

# Northern Ireland Estimates for

- Department of Justice;
- Office of the First Minister and Deputy First Minister; and
- Public Prosecution Service for Northern Ireland.

2010-2011



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- Office of the First Minister and Deputy First Minister; and
- Public Prosecution Service for Northern Ireland.

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**Department of Justice**

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**Office of the First Minister and Deputy First Minister**

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**Public Prosecution Service for Northern Ireland**



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## SECTION 1

# Introduction to Northern Ireland Estimates

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|---|--|
| <b>Role of Estimates</b>                      | 1.1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other bodies and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.  |
| <b>Resource-based format of the Estimates</b> | 1.2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in <b>Section 2</b> .<br><br>1.3. The Estimates along with the associated legislation provides the appropriate authority for the Department of Justice, the Office of the First Minister and Deputy First Minister and the Public Prosecution Service for Northern Ireland's spending. Departments draw up Resource Accounts on the basis of their actual expenditure and these accounts will be subject to audit by the Comptroller and Auditor General for Northern Ireland. Accounts will also be laid before the Northern Ireland Assembly.   |
| <b>This Main Estimates Volume</b>             | 1.4. The Main Estimates in this volume give details of provision, both resources and cash, proposed during 2010-11, to support the functions of the Department of Justice, the Office of the First Minister and Deputy First Minister, and the Public Prosecution Service for Northern Ireland under Stage II Devolution. The 2010-11 Main Estimates for the remaining Northern Ireland departments and other public bodies will be laid in the Assembly in May 2010.<br><br>1.5. These Main Estimates apply if (and only if) an Order in Council is made under section 4 of the Northern Ireland Act 1998 which provides for policing and justice matters to cease to be reserved matters with effect from a date ("the date of devolution") which falls within the year ending on 31st March 2011. |
| <b>Consolidated Fund for Northern Ireland</b> | 1.6. Northern Ireland has a separate Consolidated Fund, which will be funded by a Block grant voted by Parliament as part of the Supply Estimates of the Ministry of Justice, and by local revenues. The cash requirements of the Department of Justice, the Office of the First Minister and Deputy First Minister and the Public Prosecution Service for Northern Ireland, as approved by the Northern Ireland Assembly, will be met from issues from the Consolidated Fund. The detailed accounts of the Consolidated Fund for Northern Ireland will be presented to the Assembly each year by the Department of Finance and Personnel in the Public Income and Expenditure Account.  |
| <b>Accruing Resources</b>                     | 1.7. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.  |
| <b>Main Estimates Structure</b>               | 1.8. Under the resource-based Estimates process, each department presents one Estimate, comprising of one or more Requests for Resources (RfRs). These Estimates consist of a total of 3 RfRs for 2010-11 which are grouped by department - see Table 1.1.   |

- 1.9. Table 1.2 compares the proposed provision for 2010-11, the provision for 2009-10 and the outturn for 2008-09. The table shows the net resources for each Request for Resources and the net cash requirement for each estimate.
- 2.0. Table 1.3 shows the total provision for Department of Justice and the Public Prosecution Service for Northern Ireland and amounts for the Office of the First Minister and Deputy First Minister that were previously approved by the Assembly on account in the Budget Act (NI) 2010 (column 3) and the provision (column 4) needed to make up the total provision required as detailed in this Estimate volume (column 2). The amounts in column 4 are those that will appear in the Budget (No 2) Act (NI) 2010, subject to approval by the Assembly. All amounts shown in this table are on a net basis.

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

<b>RfR</b>	<b>DEPARTMENT / RFR DESCRIPTOR</b>
	<b>Department of Justice</b>
<b>A</b>	Supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
	<b>Office of the First Minister and Deputy First Minister</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.
	<b>Public Prosecution Service for Northern Ireland</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.

**Table 1.2: Summary of provision by Department and RfR - 2008-09 to 2010-11**

**£'000**

RfR	Department/RfR Descriptor	2008 - 2009 Outturn		2009 - 2010 Provision		2010 - 2011 Provision	
		<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment	<sup>(1)</sup> Net Resources	Net Cash Require- ment
	<b>Department of Justice</b>	<b>1,327,497</b>	<b>1,349,987</b>	<b>1,434,303</b>	<b>1,468,930</b>	<b>1,284,930</b>	<b>1,344,182</b>
<b>A</b>	Supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.	1,327,497		1,434,303		1,284,930	
	<b>Office of the First Minister and Deputy First Minister</b>	<b>65,233</b>	<b>68,113</b>	<b>82,991</b>	<b>85,395</b>	<b>84,343</b>	<b>92,038</b>
<b>A</b>	Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	65,233		82,991		84,343	
	<b>Public Prosecution Service for Northern Ireland</b>	<b>33,652</b>	<b>34,573</b>	<b>34,036</b>	<b>34,465</b>	<b>37,386</b>	<b>34,986</b>
<b>A</b>	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	33,652		34,036		37,386	
	<b>TOTAL</b>	<b>1,426,382</b>	<b>1,452,673</b>	<b>1,551,330</b>	<b>1,588,790</b>	<b>1,406,659</b>	<b>1,471,206</b>

(1) Total resources net of operating accruing resources.

**Table 1.3: Summary of total amounts Voted on Account in Budget Act (NI) 2010 and provision in Budget (No 2) Act (NI) 2010**

**£'000**

<b>1 Department</b>	<b>2 Total Provision</b>		<b>3 Vote on Account</b>		<b>4 Provision in Budget (No. 2) Act 2010</b>	
	<b>(a) Resources</b>	<b>(b) Cash</b>	<b>(a) Resources</b>	<b>(b) Cash</b>	<b>(a) Resources</b>	<b>(b) Cash</b>
Department of Justice	1,284,930	1,344,182	-	-	1,284,930	1,344,182
Office of the First Minister and deputy First Minister	84,343	92,038	36,788	38,428	47,555	53,610
Public Prosecution Service for Northern Ireland	37,386	34,986	-	-	37,386	34,986
<b>Total</b>	<b>1,406,659</b>	<b>1,471,206</b>	<b>36,788</b>	<b>38,428</b>	<b>1,369,871</b>	<b>1,432,778</b>

