporting opportunities and creating sustainable living places.									
	103,258	767,370	229,001	1,099,629	111,211	988,418	470,467	-	1,121,371	678,818
Departmental Expenditure in DEL:										
A-1:	Roads									
	66,134	158,337	-	224,471	18,409	206,062	254,952	-	194,512	166,632
A-2:	Rivers									
	-	16,287	-	16,287	150	16,137	25,565	-	15,660	15,712
A-3:	Road Safety Services									
	5,973	4,121	100	10,194	1,905	8,289	500	-	9,014	6,034
A-4:	Driver and Vehicle Agency									
	-	4,602	15,817	20,419	859	19,560	-	-	48,827	7,581
A-5:	Ferry Services, Air and Sea Ports									
	-	852	1,093	1,945	930	1,015	-	-	6,514	3,076
A-6:	Railway Services									
	-	42,846	163,776	206,622	-	206,622	-	-	243,975	110,431
A-7:	Road Passenger Services									
	5,539	42,184	37,572	85,295	-	85,295	25,750	-	152,489	73,185
A-8:	Water Policy and Other Services									
	1,835	18	-	1,853	-	1,853	-	-	2,029	1,703
A-9:	Inland Waterways									
	217	901	80	1,198	-	1,198	-	-	562	132
A-10:	Planning and Policy									
	2,076	3,152	140	5,368	200	5,168	1,600	-	4,595	4,608
A-11:	Reinvestment and Reform									
	-	821	-	821	150	671	1,600	-	678	534
A-12:	EU Interreg									
	-	-	4,840	4,840	4,114	726	-	-	546	1,017
A-13:	Central Policy and Other Services									
	3,822	213	-	4,035	-	4,035	-	-	5,289	4,331
A-14:	Taxi and Coach Industries									
	-	-	-	-	-	-	-	-	25,000	-
Annually Managed Expenditure (AME):										
A-15:	Depreciation and Impairment Costs									
	1,800	166,986	-	168,786	-	168,786	-	-	145,961	15,516
A-16:	Provisions									
	300	7,450	-	7,750	-	7,750	33,500	-	7,749	20,326
Non-Budget:										
A-17:	Northern Ireland Water Limited †									
	-	318,600	-	318,600	84,494	234,106	127,000	-	238,952	230,993
A-18:	Waterways Ireland ♥									
	-	-	5,583	5,583	-	5,583	-	-	4,791	3,121
A-19:	Notional Charges									
	15,562	-	-	15,562	-	15,562	-	-	14,228	13,886
Total:	103,258	767,370	229,001	1,099,629	111,211	988,418	470,467	-	1,121,371	678,818

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	988,418	1,121,371	678,818
Capital Items			
Capital	470,467	370,546	307,678
Non-operating accruing resources	-	-	-1,044
Net Capital	470,467	370,546	306,634
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-203,476	-177,702	-36,683
New provisions and adjustments to previous provisions	-41,250	-12,549	-20,559
Notional charges	-15,562	-14,228	-13,886
Movement in working capital	24,340	20,346	32,585
Use of provisions	-	13,495	7,060
Total Accruals to Cash Adjustments	-235,948	-170,638	-31,483
Net Cash Requirement	1,222,937	1,321,279	953,969

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	354	<i>354</i>	367	<i>367</i>
Non-operating income and receipts - excess accruing resources	-	-	-	-	296	<i>296</i>
Total:	-	-	354	<i>354</i>	663	<i>663</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	101,979	106,080	97,279
Consolidated Fund Extra Receipts in the SoCNE	-	-1	-5
Total Net Administration Costs	101,979	106,079	97,274
Net Programme Costs			
Request for Resources A	886,439	1,015,291	581,539
Consolidated Fund Extra Receipts in the SoCNE	-	-353	-362
Total Net Programme Costs	886,439	1,014,938	581,177
Net Operating Cost	988,418	1,121,017	678,451
Net Resource Requirement	988,418	1,121,371	678,818
Resource Budget	757,375	985,782	582,675

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	988,418	1,121,371	678,818
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-354	-367
Net Operating Cost (Accounts)	988,418	1,121,017	678,451
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-255,251	-257,971	-248,000
Capital grants and community asset transfers	-212,535	-140,236	-84,196
Research and Development (R&D) expenditure	-	-347	-170
Consolidated Fund Extra Receipts (CFERs) outside the Resource budget	-	60	206
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	236,743	263,259	236,384
Resource Budget	757,375	985,782	582,675
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	558,561	817,423	505,933
Annually Managed Expenditure (AME)	198,814	168,359	76,742

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	470,467	370,546	306,634
<i>Adjustments to remove:</i>			
Voted non-budget capital	-127,000	-105,000	-40,000
Other adjustments (detail as required)			
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	212,535	140,236	84,196
Research and Development (R&D) expenditure	-	347	170
Capital expenditure of NDPBs or other bodies	200,000	171,948	153,441
Non voted Capital expenditure to Trust Ports	-	49,606	-1,148
Consolidated Fund Extra Receipts (CFERs)	-	-60	-502
Capital Budget	756,002	627,623	502,791
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	722,502	627,337	503,642
Annually Managed Expenditure (AME)	33,500	286	-851

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Roads	18,409	-	34,495	-	37,414	1,044
Rivers	150	-	274	-	227	-
Road Safety Services	1,905	-	2,200	-	2,242	-
Driver and Vehicle Agency	859	-	1,666	-	1,852	-
Ferry Services, Air and Sea Ports	930	-	830	-	1,113	-
Railway Services	-	-	1,900	-	10,427	-
Road Passenger Services	-	-	239	-	358	-
Planning and Policy	200	-	2,089	-	547	-
Reinvestment and Reform	150	-	60	-	209	-
EU Interreg	4,114	-	3,089	-	5,759	-
Waterways Ireland	84,494	-	82,107	-	79,544	-
Central Policy and other services	-	-	5	-	1	-
Total for RfR A:	*111,211	-	128,954	-	139,693	1,044

