

Northern Ireland
Spring Supplementary
Estimates
2010-2011

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Estimates
2010-2011

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Department of Agriculture and Rural Development

Department of Culture, Arts and Leisure

Department of Education

Department of Education – Teachers' Superannuation

Department for Employment and Learning

Department of Enterprise, Trade and Investment

Department of Finance and Personnel

Department of Finance and Personnel – Superannuation and Other Allowances

Department of Health, Social Services and Public Safety

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

Department of the Environment

Department of Justice

Department for Regional Development

Department for Social Development

Office of the First Minister and Deputy First Minister

Northern Ireland Assembly Commission

Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints

Food Standards Agency

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction to Northern Ireland Supplementary Estimates

- Role of Estimates**
1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation by the Northern Ireland Assembly of sufficient funding and resources for services as detailed in the corresponding Budget Act.
- Resource-based format of the Estimates**
2. Estimates are presented on a resource basis but approval is required for both resource consumption and cash spend. The resource-based Supply arrangements are described in detail in Section 2 of the 2010-2011 Main Estimates volume¹.
 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 and Explanations about NI Estimates**
4. The 2010-2011 Main Estimates for the majority of Northern Ireland departments were laid in the Assembly in June 2010, while the main estimates for Stage II Devolution were laid in the Assembly in March 2010. The Spring Supplementary Estimates in this volume give details of further provision, both resources and cash, proposed during the remainder of 2010-2011.
 5. A comprehensive guide to the Estimates of NI departments was included in the 2010-2011 Main Estimates volume¹. This explains the relationship between public expenditure plans and NI Estimates and gives information about the process through which the services of NI departments are funded. The following paragraphs provide some further information about Supplementary Estimates.
- Reason for Supplementary Estimates**
6. Supplementary Estimates usually seek authority for additional resources and/or cash to that sought in the Main Estimates for the financial year. They may be presented:
 - i. to seek authority, and additional resources and/or cash as necessary, for any new services;
 - ii. to increase the provision for existing services;
 - iii. to increase net resources because a shortfall is expected in accruing resources;
 - iv. to increase the limit on accruing resources that may be used for services; and
 - v. to draw attention to the diversion of funds already voted for one service, to another service within the same Request for Resources. This is done when the reallocation is substantial, likely to be controversial or involves a new service.

¹ Northern Ireland Estimates 2010-2011, TSO. ISBN 9-78-0337-09623-5

- Reducing Estimates**
7. From 2002-03, transparency in the Northern Ireland Supplementary Estimates has been improved by the inclusion of reducing Estimates. The reductions between Main Estimates and the Supplementary Estimates are now shown for both net resources relating to one or more Requests for Resources and the overall Net Cash Requirement for the Estimate.
- Format of Supplementary Estimates**
8. Each Supplementary Estimate begins with an introduction explaining why different expenditure is being proposed. The format of resource Estimates is described in Section 2, page 9 of the 2010-2011 Main Estimates Volume².
9. Part I of each Supplementary Estimate states the change in net resource and cash requirements for the financial year. It also reproduces the “ambit”, which is a formal description of all services (not just any new services) to be financed from the Estimate.
10. Part II of the Supplementary Estimate contains three tables. The first table identifies the lines within each Request for Resources where changes are being proposed and also shows capital and cash. This is followed by a reproduction of the original main Estimate Part II table showing the revised subhead detail including the revised provision sought for each subhead (including unchanged subheads) as a result of the Supplementary. The third table shows a reconciliation between the net resource total and the net cash requirement.
11. Part III of the Estimate shows, as necessary, any changes to the income and/or receipts which are not used as offsets to the gross provision by way of accruing resources, but are paid into the Consolidated Fund.
12. Each Supplementary Estimate is supported by similar tables and statements to those accompanying the Main Estimate (Forecast Statement of Comprehensive Net Expenditure, Reconciliation of Resource expenditure between Estimates, Accounts and Budgets, Reconciliation of Capital expenditure between Estimates and Budgets, etc and notes broadly analogous to those appended to the resource-based Main Estimates, either restated or updated).
- Accruing Resources**
13. Under Section 8 of the Government Resources and Accounts Act (NI) 2001, a direction on the actual use of accruing resources is provided by way of a DFP Minute being laid before the Assembly. The Minute directs the use as accruing resources of such sums shown in the Estimates as would otherwise have been required to be surrendered to the Consolidated Fund. The source of all types of income to be offset against the gross requirements is shown in the form of a Note to each Estimate.
- Classification Changes**
14. As a result of the Westminster Alignment (or ‘Clear Line of Sight’) Project changes to the budgeting framework were introduced in 2010-11. One major change was that separate near cash and non-cash controls within resource budgets were removed. Of those transactions previously recorded in non-cash budgets, cost of capital charges are no longer recognised, and some transactions (for example, non-cash recognition of provisions) moved from DEL budgets into AME.
15. These classification changes are reflected in all departmental Supply Estimates for 2010-11. However, the adjustments do not imply changes to the planned level of expenditure or to the resources available to those departments, and they have no impact on the levels of Total Managed Expenditure or the fiscal aggregates.
16. Where the removal of cost of capital charges has resulted in an increase in expenditure for those departments that had a cost of capital credit, a note to the relevant Estimate has been included stating the Prior Period Adjustment (PPA) in respect of the previous two years rather than including a PPA in the Estimate.

Procedure and timing

17. Spring Supplementary Estimates are normally published in February. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.
18. Table 1 details the sums, both resources and cash, already voted for 2010-2011 along with the additional sums required in these Supplementary Estimates.

Table 1 – Summary of 2010-2011 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	Department of Agriculture and Rural Development	244,514	28,765	273,279	247,065	31,710	278,775
A	Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing and Aquaculture Industry and managing, protecting and expanding forests in a sustainable way	244,514	28,765	273,279			
	Department of Culture, Arts and Leisure	176,288	-24,175	152,113	168,555	-11,967	156,588
A	To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow	176,288	-24,175	152,113			
	Department of Education	1,970,842	51,280	2,022,122	1,969,682	50,306	2,019,988
A	Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society	1,936,172	47,876	1,984,048			
B	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity	34,670	3,404	38,074			
	Department of Education - Teachers' Superannuation	474,195	108,759	582,954	153,319	-24,517	128,802
A	Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme	474,195	108,759	582,954			

Table 1 – Summary of 2010-2011 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	Department for Employment and Learning	830,913	87,538	918,451	1,001,881	40,712	1,042,593
A	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices	830,913	87,538	918,451			
	Department of Enterprise, Trade and Investment	277,242	-16,183	261,059	271,057	-685	270,372
A	To grow a dynamic, innovative economy	277,242	-16,183	261,059			
	Department of Finance and Personnel	193,238	25,664	218,902	247,421	7,215	254,636
A	To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services	153,543	16,199	169,742			
B	To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility	39,695	9,465	49,160			
	Department of Finance and Personnel - Superannuation and other allowances (Principal Civil Service Pension Scheme Northern Ireland)	433,148	96,984	530,132	130,000	-25,000	105,000
A	Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme (NI)	433,148	96,984	530,132			
	Department of Health, Social Services and Public Safety	3,977,682	79,102	4,056,784	3,932,447	657,754	4,590,201
A	Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice	3,892,491	72,458	3,964,949			
B	Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service	85,191	6,644	91,835			

Table 1 – Summary of 2010-2011 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	Department of Health, Social Services and Public Safety - Health and Social Care Pension Scheme	640,874	209,288	850,162	-	-	-
A	Providing a pension scheme for persons employed in health and social care	640,874	209,288	850,162			
	Department of the Environment	328,868	-168,911	159,957	317,924	-161,761	156,163
A	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers	328,868	-168,911	159,957			
	Department of Justice	1,284,930	257,105	1,542,035	1,344,182	233,018	1,577,200
A	Supporting and developing an efficient, effective and responsive criminal justice system; 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	1,284,930	257,105	1,542,035			
	Department for Regional Development	764,920	-46,835	718,085	897,669	-43,811	853,858
A	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region	533,926	-12,924	521,002			
B	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services	230,994	-33,911	197,083			

Table 1 – Summary of 2010-2011 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	Department for Social Development	3,810,104	-47,348	3,762,756	3,771,441	-51,890	3,719,551
A	Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save	3,276,594	-95,594	3,181,000			
A	Promoting measurable improvements to housing in Northern Ireland	463,163	-15,356	447,807			
A	Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage	70,347	63,602	133,949			
	Office of the First Minister and Deputy First Minister	84,343	-452	83,891	92,038	-487	91,551
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	84,343	-452	83,891			
	OTHER PUBLIC BODIES						
	Northern Ireland Assembly Commission	51,439	-3,849	47,590	47,976	-2,279	45,697
A	Members' salaries, expenses and administration costs	51,439	-3,849	47,590			
	Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints	1,412	277	1,689	1,394	309	1,703
A	Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges	1,412	277	1,689			
	Food Standards Agency	9,579	-606	8,973	9,809	-368	9,441
A	Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food	9,579	-606	8,973			

Table 1 – Summary of 2010-2011 Estimates

£'000

	1	2 Resources			3 Cash		
		(a)	(b)	(c)	(a)	(b)	(c)
RfR	Service	Present net provision	Change proposed	New net provision	Present Requirement	Change Proposed	New Requirement
	Northern Ireland Audit Office	9,009	-600	8,409	9,073	-734	8,339
A	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud	9,009	-600	8,409			
	Northern Ireland Authority for Utility Regulation	542	-3	539	1,993	-423	1,570
A	Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service	542	-3	539			
	Public Prosecution Service for Northern Ireland	37,386	-4,032	33,354	34,986	-1,597	33,389
A	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions	37,386	-4,032	33,354			
	TOTAL	15,601,468	631,768	16,233,236	14,649,912	695,505	15,345,417

SECTION 2

Symbols used throughout Estimates

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

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

Subhead Identification

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.

**Spring Supplementary
Estimate
2010-2011**

Department of
Agriculture and
Rural Development

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

Introduction

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

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

A1 - Service Delivery Group: to increase provision in subhead A1/1 by £3,609,000 due to the realignment of the Administration Budget within the Department; to increase provision in subhead A1/2 by £9,728,000 to reflect the reallocation of modulation match funding to the appropriate business areas and an increase in frontline services costs; to decrease provision in subhead A1/3 by £2,346,000 to primarily reflect a reduction in National expenditure on Rural Development Programmes; to increase provision in subhead A1/5 by £1,555,000 due to the reallocation of the Manure Efficiency Technology Scheme Budget; to decrease provision in subhead A1/7 by £2,812,000 to primarily reflect transfers to other Northern Ireland Departments; and to increase provision in subhead A1/8 by £605,000 to reflect additional CAFRE receipts.

A2 - Veterinary Service: to increase provision in subhead A2/1 by £1,523,000 due to the realignment of the Administration Budget within the Department; to decrease provision in subhead A2/2 by £2,085,000 to reflect the transfer of responsibility for animal health compensation from Central Policy Group to Veterinary Service; to increase provision in subhead A2/5 by £1,557,000 to reflect the additional receipts anticipated from the EU Veterinary Fund and also the transfer of animal health Budgets from Central Policy Group to Veterinary Service; and to increase provision in subhead A2/7 by £112,000 due to the realignment of departmental Capital Budgets.

A3 - Central Policy Group: to decrease provision in subhead A3/1 by £5,380,000 to reflect the realignment of the Administration Budget within the Department; to decrease provision in subhead A3/2 by £8,651,000 to reflect the transfer of responsibility for animal health compensation from Central Policy Group to Veterinary Service, and the reallocation of modulation match funding to the appropriate business areas; to decrease provision in subhead A3/3 by £5,128,000 to reflect lower than anticipated spend of Fisheries EU Capital Grants and various technical transfers to other Northern Ireland Departments; to increase provision in subhead A3/5 by £4,865,000 to reflect AFBI receipts offset by a reduction in EU Fisheries Capital Grant receipts and transfer of responsibility from Central Policy Group to Veterinary Service for animal disease Budgets; to decrease provision in subhead A3/7 by £674,000 to reflect the realignment of departmental Capital Budgets; and to decrease provision in subhead A3/8 by £199,765,000 due to a shortfall in anticipated receipts for the proposed sale of land.