## SECTION 2

# Resource-based Supply arrangements

- Structure**
- 2.1 Under the resource-based Estimates process, each Northern Ireland department produces a single Estimate.
- 2.2 Each Estimate is produced in a standard format, and is structured on an objective and function basis. Under this presentation the Estimate is subdivided into “Requests for Resources” (RfRs), each of which equates to a departmental objective. Each RfR is further divided by expenditure category i.e. Departmental Expenditure Limits, Annually Managed Expenditure and Non-Budget, each containing lines equating to individual functions. Each RfR within an Estimate is identified by an alpha indicator, with each line denoting an individual function being identified by a numerical indicator.
- 2.3 Estimates consist of the following parts:
- Introduction;
  - Part I (including the Ambit (s));
  - Part II - Subhead detail and 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:
- Forecast Operating Cost Statement;
  - Reconciliation of resource expenditure between Estimates, Accounts and Budgets;
  - Reconciliation of capital expenditure between Estimates and Budgets;
  - Accruing Resources (ARs) Analysis;
  - Consolidated Fund Extra Receipts (CFERs) Analysis;
  - Notional Charges Analysis; and
  - Explanation of Accounting Officer Responsibilities.
- Introduction**
- 2.5 The introduction consists of a single page, comprising:
- the department’s aim;
  - a brief description of the expenditure covered by the Estimate by RfR;
  - 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 The net resources required, accruing resource totals, net cash requirement and the Ambit will be reproduced in the Budget Act and together provide the statutory authority for the expenditure and associated financing. No expenditure may be incurred or financed from the Estimate which is in excess of the net totals shown, or which is not covered by the Ambit. Ambits are kept under review to ensure that they properly describe the purposes for which expenditure may be incurred.
- 2.8 The Ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department as should the descriptions attaching to individual lines within an RfR in Part II. However, the title of each RfR must be objective-based in order to provide a link with the "Consolidated Statement of Operating Costs by Departmental Strategic Objectives" of the resource account, the purpose of which is to inform users of the accounts as to how resources have been divided between the department's objectives.

### **Part II and III**

- 2.9 The following two parts of the Estimate provide a further breakdown of the expenditure for which approval is being sought and detail of income.
- 2.10 The first section of Part II of the Estimate is in a tabular or matrix format.
- 2.11 Each Estimate is split into one or more RfRs, each relating to one of the department's main objectives. Each RfR shows a breakdown of expenditure in accordance with the following expenditure headings:
- Departmental Expenditure in DEL,
  - Annually Managed Expenditure (AME),
  - Non-Budget.
- 2.12 Beneath these levels, each RfR may contain one or more functional lines as necessary.
- 2.13 The individual resource item/cell within the RfR sections is the "subhead" against which the expenditure is accounted for. 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.
- 2.14 The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Each of the columns numbered 1 to 10 is expressed in accruals terms. Columns 1 to 6 fall within the Resource Budget and show all voted current expenditure scored on an accruals basis. Columns 1 and 2 show direct expenditure by the department and its agencies and other bodies within the resource accounting boundary. Column 3 shows grants and transfers to bodies outside the resource accounting boundary, including grants to persons. All of these three columns include amounts in respect of the current consumption of assets, but do not include the amounts associated with the acquisition of capital items.
- 2.15 Amounts authorised by the Assembly to be applied against gross requirements are referred to as "Accruing Resources" (ARs).
- 2.16 ARs within the Resource Budget are shown in column 5. The total of the ARs amounts identified against each RfR line are subject to Assembly control. ARs are deducted from the total of gross resource expenditure shown in Column 4 to give a net total amount (Column 6). The identified net totals against each RfR are also subject to Assembly control.

- 2.17 Columns 7 and 8 show the non-Resource Budget elements of the Estimate and are also scored on an accruals basis. Column 7 shows forecast capital acquisitions and Column 8 shows forecast ARs, which relate to non-operating cost items such as income from the disposal of fixed assets. The total amount of non-operating ARs are subject to Assembly control.
- 2.18 Columns 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 2008-09. These figures are for comparative purposes and will be adjusted as far as possible to be consistent with the Estimate format for the coming year.
- 2.19 A detailed explanation of the reconciliation between the net resource total and the Net Cash Requirement is shown in the second section of Part II. The Net Cash Requirement is also subject to Assembly control. Capital expenditure is outside the Resource Budget, but the cash required to finance capital expenditure has to be provided. This therefore forms part of the cash requirement, which means that capital expenditure is added to the net resource total. Non-cash items, (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.
- 2.20 The net effect of these changes results in the identification of the department's Net Cash Requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the Ambit.
- 2.21 Part III of the Estimate shows the extra receipts payable to the Consolidated Fund. This seeks to notify the Northern Ireland Assembly of the department's forecast of amounts to be paid directly to the Consolidated Fund, and not taken as offsetting ARs. Amounts are shown both for forecast income and forecast cash receipts (the former being an accruals measure). Data for the two prior years analysed by income and cash receipts is also shown.
- Other statements, tables and notes**
- 2.22 The statements and tables are accompanied by notes providing tables and notes additional information to the Assembly about the specific nature of the department's plans, details of grants in aid, changes in accounting policies etc.
- 2.23 The Estimates and supporting statements and notes provide an explanation of the expenditure that the Executive propose to finance from funds made available by the Assembly.
- 2.24 Those elements from the departmental Main Estimates which will be reproduced in the Budget Act and which together provide the statutory authority for the expenditure, consist of the net resources required and operating and non-operating accruing resources totals by RfR, the net cash requirement for the Estimate as a whole and the Ambit.
- Contingent liabilities**
- 2.25 The Introduction to each Estimate includes details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.
- Accruing Resources**
- 2.26 Certain income specified in the Estimates may be applied as ARs offset against gross requirements and authorised by the Assembly, to be used for the service of the year ending 31 March 2011. 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 2010-11 and comparison with the two prior years. Each table distinguishes, where appropriate, between operating ARs and non-operating ARs (the latter mainly the proceeds from asset sales).

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

## **Symbols**

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

- Extra receipts which are classified as "Non-Budget" and are surrendered to the Consolidated Fund as extra receipts.
- Items where provision is sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act.
- ♥ The accounts of this body are audited by the Comptroller and Auditor General for Northern Ireland and presented to the Northern Ireland Assembly.
- ◆ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.
- ♠ The accounts of this body are audited by auditors appointed by the Department (or Minister) and presented to the Assembly.
- ♣ The accounts will be produced by the Pension Scheme.
- † The accounts of the Strategic Investment Board are audited by auditors appointed by the Board and submitted to the Office of the First Minister and Deputy First Minister for Ministerial approval. The books and accounts are also open to inspection by the Comptroller and Auditor General for Northern Ireland.

## **Subhead Identification**

2.29 A subhead is provision on an Estimate line, which is separately identified in the resource accounts. 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.

## SECTION 3

# Main Estimates and the control of public expenditure

### NI Departmental Expenditure Limit and Annually Managed Expenditure

- 3.1 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).
- 3.2 DEL totals are fixed for a three-year period in National Spending Reviews (normally carried out by Treasury biennially), whereas AME is controlled on an annual basis, based on updated forecasts. This is because AME is largely comprised of demand-led programmes (eg social security benefits, pension schemes, certain non-cash costs, etc) which cannot be reasonably subject to multi-year limits.
- 3.3 The NI departments' DEL and AME totals exclude expenditure incurred in NI by UK departments.
- 3.4 Table 3.1 gives details of the breakdown of departmental resources and capital within DEL, main departmental programmes in AME and non-budget expenditure outside DEL (mainly grants to NDPBs).