* Amount that may be applied as operating accruing resources arising from receipts for car parking charges, decriminalised parking enforcement; enforcement of moving traffic offences; residents parking; various goods and services provided by Rivers; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus roads transport service permits; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of Plugged in Places project; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals, from Crumlin Road Gaol Visitor Attraction and Conference Centre, Mater Hospital car park, property certifications, compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; dividend and loan interest from Northern Ireland Water; European Union income; related income and miscellaneous receipts.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Roads									
10,361	-	-	10,361	-	10,361	-	-	9,793	9,339
Rivers									
2,149	-	-	2,149	-	2,149	-	-	1,861	1,933
Road Safety Services									
672	-	-	672	-	672	-	-	619	346
Road Passenger Services									
803	-	-	803	-	803	-	-	665	865
Water Policy and Other services									
315	-	-	315	-	315	-	-	276	258
Inland Waterways									
44	-	-	44	-	44	-	-	-	-
Planning and Policy									
720	-	-	720	-	720	-	-	606	684
Central Policy and Other Services									
498	-	-	498	-	498	-	-	408	461
Total									
RfR A:	15,562	-	-	15,562	15,562	-	-	14,228	13,886
Total Notional Charges:									
15,562	-	-	15,562	-	15,562	-	-	14,228	13,886

Detail

	2021-22	2020-21	2019-20
	Provision	Provision	Outturn
RfR A:			
Accommodation	5,352	5,326	5,130
Shared Services	9,153	8,048	7,794
Audit	102	104	97
Other	955	750	865
Total RfR A:	15,562	14,228	13,886
Total Notional Charges:	15,562	14,228	13,886

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Roads	-	-	354	354	367	367
Non-operating Income and Receipts						
Roads	-	-	-	-	296	296
Total:	-	-	354	354	663	663

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department for Infrastructure, Mrs Katrina Godfrey, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 11.9% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Northern Ireland Water Limited	234,106
Waterways Ireland	5,583
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:

A-7 Blue Green Funds ■	750
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Blue/Green grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department continues to work on a pilot scheme for the issue of these grants. Following the conclusion of the pilot, the Department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.

Main Estimate 2021-22

Department of Justice

DEPARTMENT OF JUSTICE

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.
2. Symbols are explained in the guide at the front of the volume.

Part I

£

RfR A: To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending:

Net Resource Requirement 1,589,901,000

Net Cash Requirement 1,411,660,000

Amounts required in the year ending 31 March 2022 for use by the Department of Justice on:

RfR A: To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending:

policy development and service improvement; Access to Justice services; forensic science services; crime and public protection services; civil and criminal justice including youth justice services; reducing offending; probation and after-care; state pathology; compensation schemes; Safer Communities including policing and police pensions; historical investigations and other legacy costs; implementation of the Stormont House Agreement and Fresh Start Agreement; search and rescue costs; payments in relation to proceeds of crime; security costs; expenditure arising from the Northern Ireland Act 2009; expenditure arising from the Justice Act (NI) 2011; the Police Ombudsman for Northern Ireland; the Northern Ireland Policing Board; Access Northern Ireland; the Northern Ireland Police Fund; Police Rehabilitation and Retraining Trust; RUC George Cross Foundation; Independent Assessor of PSNI Recruitment Vetting; prisons, the Parole Commissioners for Northern Ireland, the Independent Monitoring Boards and the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Courts and Tribunals Service including the administration of Tribunals, and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments, costs relating to the Victims' Payments Board and Troubles Permanent Disablement Payment Scheme, and other functions managed under Service Level Agreements; the Legal Services Agency Northern Ireland; Criminal Justice Inspection Northern Ireland; other grants; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration costs; settlement of equal pay and holiday pay claims, severance payments, pension scheme payments and related services; associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,589,901,000	663,858,000	926,043,000
Net Cash Requirement	1,411,660,000	628,406,000	783,254,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22						Capital		2020-21 Provision	2019-20 Outturn
		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	
RfR A:	To support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending:										
	50,327	528,851	1,067,796	1,646,974	57,073	1,589,901	23,702	-	1,475,240	1,330,905	
Departmental Expenditure in DEL:											
A-1:	Forensic Science Northern Ireland ♥										
	-	14,353	-	14,353	10,379	3,974	1,358	-	4,582	3,977	
A-2:	Access to Justice										
	7,794	8,771	3,277	19,842	1,900	17,942	969	-	12,292	8,050	
A-3:	Compensation Services										
	-	19,757	-	19,757	5,133	14,624	-	-	1,642	1,931	
A-4:	Safer Communities										
	9,076	24,856	6,650	40,582	1,445	39,137	1,400	-	28,504	25,200	
A-5:	Northern Ireland Prison Service ♥										
	13,064	118,688	2,025	133,777	4,027	129,750	13,656	-	133,518	114,357	
A-6:	Youth Justice Agency ♥										
	-	17,035	-	17,035	102	16,933	267	-	15,784	15,325	
A-7:	Northern Ireland Courts and Tribunals Service ♥										
	6,813	73,920	-	80,733	31,487	49,246	5,232	-	53,936	44,547	
A-8:	Legal Services Agency Northern Ireland ♥										
	-	86,762	25	86,787	2,600	84,187	820	-	7,462	7,418	
Annually Managed Expenditure (AME):											
A-9:	Northern Ireland Prison Service										
	-	7,060	-	7,060	-	7,060	-	-	6,560	9,221	
A-10:	Youth Justice Agency										
	-	150	-	150	-	150	-	-	240	533	
A-11:	Access to Justice										
	-	1,234	-	1,234	-	1,234	-	-	5,582	799	
A-12:	Compensation Services										
	-	51,651	-	51,651	-	51,651	-	-	21,154	7,156	

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

		2021-22						2020-21		2019-20
		Resources				Capital		Provision	Outturn	
	1	2	3	4	5	6	7	8	9	10
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
A-13:	Northern Ireland Courts and Tribunals Service									
	-	401	-	401	-	401	-	-	1,854	1,390
A-14:	Legal Services Agency Northern Ireland									
	-	104,113	-	104,113	-	104,113	-	-	123,045	99,788
A-15:	Forensic Science Northern Ireland									
	-	50	-	50	-	50	-	-	20	382
A-16:	Safer Communities									
	-	50	-	50	-	50	-	-	4,650	31
Non-Budget:										
A-17:	Police Service of Northern Ireland ♥									
	-	-	856,606	856,606	-	856,606	-	-	845,193	794,674
A-18:	Police Pension Schemes ♥									
	-	-	152,304	152,304	-	152,304	-	-	151,720	145,626
A-19:	Police Ombudsman for Northern Ireland ♥									
	-	-	13,893	13,893	-	13,893	-	-	9,944	10,357
A-20:	Northern Ireland Policing Board ♥									
	-	-	6,380	6,380	-	6,380	-	-	5,855	6,286
A-21:	Probation Board for Northern Ireland ♥									
	-	-	21,772	21,772	-	21,772	-	-	23,509	20,389
A-22:	Criminal Justice Inspection Northern Ireland ♥									
	-	-	1,127	1,127	-	1,127	-	-	1,192	1,124
A-23:	RUC George Cross Foundation ♥									
	-	-	132	132	-	132	-	-	156	97
A-24:	Northern Ireland Police Fund ♥									
	-	-	1,561	1,561	-	1,561	-	-	1,473	1,471
A-25:	Police Rehabilitation and Retraining Trust ♥									
	-	-	2,044	2,044	-	2,044	-	-	2,035	1,685
A-26:	Notional Charges									
	13,580	-	-	13,580	-	13,580	-	-	13,338	9,091
Total:	50,327	528,851	1,067,796	1,646,974	57,073	1,589,901	23,702	-	1,475,240	1,330,905