A4 - The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission: to decrease provision in subhead A4/3 by £857,000 to reflect reduced FCILC costs.

A5 - Rivers Agency: to decrease provision in subhead A5/1 by £993,000 due to the realignment of the Administration Budget within the Department; to decrease provision in subhead A5/2 by £124,000 to reflect the capitalisation of salaries in respect of the capital works programme; to decrease provision in subhead A5/5 by £653,000 to reflect an internal reallocation of Budgets; to increase provision in subhead A5/7 by £1,034,000 to reflect increased spend on flood alleviation work; and to decrease provision in subhead A5/8 by £138,000 to reflect a shortfall in anticipated Capital receipts.

A6 - Forest Service Agency: to decrease provision in subhead A6/1 by £3,638,000 due to the realignment of the Administration Budget within the Department; to increase provision in subhead A6/2 by £1,940,000 to reflect an internal realignment of Budgets; to increase provision in subhead A6/3 by £132,000 to reflect increased modulation match funding; to increase provision in subhead A6/5 by £1,373,000 to reflect additional receipts; to decrease provision in subhead A6/7 by £481,000 to reflect an internal realignment of Capital Budgets; and to decrease provision in subhead A6/8 by £689,000 to reflect lower than anticipated Capital receipts.

A7 - Common Agricultural Policy: to increase provision in subheads A7/2 by £24,412,000, A7/3 by £16,686,000 and A7/5 by £41,098,000 to reflect changes to requirements across a range of NI Rural Development Programmes and Common Agricultural Policy Schemes, particularly Single Farm Payments.

A8 - EU Community Initiatives: to decrease provision in subhead A8/3 by £358,000 to reflect lower than anticipated expenditure on Rural Development EU programmes; and to decrease provision in subhead A8/5 by £356,000 to reflect reduction in EU receipts.

A9 - Flood Protection: to decrease provision in subheads A9/1 by £35,000 and A9/2 by £61,000 to reflect reductions in depreciation charges.

A11 - Provisions: to increase provision in subhead A11/2 by £15,257,000 to reflect new provisions and movements in provisions.

A12 - Revaluations Due to Changes in Market Values: to increase provision in subhead A12/2 by £15,000,000 to reflect revaluation of the DARD estate.

A13 - Agri- Food Biosciences Institute: to increase provision in subhead A13/3 by £13,424,000 due to a revision in the grant in aid requirements of AFBI.

A14 - Fisheries-NI Fishery Harbour Authority: to decrease provision in subhead A14/3 by £80,000 to reflect a revision in the grant in aid requirements of NIFHA.

A15 - Notional Charges: to increase provision in subhead A15/1 by £6,229,000 to reflect increased charges in relation to accommodation, IT Assist and Account NI.

2. As a result of all changes there is an increase in the Net Cash Requirement of £31,710,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

Part I

£

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

Total Change to Net Resource Requirement	28,765,000
Total Change to Net Cash Requirement	31,710,000

Amounts required in the year ending 31 March 2011 for use by the Department of Agriculture and Rural Development on:

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

Development of the agriculture and agricultural products industries and alternative land uses, provision and funding of education, training and development services to the agri-food industry and rural enterprises, provision of veterinary services and veterinary public health services, measures associated with the provision of scientific services (by the Agri-Food and Biosciences Institute and other scientific bodies), measures associated with the Innovation Fund, prevention and eradication of animal diseases, protection of animal welfare, legislative responsibility for dog control, protecting plant health, protecting bee health, maintaining marketing standards for horticultural products, eggs and beef carcasses, measures for farm support and conservation and enhancement of the countryside, rural development (including anti-poverty and social exclusion) measures, market support, grants and interest rate subsidies for capital and other improvements, support for agriculture in special areas, assistance to production and market development, promoting production hygiene and safety, monitoring the safety of animal feeds, making hardship payments to farmers and fishermen, flood defence measures, maintenance of watercourses, implementation of the European Union Floods Directive, protection and conservation of sea fisheries and aquaculture, prevention and control of serious fish disease, implementation of the European Union Common Fisheries Policy and local fisheries policy, support for the operation of the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission and the Fishery Harbour Authority, protection and conservation of forests, extension of woodland area, promotion of recreational use of forest areas, exploitation of forests for wood and non-wood products, payments under the European Union Structural Funds Programmes, payments under the European Fisheries Fund, implementation of and payments in relation to the Common Agricultural Policy and the European Agricultural Fund for Rural Development, payments of compensation to farmers for animals culled in disease control programmes, administration costs, settlement of NICS equal pay claims and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Service Delivery Group	94,898	10,991	1,555	9,436	104,334
RfR A-2:	Veterinary Service	43,611	-562	1,557	-2,119	41,492
RfR A-3:	Central Policy Group	36,090	-19,159	4,865	-24,024	12,066
RfR A-4:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,766	-857	-	-857	1,909
RfR A-5:	Rivers Agency	16,262	-1,117	-653	-464	15,798
RfR A-6:	Forest Service Agency	8,151	-1,566	1,373	-2,939	5,212
RfR A-7:	Common Agricultural Policy	-	41,098	41,098	-	-
RfR A-8:	EU Community Initiatives	25	-358	-356	-2	23
RfR A-9:	Flood Protection	6,631	-96	-	-96	6,535
RfR A-11:	Provisions	-	15,257	-	15,257	15,257
RfR A-12:	Revaluations Due to Changes in Market Values	-	15,000	-	15,000	15,000
RfR A-13:	Agri-Food and Biosciences Institute	31,433	13,424	-	13,424	44,857
RfR A-14:	Fisheries-NI Fishery Harbour Authority	200	-80	-	-80	120
RfR A-15:	Notional Charges	7,948	6,229	-	6,229	14,177
Total RfR A			78,204	49,439	28,765	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	16,338	-2,821	13,517
Less non-operating accruing resources	-202,167	199,987	-2,180
Total net capital	-185,829	197,166	11,337
Net Cash Required	247,065	31,710	278,775

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing and Aquaculture Industry and managing, protecting and expanding forests in a sustainable way.								
	54,368	470,075	93,915	618,358	345,079	273,279	13,517	2,180	
Departmental Expenditure in DEL:									
A-1:	Service Delivery Group								
	22,109	75,679	11,749	109,537	5,203	104,334	2,493	900	
A-2:	Veterinary Service								
	5,644	46,641	-	52,285	10,793	41,492	952	-	
A-3:	Central Policy Group								
	9,795	7,591	3,952	21,338	9,272	12,066	1,661	1,200	
A-4:	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission ♥								
	-	-	1,909	1,909	-	1,909	-	-	
A-5:	Rivers Agency ♥								
	1,569	14,444	-	16,013	215	15,798	7,888	30	
A-6:	Forest Service Agency ♥								
	1,056	11,828	482	13,366	8,154	5,212	523	50	
A-7:	Common Agricultural Policy								
	-	280,619	30,804	311,423	311,423	-	-	-	
A-8:	EU Community Initiatives								
	-	-	42	42	19	23	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
	1	2	3	4	5	6	7	8	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Annually Managed Expenditure (AME):									
A-9:	Flood Protection								
	18	6,517	-	6,535	-	6,535	-	-	
A-10:	Forest Service Timber								
	-	-3,501	-	-3,501	-	-3,501	-	-	
A-11:	Provisions								
	-	15,257	-	15,257	-	15,257	-	-	
A-12:	Revaluations Due to Changes in Market Values								
	-	15,000	-	15,000	-	15,000	-	-	
Non-Budget:									
A-13:	Agri-Food and Biosciences Institute ♥								
	-	-	44,857	44,857	-	44,857	-	-	
A-14:	Fisheries-NI Fishery Harbour Authority								
	-	-	120	120	-	120	-	-	
A-15:	Notional Charges								
	14,177	-	-	14,177	-	14,177	-	-	
Total	54,368	470,075	93,915	618,358	345,079	273,279	13,517	2,180	

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	244,514	28,765	273,279
Capital Items			
Capital	16,338	-2,821	13,517
Less non-operating accruing resources	-202,167	199,987	-2,180
Total net capital	-185,829	197,166	11,337
Accruals to cash adjustments			
Depreciation	-14,179	88	-14,091
New provisions and adjustments to previous provisions	-	-15,257	-15,257
Notional charges	-7,948	-6,229	-14,177
Other non-cash items	-33	-11,490	-11,523
Increase(+)/Decrease(-) in stock	-	100	100
Increase(+)/Decrease(-) in debtors	-	2,713	2,713
Increase(-)/Decrease(+) in creditors	-	35,477	35,477
Use of provisions	10,540	377	10,917
Other adjustments	200,000	-200,000	-
Total Accruals to cash adjustments	188,380	-194,221	-5,841
Net Cash Required	247,065	31,710	278,775

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	500	<i>500</i>
Total	-	-	500	<i>500</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Administration Costs	
Request for Resources A	53,267
Total Net Administration Costs	53,267
Net Programme Costs	
Request for Resources A	220,947
Total Net Programme Costs	220,947
NET OPERATING COST	274,214
NET RESOURCE REQUIREMENT	273,279
RESOURCE BUDGET	246,345

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	273,279
<i>Adjustments:</i>	
Write-off EU Debtor	1,435
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-500
Net Operating Costs (Accounts)	274,214
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-44,977
Notionals	-14,177
Capital grants	-24,866
Grants to finance capital expenditure	-1,862
Write-off EU Debtor	-1,435
<i>Adjustments to include:</i>	
European Union income related to capital grants	15,814
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	500
Full resource consumption of NDPBs (or other bodies)	43,134
Adjustments to allow for February Monitoring changes	1,435
Resource Budget	247,780
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	231,406
Annually Managed Expenditure (AME)	16,374

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	11,337
<i>Adjustments:</i>	
Capital expenditures of NDPBs (and other bodies)	1,862
Capital grants	24,866
European Union income related to capital grants	-15,814
Capital Budget	22,251
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	22,251
Annually Managed Expenditure (AME)	-

Accruing Resources Analysis

£'000

Detail

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing and Aquaculture Industry and managing, protecting and expanding forests in a sustainable way.		
Service Delivery Group	5,203	900
Veterinary Service	10,793	-
Central Policy Group	9,272	1,200
Rivers Agency	215	30
Forest Service Agency	8,154	50
Common Agricultural Policy	311,423	-
EU Community Initiatives	19	-
Total for RfR A	* 345,079	** 2,180

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

** Amount that may be applied as non-operating accruing resources at book value arising from proceeds from sales of obsolete machinery, equipment, official vehicles, furniture and buildings, EU funds in relation to the replacement fisheries vessel and sales of land and buildings.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DARD: RfR A Notional Charges in Non-Budget								
Service Delivery Group								
7,091	-	-	7,091	-	7,091	-	-	
Veterinary Service								
4,283	-	-	4,283	-	4,283	-	-	
Central Policy Group								
1,428	-	-	1,428	-	1,428	-	-	
Rivers Agency								
787	-	-	787	-	787	-	-	
Forest Service Agency								
588	-	-	588	-	588	-	-	
Total RfR A								
14,177	-	-	14,177	-	14,177	-	-	
Total Notional Charges								
14,177	-	-	14,177	-	14,177	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Promoting sustainable development of the agri-food industry and the countryside and stimulating the economic and social revitalisation of rural areas, reducing the risk to life and property from flooding, promoting sustainable development of the Sea Fishing and Aquaculture Industry and managing, protecting and expanding forests in a sustainable way.	
ICT Services & Telecommunications	414
Valuation and Lands Agency	250
Records NI (TRIM)	454
IT Assist	3,626
Departmental Solicitors	500
Accommodation	6,223
Audit	125
NICS Librarian	21
Account NI	2,512
Miscellaneous	52
Total RfR A:	14,177
Total Notional Charges	14,177