**Table 3.1 The control aggregate within these Main Estimates 2010-2011 by Department £'000**

<b>Department</b>	<b>Departmental Expenditure within DEL</b>	<b>Main Departmental Programmes in AME</b>	<b>Non-Budget Expenditure outside DEL</b>	<b>Total</b>
Department of Justice	308,735	17,758	1,000,207	1,326,700
Office of the First Minister and Deputy First Minister	68,254	-	28,110	96,364
Public Prosecution Service for Northern Ireland	37,656	-	-	37,656
<b>Total</b>	<b>414,645</b>	<b>17,758</b>	<b>1,028,317</b>	<b>1,460,720</b>
<b>%</b>	<b>28.4</b>	<b>1.2</b>	<b>70.4</b>	<b>100.0</b>

## SECTION 4

# Accountability and audit of Estimates

- Accountability** 4.1 The permanent head of a department will be separately appointed, by the Department of Finance and Personnel, as an Accounting Officer for that department. The appointment carries with it responsibility for accounting to the NI Assembly for the amounts voted to meet the department's annual Supply Estimate. If additional senior managers within a department are made responsible for particular RfRs within the departmental Estimate the Department of Finance and Personnel appoints them as Additional Accounting Officers. In such cases, the permanent head of the department will be appointed as Principal Accounting Officer.
- Resource accounts** 4.2 At the end of the financial year a Resource account is prepared for each Estimate which, after being certified by the Comptroller and Auditor General for Northern Ireland (and reported on where necessary), will be laid before the Assembly.
- Accounting symbols** 4.3 The accounting and audit arrangements for grants in aid are indicated by a common set of symbols which are illustrated in the list of symbols at page 9.

# Glossary

<b>Accounting officer</b>	A person appointed by DFP or designated by a department to be accountable for the operations of an organisation and the preparation of its accounts. The appointee is, by convention, usually the Head of a department or other organisation or the Chief Executive of a non-departmental public body (NDPB).
<b>Accruals basis</b>	The principle, which may be used as a basis for the preparation of financial statements, that revenues and costs should be dealt with in the accounts for the period in which they are earned or incurred, so far as this is consistent with the concept of prudence in accounting.
<b>Accruing resources</b>	Income received by a department which it is authorised to retain (rather than surrender to the NI Consolidated Fund) to offset related expenditure. Such income is voted by the Assembly in the Estimates and the Budget Bill and accounted for in departmental resource accounts.
<b>Administration costs</b>	Administration costs reflect the resources consumed directly by departments and agencies in providing central government services. Administration costs include pay, superannuation, travel and subsistence, current expenditure on accommodation etc.
<b>Ambit</b>	A formal description of the services for which Assembly authority for resource consumption and associated financing requirements is sought.
<b>Annually Managed Expenditure (AME)</b>	Expenditure not subject to firm multi-year limits and is usually demand-led.
<b>Budget Acts</b>	Annual Act of the Assembly, which gives formal approval to departmental Supply Estimates and confers formal legal authority to Departments for expenditure. The Budget Bill when enacted becomes the Budget Act.
<b>Capital expenditure</b>	Spending on the purchase of assets, above a certain capitalisation threshold, which are expected to be used for a period of at least one year. It includes the construction or extension and alteration of buildings, purchase of buildings, land and equipment, including machinery and plant.
<b>Consolidated Fund of Northern Ireland</b>	<p>The Executive's current account operated by DFP, into which are paid Northern Ireland's Block Grant, local revenues and other non tax receipts and from which voted Supply/cash is paid to departments and statutory Standing Services are also paid.</p> <p>With effect from 1 April 1998 the Northern Ireland Civil Contingencies Fund ceased to exist. Where there is a need to finance urgent expenditure in anticipation of Assembly approval, application must now be made to the Northern Ireland Consolidated Fund.</p>
<b>Consolidated Fund Standing Services</b>	Payments for services which has been decided, by statute, should be met directly from the NI Consolidated Fund rather than being voted annually by the Assembly. (e.g. Judicial Salaries).
<b>Contingent Liability</b>	A potential liability where the amount and likelihood of payment are uncertain but recognised that future expenditure may arise if certain conditions are met or certain events happen.
<b>Depreciation</b>	A measure of the wearing out, consumption or other reduction in the useful life of a fixed asset whether arising from use, deterioration, the passage of time or obsolescence through technological or market changes.
<b>Departmental Expenditure Limit (DEL)</b>	A budgetary control or limit on spending - both voted and non-voted provision and includes that expenditure which is generally within the department's control and can be managed within fixed three-year limits.

<b>Estimates</b>	Estimates set out in detail the amounts of cash and net resources required (taking account of planned receipts) for public services for one financial year for each department.
<b>Extra receipts payable to the Consolidated Fund of Northern Ireland (CFERs)</b>	Receipts and income which the Assembly has not authorised to be used as an Accruing Resource and is surrendered to the NI Consolidated Fund.
<b>Financial year</b>	The year from 1 April one year to 31 March of the next.
<b>Forecast Operating Cost Statement (FOCS)</b>	A financial statement showing resources that are expected to be consumed during the year in support of the Department's administration and programme expenditure net of departmental income. The FOCS 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 FOCS, thus, shows a broader picture of the department's planned activities for the year than that provided in Part II of the Estimate. Also known as Forecast Revenue Account for Superannuation Estimates.
<b>Forecast Revenue Account</b>	See final sentence of 'Forecast Operating Cost Statement'.
<b>Grant</b>	An unrequited payment to an individual or body, in the private or public sector to reimburse expenditure on agreed items or functions. See 'Subsidy'.
<b>Grant in aid</b>	A grant from voted provision to a particular organisation or body where any unexpended balances of the sums issued during the financial year will not be liable for surrender to the NI Consolidated Fund.
<b>Line</b>	A group of subheads in an estimate equating to a functional area or subdivision of a functional area.
<b>NI Audit Office</b>	Office of the NI Comptroller and Auditor General (C & AG) which audits the resource accounts of government bodies and carries out value for money inspections within the bodies it audits.
<b>Objective</b>	A specifically planned achievement which contributes towards a department's aim. Should be expressed in a way which allows achievement of the aim to be assessed.
<b>Outturn</b>	Actual expenditure.
<b>Request for Resources (RfRs)</b>	The functional level into which departmental Estimates may be split. RfRs contain a number of functions being carried out by the department in pursuit of one or more of that department's objectives.
<b>Resource account</b>	An end of year account of a government department's resource consumption and spending of monies voted by the Assembly which compares the estimate with actual resources consumed, payments made and receipts brought to account, and explains any substantial differences. A resource account is prepared for each Estimate in line with the Financial Reporting Manual (FREM).
<b>Resource accounting</b>	The accruals basis on which annual departmental accounts are prepared.
<b>Resource budgeting</b>	The extension of resource accounting principles and practices to the processes by which public expenditure is planned and controlled by government.
<b>Subhead</b>	A single item/cell within a line in the Part II: Subhead Detail of an Estimate, which is separately identified in the resource account. Subheads within the Estimate are identified by line and column (in that order), for example within an RfR the "other current" subhead within the first line would be identified as subhead X -1/2 of RfR X.