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	1,589,901	1,475,240	1,330,905
Capital Items			
Capital	23,702	23,130	25,022
Non-operating accruing resources	-	-183	-31
Net Capital	23,702	22,947	24,991
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-32,501	-32,501	-24,619
New provisions and adjustments to previous provisions	-162,909	-161,305	-119,454
Notional charges	-13,580	-13,338	-9,091
Other non-cash items	-	-	-331
Movement in working capital	7,000	16,525	4,299
Use of provisions	47	88,889	96,746
Excess cash to be surrendered to the Consolidated Fund	-	-	15
Total Accruals to Cash Adjustments	-201,943	-101,730	-52,435
Net Cash Requirement	1,411,660	1,396,457	1,303,461

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Amounts collected on behalf of the Consolidated Fund	8,000	<i>8,000</i>	8,000	<i>8,000</i>	6,320	<i>6,472</i>
Excess cash to be surrendered to the Consolidated Fund	-	<i>-</i>	-	<i>-</i>	15	<i>15</i>
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>	6,335	<i>6,487</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	49,326	51,834	42,504
Total Net Administration Costs	49,326	51,834	42,504
Net Programme Costs			
Request for Resources A	1,540,575	1,423,406	1,288,401
Consolidated Fund Standing Services	8,042	8,575	8,538
Total Net Programme Costs	1,548,617	1,431,981	1,296,939
Net Operating Cost	1,597,943	1,483,815	1,339,443
Net Resource Requirement	1,589,901	1,475,240	1,330,905
Resource Budget	1,764,234	1,638,297	1,501,316

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	1,589,901	1,475,240	1,330,905
<i>Adjustments to include:</i>			
Consolidated Fund Standing Services	8,042	8,575	8,538
Net Operating Cost (Accounts)	1,597,943	1,483,815	1,339,443
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-1,069,399	-1,054,415	-990,800
Capital grants and community asset transfers	-	-183	-189
Research and Development (R&D) expenditure	-555	-805	-613
Consolidated Fund Extra Receipts (CFERs) within the budget	-3,000	-3,000	-2,172
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	1,239,245	1,212,885	1,155,647
Resource Budget	1,764,234	1,638,297	1,501,316
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,223,497	1,220,290	1,149,454
Annually Managed Expenditure (AME)	540,737	418,007	351,862

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	23,702	22,947	24,991
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	183	189
Research and Development (R&D) expenditure	555	805	613
Capital expenditure of NDPBs or other bodies	72,117	56,328	50,609
Capital Budget	96,374	80,263	76,402
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	96,374	80,263	76,402
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Forensic Science Northern Ireland	10,379	-	10,159	-	10,421	-
Access to Justice	1,900	-	1,733	-	1,398	-
Compensation Services	5,133	-	1,673	-	129	-
Safer Communities	1,445	-	1,254	-	1,831	-
Northern Ireland Prison Service	4,027	-	4,507	-	4,246	-
Youth Justice Agency	102	-	121	-	122	-
Northern Ireland Courts and Tribunals Service	31,487	-	28,877	183	32,344	-
Legal Services Agency Northern Ireland	2,600	-	3,212	-	1,852	-
Total for RfR A:	*57,073	-	51,536	183	52,343	-

* Amount that may be applied as operating accruing resources arising from the use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and NDPBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing and inspection; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and Troubles Permanent Disablement Payment Scheme; proceeds of crime; fines and fixed penalty notices; recoveries of legal aid monies; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; other fees; related income and sundry receipts.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:										
Forensic Science Northern Ireland										
50	-	-	50	-	50	-	-	50	47	
Access to Justice										
4,211	-	-	4,211	-	4,211	-	-	4,211	2,169	
Compensation Services										
45	-	-	45	-	45	-	-	45	46	
Safer Communities										
3,711	-	-	3,711	-	3,711	-	-	3,711	2,169	
Northern Ireland Prison Service										
2,758	-	-	2,758	-	2,758	-	-	2,758	2,378	
Youth Justice Agency										
681	-	-	681	-	681	-	-	497	498	
Northern Ireland Courts and Tribunals Service										
1,625	-	-	1,625	-	1,625	-	-	1,567	1,521	
Legal Services Agency Northern Ireland										
499	-	-	499	-	499	-	-	499	263	
Total										
RfR A:	13,580	-	-	13,580	-	13,580	-	-	13,338	9,091

Total										
Notional										
Charges:	13,580	-	-	13,580	-	13,580	-	-	13,338	9,091

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Accommodation	2,351	2,351	2,066
Shared Services	10,895	10,652	6,664
Audit	278	279	361
Other	56	56	-
Total RfR A:	13,580	13,338	9,091
Total Notional Charges:	13,580	13,338	9,091

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Fines and miscellaneous	5,000	<i>5,000</i>	5,000	<i>5,000</i>	4,148	<i>4,396</i>
Asset Recovery Incentivisation Scheme	3,000	<i>3,000</i>	3,000	<i>3,000</i>	2,172	<i>2,076</i>
Non-operating Income and Receipts						
Excess cash to be surrendered to the Consolidated Fund	-	<i>-</i>	-	<i>-</i>	15	<i>15</i>
Total:	8,000	<i>8,000</i>	8,000	<i>8,000</i>	6,335	<i>6,487</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Justice, Mr Peter May, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 7.8% higher than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million for the following:

Police Service of Northern Ireland	856,606
Police Pension Schemes	152,304
Probation Board for Northern Ireland	21,772
Police Ombudsman for Northern Ireland	13,893
Northern Ireland Policing Board	6,380
Police Rehabilitation and Retraining Trust	2,044
Northern Ireland Police Fund	1,561
Criminal Justice Inspection Northern Ireland	1,127

Main Estimate 2021-22

Department of Justice –
Northern Ireland
Judicial Pension Scheme

DEPARTMENT OF JUSTICE – NORTHERN IRELAND JUDICIAL PENSION SCHEME

Introduction

1. This Estimate provides for expenditure by the Department of Justice to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Judicial Pension Scheme.