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	
	Income	<i>Receipts</i>
Operating income not classified as ARs	500	<i>500</i>
Total	500	<i>500</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

- | | | |
|----|--|--------|
| 1. | The Estimate includes grant in aid provision above £1 million for the following: | |
| | Agri-Food and Biosciences Institute | 44,857 |

**Spring Supplementary
Estimate
2010-2011**

Department of
Culture, Arts and Leisure

DEPARTMENT OF CULTURE, ARTS AND LEISURE

Introduction

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

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

A1 - Inland Fisheries and Waterways: to increase provision in subhead A1/1 by £109,000 reflecting a realignment of administration costs to the appropriate business area; to increase provision in subhead A1/2 by £742,000 reflecting a technical adjustment of £643,000 from the Department of Agriculture and Rural Development for the Agri - Food & Biosciences Institute Service Level Agreement, a reallocation of £356,000 to fund release of EU clawback and Salmon net buyout provision, increase of £415,000 reflecting realignment of salary and GAE costs to the appropriate business area, realignment of the Fisheries Conservancy Board's budget of £319,000 from the appropriate business area, an increase in provision of £215,000 reflecting an increase in Fisheries receipts in A1/5, a reallocation of £150,000 to cover depreciation costs and a technical adjustment of £29,000 from the Department of Finance and Personnel for the Northern Ireland Mapping Agreement, offset by a reallocation of £29,000 to A16/3 for Library book stock costs, a reallocation of £924,000 to A14/3 for the release of a Voluntary Early Retirement provision, a technical adjustment of £15,000 to the Department of Regional Development for services provided by Information Services Branch, a technical adjustment of £10,000 to the Department of Finance and Personnel for IT Assist costs, and an easement of £407,000; to increase provision in subhead A1/3 by £106,000 reflecting a reclassification from subhead A1/7 for recurring fisheries capital grant funding; to increase provision in subhead A1/5 by £215,000 to reflect increase in receipts; to increase provision in subhead A1/7 by £97,000 to reflect a reallocation of £203,000 from A13/3 for recurring fisheries capital offset by a reclassification of £106,000 to subhead A1/3 for recurring fisheries capital grant funding.

A2 - Miscellaneous Library and other services: to increase provision in subhead A2/1 by £344,000 reflecting a realignment of £311,000 administration costs to the appropriate business area, a reallocation of £3,000 from A4/1 for consultancy, a technical adjustment of £40,000 from the Department of Finance and Personnel for the recovery of IT Assist costs offset by a technical adjustment of £10,000 to the Department of Regional Development for Information Services Branch costs; to increase provision in subhead A2/2 by £85,000 reflecting a reallocation of £20,000 to cover Central Procurement Division costs, a technical adjustment of £73,000 from the Department of Finance and Personnel for Northern Ireland Mapping Agreement costs offset by a reallocation of £8,000 to subhead A16/3 to fund Library book stock costs; to increase provision in subhead A2/3 by £56,000 reflecting a realignment of resource from A16/3 to fund Linenhall Library pressures.

A3 - Arts: to decrease provision in subhead A3/1 by £41,000 reflecting a £42,000 reallocation of administration costs to the appropriate business area offset by a £1,000 part refund of a technical adjustment made to the Office of the First and Deputy First Minister. To increase provision in subhead A3/2 by £290,000 reflecting a realignment of £70,000 Creative Industries funding from A13/3, a £165,000 reallocation of resource from A3/3 to meet non-grant pressures, a technical adjustment of £73,000 from the Department of Finance and Personnel and a realignment of £2,000 from subhead A3/3 for Creative Industries fund salary costs offset by a realignment of funding of £18,000 to A3/3 due to increased funding to NI Screen and a reallocation of £2,000 to subhead A16/3 to fund library book stock costs. To increase provision in subhead A3/3 by £62,000 reflecting a realignment of £80,000 Creative Industries funding from A13/3, a technical adjustment of £50,000 from the Department of Enterprise, Trade and Investment, a technical adjustment of £50,000 from the Department of Agriculture and Rural Development, a reallocation of £48,000 from subhead A13/3 for Creative Industries funding and a reallocation of £18,000 from A3/2 for increased funding to NI Screen, offset by a reallocation of £165,000 to A3/2, a £17,000 reallocation to A13/3 for Spectrum Centre pressures and a realignment of £2,000 to subhead A3/2 for Creative Industries fund salary costs.

A4 - Museums: to decrease provision in subhead A4/1 by £261,000 reflecting a reallocation of £258,000 administration costs to the appropriate business area and a reallocation of £3,000 to A2/1 for consultancy; to increase provision in subhead A4/2 by £91,000 reflecting a realignment of budget of £18,000 from A4/3 and a technical adjustment of £73,000 from the Department of Finance and Personnel for the Northern Ireland Mapping Agreement; to increase provision in

subhead A4/3 by £95,000 reflecting a reallocation of £12,000 from A17/3 for the Somme Heritage Centre, a realignment of £14,000 from A5/3, a reallocation of £47,000 to fund Centre for Migration Studies and other professional fee pressures, a reallocation of £40,000 from subhead A11/3 to meet Northern Ireland Museum Council pressures offset by a realignment of £18,000 to A4/2.

A5 - W5: to decrease provision in subhead A5/3 by £14,000 reflecting a realignment to A4/3 for professional fee pressures.

A6 - Sports: to increase provision in subhead A6/1 by £887,000 reflecting a reallocation of £894,000 of administration costs to the appropriate business area, a reallocation of £9,000 from A10/1 to fund travel and subsistence pressures offset by a £16,000 technical adjustment to the Office of the First and Deputy First Minister for Advertising Shared Service Centre costs; to increase provision in subhead A6/2 by £200,000 reflecting a technical adjustment of £73,000 from the Department of Finance and Personnel for the Northern Ireland Mapping Agreement, a technical adjustment of £155,000 from the Department of Enterprise, Trade and Investment for the World Police and Fire Games, £236,000 reallocation of resource from A15/3 for increased CPD costs, increase of £40,000 due to funding from the Department of Media, Culture and Sport for the Inspire Interchange Programme, offset by a reallocation of £120,000 to A13/3 for Cultural Olympiad costs, a reallocation of £85,000 to A15/3 for Pre-Games training costs, a reallocation of £70,000 to subhead A16/3 for library book stock costs and a technical adjustment of £29,000 to the Department of Education for the Belfast Learning Centre unitary charge; to decrease provision in subhead A6/3 by £9,920,000 reflecting a reduced requirement of £10,378,000 in respect of a policy decision not to continue with the Multi Sports Stadium and a reallocation of £192,000 to A13/3 to fund the Lyric Theatre Capital Project offset by £650,000 for the London 2012 Live Site Capital Programme in Londonderry; to increase provision in subhead A6/5 by £94,000 reflecting an increase in rent of £54,000 for the House of Sport and an increase in receipts of £40,000.

A7 - Cultural Policy: to decrease provision in subhead A7/1 by £514,000 reflecting a realignment of administration costs to the appropriate business area; to increase provision in subhead A7/2 by £50,000 reflecting a technical adjustment of £73,000 from the Department of Finance and Personnel for the Northern Ireland Mapping Agreement and a reallocation of £2,000 from A7/3 offset by a technical adjustment of £25,000 to the Office of the First Minister and Deputy First Minister for Equality and Social Needs Steering Group costs; to decrease provision in subhead A7/3 by £807,000 reflecting the transfer of Colmcille budget of £180,000 to the correct business area A10/3, a reallocation of £58,000 to A13/3 to fund Creative Skills costs, a reallocation of £100,000 to subhead A16/3 for library book stock costs, a reallocation of £2,000 to A7/2, a reduced requirement of £500,000 in respect of the Ulster Scots Academy offset by a reallocation of £33,000 from A9/2 for Gaeltacht Quarter pressures.

A8 - Northern Ireland Events: to increase provision in subhead A8/2 by £85,000 reflecting a reclassification from subhead A8/3 for Northern Ireland Events payments; to decrease provision in subhead A8/3 by £1,019,000 reflecting a technical adjustment of £1,034,000 to Department of Enterprise, Trading and Investment to reflect the transfer of the Events function, a reallocation of £85,000 to subhead A8/2, offset by a reallocation of £100,000 from A9/2 to fund accommodation and facilities costs.

A9 - Public Record Office of Northern Ireland: to decrease provision in subhead A9/1 by £178,000 reflecting a reallocation of £95,000 of administration costs to the appropriate business area, a technical adjustment of £13,000 to the Department of Finance and Personnel for IT Assist costs and a reallocation of £70,000 to A9/2 to cover non-cash pressures; to decrease provision in subhead A9/2 by £1,548,000 to reflect an easement which has been used to fund a technical adjustment of £33,000 to transfer the Events function budget to the Department of Enterprise, Trading and Investment, a technical adjustment of £15,000 to the Department of Health, Social Services and Public Safety for training costs, a reallocation of £100,000 to A8/3 for NI Events payments, a reallocation of £267,000 to A1/2 for EU clawback and salmon net buyout, a reallocation of £10,000 to A4/3, a reallocation of £28,000 to A16/3 for Strategic Learning Coordinator costs, a reallocation of £33,000 to A7/3 for Gaeltacht Quarter pressures, £798,000 to reflect DCAL's contribution to 'Coalition Government cuts' and a technical adjustment of £4,000 to Department of Finance and Personnel First Division Association funding, a reallocation of £434,000 to subhead A14/3 to meet Northern Ireland Museum Council Equal Pay pressures, a technical adjustment of £15,000 to the Department of Regional Development for services provided by Information Services Branch, a technical adjustment of £7,000 to the Department of Finance and Personnel for IT Assist costs offset by a reallocation of £70,000 from A9/1 to cover non-cash pressures, a technical adjustment of £43,000 from the Department of Finance and Personnel for the Northern Ireland Mapping Agreement, a £77,000 refund of swine flu contributions from

Department of Finance and Personnel and £6,000 as a result of an increase in receipts; to increase provision in A9/5 by £6,000 to reflect increase in receipts; to increase provision in subhead A9/7 by £5,263,000 to meet new accommodation pressures; to decrease the provision in subhead A9/8 by £6,500,000 to meet pressures caused by the delay in the sale of the Balmoral site.

A10 - North/South Language Body (North/South Co-operation (Implementation) Body): to decrease provision in subhead A10/1 by £105,000 reflecting a reallocation of £96,000 administration costs to the appropriate business area and a reallocation of £9,000 to A6/1 to fund travel and subsistence pressures; to increase provision in subhead A10/3 by £180,000 reflecting the transfer of the Colmcille budget from A7/3.

A11 - Waterways Ireland (North/South Co-operation (Implementation) Body): to decrease provision in subhead A11/1 by £309,000 reflecting a reallocation of administration costs to the appropriate business area; to decrease provision in subhead A11/3 by £100,000 reflecting a reallocation of £10,000 to subhead A16/3 for library book stock costs, a reallocation of £40,000 to A4/3 to meet Northern Ireland Museum Council pressures and a reallocation of £50,000 to subhead A14/3 to meet National Museums and Galleries Northern Ireland Equal Pay pressures.

A12 - Provisions: to decrease provision in subhead A12/3 by £305,000 to reflect a delay in the release of Departmental Provisions.

A13 - Arts Council of Northern Ireland: to increase provision in subhead A13/3 by £3,170,000 to reflect a reallocation of £120,000 from A6/2 for Cultural Olympiad costs, increased capital provision of £4,125,000, a reallocation of £58,000 from A7/3 to fund Creative Skills costs, two technical adjustments of £100,000 from the Office of the First and Deputy First Minister and the Department of Enterprise, Trade and Investment for Creative Industries offset by a realignment of £198,000 Creative Industries funding to A3/3, a reallocation of £89,000 to A16/3 for unitary charge pressures, a reallocation of £315,000 to fund pressures in other areas and a technical adjustment of £50,000 to the Department of Enterprise, Trade and Investment for the music sector and £681,000 reduction in other cash requirements.