<b>Subsidy</b>	A grant (i.e. an unrequited payment) to a producer or trader which is deemed to benefit the consumer by reducing the selling price of the products. See also 'grant'.
<b>Supply procedure</b>	This is a collective term for processes in the Assembly that deal with the scrutiny and approval of Estimates.
<b>Supply Resolution</b>	Under the Assembly Supply process there is a stage in supply procedure when the Assembly has to vote on whether to approve the Estimates. The Minister of Finance and Personnel puts down a motion which seeks the approval of the amounts of both cash and resources in the relevant Estimates for the Assembly to consider. Once approved, this motion becomes the "supply resolution". The Assembly vote to accept, reject or reduce the amounts sought, or pass an amendment to narrow the scope of the services covered. It cannot vote to increase these amounts. Supply resolutions are not legislation, but by convention are regarded as a necessary precursor to the introduction of the Budget Bill.
<b>Total Managed Expenditure (TME)</b>	DEL and AME together make up the Total Managed Expenditure.
<b>Vote on Account</b>	Because Main Estimates are not usually approved until after the financial year has begun, it is necessary for some provision to be approved in advance to allow existing public services to continue for the early months of a new financial year. This is the purpose of the Vote on Account, which is taken alongside the Spring Supplementary Estimates in February. Each department generally seeks 45 per cent of the resources and cash voted in February for the current year.



# **Main Estimate 2010-11**

Department  
of Justice



## DEPARTMENT OF JUSTICE

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### Introduction

1. This Estimate provides for expenditure by the Department of Justice in supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.
2. This Estimate applies if (and only if) an Order in Council is made under section 4 of the Northern Ireland Act 1998 which provides for policing and justice matters to cease to be reserved matters with effect from a date ("the date of devolution") which falls within the year ending on 31st March 2011.
3. Symbols are explained in the guide at the front of the volume.

## DEPARTMENT OF JUSTICE

### Part I

	£
<b>RfR A: Supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>	<b>1,284,930,000</b>
<b>Net Cash Requirement</b>	<b>1,344,182,000</b>

#### Amounts required in the year ending 31 March 2011 for use by the Department of Justice on:

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

central administrative services; forensic services; services related to crime; civil and criminal justice including juvenile justice services; probation and after-care; state pathology; compensation schemes; and certain other grants; expenditure arising from the Northern Ireland Act 2009; implementation of the Independent Commission on Police findings; security; the Police Ombudsman for Northern Ireland ♥; the Northern Ireland Policing Board ♥; Access Northern Ireland; policing; prisons including the Prison Service Trust; the Prisoner Ombudsman; the Northern Ireland Law Commission; the Northern Ireland Judicial Appointments Ombudsman; the Courts and Tribunals Service ♥ including the Northern Ireland Legal Services Commission ♥, and associated non-cash items.

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

	£ Net Total
RfR A:	1,284,930,000
Net Cash Requirement	1,344,182,000

## Part II Subhead detail

£'000

		2010-11								2009-10	2008-09
		Resources						Capital		Provision	Outturn
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>										
	57,321	264,384	1,002,397	1,324,102	39,172	1,284,930	43,147	1,377	1,434,303	1,327,497	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Justice Delivery										
	14,880	9,125	-	24,005	288	23,717	4,055	377	54,443	17,692	
A-2:	Forensic Science Northern Ireland ♥										
	-	11,629	-	11,629	10,159	1,470	555	-	1,312	1,341	
A-3:	Justice Policy										
	4,225	6,572	3,558	14,355	-	14,355	2,598	-	17,095	20,001	
A-4:	Compensation Agency ♥										
	-	4,151	-	4,151	300	3,851	70	-	3,652	3,491	
A-5:	Policing & Community Safety										
	8,243	13,419	2,112	23,774	810	22,964	54	-	22,736	18,534	
A-6:	Northern Ireland Prison Service ♥										
	14,890	117,031	290	132,211	2,365	129,846	27,500	-	131,419	125,569	
A-7:	Youth Justice Agency ♥										
	-	20,174	-	20,174	150	20,024	200	1,000	19,170	20,310	
A-8:	Courts & Tribunals Service										
	15,083	60,755	-	75,838	25,100	50,738	8,115	-	51,536	44,610	
<b>Annually Managed Expenditure (AME):</b>											
A-9:	Justice Delivery										
	-	230	-	230	-	230	-	-	370	25	
A-10:	Policing & Community Safety										
	-	-	-	-	-	-	-	-	-	15	
A-11:	Northern Ireland Prison Service										
	-	2,010	-	2,010	-	2,010	-	-	1,959	4,207	

## Part II Subhead detail

		2010-11								2009-10	2008-09
		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-12:	Youth Justice Agency										
	-	1,862	-	1,862	-	1,862	-	-	4,178	488	
A-13:	Justice Policy										
	-	-	-	-	-	-	-	-	-	850	
A-14:	Compensation Agency										
	-	13,356	-	13,356	-	13,356	-	-	19,122	51,550	
A-15:	Courts & Tribunals Service										
	-	300	-	300	-	300	-	-	190	2,417	
A-16:	Forensic Science Northern Ireland										
	-	-	-	-	-	-	-	-	-	12	
<b>Non-Budget:</b>											
A-17:	Policing										
	-	-	771,746	771,746	-	771,746	-	-	842,271	804,600	
A-18:	Police Pensions										
	-	-	99,303	99,303	-	99,303	-	-	120,663	89,557	
A-19:	Police Ombudsman for Northern Ireland										
	-	-	8,982	8,982	-	8,982	-	-	9,040	8,807	
A-20:	Northern Ireland Policing Board										
	-	-	9,145	9,145	-	9,145	-	-	8,701	8,073	
A-21:	Probation Board for Northern Ireland ♥										
	-	-	21,716	21,716	-	21,716	-	-	19,735	16,986	
A-22:	Criminal Justice Inspectorate ♥										
	-	-	1,458	1,458	-	1,458	-	-	1,441	1,379	
A-23:	NI Legal Services Commission										
	-	-	84,087	84,087	-	84,087	-	-	101,500	86,983	
A-24:	Justice Policy										
	-	3,770	-	3,770	-	3,770	-	-	3,770	-	
<b>Total:</b>	<b>57,321</b>	<b>264,384</b>	<b>1,002,397</b>	<b>1,324,102</b>	<b>39,172</b>	<b>1,284,930</b>	<b>43,147</b>	<b>1,377</b>	<b>1,434,303</b>	<b>1,327,497</b>	