Part I

£

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

Net Resource Requirement 1,600,000

Net Cash Requirement 500,000

Amounts required in the year ending 31 March 2022 for use by the Northern Ireland Judicial Pension Scheme on:

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

pension scheme benefits to or in respect of persons covered by the Northern Ireland Judicial Pension Scheme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; and Governmental response to the coronavirus COVID-19 pandemic; associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	1,600,000	945,000	655,000
Net Cash Requirement	500,000	225,000	275,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21	2019-20	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	Providing a pension scheme for persons covered by the Northern Ireland Judicial Pension Scheme.									
-	3,110	-	3,110	1,510	1,600	-	-	2,100	-503	
Annually Managed Expenditure (AME):										
A-1:	Northern Ireland Judicial Pension Scheme									
-	3,110	-	3,110	1,510	1,600	-	-	2,100	-503	
Total:	-	3,110	-	3,110	1,510	1,600	-	-	2,100	-503

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	1,600	2,100	-503
Accruals to Cash Adjustments			
New provisions and adjustments to previous provisions	-3,110	-3,580	-663
Use of provisions	2,010	1,980	-
Excess cash to be surrendered to the Consolidated Fund	-	-	1,166
Total Accruals to Cash Adjustments	-1,100	-1,600	503
Net Cash Requirement	500	500	-

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	1,166	<i>1,150</i>
Total:	-	-	-	-	1,166	<i>1,150</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Income			
Contributions receivable	1,510	1,480	1,166
Total Income	1,510	1,480	1,166
Expenditure			
Increase in scheme liabilities	2,810	3,300	562
Interest on scheme liabilities	300	280	101
Total Expenditure	3,110	3,580	663
Net Operating Cost	1,600	2,100	-503
Net Resource Requirement	1,600	2,100	-503
Resource Budget	1,600	2,100	-503

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	1,600	2,100	-503
Net Operating Cost (Accounts)	1,600	2,100	-503
Resource Budget	1,600	2,100	-503
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	-	-	-
Annually Managed Expenditure (AME)	1,600	2,100	-503

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Pension contributions receivable	1,510	-	1,480	-	1,166	-
Total for RfR A:	*1,510	-	1,480	-	1,166	-

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

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Cash to be surrendered to the Consolidated Fund	-	-	-	-	1,166	<i>1,150</i>
Total:	-	-	-	-	1,166	<i>1,150</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Department of Justice, Mr Peter May, as Accounting Officer for the Northern Ireland Judicial Pension Scheme with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 23.8% lower than the final net provision for 2020-21

Main Estimate 2021-22

The Executive Office

THE EXECUTIVE OFFICE

Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.
2. The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.
3. Symbols are explained in the guide at the front of the volume.

Part I

£

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

Net Resource Requirement 584,956,000

Net Cash Requirement 191,676,000

Amounts required in the year ending 31 March 2022 for use by the The Executive Office on:

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

support for the Executive; the North-South Ministerial Council; the British-Irish Council; the Joint Ministerial Committee and associated matters; civil contingencies; the Reinvestment and Reform Initiative; delivery of a Programme for Government, including strategic delivery of NICS of the Future; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, Central Good Relations Fund and District Council Good Relations Programme, the Racial Equality Strategy and actions associated with the integration of Refugees; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; victims and survivors including actions and payments associated with the preparation and implementation of a Victims Payments Scheme for Permanent Disablement; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including services for victims and survivors; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; North West Development Fund; the regeneration of Ebrington; grant-in-aid to the Strategic Investment Board Limited, the Maze/Long Kesh Development Corporation, the Northern Ireland Judicial Appointments Commission, the Equality Commission for Northern Ireland, the Commission for Victims and Survivors for Northern Ireland, the Northern Ireland Community Relations Council, the Victims and Survivors Service Limited, the Commissioner for Survivors of Institutional Childhood Abuse; expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland and the Commissioner for Older People for Northern Ireland; support for the Compact Civic Advisory Panel; the Panel for Ministerial Standards ; the Commission on Flags, Identity, Culture and Tradition; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to future relations with the EU and ongoing EU issues following the UK's exit; expenditure on devolved functions that are required as a result of the International Agreements signed between the United Kingdom, the European Union and the rest of the world; Governmental response to and recovery from the coronavirus COVID-19 pandemic; delivery of a Strategy to tackle violence against women and girls; settlement of NICS equal pay claims; severance payments; associated non-cash items.

The Executive Office will account for this Estimate.

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	584,956,000	98,027,000	486,929,000
Net Cash Requirement	191,676,000	98,938,000	92,738,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22						2020-21	2019-20			
Resources						Capital	Provision	Outturn		
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
RfR A:	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.									
	18,624	512,707	76,913	608,244	23,288	584,956	6,000	-	647,857	120,214
Departmental Expenditure in DEL:										
A-1:	Executive Support and Policy Development									
	14,019	89,961	9,096	113,076	276	112,800	6,000	-	52,067	31,362
A-2:	Good Relations									
	-	6,000	38,213	44,213	23,012	21,201	-	-	18,780	21,559
A-3:	North-South Ministerial Council									
	8	765	1,000	1,773	-	1,773	-	-	1,271	1,346
A-4:	Attorney General for Northern Ireland									
	1,325	-	-	1,325	-	1,325	-	-	1,249	1,167
Annually Managed Expenditure (AME):										
A-5:	Strategic Sites									
	-	1,500	-	1,500	-	1,500	-	-	600	-325
A-6:	Provisions									
	-	414,481	-	414,481	-	414,481	-	-	430,019	51
Non-Budget:										
A-7:	Equality Commission for Northern Ireland ♥									
	-	-	5,084	5,084	-	5,084	-	-	5,391	5,203
A-8:	Commission for Victims and Survivors for Northern Ireland ♥									
	-	-	862	862	-	862	-	-	909	893
A-9:	Maze/Long Kesh Development Corporation ♥									
	-	-	961	961	-	961	-	-	1,304	1,544
A-10:	Northern Ireland Judicial Appointments Commission ♥									
	-	-	1,032	1,032	-	1,032	-	-	1,136	1,084
A-11:	Victims and Survivors Service Limited ♥									
	-	-	13,352	13,352	-	13,352	-	-	13,076	13,440
A-12:	Strategic Investment Board Limited ♥									
	-	-	4,708	4,708	-	4,708	-	-	115,301	36,041
A-13:	Northern Ireland Community Relations Council ♥									
	-	-	2,605	2,605	-	2,605	-	-	3,121	3,535
A-14:	Commissioner for Survivors of Institutional Childhood Abuse									
	-	-	-	-	-	-	-	-	163	-
A-15:	Notional Charges									
	3,272	-	-	3,272	-	3,272	-	-	3,470	3,314
Total:	18,624	512,707	76,913	608,244	23,288	584,956	6,000	-	647,857	120,214