A14 - National Museums and Galleries Northern Ireland: to decrease provision in subhead A14/3 by £498,000 to reflect a decrease in capital provision of £2,321,000 offset by a reallocation of £434,000 from A9/2, a reallocation of £50,000 from subhead A11/3 to meet National Museums and Galleries Northern Ireland Equal Pay pressures, a reallocation of £924,000 from A1/2 for the release of a Voluntary Early Retirement provision and £415,000 of other additional cash requirements.

A15 - Sports Council of Northern Ireland: to decrease provision in subhead A15/3 by £7,883,000 to reflect a reduction in capital provision of £5,509,000 mainly due to a reduced requirement in the 50m Pool of £4066,000, internal reallocations of resource to other areas of £1,835,000 and £539,000 of accruals at year ended 31 March 2011.

A16 - Northern Ireland Library Authority: to decrease provision in subhead A16/3 by £6,061,000 to reflect a decrease in capital provision of £7,597,000, and a realignment of £56,000 resource to A2/3 to fund Linenhall Library pressures offset by a reallocation from various areas of £228,000 for library book stock costs, a reallocation of £28,000 from to A9/2 for Strategic Learning Coordinator costs and reallocations of £89,000 from A13/3 and £57,000 from A15/3 to fund unitary charge pressures and £1,190,000 of other cash requirements.

A17 - Armagh Observatory and Planetarium: to decrease provision in subhead A17/3 by £872,000 to reflect a decrease in capital provision of £1,172,000 and accruals of £59,000 at 31 March 2011 offset by a reallocation of £210,000 from other areas for resource pressures and a reallocation of £149,000 from A15/3 to fund equal pay pressures.

A18 - Notional Charges: to increase provision in subhead A18/1 by £23,000.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £11,967,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF CULTURE, ARTS AND LEISURE

Part I

	£
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow.	
Total Change to Net Resource Requirement	-24,175,000
Total Change to Net Cash Requirement	-11,967,000

Amounts required in the year ending 31 March 2011 for use by the Department of Culture, Arts and Leisure on:

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

libraries (other than library services to schools), arts and creativity, the North/South Language Body, the Ulster Scots Academy, museums, the Public Record Office of Northern Ireland, W5, events, sports, inland fisheries, certain inland waterways (including payments to the Rivers Agency), Waterways Ireland, administration and certain miscellaneous services, costs associated with Review of Public Administration, linguistic and cultural diversity, grants-in-aid to the Northern Ireland Library Authority for the public library services, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council of Northern Ireland, Armagh Observatory and Planetarium, settlement of NICS equal pay claims, grants-in-aid to certain bodies and provision for associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Inland Fisheries and Waterways	4,839	957	-215	742	5,581
RfR A-2:	Miscellaneous Library and other services	1,334	485	-	485	1,819
RfR A-3:	Arts	3,093	311	-	311	3,404
RfR A-4:	Museums	1,535	-75	-	-75	1,460
RfR A-5:	W5	1,014	-14	-	-14	1,000
RfR A-6:	Sports	11,982	-8,833	-94	-8,927	3,055
RfR A-7:	Cultural Policy	1,900	-1,271	-	-1,271	629
RfR A-8:	Northern Ireland Events	1,034	-934	-	-934	100
RfR A-9:	Public Record Office of Northern Ireland	6,345	-1,726	-6	-1,732	4,613
RfR A-10:	North/South Language Body (North/South Co-operation (Implementation) Body)	7,054	75	-	75	7,129
RfR A -11:	Waterways Ireland (North/South Co- operation (Implementation) Body)	5,329	-409	-	-409	4,920
RfR A -12:	Provisions	575	-305	-	-305	270
RfR A -13:	Arts Council of Northern Ireland	24,008	3,170	-	3,170	27,178
RfR A -14:	National Museums and Galleries Northern Ireland	22,743	-498	-	-498	22,245
RfR A -15:	Sports Council of Northern Ireland	33,283	-7,883	-	-7,883	25,400
RfR A -16:	Northern Ireland Library Authority	45,220	-6,061	-	-6,061	39,159
RfR A -17:	Armagh Observatory and Planetarium	2,870	-872	-	-872	1,998
RfR A -18:	Notional Charges	2,130	23	-	23	2,153
	Total RfR A		-23,860	-315	-24,175	

		Present Provision	Change in Provision	New Provision
Capital and Cash				
Voted Capital Items				
Capital		1,259	5,360	6,619
Less non-operating accruing resources		-6,500	6,500	-
Total net voted capital		-5,241	11,860	6,619
Net Cash Required		168,555	-11,967	156,588

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow.								
8,444	11,667	132,696	152,807	694	152,113	6,619		-	
Departmental Expenditure in DEL:									
A-1:	Inland Fisheries and Waterways								
152	5,863	106	6,121	540	5,581	606		-	
A-2:	Miscellaneous Library and other services								
1,320	85	414	1,819	-	1,819	-		-	
A-3:	Arts								
1,119	290	1,995	3,404	-	3,404	-		-	
A-4:	Museums								
893	91	476	1,460	-	1,460	-		-	
A-5:	W5								
-	-	1,000	1,000	-	1,000	-		-	
A-6:	Sports								
1,865	670	650	3,185	130	3,055	-		-	
A-7:	Cultural Policy								
183	115	331	629	-	629	-		-	
A-8:	Northern Ireland Events								
-	85	15	100	-	100	-		-	
A-9:	Public Record Office of Northern Ireland								
169	4,468		4,637	24	4,613	6,013		-	
A-10:	North/South Language Body (North/South Co-operation (Implementation) Body) ♥								
472	-	6,657	7,129	-	7,129	-		-	
A-11:	Waterways Ireland (North/South Co-operation (Implementation) Body) ♥								
118	-	4,802	4,920	-	4,920	-		-	

Part II Revised subhead detail including additional provision**£'000**

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Annually Managed Expenditure (AME):							
A-12:	Provisions						
-	-	270	270	-	270	-	-
Non-Budget:							
A-13:	Arts Council of Northern Ireland ♥						
-	-	27,178	27,178	-	27,178	-	-
A-14:	National Museums and Galleries Northern Ireland ♥						
-	-	22,245	22,245	-	22,245	-	-
A-15:	Sports Council of Northern Ireland ♥						
-	-	25,400	25,400	-	25,400	-	-
A-16:	Northern Ireland Library Authority ♥						
-	-	39,159	39,159	-	39,159	-	-
A-17:	Armagh Observatory and Planetarium ♥						
-	-	1,998	1,998	-	1,998	-	-
A-18:	Notional Charges						
2,153	-	-	2,153	-	2,153	-	-
Total:	8,444	11,667	132,696	152,807	694	152,113	6,619

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	176,288	-24,175	152,113
Voted Capital Items			
Capital	1,259	5,360	6,619
Less non-operating accruing resources	-6,500	6,500	-
Total net voted capital	-5,241	11,860	6,619
Accruals to cash adjustments			
Depreciation	-715	-330	-1,045
New provisions and adjustments to previous provisions	-575	305	-270
Notionals charges	-2,130	-23	-2,153
Other non-cash items	-122	110	-12
Increase(+)/Decrease(-) in stock	-	50	50
Increase(+)/Decrease(-) in debtors	-	250	250
Increase(-)/Decrease(+) in creditors	-	50	50
Use of provisions	1,050	-64	986
Total Accruals to cash adjustments	-2,492	348	-2,144
Net Cash Required	168,555	-11,967	156,588

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	8,444
Total Net Administration Costs	8,444
Net Programme Costs	
Request for Resources A	143,669
Total Net Programme Costs	143,669
NET OPERATING COST	152,113
NET RESOURCE REQUIREMENT	152,113
RESOURCE BUDGET	116,465

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	152,113
Net Operating Costs (Accounts)	152,113
<i>Adjustments to remove:</i>	
Notional interdepartmental charges	-2,153
Voted resource expenditure outside the budget	-115,980
Capital grants	-28,409
Grants to finance capital expenditure	-13,239
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs (or other bodies)	124,133
Resource Budget Outturn (Budget)	116,465
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	111,639
Annually Managed Expenditure (AME)	4,826

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	6,619
<i>Adjustments:</i>	
Capital expenditure of NDPBs and other bodies	13,239
Capital grants	28,409
Capital Budget Outturn	48,267
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	48,267
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow.		
Inland Fisheries and Waterways	540	-
Sports Council of Northern Ireland	130	-
Public Record Office of Northern Ireland	24	-
Total for RfR A	* 694	-

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

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DCAL: RfR A Notional Charges in Non-Budget								
Inland Fisheries and Waterways								
381	-	-	381	-	381	-	-	
Miscellaneous Library and other services								
286	-	-	286	-	286	-	-	
Arts								
381	-	-	381	-	381	-	-	
Museums								
381	-	-	381	-	381	-	-	
Sports								
134	-	-	134	-	134	-	-	
Cultural Policy								
152	-	-	152	-	152	-	-	
Northern Ireland Events Company								
191	-	-	191	-	191	-	-	
Public Record Office of Northern Ireland								
247	-	-	247	-	247	-	-	
Total RfR A:								
2,153	-	-	2,153	-	2,153	-	-	
Total Notional Charges								
2,153	-	-	2,153	-	2,153	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: To protect, nurture and grow our cultural capital so that it can be enjoyed today and tomorrow.	
Northern Ireland Audit Office	65
Accommodation	891
Network management, consultancy etc	507
Account NI	544
Departmental Solicitors Office	56
CAL Training Provision	12
Land & Property Services	23
NISRA	4
Miscellaneous	51
Total RfR A:	2,153
Total Notional Charges	2,153

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Permanent Head of the Department of Culture, Arts and Leisure, Ms Rosalie Flanagan, as Accounting Officer of the Department with responsibility for preparing the Department's Estimate.

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

Notes to the Estimate:

£'000

1.	The Estimate includes Grants in aid above £1 million for the following:	
	Arts Council of Northern Ireland	27,178
	National Museums and Galleries Northern Ireland	22,245
	Sports Council of Northern Ireland	25,400
	Northern Ireland Library Authority	39,159
	Armagh Observatory and Planetarium	1,998

**Spring Supplementary
Estimate
2010-2011**

Department of
Education

DEPARTMENT OF EDUCATION

Introduction

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

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.*

A1 – Education and Library Boards – Departmental overheads: to increase the provision on subhead A1/1 by £456,000 mainly resulting from a technical transfer from DFP for facilities management of £144,000 and the provision of additional receipts of £365,000 in subhead A5/1; to increase provision on A1/2 by £5,632,000 mainly due to a transfer from subhead A10/3 reflecting realignment of the opening budget position; offset by a reduction in A1/7 of £82,000 due to lower than expected departmental capital expenditure against this subhead.

A2 – Non-Departmental Public Bodies – Departmental overheads: to increase provision for departmental capital on subhead A2/7 by £296,000.

A4 – Miscellaneous Educational Services: to increase provision on A4/2 by £1,762,000 and A4/3 by £2,881,000 mainly due to transfers from A10/3 reflecting realignment of the opening budget position.

A6 – Early Years Services: to provide £316,000 in subhead A6/2 due to a transfer from subhead A6/3 for direct payments and to increase A6/3 by £1,392,000 mainly as a result of transfers from A10/3 reflecting adjustment to the opening budget position.

A7 – Further Education and Student Support (from Department for Employment and Learning): to provide £14,613,000 on subhead A7/5 reflecting receipts from the Department for Employment and Learning for further education and student support activities undertaken by ELBs.

A8 – Provisions: reflecting an increase in provisions for pay and procurement of £347,000 and pensions of £170,000 on subhead A8/2.