## Part II Subhead detail

<b>Resource to Cash reconciliation</b>	<b>£'000</b>		
	<b>2010-11 Provision</b>	<b>2009-10 Provision</b>	<b>2008-09 Outturn</b>
<b>Net Total Resources</b>	<b>1,284,930</b>	<b>1,434,303</b>	<b>1,327,497</b>
<b>Voted Capital Items</b>			
Capital	43,147	42,347	36,873
Less non-operating Accruing Resources	-1,377	-2,404	-2,585
<b>Total net voted capital</b>	<b>41,770</b>	<b>39,943</b>	<b>34,288</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-35,346	-59,441	-26,057
New provisions and adjustments to previous provisions	-17,718	-23,819	-59,464
Profit/loss on sale of assets	-	-	-111
Other non-cash items	-626	-2,607	-1,523
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	41,592	41,592	36,875
Increase(-)/Decrease(+) in creditors	-	-	-
Use of provisions	29,580	38,709	38,479
<b>Total Accruals to cash adjustments</b>	<b>17,482</b>	<b>-5,566</b>	<b>-11,801</b>
<b>Net Cash Required</b>	<b>1,344,182</b>	<b>1,468,680</b>	<b>1,349,984</b>

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

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	-	-	1,457	1,457
Non-operating income not classified as ARs	-	-	-	-	241	230
Other income not classified as ARs ●	5,500	<i>5,500</i>	5,500	<i>5,500</i>	8,252	8,252
<b>Total:</b>	<b>5,500</b>	<b><i>5,500</i></b>	<b>5,500</b>	<b><i>5,500</i></b>	<b>9,950</b>	<b><i>9,939</i></b>

# **Supporting Statements, Tables and Notes**



**This schedule does not form part of the Estimate  
Forecast Operating Cost Statement**

**£'000**

**For the year ending 31 March 2011**

	<b>Provision 2010-11</b>	<b>Provision 2009-10</b>	<b>Outturn 2008-09</b>
<b>Net Administration Costs</b>			
Request for Resources A	56,706	64,923	52,328
<b>Total Net Administration Costs</b>	<b>56,706</b>	<b>64,923</b>	<b>52,328</b>
<b>Net Programme Costs</b>			
Request for Resources A	1,236,008	1,377,080	1,281,344
<b>Total Net Programme Costs</b>	<b>1,236,008</b>	<b>1,377,080</b>	<b>1,281,344</b>
<b>NET OPERATING COST</b>	<b>1,292,714</b>	<b>1,442,003</b>	<b>1,333,672</b>
<b>NET RESOURCE OUTTURN</b>	<b>1,284,930</b>	<b>1,434,303</b>	<b>1,327,497</b>
<b>RESOURCE BUDGET OUTTURN</b>	<b>1,465,429</b>	<b>1,727,682</b>	<b>1,610,539</b>

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

£'000

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Resource Outturn (Estimates)</b>	<b>1,284,930</b>	<b>1,434,303</b>	<b>1,327,497</b>
<i>Adjustments:</i>			
Add Consolidated Fund Standing Services	7,784	7,700	7,632
Less Consolidated Fund Extra Receipts (CFERs)	-	-	-1,457
<b>Net Operating Costs (Accounts)</b>	<b>1,292,714</b>	<b>1,442,003</b>	<b>1,333,672</b>
Less Capital grants	-	-	-250
Less Non-Budget grants payable to NDPBs	-958,214	-1,063,184	-978,199
Less Net capital Expenditure by NDPBs	-38,223	-40,167	-38,186
Less other voted expenditure that is outside the Resource Budget	-3,770	-3,770	-
Add non-voted expenditure that is outside the FOCS	3,200	3,200	-
Add NDPB resource consumption	1,169,722	1,389,600	1,292,045
Add Consolidated Fund Extra Receipts (CFERs)	-	-	1,457
<b>Resource Budget Outturn (Budget)</b>	<b>1,465,429</b>	<b>1,727,682</b>	<b>1,610,539</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	1,223,721	1,373,481	1,222,476
Annually Managed Expenditure (AME)	241,708	354,201	388,063

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

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Voted Capital Outturn (Estimates)</b>	<b>41,770</b>	<b>39,943</b>	<b>34,288</b>
<i>Adjustments:</i>			
Add Net capital Expenditure by NDPBs	38,223	40,167	38,186
Add capital grants	-	-	250
<b>Capital Budget Outturn</b>	<b>79,993</b>	<b>80,110</b>	<b>72,724</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	79,993	80,110	72,724
Annually Managed Expenditure (AME)	-	-	-

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Supporting and developing an efficient, effective and responsive criminal justice system and administration of justice in Northern Ireland; upholding and sustaining the rule of law and preventing crime; maintaining a secure and humane prison service and reducing the risks of re-offending.</b>						
Justice Delivery	288	377	140	1,654	739	2,571
Forensic Science Northern Ireland	10,159	-	10,379	-	9,599	-
Justice Policy	-	-	509	-	480	-
Compensation Agency	300	-	170	-	172	14
Policing & Community Safety	810	-	3,646	-	2,996	-
Northern Ireland Prison Service	2,365	-	2,346	-	2,331	-
Youth Justice Agency	150	1,000	150	750	74	-
Courts & Tribunals Service	25,100	-	27,000	-	24,772	-
	<b>* 39,172</b>	<b>** 1,377</b>	<b>* 44,340</b>	<b>** 2,404</b>	<b>* 41,163</b>	<b>** 2,585</b>

\* Amount that may be applied as operating accruing resources in addition to the net total, arising from: receipts from the use of video conferencing facilities, certain pension contributions, receipts from accruing superannuation liability charges, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, recovery of costs associated with supplying forensic science services, other policing and community safety receipts, proceeds of prison occupational services, contributions to community programmes from health and voluntary sectors, Prison Service tuck shop receipts, receipts from providing criminal history checks and fees and costs recovered or received for the use of the Department of Justice estate. Also court fees paid by litigants in civil proceedings, fine monies arising from the payment of certain conditional offer fixed penalty notices to cover project cost incurred by the Courts and Tribunals Service, recoveries of legal aid monies, administration fees paid in respect of funds in court, monies recovered in respect of third party claims, recoveries from the National Insurance Fund for the costs of the Office of the Social Security and Child Support Commissioner and other fees and receipts received.

\*\* Amount that may be applied as non-operating accruing resources, arising from: Proceeds from the sale of residential properties, surplus IT, office equipment, catering equipment and surplus stores.

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

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Fines and miscellaneous	5,500	<i>5,500</i>	5,500	<i>5,500</i>	8,252	<i>8,252</i>
Justice Delivery operating	-	-	-	-	1,457	<i>1,457</i>
Justice Delivery non-operating	-	-	-	-	241	<i>230</i>
<b>Total:</b>	<b>5,500</b>	<b><i>5,500</i></b>	<b>5,500</b>	<b><i>5,500</i></b>	<b>9,950</b>	<b><i>9,939</i></b>

## Explanation of Accounting Officer Responsibilities

At devolution the Department of Finance and Personnel will appoint an Accounting Officer for the Department of Justice.