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	584,956	647,857	120,214
Capital Items			
Capital	6,000	2,258	3,717
Net Capital	6,000	2,258	3,717
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-2,527	-1,135	-103
New provisions and adjustments to previous provisions	-414,481	-430,019	-51
Notional charges	-3,272	-3,470	-3,314
Other non-cash items	-	-	1
Movement in working capital	-	-4,796	13,199
Use of provisions	-	9,168	50
FTC Payment	21,000	-	-
Total Accruals to Cash Adjustments	-399,280	-430,252	9,782
Net Cash Requirement	191,676	219,863	133,713

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*):

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	6	657
Operating income and receipts - excess accruing resources	-	-	-	-	10	6
Total:	-	-	-	-	16	663

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	18,624	17,337	15,372
Consolidated Fund Extra Receipts in the SoCNE	-	-	-16
Non-voted expenditure in the SoCNE	-	-	-300
Total Net Administration Costs	18,624	17,337	15,056
Net Programme Costs			
Request for Resources A	566,332	630,520	104,842
Total Net Programme Costs	566,332	630,520	104,842
Net Operating Cost	584,956	647,857	119,898
Net Resource Requirement	584,956	647,857	120,214
Resource Budget	576,156	604,446	78,464

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	584,956	647,857	120,214
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-16
Non-voted expenditure in the SoCNE	-	-	-300
Net Operating Cost (Accounts)	584,956	647,857	119,898
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-31,876	-143,871	-65,054
Capital grants	-9,377	-11,110	-10,855
<i>Adjustments to include:</i>			
Full resource consumption of NDPBs or other bodies	32,453	111,570	34,175
Other adjustments - adjusting for unrealised foreign exchange gain	-	-	300
Resource Budget	576,156	604,446	78,464
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	155,076	100,763	73,505
Annually Managed Expenditure (AME)	421,080	503,683	4,959

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	6,000	2,258	3,717
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	9,377	11,110	10,855
Capital expenditure of NDPBs or other bodies	20,917	106,434	25,989
Capital Budget	36,294	119,802	40,561
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	36,294	119,802	40,561
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Recovery of Seconded costs	76	-	76	-	76	-
Support for the government and other services	-	-	65	-	46	-
EU Income	23,012	-	6,881	-	21,698	-
Reinvestment and Reform Initiative	200	-	200	-	222	-
Total for RfR A:	*23,288	-	7,222	-	22,042	-

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

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Executive Support and Policy Development									
3,272	-	-	3,272	-	3,272	-	-	3,470	3,314
Total RfR A:	3,272	-	3,272	-	3,272	-	-	3,470	3,314
Total Notional Charges:	3,272	-	3,272	-	3,272	-	-	3,470	3,314

Detail

	2021-22	2020-21	2019-20
	Provision	Provision	Outturn
RfR A:			
Accommodation	1,170	1,169	1,168
Shared Services	2,031	2,031	2,031
Audit	71	71	71
Other	-	199	44
Total RfR A:	3,272	3,470	3,314
Total Notional Charges:	3,272	3,470	3,314

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating Income and Receipts	-	-	-	-	16	663
Total:	-	-	-	-	16	663

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed Mr Chris Stewart, as Accounting Officer for the Department with responsibility for preparing this Estimate.

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

Notes to the Estimate:

£'000

1. The provision sought for 2021-22 is 9.7% lower than the final net provision for 2020-21.
2. This Estimate includes grant-in-aid provision above £1million to the following:-

Victims and Survivors Service Limited	13,352
Equality Commission for Northern Ireland	5,084
Strategic Investment Board Limited	4,708
Northern Ireland Community Relations Council	2,605
Northern Ireland Judicial Appointments Commission	1,032
3. RFR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act as follows:
 - A-1 Other Hart Report Actions not covered in the HIA (NI) Act 2019 ■ 816

Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under sole authority as these are time limited. However, should it appear that the financial or time limits for such will be exceeded, TEO will seek a suitable legislative vehicle. Expenditure has been approved as it is no more than £1.5m a year and it is expected to last for no more than two years.
 - A-1 Ministerial Panel exercising functions of future Commissioners of Ministerial Standards ■ 5

Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the Ministerial Panel on Standards in absence of legislation. Legislation is not planned. Expenditure is to be no more than £1.5m a year and DoF expects TEO to keep expenditure under review to ensure that should it look likely to breach financial or time limits, a suitable legislative vehicle will be sought.
 - A-2 Good Relations ■ 3,300

Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Social Investment Fund. There is no legislative basis for the powers exercised by the Social Investment Fund in making its grants. Approval was provided to honour the existing Supply approval of the SIF programme case which extends to 31 March 2021 and the commitments to five projects TEO has entered into. Approval for sole authority was provided on the condition that TEO made no commitment to any further capital or resource projects (or engages in any supporting resource spend for them). Should commitments to additional projects be made then TEO will need to re-evaluate the need for legislation.

Main Estimate 2021-22

Food Standards Agency

THE FOOD STANDARDS AGENCY

Introduction

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

Part I

£

RfR A: Improving food safety and promoting healthy eating.

Net Resource Requirement	12,105,000
Net Cash Requirement	11,971,000

Amounts required in the year ending 31 March 2022 for use by the Food Standards Agency on:**RfR A: Improving food safety and promoting healthy eating:**

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

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	12,105,000	5,200,000	6,905,000
Net Cash Requirement	11,971,000	5,151,000	6,820,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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.										
-	15,174	1,199	16,373	4,268	12,105	100	-	11,555	9,910	
Departmental Expenditure in DEL:										
A-1: Food Safety, Nutrition and Standards										
-	14,860	1,199	16,059	4,268	11,791	100	-	11,241	9,897	
Annually Managed Expenditure (AME):										
A-2: Food Safety, Nutrition and Standards										
-	300	-	300	-	300	-	-	300	-	
Non-Budget:										
A-3: Notional Charges										
-	14	-	14	-	14	-	-	14	13	
Total:	-	15,174	1,199	16,373	4,268	12,105	100	-	11,555	9,910

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	12,105	11,555	9,910
Capital Items			
Capital	100	50	36
Net Capital	100	50	36
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-47	-57	-66
New provisions and adjustments to previous provisions	-300	-300	-
Notional charges	-14	-14	-13
Movement in working capital	127	212	-352
Total Accruals to Cash Adjustments	-234	-159	-431
Net Cash Requirement	11,971	11,446	9,515