A9 – EU Programme for Peace and Reconciliation: to increase subhead A9/3 by £1,941,000 reflecting a reduction in funding due to the department in respect of the Peace II programme.

A10 – Education and Library Boards: to increase provision on subhead A10/3 by £24,292,000, including additional allocations for capital expenditure received in monitoring rounds of £16,000,000; increase in the grant required to fund capital expenditure of £4,800,000, mainly as a result of lower than anticipated capital receipts and PPP capital requirements; refund of Swine Flu contributions of £7,883,000; funding of Student Support and Further Education Services in ELBs of £14,613,000 and transfers from A12 of £1,016,000 offset by movements to subheads A1/2 of £5,632,000, A4/3 of £2,881,000, A6/3 of £1,392,000, A11/3 of £10,281,000, A13/3 of £646,000, B9/3 of £500,000 and B10/3 of £578,000.

A11 – Voluntary and Grant Maintained Integrated Schools: to increase provision on subhead A11/3 by £23,690,000, mainly comprising an additional requirement of £13,409,000 on capital projects as a result of lower than anticipated PPP capital requirements, higher than anticipated capital receipts and movements to realign the budget position totalling £10,281,000 mainly from A10/3.

A12 – Council for the Curriculum, Examinations and Assessment (CCEA): to decrease provision in subhead A12/3 by £1,016,000 mainly due to transfer of these resources to subhead A10/3.

A13 – Council for Catholic Maintained Schools (CCMS) : to increase provision in subhead A13/3 by £646,000 mainly as a result of voluntary severance costs transferred from A10/3.

A15 – Notional Charges: to increase provision in subhead A15/1 for notional costs by £412,000.

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

B1 – Education and Library Boards – Departmental overheads: to decrease provision in subhead B1/2 by £142,000 offset by an increase in subhead B1/1 of £8,000.

B3 – Youth Services: to decrease provision in subhead B3/3 by £178,000 mainly comprising transfer from B9/3 of £83,000 offset by a transfer of £300,000 to RfRA.

B4 – Voluntary Bodies and Other Services supporting Community Relations: to decrease provision in subhead B4/3 by £780,000 mainly as a result of transfer to B9/3 of £767,000.

B8 – EU Programme for Peace and Reconciliation: to increase subhead B8/3 by £2,097,000 reflecting a reduction in funding due to the department in respect of the Peace II programme.

B9 – Education and library Boards: to increase provision in subhead B9/3 by £1,728,000, mainly comprising transfers of £500,000 from A10/3, £767,000 from B4/3 and a technical transfer of £400,000 from OFMDFM offset by a transfer of £83,000 to B3/3.

B10 – Youth Council for Northern Ireland: to increase subhead B10/3 by £662,000, mainly comprising £578,000 transferred from A10/3 and £81,000 technical transfer from OFMDFM.

2. As a result of all changes there is an increase in the Net Cash Requirement of £ 50,306,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF EDUCATION

Part I

	£
RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	47,876,000
RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	3,404,000
Total Change to Net Resource Requirement	51,280,000
Total Change to Net Cash Requirement	50,306,000

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

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

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

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

the youth service, community relations measures for young people, millennium volunteers, other related services and associated departmental administration, including settlement of NICS equal pay claims and services; grants and grants-in-aid to education and library boards for youth service and community relations provision and directly associated administration; grants and grants-in-aid to certain other bodies; payments under the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes; and provision for associated non-cash items.

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

Part II Changes proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
RfR A-1: Education and Library Boards -Departmental overheads	16,853	6,088	365	5,723	22,576
RfR A-2: Non-Departmental Public Bodies - Departmental overheads	782	16	-	16	798
RfR A-3: Voluntary and Grant Maintained Integrated Schools - Departmental overheads	5,670	124	-	124	5,794
RfR A-4: Miscellaneous Educational Services	8,630	4,664	-	4,664	13,294
RfR A-6: Early Years Services	27,831	1,394	-	1,394	29,225
RfR A-7: Further Education and Student Support (from Department for Employment and Learning)	-	-	14,613	-14,613	-14,613
RfR A-8: Provisions	291	517	-	517	808
RfR A-9: EU Programme for Peace and Reconciliation	-	1,941	-	1,941	1,941
RfR A-10: Education and Library Boards	1,537,034	24,292	-	24,292	1,561,326
RfR A-11: Voluntary and Grant Maintained Integrated Schools	306,542	23,690	-	23,690	330,232
RfR A-12: Council for the Curriculum, Examinations and Assessment (CCEA)	24,127	-1,016	-	-1,016	23,111
RfR A-13: Council for Catholic Maintained Schools (CCMS)	4,207	646	-	646	4,853
RfR A-14: Staff Commission for Education and Library Boards	360	86	-	86	446
RfR A-15: Notional Charges	3,845	412	-	412	4,257
Total RfR A		62,854	14,978	47,876	

Part II Changes proposed**£'000**

DE

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
RfR B-1: Education and Library Boards - Departmental overheads	534	-134	-	-134	400
RfR B-3: Youth Services	3,424	-185	-	-185	3,239
RfR B-4: Voluntary Bodies and Other Services supporting Community Relations	1,228	-782	-	-782	446
RfR B-6: Settlement of NICS Equal Pay Claims	-	1	-	1	1
RfR B-7: Provisions	7	-7	-	-7	-
RfR B-8: EU Programme for Peace and Reconciliation	-	2,097	-	2,097	2,097
RfR B-9: Education and Library Boards	25,223	1,728	-	1,728	26,951
RfR B-10: Youth Council for Northern Ireland	3,940	662	-	662	4,602
RfR B-11: Notional Charges	224	24	-	24	248
Total RfR B		3,404	-	3,404	
TOTAL CHANGES TO RfRs		66,258	14,978	51,280	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	100	214	314
Less non-operating accruing resources	-	-	-
Total net capital	100	214	314
Net Cash Required	1,969,682	50,306	2,019,988

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
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.								
	21,580	17,357	1,960,090	1,999,027	14,979	1,984,048	314	-	
Departmental Expenditure in DEL:									
A-1:	Education and Library Boards - Departmental overheads								
	9,856	13,086	-	22,942	366	22,576	18	-	
A-2:	Non-Departmental Public Bodies - Departmental overheads								
	775	23	-	798	-	798	296	-	
A-3:	Voluntary and Grant Maintained Integrated Schools - Departmental Overheads								
	5,604	190	-	5,794	-	5,794	-	-	
A-4:	Miscellaneous Educational Services								
	936	2,934	9,424	13,294	-	13,294	-	-	
A-5:	EU Programme for Peace and Reconciliation								
	-	-	-	-	-	-	-	-	
A-6:	Early Years Services								
	152	316	28,757	29,225	-	29,225	-	-	
A-7:	Further Education and Student Support (from Department for Employment and Learning)								
	-	-	-	-	14,613	-14,613	-	-	
Annually Managed Expenditure (AME)									
A-8:	Provisions								
	-	808	-	808	-	808	-	-	
A-9:	EU Programme for Peace and Reconciliation								
	-	-	1,941	1,941	-	1,941	-	-	

Part II Revised subhead detail including additional provision

£'000

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-10:	Education and Library Boards ♥							
-	-	1,561,326	1,561,326	-	1,561,326	-	-	
A-11:	Voluntary & Grant Maintained Integrated Schools							
-	-	330,232	330,232	-	330,232	-	-	
A-12:	Council for the Curriculum, Examinations and Assessment (CCEA) ♥							
-	-	23,111	23,111	-	23,111	-	-	
A-13:	Council for Catholic Maintained Schools (CCMS) ♥							
-	-	4,853	4,853	-	4,853	-	-	
A-14:	Staff Commission for Education and Library Boards ♥							
-	-	446	446	-	446	-	-	
A-15:	Notional Charges							
4,257	-	-	4,257	-	4,257	-	-	
RfR B:	Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.							
1,241	1	36,832	38,074	-	38,074	-	-	
Departmental Expenditure in DEL:								
B-1:	Education and Library Boards - Departmental overheads							
400	-	-	400	-	400	-	-	
B-2:	Youth Council for Northern Ireland - Departmental overheads							
90	-	-	90	-	90	-	-	
B-3:	Youth Services							
222	-	3,017	3,239	-	3,239	-	-	
B-4:	Voluntary Bodies and Other Services supporting Community Relations							
281	-	165	446	-	446	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
B-5:	EU Programme for Peace and Reconciliation	-	-	-	-	-	-	-	-
B-6:	Settlement of NICS Equal Pay Claims	-	1	-	1	-	1	-	-
Annually Managed Expenditure (AME)									
B-7:	Provisions	-	-	-	-	-	-	-	-
B-8:	EU Programme for Peace and Reconciliation	-	-	2,097	2,097	-	2,097	-	-
Non-Budget:									
B-9:	Education and Library Boards ♥	-	-	26,951	26,951	-	26,951	-	-
B-10:	Youth Council for Northern Ireland ♥	-	-	4,602	4,602	-	4,602	-	-
B-11:	Notional Charges	248	-	-	248	-	248	-	-
Total:		22,821	17,358	1,996,922	2,037,101	14,979	2,022,122	314	-

Part II Revised subhead detail including additional provision**£'000**

DE

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	1,970,842	51,280	2,022,122
Capital Items			
Capital	100	214	314
Less non-operating Accruing Resources	-	-	-
Total net capital	100	214	314
Accruals to cash adjustments			
Depreciation	-148	-62	-210
New provisions and adjustments to previous provisions	-298	-510	-808
Notional charges	-4,069	-436	-4,505
Other non-cash items	-20	17	-3
Use of provisions	3,275	-197	3,078
Total Accruals to cash adjustments	-1,260	-1,188	-2,448
Net Cash Required	1,969,682	50,306	2,019,988

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	11,500	<i>11,500</i>	7,314	<i>7,314</i>
Total	11,500	<i>11,500</i>	7,314	<i>7,314</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	21,214
Request for Resources B	1,241
Total Net Administration Costs	22,455
Net Programme Costs	
Request for Resources A	1,956,071
Request for Resources B	36,833
Total Net Programme Costs	1,992,904
NET OPERATING COST	2,015,359
NET RESOURCE REQUIREMENT	2,022,122
RESOURCE BUDGET	2,072,999

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	2,022,122
<i>Adjustments:</i>	
Add EUPRP Non Budget CFER adjustment in the FSCNE	551
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-7,314
Net Operating Costs (Accounts)	2,015,359
<i>Adjustments to remove:</i>	
Capital grants	-4,747
Grants-in-aid payable to NDPBs	-1,951,521
Notional inter-departmental charges	-4,505
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	7,314
Full resource consumption of NDPBs or other bodies ⁽¹⁾	2,011,650
Less EUPRP Non Budget CFER adjustment in the FSCNE	-551
Resource Budget	2,072,999
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,927,668
Annually Managed Expenditure (AME)	145,331

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

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	314
<i>Adjustments:</i>	
Capital expenditure by NDPBs ⁽¹⁾	179,680
Capital grants	4,747
Capital Budget	184,741
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	184,711
Annually Managed Expenditure (AME)	30

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

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.		
Education and Library Boards - Departmental overheads	366	-
Further Education and Student Support (from Department for Employment and Learning)	14,613	-
Total for RfR A	* 14,979	-