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

### Notes to the Estimate:

1. The Estimate includes Grant in aid provision above £1 million for the following	<b>£'000</b>
Policing	771,746
Police Pensions	99,303
Police Ombudsman for Northern Ireland	8,982
Northern Ireland Policing Board	9,145
Probation Board for Northern Ireland	21,716
Criminal Justice Inspectorate	1,458
NI Legal Services Commission	84,087

# **Main Estimate**

## **2010-11**

Office of  
The First Minister and  
Deputy First Minister



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## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

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### Introduction

1. This Estimate provides for expenditure in support of the aim to build a peaceful, fair, and prosperous society with respect for the rule of law where everyone can enjoy a better quality of life now and in years to come.
2. Request for Resources A provides for expenditure on support for the government; the North/South Ministerial Council; the British Irish Council; the Civic Forum; expenses of the Planning Appeals Commission and the Water Appeals Commission; expenses of the Attorney General for Northern Ireland; the Reinvestment and Reform Initiative including grant-in-aid to the Strategic Investment Board ♥ and Ilex ♥; grant-in-aid to the Economic Research Institute of Northern Ireland ♥; grant-in-aid to the Northern Ireland Judicial Appointments Commission; promotion and administration of sustainable development policy; promotion of human rights, equality of opportunity and social inclusion including older people and people with disabilities and the alleviation of disadvantage, deprivation, poverty and hardship, including in situations of severe stress, crisis, or emergency; the Equality Commission for Northern Ireland ♥; community relations; district council programmes; victims and survivors; the Commission for Victims and Survivors ♥, children and young people, the Northern Ireland Commissioner for Children and Young People ♥; payments under the European Union Programme for Peace and Reconciliation; administration and other services, grants and grants-in-aid, and associated non-cash items.
3. This Estimate applies if (and only if) an Order in Council is made under section 4 of the Northern Ireland Act 1998 which provides for policing and justice matters to cease to be reserved matters with effect from a date (“the date of devolution”) which falls within the year ending on 31st March 2011.
4. Symbols are explained in the guide at the front of the volume.

## OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

### Part I

	£
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>	<b>84,343,000</b>
<b>Net Cash Requirement</b>	<b>92,038,000</b>

Amounts required in the year ending 31 March 2011 for use by the Office of the First Minister and Deputy First Minister on:

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

support for the government; the North/South Ministerial Council; the British-Irish Council; the Civic Forum; expenses of the Planning Appeals Commission and the Water Appeals Commission; expenses of the Attorney General for Northern Ireland; the Reinvestment and Reform Initiative including grant-in-aid to the Strategic Investment Board and Ilex; grant-in-aid to the Economic Research Institute of Northern Ireland; grant-in-aid to the Northern Ireland Judicial Appointments Commission; promotion and administration of sustainable development policy; promotion of human rights, equality of opportunity and social inclusion including older people and people with disabilities and the alleviation of disadvantage, deprivation, poverty and hardship, including in situations of severe stress, crisis, or emergency; the Equality Commission for Northern Ireland; community relations; district council programmes; victims and survivors; the Commission for Victims and Survivors; children and young people; the Northern Ireland Commissioner for Children and Young People; payments under the European Union Programme for Peace and Reconciliation; administration and other services; grants and grants-in-aid, and associated non-cash items.

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

	<b>Net Total</b>	<b>Allocated in Vote on Account</b>	<b>£ Balance to Complete</b>
RfR A:	84,343,000	36,788,000	47,555,000
Net Cash Requirement	92,038,000	38,428,000	53,610,000

## Part II Subhead detail

£'000

		2010-11								2009-10 Provision	2008-09 Outturn
		Resources						Capital			
	1	2	3	4	5	6	7	8	9	10	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A:</b>	<b>Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>										
	<b>17,795</b>	<b>17,959</b>	<b>48,965</b>	<b>84,719</b>	<b>376</b>	<b>84,343</b>	<b>15,021</b>	<b>3,000</b>	<b>82,123</b>	<b>65,233</b>	
<b>Departmental Expenditure in DEL:</b>											
A-1:	Support for the government and other services										
	9,078	3,708	-	12,786	-	<b>12,786</b>	210	-	17,494	13,623	
A-2:	North/South Ministerial Council										
	-	977	-	977	-	<b>977</b>	-	-	717	744	
A-3:	Civic Forum										
	-	316	-	316	-	<b>316</b>	-	-	156	208	
A-4:	Planning Appeals Commission and Water Appeals Commission										
	-	2,772	-	2,772	376	<b>2,396</b>	-	-	2,652	2,347	
A-5:	Attorney General for Northern Ireland										
	1,300	-	-	1,300	-	<b>1,300</b>	500	-	-	-	
A-6:	Reinvestment and Reform Initiative										
	-	1,827	-	1,827	-	<b>1,827</b>	5,260	-	1,167	874	
A-7:	Support for Equality, Human Rights and Community Relations										
	3,397	8,359	2,435	14,191	-	<b>14,191</b>	8,890	3,000	9,018	9,563	
A-8:	Community Relations										
	-	-	5,159	5,159	-	<b>5,159</b>	-	-	8,952	7,136	
A-9:	EU Programme for Peace and Reconciliation										
	-	-	3,584	3,584	-	<b>3,584</b>	161	-	2,760	1,419	
A-10:	Victims and Survivors										
	-	-	13,697	13,697	-	<b>13,697</b>	-	-	11,047	7,355	
	<i>Settlement of Equal Pay Claims</i>										
	-	-	-	-	-	-	-	-	1,240	-	

## Part II Subhead detail

2010-11								2009-10 Provision	2008-09 Outturn	
Resources						Capital				
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>Non Budget:</b>										
A-11:	Strategic Investment Board									
-	-	8,561	8,561	-	<b>8,561</b>	-	-	8,004	6,978	
A-12:	Ilex									
-	-	1,932	1,932	-	<b>1,932</b>	-	-	1,868	1,298	
A-13:	Economic Research Institute of Northern Ireland									
-	-	847	847	-	<b>847</b>	-	-	2,858	924	
A-14:	Northern Ireland Commissioner for Children and Young People									
-	-	3,397	3,397	-	<b>3,397</b>	-	-	1,892	1,853	
A-15:	Equality Commission for Northern Ireland									
-	-	6,900	6,900	-	<b>6,900</b>	-	-	6,980	7,226	
A-16:	Commission for Victims and Survivors									
-	-	733	733	-	<b>733</b>	-	-	1,113	-	
A-17:	Northern Ireland Judicial Appointments Commission									
-	-	1,720	1,720	-	<b>1,720</b>	-	-	-	-	
	<i>IFRS Prior Period Adjustments</i>									
-	-	-	-	-	-	-	-	255	-	
A-18:	Notional Charges									
4,020	-	-	4,020	-	<b>4,020</b>	-	-	3,950	3,685	
<b>Total:</b>	<b>17,795</b>	<b>17,959</b>	<b>48,965</b>	<b>84,719</b>	<b>376</b>	<b>84,343</b>	<b>15,021</b>	<b>3,000</b>	<b>82,123</b>	<b>65,233</b>