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Programme Costs			
Request for Resources A	12,105	11,555	9,910
Total Net Programme Costs	12,105	11,555	9,910
Net Operating Cost	12,105	11,555	9,910
Net Resource Requirement	12,105	11,555	9,910
Resource Budget	12,091	11,491	9,811

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	12,105	11,555	9,910
Net Operating Cost (Accounts)	12,105	11,555	9,910
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-14	-14	-13
Capital grants and community asset transfers	-	-50	-38
Research and Development (R&D) expenditure	-	-	-48
Resource Budget	12,091	11,491	9,811
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	11,791	11,191	9,811
Annually Managed Expenditure (AME)	300	300	-

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	100	50	36
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	50	38
Research and Development (R&D) expenditure	-	-	48
Capital Budget	100	100	122
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	100	100	122
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Meat Hygiene Inspections	4,184	-	4,258	-	3,881	-
Other	84	-	10	-	68	-
Total for RfR A:	*4,268	-	4,268	-	3,949	-

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

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:									
Food Safety, Nutrition and Standards									
-	14	-	14	-	14	-	-	14	13
Total									
RfR A:									
-	14	-	14	-	14	-	-	14	13
Total									
Notional									
Charges:									
-	14	-	14	-	14	-	-	14	13

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Audit	14	14	13
Total RfR A:			
	14	14	13
Total Notional Charges:			
	14	14	13

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Food Standards Agency, Ms Emily Miles, as Accounting Officer for the Food Standards Agency with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 4.8% higher than the final net provision for 2020-21.

Main Estimate 2021-22

Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.

Part I

£

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

Net Resource Requirement	51,533,000
Net Cash Requirement	47,517,000

Amounts required in the year ending 31 March 2022 for use by the Northern Ireland Assembly Commission on:**RfR A: Supporting the work of the Northern Ireland Assembly:**

remunerating and supporting Members of the Assembly in discharging their duties in the Assembly, constituencies and elsewhere; enhancing public awareness and involvement in the working of the Assembly; hosting events; compensation and severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; response to the coronavirus COVID-19 pandemic; associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	51,533,000	21,526,000	30,007,000
Net Cash Requirement	47,517,000	19,107,000	28,410,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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.									
-	52,163	-	52,163	630	51,533	1,684	-	47,836	39,955
Departmental Expenditure in DEL:									
A-1: Administration and Support Services									
-	49,963	-	49,963	630	49,333	1,684	-	45,081	35,137
Annually Managed Expenditure (AME):									
A-2: Administration and Support Services									
-	2,200	-	2,200	-	2,200	-	-	2,700	4,774
Non-Budget:									
A-3: Notional Charges									
-	-	-	-	-	-	-	-	55	44
Total:	52,163	-	52,163	630	51,533	1,684	-	47,836	39,955

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	51,533	47,836	39,955
Capital Items			
Capital	1,684	970	154
Net Capital	1,684	970	154
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-3,500	-3,290	-3,126
New provisions and adjustments to previous provisions	-2,200	-2,700	-4,774
Notional charges	-	-55	-44
Movement in working capital	-	-300	-418
Total Accruals to Cash Adjustments	-5,700	-6,345	-8,362
Net Cash Requirement	47,517	42,461	31,747

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess accruing resources	-	-	30	<i>30</i>	7	<i>17</i>
Total:	-	-	30	<i>30</i>	7	<i>17</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Programme Costs			
Request for Resources A	51,533	47,836	39,955
Consolidated Fund Extra Receipts in the SoCNE	-	-30	-7
Total Net Programme Costs	51,533	47,806	39,948
Net Operating Cost	51,533	47,806	39,948
Net Resource Requirement	51,533	47,836	39,955
Resource Budget	51,533	47,751	39,904

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	51,533	47,836	39,955
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-30	-7
Net Operating Cost (Accounts)	51,533	47,806	39,948
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-55	-44
Resource Budget	51,533	47,751	39,904
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	49,333	45,051	35,130
Annually Managed Expenditure (AME)	2,200	2,700	4,774

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	1,684	970	154
Capital Budget	1,684	970	154
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,684	970	154
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Administration and Support Services	630	-	149	-	165	-
Total for RfR A:	*630	-	149	-	165	-

* Amount that may be applied as operating accruing resources arising from the recoupment of costs for hosted events; certain retail outlet sales; recoupment of salaries and associated costs for seconded staff and Executive Ministers; recovery of administration costs; related income and sundry receipts.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:									
Administration and Support Services									
-	-	-	-	-	-	-	-	55	44
Total RfR A:						-	-	55	44
Total Notional Charges:						-	-	55	44

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Audit	-	55	44
Total RfR A:	-	55	44
Total Notional Charges:	-	55	44

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Operating income and receipts – excess accruing resources	-	-	30	<i>30</i>	7	<i>17</i>
Total:	-	-	30	<i>30</i>	7	<i>17</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Clerk/Chief Executive, Mrs Lesley Hogg, as Accounting Officer for the Northern Ireland Assembly Commission with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 7.7% higher than the final net provision for 2020-21.

**Main Estimate
2021-22**

Northern Ireland
Audit Office

NORTHERN IRELAND AUDIT OFFICE

Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.

Part I

£

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

Net Resource Requirement 8,590,000

Net Cash Requirement 12,865,000

Amounts required in the year ending 31 March 2022 for use by the Northern Ireland Audit Office on:

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

audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; severance payments; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration and related services; associated non-cash items.

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

£

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	8,590,000	3,411,000	5,179,000
Net Cash Requirement	12,865,000	3,542,000	9,323,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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 audit and other assurance services and promoting economy, efficiency and effectiveness in the use of public funds and resources.									
-	11,130	-	11,130	2,540	8,590	4,450	-	7,580	6,663	
Departmental Expenditure in DEL:										
A-1:	Audit and Assurance Services									
-	11,130	-	11,130	2,540	8,590	4,450	-	7,580	6,663	
Total:	-	11,130	-	11,130	2,540	8,590	4,450	-	7,580	6,663

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	8,590	7,580	6,663
Capital Items			
Capital	4,450	330	168
Net Capital	4,450	330	168
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-175	-140	-124
Movement in working capital	-	100	353
Total Accruals to Cash Adjustments	-175	-40	229
Net Cash Requirement	12,865	7,870	7,060