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

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DE: RfR A Notional Charges in Non-Budget								
Education and Library Boards - Departmental overheads								
2,395	-	-	2,395	-	2,395	-	-	
Non-Departmental Public Bodies - Departmental overheads								
193	-	-	193	-	193	-	-	
Voluntary and Grant Maintained Integrated Schools - Departmental Overheads								
1,397	-	-	1,397	-	1,397	-	-	
Miscellaneous Educational Services								
233	-	-	233	-	233	-	-	
Early Years Services								
39	-	-	39	-	39	-	-	
Total RfR A:								
4,257	-	-	4,257	-	4,257	-	-	
DE: RfR B Notional Charges in Non-Budget								
Education and Library Boards - Departmental overheads								
100	-	-	100	-	100	-	-	
Youth Council for Northern Ireland - Departmental overheads								
22	-	-	22	-	22	-	-	
Youth Services								
55	-	-	55	-	55	-	-	
Voluntary Bodies and Other Services supporting Community Relations								
71	-	-	71	-	71	-	-	
Total RfR B:								
248	-	-	248	-	248	-	-	
Total Notional Charges								
4,505	-	-	4,505	-	4,505	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Ensuring that all young people, through participation at school, reach the highest possible standards of educational achievement, that will give them a secure foundation for lifelong learning and employment; and develop the values and attitudes appropriate to citizenship in an inclusive society.	
Audit	71
Accommodation	2,201
ICT Services	886
Personnel Services	522
Other Professional Services	525
Miscellaneous	52
Total RfR A:	4,257
RfR B: Promoting, through the youth service, the personal and social development of children and young people and assisting them to gain knowledge, skills and experience to reach their full potential as valued individuals; and, through community relations measures for young people, encouraging the development of mutual understanding and promoting recognition of, and respect for, cultural diversity.	
Audit	4
Accommodation	128
ICT Services	52
Personnel Services	30
Other Professional Services	31
Miscellaneous	3
Total RfR B:	248
Total Notional Charges	4,505

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

DE

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	
	Income	<i>Receipts</i>
Education and Library Boards	7,304	<i>7,304</i>
Voluntary and Grant Maintained Integrated Schools	10	<i>10</i>
Total	7,314	<i>7,314</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

1.	RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act as follows:	£'000
	Expenditure relating to Early Years Services ■	29,073
	Expenditure relating to certain pupils with Special Educational Needs ■	295
2.	Grants in aid above £1 million	
	RfR A	
	Education and Library Boards	1,561,326
	Voluntary Grammar Schools	254,143
	Grant Maintained Integrated Schools	76,089
	Council for the Curriculum, Examinations and Assessment	23,111
	Council for Catholic Maintained Schools	4,853
	RfR B	
	Education and Library Boards	26,951
	Youth Council for Northern Ireland	4,602
3.	Changes in Accounting Policy	
	Prior Period Adjustments	
	<i>Non-Voted</i>	
	Impairments	
	The implementation of the FRM adaptation to IAS 36, Impairment of Assets, applicable from 2010-11 has had an impact on expenditure. The impact on the current year is to increase resources. The Prior Period Adjustment (PPA) in respect of the previous year is shown in the following table:	

Summary table	£'000
Reason	2009-10
Adaption of IAS 36 impacting on impairments	
RfR A	67
Total	67

**Spring Supplementary
Estimate
2010-2011**

Department of
Education -
Teachers'
Superannuation

DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION

Introduction

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

RfR A: *Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme.*

A1 - Pensions, lump sums, gratuities and premature retirement compensation: to increase provision in subhead A1/2 by £117,341,000 due to a revised estimate of the amount of Teachers' Superannuation liabilities, and increase Accruing Resources provision in subhead A1/5 by £8,392,000 to take account of additional receipts.

A2 - Premature Retirement Compensation - receipts from DEL: to increase provision in subhead A2/5 by £190,000.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £ 24,517,000.

DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION**Part I**

	£
RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme.	
Total Change to Net Resource Requirement	108,759,000
Total Change to Net Cash Requirement	-24,517,000

Amounts required in the year ending 31 March 2011 for use by the Department of Education on:**RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme:**

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

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1	Pensions, lump sums, gratuities and premature retirement compensation	475,796	117,341	8,392	108,949	584,745
RfR A-2	Premature Retirement Compensation - receipts from DEL	-1,601	-	190	-190	-1,791
	Total RfR A		117,341	8,582	108,759	
Capital and Cash						
Capital Items						
	Capital			-	-	-
	Less non operating accruing resources			-	-	-
	Total net capital			-	-	-
	Net Cash Required			153,319	-24,517	128,802

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme.							
-	767,341	-	767,341	184,387	582,954	-	-	
Annually Managed Expenditure (AME):								
A-1:	Pensions, lump sums, gratuities and premature retirement compensation							
-	767,341	-	767,341	182,596	584,745	-	-	
Non-Budget:								
A-2:	Premature Retirement Compensation - receipts from DEL							
-	-	-	-	1,791	-1,791	-	-	
Total:	-	767,341	-	767,341	184,387	582,954	-	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	474,195	108,759	582,954
Capital Items			
Capital	-	-	-
Less non-operating Accruing Resources	-	-	-
Total net capital	-	-	-
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-650,000	-117,341	-767,341
Use of provisions	329,124	-15,935	313,189
Total accruals to cash adjustments	-320,876	-133,276	-454,152
Net Cash Required	153,319	-24,517	128,802

DE-S

Supporting Statements, Tables and Notes

Forecast Combined Statement of Comprehensive Net Expenditure £'000

For the year ending 31 March 2011

DE-S

	Provision 2010-11
Income	
Contributions receivable	175,351
Transfers in	7,245
Other income	1,791
Total Income	184,387
Expenditure	
Increase in Scheme liabilities	307,245
Interest on Scheme liabilities	460,000
Other expenditure	96
Total Expenditure	767,341
NET OPERATING COST	582,954
NET RESOURCE REQUIREMENT	582,954
RESOURCE BUDGET	584,745

**Reconciliation of resource expenditure between Estimates,
Accounts and Budgets****£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Resource Requirement (Estimates)	582,954
Net Operating Costs (Accounts)	582,954
<i>Adjustments to remove:</i>	
Voted resource expenditure that is outside the Resource Budget	1,791
Resource Budget Outturn (Budget)	584,745
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	584,745

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Providing for the payment of pensions, lump sums and premature retirement compensation to persons covered by the Teachers' Superannuation Scheme.		
Pensions, lump sums, gratuities and premature retirement compensation	182,596	-
Premature Retirement Compensation - receipts from DEL	1,791	-
Total for RfR A	* 184,387	-

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

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2010-2011**

Department for
Employment and
Learning

DEPARTMENT FOR EMPLOYMENT AND LEARNING

Introduction

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

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

A1 Employment and Skills: to increase provision in A1/1 by £1,120,000 due to reallocation of administration costs; to increase provision in A1/2 by £4,491,000 to accurately reflect the organisational staffing structure; to decrease provision in A1/3 by £12,641,000 due to transfer of Educational Maintenance Allowances (EMAs) funding to Student Support (A3/3); to increase accruing resources in A1/5 by £2,350,000 which is the combined effect of an increased provision of £10,000,000 due to an unrealised capital receipt, offset by a decrease in provision of £12,350,000 due to increased EU Income; to decrease provision in A1/7 by £200,000 due to delayed roll out of Careers Resource Centres.

A2 Higher Education: to increase provision in A2/1 by £324,000 due to reallocation of administration costs; to decrease provision in A2/2 by £120,000 due to a reduction in payments for HE services; to increase provision in A2/3 by £10,145,000 mainly to fund Research Capital Investment and also to fund additional Higher Education places; to increase accruing resources in A2/5 by £3,316,000 due to receipts from the Department for Business, Innovation and Skills (BIS) and McManus Scholarship receipts.

A3 Student Support: to decrease provision in A3/1 by £471,000 due to reallocation of administration costs; to increase provision in A3/2 by £54,329,000 to reflect increased student loan subsidies; to increase provision in A3/3 by £45,574,000 due to the increase in postgraduate awards funding, Supplementary allowances, tuition fees, HE Maintenance Grants, and the transfer of EMA funding from Further Education (A1/3) to Student Support (A3/3).

A4 Labour Market Services: to decrease provision in A4/1 by £1,207,000 due to reallocation of administration costs; to decrease provision in A4/2 by £129,000 due to reduction in IT depreciation requirements; to increase provision in A4/3 by £14,000 to meet additional grant aid commitment for NI Law Centre; to increase accruing resources in A4/5 by £49,000 due to recoupment of Redundancy Fund admin costs; to increase provision in A4/7 by £190,000 due to increase of minor works capital and IT Infrastructure.

A5 ESF Payments: to increase provision in A5/1 by £429,000 due to reallocation of administration costs; to decrease provision in A5/2 by £9,000 due to reduction in EU Promotion and Development costs; to decrease provision in A5/3 by £2,515,000 mainly due to surrender of training programme funds; to reduce accruing resources in A5/5 by £152,000 due to lower than anticipated EU Receipts.

A6 EU Community Initiatives: to decrease provision in A6/3 by £386,000 and to reduce accruing resources in A6/5 by £386,000.

A8 Equal Pay: new provision of £1,090,000 established in A8/2 to account for settlement of Equal Pay Claims.

A9 Student Support: to decrease provision in A9/3 by £39,574,000 due to a change in budgeting treatment per Consolidated Budgeting Guidance 2010; to reduce accruing resources in A9/5 by £11,236,000 and to decrease provision in A9/7 by £4,946,000 due to a reduction in interest received and receivable in respect of Student loans offset by an increase in Student Loans; to increase non-operating accruing resource in A9/8 by £8,449,000 due to an increase in Student Loan receipts.

A10 EU Exchange Rate Loss/Gain: new provision of £2,600,000 established in A10/2 to account for Exchange Rate Loss.

A11 Provisions: new provision of £141,000 in A11/2 and £(42,000) in A11/3 due to a change in budgeting treatment of provisions from non-cash DEL to resource AME.

A12 Revaluations: to increase provision of £116,000 in A12/2 due to declining property market and resultant reduction in market value of fixed assets.

A13 Teachers Premature Retirement - on-going liabilities: to increase provision in A13/3 by £190,000 due to increase in number of on-going pensions.

A14 Education and Library Boards: to decrease provision in A14/3 by £9,679,000 due to a change in budgeting treatment of co-funded NDPBs.

A16 Student Loans Company: to decrease provision in A16/3 by £3,675,000 due to a change in budgeting treatment of co-funded NDPBs.

A17 Ulster Supported Employment Ltd: to decrease provision in A17/3 by £143,000 to accurately reflect USEL cash requirement.

A18 Labour Relations Agency: to decrease provision in A18/3 by £330,000 to accurately reflect LRA cash requirement.

A19 Prior Year Adjustments: new provision of £30,000,000 in relation to student loans change of accounting policy.

A20 Notional Charges: to increase provision in A20/1 by £1,837,000 due to increased Account NI and Social Security Agency (SSA) costs.