## Part II Subhead detail

<b>Resource to Cash reconciliation</b>	<b>£'000</b>		
	<b>2010-11 Provision</b>	<b>2009-10 Provision</b>	<b>2008-09 Outturn</b>
<b>Net Total Resources</b>	<b>84,343</b>	<b>82,123</b>	<b>65,233</b>
<b>Voted Capital Items</b>			
Capital	15,021	8,983	3,096
Less non-operating Accruing Resources	-3,000	-83	-
<b>Total net voted capital</b>	<b>12,021</b>	<b>8,900</b>	<b>3,096</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-306	-183	-122
Prior period adjustments	-	-255	-
Other non-cash items	-	-	-694
Notionals	-4,020	-3,950	-3,685
New provisions	-	-1,240	-
Increase(+)/Decrease(-) in debtors	-	-	4,206
Increase(-)/Decrease(+) in creditors	-	-	79
<b>Total Accruals to cash adjustments</b>	<b>-4,326</b>	<b>-5,628</b>	<b>-216</b>
<b>Net Cash Required</b>	<b>92,038</b>	<b>85,395</b>	<b>68,113</b>

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

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	220	220	660	660	454	462
Non-operating income not classified as ARs	-	-	910	910	-	-
<b>Total:</b>	<b>220</b>	<b>220</b>	<b>1,570</b>	<b>1,570</b>	<b>454</b>	<b>462</b>

# **Supporting Statements, Tables and Notes**



**Forecast Operating Cost Statement****£'000****For the year ending 31 March 2011**

	<b>Provision 2010-011</b>	<b>Provision 2009-10</b>	<b>Outturn 2008-09</b>
<b>Net Administration Costs</b>			
Request for Resources A	17,575	20,366	19,300
<b>Total Net Administration Costs</b>	<b>17,575</b>	<b>20,366</b>	<b>19,300</b>
<b>Net Programme Costs</b>			
Request for Resources A	66,548	61,097	45,479
<b>Total Net Programme Costs</b>	<b>66,548</b>	<b>61,097</b>	<b>45,479</b>
<b>NET OPERATING COST</b>	<b>84,123</b>	<b>81,463</b>	<b>64,779</b>
<b>NET RESOURCE OUTTURN</b>	<b>84,343</b>	<b>82,123</b>	<b>65,233</b>
<b>RESOURCE BUDGET OUTTURN</b>	<b>80,243</b>	<b>75,770</b>	<b>61,548</b>

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

£'000

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Resource Outturn (Estimates)</b>	<b>84,343</b>	<b>82,123</b>	<b>65,233</b>
<i>Adjustments:</i>			
Less Consolidated Fund Extra Receipts (CFERs) in the FOCS	-220	-660	-454
<b>Net Operating Costs (Accounts)</b>	<b>84,123</b>	<b>81,463</b>	<b>64,779</b>
<i>Adjustments to remove:</i>			
Voted resource expenditure outside the budget	-28,110	-26,920	-21,964
Capital grants	-80	-200	-
Other adjustments	-	-1,434	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts (CFERs) in the FOCS	220	660	454
Full resource consumption of NDPBs (or other bodies)	24,090	22,201	18,279
<b>Resource Budget Outturn (Budget)</b>	<b>80,243</b>	<b>75,770</b>	<b>61,548</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	80,243	75,770	61,548
Annually Managed Expenditure (AME)	-	-	-

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

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Voted Capital Outturn (Estimates)</b>	<b>12,021</b>	<b>8,900</b>	<b>3,096</b>
<i>Adjustments:</i>			
Capital grants	80	200	-
<b>Capital Budget Outturn</b>	<b>12,101</b>	<b>9,100</b>	<b>3,096</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	12,101	9,100	3,096
Annually Managed Expenditure (AME)	-	-	-

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>						
Planning Appeals Commission and Water Appeals Commission	376	-	144	-	130	-
Support for the Government and other services	-	-	-	83	-	-
Support for Equality, Human Rights and Community Relations	-	3,000	-	-	-	-
EU Income	-	-	8,282	-	4,258	-
<b>Total for RfR A</b>	<b>* 376</b>	<b>** 3,000</b>	<b>* 8,426</b>	<b>** 83</b>	<b>* 4,388</b>	<b>-</b>

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

\*\* Amount that may be applied as non-operating accruing resources, arising from: receipts from sale of fixed assets.

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

£'000

2010-11								2009-10 Provision	2008-09 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non- operating Accruing Resources	Net Total Resources	Net Total Resources
<b>OFMDFM RfR A: Notional charges in Non-Budget</b>									
Support for government and other services									
4,020	-	-	4,020	-	<b>4,020</b>	-	-	3,950	3,685
<b>Total RfR A:</b>	<b>4,020</b>	<b>-</b>	<b>4,020</b>	<b>-</b>	<b>4,020</b>	<b>-</b>	<b>-</b>	<b>3,950</b>	<b>3,685</b>
<b>Total Notional Charges</b>	<b>4,020</b>	<b>-</b>	<b>4,020</b>	<b>-</b>	<b>4,020</b>	<b>-</b>	<b>-</b>	<b>3,950</b>	<b>3,685</b>

## Notional Charges Analysis

£'000

	2010-11 Provision	2009-10 Provision	2008-09 Outturn
<b>RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.</b>			
Audit	100	97	49
Accommodation	2,162	2,099	1,820
Miscellaneous	1,758	1,754	1,816
<b>Total RfR A:</b>	<b>4,020</b>	<b>3,950</b>	<b>3,685</b>
<b>Total Notional Charges</b>	<b>4,020</b>	<b>3,950</b>	<b>3,685</b>

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

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Rental Income	220	<i>220</i>	125	<i>125</i>	241	<i>241</i>
Miscellaneous Income	-	<i>-</i>	1,445	<i>1,445</i>	213	<i>221</i>
<b>Total:</b>	<b>220</b>	<b><i>220</i></b>	<b>1,570</b>	<b><i>1,570</i></b>	<b>454</b>	<b><i>462</i></b>

## Explanation of Accounting Officer Responsibilities

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

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

### Notes to the Estimate:

1. The provision sought for 2010-11 is 2.7% higher than the final net provision for 2009-10 of £82,123,000.
2. The estimate includes grant-in-aid provision above £1 million for the following:

	<b>£'000</b>
Strategic Investment Board	8,561
Equality Commission for Northern Ireland	6,900
Northern Ireland Commissioner for Children & Young People	3,397
Ilex	1,932
Northern Ireland Judicial Appointments Commission	1,720



# **Main Estimate**

## **2010-11**

Public Prosecution  
Service for  
Northern Ireland



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

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### **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.
2. The Public Prosecution Service for Northern Ireland was established by the commencement of the Justice (Northern Ireland) Act 2002.
3. The Director of Public Prosecutions was established as a corporation sole under the provisions of the Northern Ireland Act 2009. The Director will be answerable to the Assembly for the use of resources and for the administration of the PPS.
4. This Estimate applies if (and only if) an Order in Council is made under section 4 of the Northern Ireland Act 1998 which provides for policing and justice matters to cease to be reserved matters with effect from a date ("the date of devolution") which falls within the year ending on 31st March 2011.
5. Following devolution of policing and justice, in accordance with section 42 of the Justice (Northern Ireland) Act 2002, the functions of the Director shall be exercised by him independently of any other person.

## PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

### Part I

	£
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions	37,386,000
<b>Net Cash Requirement</b>	<b>34,986,000</b>

Amounts required in the year ending 31 March 2011 for use by the Public Prosecution Service for Northern Ireland on:

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

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

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

	£ Net Total
RfR A:	37,386,000
<b>Net Cash Requirement</b>	<b>34,986,000</b>

## Part II Subhead detail

£'000

2010-11								2009-10	2008-09	
Resources						Capital		Provision	Outturn	
1	2	3	4	5	6	7	8	9	10	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	Net Total Resources	Net Total Resources	
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions</b>										
2,592	34,875	-	37,467	81	37,386	270	-	34,036	33,652	
<b>Departmental Expenditure in DEL:</b>										
A-1: Public Prosecution and Legal Services										
2,592	34,875	-	37,467	81	37,386	270	-	33,937	33,553	
<b>Non-Budget:</b>										
A-2: Notional charges										
-	-	-	-	-	-	-	-	99	99	
<b>Total:</b>	<b>2,592</b>	<b>34,875</b>	<b>-</b>	<b>37,467</b>	<b>81</b>	<b>37,386</b>	<b>270</b>	<b>-</b>	<b>34,036</b>	<b>33,652</b>

## Part II Subhead detail

<b>Resource to Cash reconciliation</b>	<b>£'000</b>		
	<b>2010-11 Provision</b>	<b>2009-10 Provision</b>	<b>2008-09 Outturn</b>
<b>Net Total Resources</b>	<b>37,386</b>	<b>34,036</b>	<b>33,652</b>
<b>Voted Capital Items</b>			
Capital	270	1,935	2,430
Less non-operating Accruing Resources	-	-	-
<b>Total net voted capital</b>	<b>270</b>	<b>1,935</b>	<b>2,430</b>
<b>Accruals to cash adjustments</b>			
Depreciation	-2,629	-1,366	-1,354
Profit/loss on sale of assets	-	-	-15
Other non-cash items	-41	-140	-140
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	-	-	-
Increase(-)/Decrease(+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Total Accruals to cash adjustments</b>	<b>-2,670</b>	<b>-1,506</b>	<b>-1,509</b>
<b>Net Cash Required</b>	<b>34,986</b>	<b>34,465</b>	<b>34,573</b>

# **Supporting Statements, Tables and Notes**



**This schedule does not form part of the Estimate  
Forecast Operating Cost Statement**

**£'000**

**For the year ending 31 March 2011**

	<b>Provision 2010-011</b>	<b>Provision 2009-10</b>	<b>Outturn 2008-09</b>
<b>Net Administration Costs</b>			
Request for Resources A	2,592	2,319	2,193
<b>Total Net Administration Costs</b>	<b>2,592</b>	<b>2,319</b>	<b>2,193</b>
<b>Net Programme Costs</b>			
Request for Resources A	34,794	31,717	31,459
<b>Total Net Programme Costs</b>	<b>34,794</b>	<b>31,717</b>	<b>31,459</b>
<b>NET OPERATING COST</b>	<b>37,386</b>	<b>34,036</b>	<b>33,652</b>
<b>NET RESOURCE OUTTURN</b>	<b>37,386</b>	<b>34,036</b>	<b>33,652</b>
<b>RESOURCE BUDGET OUTTURN</b>	<b>37,386</b>	<b>33,937</b>	<b>33,553</b>

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

£'000

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Resource Outturn (Estimates)</b>	<b>37,386</b>	<b>34,036</b>	<b>33,652</b>
<b>Net Operating Costs (Accounts)</b>	<b>37,386</b>	<b>34,036</b>	<b>33,652</b>
Less notional inter-departmental charges	-	99	99
<b>Resource Budget Outturn (Budget)</b>	<b>37,386</b>	<b>33,937</b>	<b>33,553</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	37,386	33,937	33,553
Annually Managed Expenditure (AME)	-	-	-

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

### For the year ending 31 March 2011

	Provision 2010-11	Provision 2009-10	Outturn 2008-09
<b>Net Voted Capital Outturn (Estimates)</b>	<b>270</b>	<b>1,935</b>	<b>2,430</b>
<b>Capital Budget Outturn</b>	<b>270</b>	<b>1,935</b>	<b>2,430</b>
<i>Of which:</i>			
Departmental Expenditure Limit (DEL)	270	1,935	2,430
Annually Managed Expenditure (AME)	-	-	-

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

	Provision 2010-11		Provision 2009-10		Outturn 2008-09	
	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs	Operating ARs	Non - operating ARs
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>						
Court Costs recovered	81	-	163	-	63	-
Incentivisation Receipts	-	-	275	-	297	-
<b>Total for RfR A</b>	<b>* 81</b>	<b>-</b>	<b>* 438</b>	<b>-</b>	<b>* 360</b>	<b>-</b>

\* Amount that may be applied as accruing resources in addition to the net total, arising from: fines and court costs recovered by the court service on behalf of the Public Prosecution Service for Northern Ireland and payments from the Home Office under the recovered asset incentivisation scheme.

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

2010-11								2009-10 Provision	2008-09 Outturn
Resources						Capital			
1	2	3	4	5	6	7	8	9	10
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non - operating Accruing Resources	Net Total Resources	Net Total Resources
<b>PPS RfR A: Notional charges in Non-Budget</b>									
Administration									
-	-	-	-	-	-	-	-	99	99
<b>Total RfR A:</b>						-	-	<b>99</b>	<b>99</b>
<b>Total Notional Charges</b>						-	-	<b>99</b>	<b>99</b>

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

	2010-11 Provision	2009-10 Provision	2008-09 Outturn
<b>RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.</b>			
Northern Ireland Audit Office	-	15	15
Payroll Systems Management Branch	-	4	4
Human Resource Management System	-	80	80
<b>Total RfR A:</b>	<b>-</b>	<b>99</b>	<b>99</b>
<b>Total Notional Charges</b>	<b>-</b>	<b>99</b>	<b>99</b>

## **Explanation of Accounting Officer Responsibilities**

---

At devolution the Department of Finance and Personnel will appoint an Accounting Officer for the Public Prosecution Service for Northern Ireland.

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









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