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	1	<i>1</i>
Operating income and receipts - excess accruing resources	-	-	-	-	-	<i>60</i>
Total:	-	-	-	-	1	<i>61</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	8,590	7,580	6,663
Consolidated Fund Extra Receipts in the SoCNE	-	-	-1
Consolidated Fund Standing Services	160	160	160
Total Net Administration Costs	8,750	7,740	6,822
Net Operating Cost	8,750	7,740	6,822
Net Resource Requirement	8,590	7,580	6,663
Resource Budget	8,750	7,490	6,584

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	8,590	7,580	6,663
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-	-1
Consolidated Fund Standing Services	160	160	160
Net Operating Cost (Accounts)	8,750	7,740	6,822
<i>Adjustments to remove:</i>			
Research and Development (R&D) expenditure	-	-250	-238
Resource Budget	8,750	7,490	6,584
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	8,750	7,490	6,584
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	4,450	330	168
<i>Adjustments to include:</i>			
Research and Development (R&D) expenditure	-	250	238
Capital Budget	4,450	580	406
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	4,450	580	406
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Audit and Assurance Services	2,540	-	2,655	-	2,567	-
Rental Income	-	-	10	-	90	-
Total for RfR A:	*2,540	-	2,665	-	2,657	-

* Amount that may be applied as operating accruing resources arising from the provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income and sundry receipts.

Analysis of Consolidated Fund Extra Receipts (CFERs)

£'000

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Income not classified as accruing resources	-	-	-	-	1	<i>1</i>
Excess accruing resources	-	-	-	-	-	<i>60</i>
Total:	-	-	-	-	1	<i>61</i>

Explanation of Accounting Officer Responsibilities

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

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

Note to the Estimate:

1. The provision sought for 2021-22 is 13.3% higher than the final net provision for 2020-21.

**Main Estimate
2021-22**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £1,500,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.

Part I

£

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

Net Resource Requirement	465,000
Net Cash Requirement	920,000

Amounts required in the year ending 31 March 2022 for use by the Northern Ireland Authority for Utility Regulation on:

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

developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; Governmental response to the coronavirus COVID-19 pandemic; administration; related services; associated non-cash items.

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

	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	465,000	224,000	241,000
Net Cash Requirement	920,000	886,000	34,000

£

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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: Regulating the electricity, gas, water and sewerage industries.										
-	10,412	-	10,412	9,947	465	20	-	298	220	
Departmental Expenditure in DEL:										
A-1: Utility Regulation										
-	10,197	-	10,197	9,947	250	20	-	106	82	
Non-Budget:										
A-2: Notional Charges										
-	215	-	215	-	215	-	-	192	138	
Total:	-	10,412	-	10,412	9,947	465	20	-	298	220

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	465	298	220
Capital Items			
Capital	20	5	6
Net Capital	20	5	6
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-50	-9	-13
New provisions and adjustments to previous provisions	-	-	-197
Notional charges	-215	-192	-138
Movement in working capital	500	800	-184
Use of provisions	200	279	200
Excess cash to be surrendered to the Consolidated Fund	-	-	106
Total Accruals to Cash Adjustments	435	878	-226
Net Cash Requirement	920	1,181	-

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	-	-	228	228
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>106</i>
Total:	-	-	-	-	228	<i>334</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Programme Costs			
Request for Resources A	465	298	220
Total Net Programme Costs	465	298	220
Net Operating Cost	465	298	220
Net Resource Requirement	465	298	220
Resource Budget	250	106	82

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	465	298	220
Net Operating Cost (Accounts)	465	298	220
<i>Adjustments to remove:</i>			
Notional Charges	-215	-192	-138
Resource Budget	250	106	82
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	250	106	82
Annually Managed Expenditure (AME)	-	-	-

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	20	5	6
Capital Budget	20	5	6
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	20	5	6
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Licence fees	8,511	-	9,090	-	7,958	-
Other	1,436	-	1,436	-	1,184	-
Total for RfR A:	*9,947	-	10,526	-	9,142	-

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

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:									
Utility Regulation									
-	215	-	215	-	215	-	-	192	138
Total RfR A:									
-	215	-	215	-	215	-	-	192	138
Total Notional Charges:									
-	215	-	215	-	215	-	-	192	138

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Shared Services	180	160	108
Audit	30	27	28
Other	5	5	2
Total RfR A:			
	215	192	138
Total Notional Charges:			
	215	192	138

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Amounts collected on behalf of the Consolidated Fund	-	-	-	-	228	228
Excess cash to be surrendered to the Consolidated Fund	-	-	-	-	-	<i>106</i>
Total:	-	-	-	-	228	<i>334</i>

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Chief Executive of the Northern Ireland Authority for Utility Regulation, Mr John French, as Accounting Officer for the Northern Ireland Authority for Utility Regulation with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 56% higher than the final net provision for 2020-21.

**Main Estimate
2021-22**

Northern Ireland
Public Services Ombudsman

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors.

Part I

£

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards.	
Net Resource Requirement	3,553,000
Net Cash Requirement	3,503,000

Amounts required in the year ending 31 March 2022 for use by the Northern Ireland Public Services Ombudsman on:

RfR A: Investigating complaints of maladministration and investigating and adjudicating on local government ethical standards:

for expenditure by the Northern Ireland Public Services Ombudsman on investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking own initiative investigations of systemic maladministration; fulfilling a statutory complaint standards function in respect of Northern Ireland public authorities, investigating and adjudicating on complaints on local government ethical standards against councillors and return of unspent funding; severance payments; expenditure in response to the coronavirus COVID-19 pandemic; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; associated non-cash items.

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

		£	
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	3,553,000	1,435,000	2,118,000
Net Cash Requirement	3,503,000	1,407,000	2,096,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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 of maladministration and investigating and adjudicating on local government ethical standards.										
-	3,679	-	3,679	126	3,553	70	-	3,189	2,604	
Departmental Expenditure in DEL:										
A-1: Investigation and Adjudication										
-	3,679	-	3,679	126	3,553	70	-	3,172	2,574	
Annually Managed Expenditure (AME):										
A-2: Investigation and Adjudication										
-	-	-	-	-	-	-	-	-	16	
Non-Budget:										
A-3: Notional Charges										
-	-	-	-	-	-	-	-	17	14	
Total:	-	3,679	-	3,679	126	3,553	70	-	3,189	2,604

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	3,553	3,189	2,604
Capital Items			
Capital	70	45	891
Net Capital	70	45	891
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-120	-90	-44
Notional charges	-	-17	-14
Movement in working capital	-	-	-72
New provisions and adjustments to previous provisions	-	-	-16
Total Accruals to Cash Adjustments	-120	-107	-146
Net Cash Requirement	3,503	3,127	3,349

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts not classified as accruing resources	-	-	78	<i>78</i>	2	<i>4</i>
Total:	-	-	78	<i>78</i>	2	<i>4</i>