2. As a result of all changes there is an increase in the Net Cash Requirement of £40,712,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT FOR EMPLOYMENT AND LEARNING

Part I

	£
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	
Total Change to Net Resource Requirement	87,538,000
Total Change to Net Cash Requirement	40,712,000

Amounts required in the year ending 31 March 2011 for use by the Department for Employment and Learning on:

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

higher education (including universities and colleges of education); further and adult education; youth and adult skills training; management and enterprise training; student support and other matters relating to tertiary education, including grants-in-aid to certain bodies, grants in respect of Educational Maintenance Allowances and certain payments to the Department of Education in respect of teachers' premature retirement compensation; repayment of loans; labour market services including employment law, tribunals and labour relations; employment schemes and services including those for people with disabilities; payments under the European Union Programme for Peace and Reconciliation and other European Union Structural Funds Programmes; administration costs, including redundancy payments, settlement of NICS equal pay claims, departmental research; and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Employment and Skills	388,877	-7,030	2,350	-9,380	379,497
RfR A-2:	Higher Education	251,392	10,349	3,316	7,033	258,425
RfR A-3:	Student Support	145,833	99,432	-	99,432	245,265
RfR A-4:	Labour Market Services	18,510	-1,322	49	-1,371	17,139
RfR A-5:	ESF Payments - Public and Private Sector	10,918	-2,095	-152	-1,943	8,975
RfR A-6:	EU Community Initiatives	-	-386	-386	-	-
RfR A-8:	Equal Pay	-	1,090	-	1,090	1,090
RfR A-9:	Student Support	-13,903	-39,574	-11,236	-28,338	-42,241
RfR A-10:	EU Exchange Rate Loss/Gain	-	2,600	-	2,600	2,600
RfR A-11:	Provisions	-	99	-	99	99
RfR A-12:	Revaluations	-	116	-	116	116
RfR A-13:	Teachers' Premature Retirement - on-going liabilities	1,601	190	-	190	1,791
RfR A-14:	Education and Library Boards	9,679	-9,679	-	-9,679	-
RfR A-16:	Student Loan Company	3,675	-3,675	-	-3,675	-
RfR A-17:	Ulster Supported Employment Limited	898	-143	-	-143	755
RfR A-18:	Labour Relations Agency	3,795	-330	-	-330	3,465
RfR A-19:	Prior Year Adjustments	-	30,000	-	30,000	30,000
RfR A-20:	Notional Charges	9,637	1,837	-	1,837	11,474
	Total RfR A		81,479	-6,059	87,538	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	242,214	-4,956	237,258
Less non-operating accruing resources	-45,051	-8,449	-53,500
Total net capital	197,163	-13,405	183,758
Net Cash Required	1,001,881	40,712	1,042,593

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.								
	36,269	166,687	752,360	955,316	36,865	918,451	237,258	53,500	
Departmental Expenditure in DEL:									
A-1:	Employment and Skills								
	8,238	39,202	344,746	392,186	12,689	379,497	200	-	
A-2:	Higher Education								
	1,655	158	259,928	261,741	3,316	258,425	-	-	
A-3:	Student Support								
	-	118,397	126,868	245,265	-	245,265	-	-	
A-4:	Labour Market Services								
	12,158	4,983	345	17,486	347	17,139	340	-	
A-5:	ESF Payments - Public and Private Sector								
	2,744	-	16,159	18,903	9,928	8,975	-	-	
A-6:	EU Community Initiatives								
	-	-	-	-	-	-	-	-	
A-7:	EU Programme for Peace and Reconciliation								
	-	-	-	-	-	-	-	-	
A-8:	Equal Pay								
	-	1,090	-	1,090	-	1,090	-	-	
Annually Managed Expenditure (AME):									
A-9:	Student Support								
	-	-	-31,656	-31,656	10,585	-42,241	236,718	53,500	
A-10:	EU Exchange Rate Loss/Gain								
	-	2,600	-	2,600	-	2,600	-	-	
A-11:	Provisions								
	-	141	-42	99	-	99	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-12:	Revaluations	-	116	-	116	-	116	-	-
Non-Budget:									
A-13:	Teachers' Premature Retirement - on-going liabilities	-	-	1,791	1,791	-	1,791	-	-
A-14:	Education and Library Boards ♥	-	-	-	-	-	-	-	-
A-15:	Construction Industry Training Board ♥	-	-	1	1	-	1	-	-
A-16:	Student Loans Company	-	-	-	-	-	-	-	-
A-17:	Ulster Supported Employment Limited ♥	-	-	755	755	-	755	-	-
A-18:	Labour Relations Agency ♥	-	-	3,465	3,465	-	3,465	-	-
A-19:	Prior Year Adjustments	-	-	30,000	30,000	-	30,000	-	-
A-20:	Notional Charges	11,474	-	-	11,474	-	11,474	-	-
Total:		36,269	166,687	752,360	955,316	36,865	918,451	237,258	53,500

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	Present	Increase+ Decrease-	Revised
Net Total Resources	830,913	87,538	918,451
Capital Items			
Capital	242,214	-4,956	237,258
Less non-operating accruing resources	-45,051	-8,449	-53,500
Total net capital	197,163	-13,405	183,758
Accruals to cash adjustments			
Depreciation	-683	-130	-813
New provisions and adjustments to previous provisions	-64,068	-84,428	-148,496
Notional charges	-9,637	-1,837	-11,474
Other non-cash items	-7,977	39,372	31,395
Increase(+)/Decrease(-) in stock	-	-	-
Increase(+)/Decrease(-) in debtors	25,000	8,121	33,121
Increase(-)/Decrease(+) in creditors	20,000	4,643	24,643
Use of provisions	11,170	838	12,008
Extra cash to be CFERd	-	-	-
Total Accruals to cash adjustments	-26,195	-33,421	-59,616
Net Cash Required	1,001,881	40,712	1,042,593

DEL

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	36,269
Total Net Administration Costs	36,269
Net Programme Costs	
Request for Resources A	882,182
Non-voted Expenditure in the FSCNE	7,635
Total Net Programme Costs	889,817
NET OPERATING COST	926,086
NET RESOURCE REQUIREMENT	918,451
RESOURCE BUDGET	783,409

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	918,451
<i>Adjustments:</i>	
Add non-voted expenditure in the FSCNE	7,635
Net Operating Costs (Accounts)	926,086
<i>Adjustments to remove:</i>	
Capital grants	-90,147
Grants payable to NDPBs	-4,221
Voted expenditure Outside the Budget	-43,265
Non-voted expenditure Outside the Budget	-7,635
Adjustments to allow for February monitoring changes	-51,393
Other adjustments	72,823
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	4,716
Resource Budget	806,964
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	860,512
Annually Managed Expenditure (AME)	-53,548

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

DEL

	Provision 2010-11
Net Capital (Estimates)	183,758
<i>Adjustments:</i>	
Capital grants to Public Bodies to finance capital expenditure	90,147
Adjustments to allow for February Monitoring changes	2,960
Capital Budget	276,865
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	90,687
Annually Managed Expenditure (AME)	186,178

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.		
Employment and Skills	12,689	-
Higher Education	3,316	-
Student Support	10,585	53,500
Labour Market Services	347	-
ESF Payments - Public and Private Sector	9,928	-
Total for RfR A	* 36,865	** 53,500

* Amount that may be applied as accruing resources in addition to the net total arising from the Investors in People Standard, the International Fund for Ireland Wider Horizons Programme, NI Competitiveness & Employment 2007-13 programme, the Science Research Investment Fund, McManus Scholarship, Redundancy Fund, the European Social Fund, EU Community Initiatives, Learning Network, BIS Receipts, Training for Success, European Income and Interest Receivable on Student Loans.

** Amount that may be applied as accruing resources in addition to the net total arising from interest on student loans and repayment of principal on student loans.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DEL: RfR A Notional Charges in Non-Budget								
Employment and Skills								
7,273	-	-	7,273	-	7,273	-	-	
Higher Education								
237	-	-	237	-	237	-	-	
Student Support								
70	-	-	70	-	70	-	-	
Labour Market Services								
3,425	-	-	3,425	-	3,425	-	-	
ESF Payments - Public and Private Sector								
469	-	-	469	-	469	-	-	
Total RfR A								
11,474	-	-	11,474	-	11,474	-	-	
Total Notional Charges								
11,474	-	-	11,474	-	11,474	-	-	

DEL

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Promoting economic, social and personal development through high quality learning, research and skills training and helping people into employment and promoting good working practices.	
Land and Property Services	50
Accommodation Costs (Department of Finance and Personnel)	6,500
NI Audit Office	120
Account NI	1,000
Miscellaneous	3,804
Total RfR A:	11,474
Total Notional Charges	11,474

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate: £'000

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

Labour Relations Agency	3,465
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2. **Change in Accounting Policy**

Prior Period Adjustments

Non-Voted

Cost of capital charge

Costs of capital charges (CCC) have been removed from accounts, budgets and Supply Estimates in accordance with HM Treasury's Consolidated Budgeting Guidance (CBG). However, the department had liabilities greater than its assets and so attracted a cost of capital credit. The removal of the CCC increases resources. The Prior Period Adjustment (PPA) in respect of the previous two years is shown in the table below.

Summary table	£'000
Reason	2008-09
Cost of capital credit RfR A	-
Cost of capital credit RfR B	1,445
Total	1,445

Prior Period Adjustment (PPA): Change in Accounting Policy

Prior to 2010-11, student loans had been accounted for in accordance with guidance received from the Financial Reporting Advisory Board (FRAB). The FRAB has since agreed that student loans should be accounted for in accordance with International Accounting Standard (IAS) 39 *Financial Instruments: Recognition and Measurement*. This change has been classified as a change in accounting policy in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, which requires an adjustment to be made in the earliest prior period and the comparative prior period of the Department's 2010-11 Accounts. In total these adjustments amount to £30 million.

**Spring Supplementary
Estimate
2010-2011**

Department of
Enterprise, Trade and
Investment

DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

Introduction

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

RfR A: *To grow a dynamic, innovative economy.*

A1 - Economic Development, Policy & Research: to decrease provision in subhead A1/1 by £859,000 reflecting transfers of £106,000 to other NI Departments for services provided, realignment of administration costs to other businesses within the Department of £394,000, a reallocation of £571,000 in respect of provisions and an increase of £164,000 in respect of an addition in relation to the equal pay claim; to decrease provision in A1/2 by £1,982,000 reflecting transfers of £115,000 to other NI Departments for services provided, reallocation of £296,000 to subhead A1/5 to offset shortfall in receipts, reallocations of £207,000 to other businesses within the department to meet budget pressures, reduced requirements of £1,513,000 in respect of non cash costs and £631,000 to meet pressures within the NI block, an increase of £149,000 due to a refund in relation to the Swine Flu contribution; to decrease income in subhead A1/5 by £371,000 due to a reduction in receipts; to decrease the capital subhead A1/7 by £144,000 of which £311,000 were reduced requirements and an increase of £167,000 due to a reallocation from other DETI businesses.

A2 - Economic Infrastructure/Minerals: to increase provision in subhead A2/1 by £613,000 in relation to realignment of administration costs within the Department; to increase provision in subhead A2/2 by £909,000 reflecting a transfer of £25,000 from another NI Department, reallocations of £1,291,000 from other businesses within the Department, reduced requirements of £180,000 and a reallocation of £227,000 to subhead A15/3 in relation to Chancellors Innovation funding; to decrease provision in subhead A2/3 by £4,567,000 reflecting transfers of £880,000 from other NI departments, reduced requirements of £2,940,000 in relation to Renewable Energy and other reduced requirements totalling £176,000 and reallocations of £927,000 to subhead A16/3 in relation to the Guildhall project, reallocations of £595,000 to subhead A15/3 and £400,000 to subhead A1/2 in relation to Chancellors Innovation funding and reallocations of £409,000 to other DETI businesses.

A3 - Invest Northern Ireland: to decrease provision in subhead A3/1 by £7,000 due to realignment of administration costs within the Department.

A4 - Development of Tourism: to decrease provision in subhead A4/1 by £38,000 due to realignment of administration costs within the Department; to decrease provision in subhead A4/2 by £20,000 due to reallocations to other businesses within the Department.

A5 - Tourism Ireland Ltd.: to decrease provision in subhead A5/1 by £20,000 due to realignment of administration costs within the Department; to decrease provision in subhead A5/3 by £1,492,000 reflecting a reduced requirement of £1,331,000 and a reallocation of £161,000 to other DETI businesses.

A6 - InterTradeIreland: to decrease provision in subhead in A6/1 by £7,000 due to realignment of administration costs within the Department; to decrease provision in subhead A6/3 by £124,000 due to a reallocation to other DETI businesses.

A7 - EU Structural Funds - ERDF Support for Economic Development: to decrease provision in subhead A7/2 by £187,000 due to a reduction in respect of consultancy costs; to decrease provision in subhead A7/3 by £5,969,000 reflecting a decrease in funding due to delays in projects; a decrease in income in subhead A7/5 of £6,092,000 due to delays in projects.

A8 - EU Community Initiatives: to increase provision in subhead A8/3 by £376,000 due to the centralisation of budget allocations; to increase income in subhead A8/5 by £480,000 due to the centralisation of budget allocations.