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Programme Costs			
Request for Resources A	3,553	3,189	2,604
Consolidated Fund Extra Receipts in the SoCNE	-	-78	-2
Consolidated Fund Standing Services	155	140	64
<i>Other adjustments (detail as required)</i>			
Landlord Contribution	-	-	250
Lease expenditure credit	-	-	-4
Total Net Programme Costs	3,708	3,251	2,912
Net Operating Cost	3,708	3,251	2,912
Net Resource Requirement	3,553	3,189	2,604
Resource Budget	3,708	3,234	2,904

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	3,553	3,189	2,604
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the SoCNE	-	-78	-2
Consolidated Fund Standing Services	155	140	64
Landlord Contribution	-	-	250
Lease expenditure credit	-	-	-4
Net Operating Cost (Accounts)	3,708	3,251	2,912
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-	-17	-14
Capital grants and community asset transfers	-	-	250
Lease expenditure credit	-	-	4
Consolidated Fund Extra Receipts in the SoCNE	-	-	2
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	-	-250
Resource Budget	3,708	3,234	2,904
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	3,708	3,234	2,888
Annually Managed Expenditure (AME)	-	-	16

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	70	45	891
<i>Adjustments to include:</i>			
Capital grants and community asset transfers	-	-	-250
Capital Budget	70	45	641
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	70	45	641
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources**£'000**

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Investigation and Adjudication	126	-	106	-	275	-
Total for RfR A:	*126	-	106	-	275	-

* Amount that may be applied as operating accruing resources arising from recoupment of salary and associated costs for seconded staff.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21	2019-20
Resources						Capital		Provision	Outturn
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources
RfR A:									
Investigation and Adjudication									
-	-	-	-	-	-	-	-	17	14
Total RfR A:						-	-	17	14
Total Notional Charges:						-	-	17	14

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Audit	-	15	12
Other	-	2	2
Total RfR A:	-	17	14
Total Notional Charges:	-	17	14

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

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

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating Income and Receipts						
Excess Accruing resources	-	-	78	78	2	4
Total:	-	-	78	78	2	4

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Ombudsman, Ms Margaret Kelly, as Accounting Officer for the Office of the Northern Ireland Public Services Ombudsman with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 11.4% higher than the final net provision for 2020-21.

**Main Estimate
2021-22**

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.

Part I

£

RfR A:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Net Resource Requirement		38,825,000
Net Cash Requirement		36,835,000

Amounts required in the year ending 31 March 2022 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

			£
	Net Total	Allocated in Vote on Account	Balance to Complete
RfR A:			
Net Resource Requirement	38,825,000	17,282,000	21,543,000
Net Cash Requirement	36,835,000	17,449,000	19,386,000

Part II: Subhead Detail and Resource to Cash Reconciliation

£'000

2021-22								2020-21 Provision	2019-20 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.										
2,145	36,761	-	38,906	81	38,825	589	-	38,405	36,814	
Departmental Expenditure in DEL:										
A-1: Public Prosecution and Legal Services										
2,145	34,961	-	37,106	81	37,025	589	-	37,605	36,745	
Annually Managed Expenditure (AME):										
A-2: Public Prosecution and Legal Services										
-	1,084	-	1,084	-	1,084	-	-	734	10	
Non-Budget:										
A-3: Notional Charges										
-	716	-	716	-	716	-	-	66	59	
Total:	2,145	36,761	-	38,906	81	38,825	589	-	38,405	36,814

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

Resource to Cash Reconciliation	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement	38,825	38,405	36,814
Capital Items			
Capital	589	654	527
Net Capital	589	654	527
Accruals to Cash Adjustments			
Depreciation, impairments and revaluations	-1,740	-2,182	-1,993
New provisions and adjustments to previous provisions	-1,084	-734	-376
Notional charges	-716	-66	-59
Movement in working capital	785	2,523	-226
Use of provisions	176	176	540
Total Accruals to Cash Adjustments	-2,579	-283	-2,114
Net Cash Requirement	36,835	38,776	35,227

Supporting Statements, Tables and Notes

Statement of Comprehensive Net Expenditure

£'000

	2021-22 Provision	2020-20 Provision	2019-20 Outturn
Net Administration Costs			
Request for Resources A	2,145	2,145	1,566
Total Net Administration Costs	2,145	2,145	1,566
Net Programme Costs			
Request for Resources A	36,680	36,260	35,248
Total Net Programme Costs	36,680	36,260	35,248
Net Operating Cost	38,825	38,405	36,814
Net Resource Requirement	38,825	38,405	36,814
Resource Budget	38,109	38,339	36,755

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Resource Requirement (Estimates)	38,825	38,405	36,814
Net Operating Cost (Accounts)	38,825	38,405	36,814
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-716	-66	-59
Resource Budget	38,109	38,339	36,755
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	37,025	37,605	36,745
Annually Managed Expenditure (AME)	1,084	734	10

Reconciliation of Capital Expenditure between Estimates and Budgets

£'000

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
Net Capital (Estimates)	589	654	527
Capital Budget	589	654	527
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	589	654	527
Annually Managed Expenditure (AME)	-	-	-

Analysis of Accruing Resources

£'000

	2021-22 Provision		2020-21 Provision		2019-20 Outturn	
	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources	Operating Accruing Resources	Non- operating Accruing Resources
RfR A:						
Court Costs recovered	81	-	81	-	2	-
Incentivisation Receipts	-	-	250	-	489	-
Departmental Receipts	-	-	40	-	45	-
Total for RfR A:	*81	-	371	-	536	-

* Amount that may be applied as operating accruing resources arising from costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies and payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Analysis of Notional Charges in Non-Budget

£'000

2021-22								2020-21 Provision	2019-20 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:									
Public Prosecution and Legal Services									
-	716	-	716	-	716	-	-	66	59
Total RfR A:									
-	716	-	716	-	716	-	-	66	59
Total Notional Charges:									
-	716	-	716	-	716	-	-	66	59

Detail

	2021-22 Provision	2020-21 Provision	2019-20 Outturn
RfR A:			
Shared Services	650	-	-
Audit	44	45	42
Other	22	21	17
Total RfR A:	716	66	59
Total Notional Charges:	716	66	59

Explanation of Accounting Officer Responsibilities

The Department of Finance has appointed the Permanent Head of the Public Prosecution Service, Mr Stephen Herron, as Accounting Officer for the Public Prosecution Service with responsibility for preparing this Estimate.

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

Note to the Estimate:

1. The provision sought for 2021-22 is 1.1% higher than the final net provision for 2020-21.