A9 - Business Regulatory Services: to decrease provision in subhead A9/1 by £147,000 due to realignment of administration costs within the Department; to decrease provision in subhead A9/2 by £672,000 reflecting an Interdepartmental transfer of £65,000 to another NI Department, and a decrease of £737,000 due to reallocations to other businesses within the Department; to decrease income in subhead A9/5 by £150,000.

A10 - Health & Safety Executive NI: to increase provision in subhead A10/2 by £931,000 reflecting a reduced requirement of £241,000, a transfer of £37,000 from another NI Department and an increase of £1,135,000 due to reallocations from other DETI businesses.

A11 - Settlement of NICS Equal Pay Claims: to increase provision in subhead A11/1 by £164,000 due to an allocation in relation to the NICS equal pay settlement.

A12 - Provisions - Economic Development, Policy & Research: to decrease provision in subhead A12/2 by £1,430,000 due to provision liability being fully funded for the current year.

A13 - Provisions - Economic Infrastructure/Minerals: to decrease provision in subhead A13/2 by £550,000 due to provision liability being fully funded for the current year.

A14 - Provisions - Exchange Rate - Gains/Losses: to decrease provision in subhead A14/2 by £1,000,000 reflecting the fact that a unrealised gain is expected due to movements in the foreign exchange rate.

A15 - Provisions - Bad Debt: to increase provision in subhead A15/2 by £240,000 due to debts that are not collectable.

A16 - Invest Northern Ireland - Grant: to decrease provision in subhead A16/3 by £15,783,000 reflecting reduced requirements of £4,400,000, transfers to other NI Departments totalling £981,000, allocations of £4,575,000, a decrease of £2,977,000 due to reallocations to other DETI businesses and a reduction of £12,000,000 reflecting an adjustment in respect of EU Income.

A17 - Northern Ireland Tourist Board - Grant: to increase provision in subhead A17/3 by 10,346,000 reflecting reduced requirements of £1,331,000, a transfer of £912,000 from another NI Department, reallocations of £495,000 to other DETI businesses and an addition of £10,270,000 reflecting an adjustment in respect of EU income.

A19 - Consumer Council for NI - Grant: to decrease provision in subhead A19/3 by £12,000 reflecting reallocations from within the Department.

A20 - Health & Safety Executive NI: to decrease provision in subhead A20/3 by £1,484,000 reflecting reallocations from other DETI businesses.

A21 - Notional Charges: to increase provision in subhead A21/1 by £455,000 due to an increase in miscellaneous costs.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £685,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF ENTERPRISE, TRADE AND INVESTMENT

Part I

£

RfR A: To grow a dynamic, innovative economy.

Total Change to Net Resource Requirement -16,183,000

Total Change to Net Cash Requirement -685,000

Amounts required in the year ending 31 March 2011 for use by the Department of Enterprise, Trade and Investment on:

RfR A: To grow a dynamic, innovative economy:

economic development; innovation and R&D policy; policy evaluation and research; assistance to aircraft and shipbuilding industries (including the residual costs in connection with the privatisation of aircraft and shipbuilding companies); economic infrastructure in support of economic development including energy and minerals; sustainable energy and telecommunications; grant-in-aid to Invest Northern Ireland; development of tourism including grant-in-aid to the Northern Ireland Tourist Board, Tourism Ireland Ltd, InterTradeIreland; payments under European Union Structural Funds Programmes; business regulation; trading standards and consumer affairs services; the provision of a debt advice service; social economy; grant-in-aid to the Consumer Council; grant-in-aid to the Health and Safety Executive for Northern Ireland; assistance to the gas and electricity industries; administration costs, settlement of NICS equal pay claims, associated non-cash costs and other related services.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Economic Development, Policy & Research	16,103	-2,841	-371	-2,470	13,633
RfR A-2:	Economic Infrastructure/Minerals	14,021	-3,045	-	-3,045	10,976
RfR A-3:	Invest Northern Ireland	104	-7	-	-7	97
RfR A-4:	Development of Tourism	390	-58	-	-58	332
RfR A-5:	Tourism Ireland Ltd.	16,269	-1,512	-	-1,512	14,757
RfR A-6:	InterTradeIreland	3,711	-131	-	-131	3,580
RfR A-7:	EU Structural Funds - ERDF Support for Economic Development	100	-6,156	-6,092	-64	36
RfR A-8:	EU Community Initiatives	766	376	480	-104	662
RfR A-9:	Business Regulatory Services	6,798	-819	-150	-669	6,129
RfR A-10:	Health and Safety Executive NI	4,328	931	-	931	5,259
RfR A-11:	Settlement of NICS Equal Pay Claims	-	164	-	164	164
RfR A-12:	Provisions - Economic Development, Policy & Research	3,000	-1,430	-	-1,430	1,570
RfR A-13:	Provisions - Economic Infrastructure/Minerals	650	-550	-	-550	100
RfR A-14:	Provisions - Exchange Rate Gains/Losses	-	-1,000	-	-1,000	-1,000
RfR A-15:	Provisions - Bad Debt	-	240	-	240	240
RfR A-16:	Invest Northern Ireland - Grant	166,935	-15,783	-	-15,783	151,152
RfR A-17:	Northern Ireland Tourist Board - Grant	34,123	10,346	-	10,346	44,469
RfR A-19:	Consumer Council for Northern Ireland - Grant	1,414	-12	-	-12	1,402
RfR A-20:	Health and Safety Executive NI	2,495	-1,484	-	-1,484	1,011
RfR A-21:	Notional Charges	4,271	455	-	455	4,726
	Total RfR A		-22,316	-6,133	-16,183	
				Present Provision	Change in Provision	New Provision
Capital and Cash						
Capital Items						
	Capital			581	-144	437
	Total net capital			581	-144	437
	Net Cash Required			271,057	-685	270,372

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	To grow a dynamic, innovative economy.								
	20,113	19,293	230,284	269,690	8,631	261,059	437	-	
Departmental Expenditure in DEL:									
A-1:	Economic Development, Policy & Research								
	11,861	2,010	-	13,871	238	13,633	210	-	
A-2:	Economic Infrastructure/Minerals								
	1,967	3,821	5,195	10,983	7	10,976	227	-	
A-3:	Invest Northern Ireland ♥								
	97	-	-	97	-	97	-	-	
A-4:	Development of Tourism								
	332	-	-	332	-	332	-	-	
A-5:	Tourism Ireland Ltd. ♥								
	164	-	14,593	14,757	-	14,757	-	-	
A-6:	InterTradeIreland ♥								
	97	-	3,483	3,580	-	3,580	-	-	
A-7:	EU Structural Funds - ERDF Support for Economic Development								
	-	78	4,273	4,351	4,315	36	-	-	
A-8:	EU Community Initiatives								
	-	-	2,942	2,942	2,280	662	-	-	
A-9:	Business Regulatory Services								
	705	7,215	-	7,920	1791	6,129	-	-	
A-10:	Health and Safety Executive NI ♦								
	-	5,259	-	5,259	-	5,259	-	-	
A-11:	Settlement of NICS Equal Pay Claims								
	164	-	-	164	-	164	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Annually Managed Expenditure:									
A-12:	Provisions - Economic Development, Policy & Research	-	1,570	-	1,570	-	1,570	-	-
A-13:	Provisions - Economic Infrastructure Minerals	-	100	-	100	-	100	-	-
A-14:	Provisions - Exchange Rate Gains / Losses	-	-1,000	-	-1,000	-	-1,000	-	-
A-15:	Provisions - Bad Debt	-	240	-	240	-	240	-	-
Non-Budget:									
A-16:	Invest Northern Ireland - Grant ♥	-	-	151,152	151,152	-	151,152	-	-
A-17:	Northern Ireland Tourist Board - Grant ♥	-	-	44,469	44,469	-	44,469	-	-
A-18:	Northern Ireland Tourist Board - IDF ♥	-	-	1,764	1,764	-	1,764	-	-
A-19:	Consumer Council for Northern Ireland - Grant ♥	-	-	1,402	1,402	-	1,402	-	-
A-20:	Health and Safety Executive NI ♦	-	-	1,011	1,011	-	1,011	-	-
A-21:	Notional Charges	4,726	-	-	4,726	-	4,726	-	-
Total:		20,113	19,293	230,284	269,690	8,631	261,059	437	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	277,242	-16,183	261,059
Capital Items			
Capital	581	-144	437
Total net voted capital	581	-144	437
Accruals to cash adjustments			
Depreciation	-725	235	-490
New provisions and adjustments to previous provisions	-3,650	1,980	-1,670
Notional charges	-4,271	-455	-4,726
Other non-cash items	-730	1,444	714
Increase(+)/Decrease(-) in debtors	1,000	-3,000	-2,000
Increase(-)/Decrease(+) in creditors	-1,000	10,000	9,000
Use of provisions	2,610	5,438	8,048
Total Accruals to cash adjustments	-6,766	15,642	8,876
Net Cash Required	271,057	-685	270,372

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	2,000	<i>16,000</i>	3,000	<i>3,000</i>
Total	2,000	<i>16,000</i>	3,000	<i>3,000</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	20,113
Total Net Administration Costs	20,113
Net Programme Costs	
Request for Resources A	237,946
Total Net Programme Costs	237,946
NET OPERATING COST	258,059
NET RESOURCE REQUIREMENT	261,059
RESOURCE BUDGET	228,461

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	261,059
<i>Adjustments:</i>	
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-3,000
Net Operating Costs (Accounts)	258,059
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-204,524
Grants payable to finance capital expenditure	-3,791
Capital grants	-75,548
<i>Adjustments to include:</i>	
European Union income related to capital grants	18,097
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	3,000
Full resource consumption of NDPBs (or other bodies)	233,168
Resource Budget (Budget)	228,461
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	207,242
Annually Managed Expenditure (AME)	21,219

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	437
<i>Adjustments:</i>	
Capital expenditure of NDPBs (and other bodies)	3,791
Capital grants	75,548
European Union income related to capital grants	-18,097
Capital Budget	61,679
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	61,679
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: To grow a dynamic, innovative economy.		
Economic Development, Policy & Research	238	-
Economic Infrastructure/Minerals	7	-
EU Structural Funds - ERDF Support for Economic Development	4,315	-
EU Community Initiatives	2,280	-
Business Regulatory Services	1,791	-
Total for RfR A	* 8,631	-

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

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
DETI: RfR A Notional charges in Non-Budget							
Economic Development, Policy & Research							
3,866	-	-	3,866	-	3,866	-	-
Economic Infrastructure/Minerals							
633	-	-	633	-	633	-	-
Business Regulatory							
227	-	-	227	-	227	-	-
Total RfR A							
4,726	-	-	4,726	-	4,726	-	-
Total Notional Charges							
4,726	-	-	4,726	-	4,726	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: To grow a dynamic, innovative economy.	
Audit	78
Accommodation	2,440
Miscellaneous	2,208
Total RfR A:	4,726
Total Notional Charges	4,726

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	
	Income	<i>Receipts</i>
Invest NI income in relation to shares	3,000	<i>3,000</i>
Total	3,000	<i>3,000</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:		£'000
1.	The estimate includes grant in aid provision above £1 million for the following:	
	Invest Northern Ireland	151,152
	Northern Ireland Tourist Board	46,233
	Consumer Council for Northern Ireland	1,402
	Health & Safety Executive for Northern Ireland	1,011

**Spring Supplementary
Estimate
2010-2011**

Department of
Finance and Personnel

DEPARTMENT OF FINANCE AND PERSONNEL

Introduction

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

RfR A: *To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services.*

A1 - Financial and Personnel Policy: to decrease provision in subhead A1/1 by £2,394,000 and subhead A1/5 by £2,651,000 reflecting the reallocation of resources associated with the transfer of functions to NICS Personnel Services. To decrease subhead A1/2 by £300,000 mainly to reflect a reclassification from Other Resource to Admin.

A2 - NICS Financial Services: to increase subhead A2/1 by £807,000 mainly reflecting transfers in for NI Financial Services provided. To decrease subhead A2/2 by £181,000 reflecting reclassifications relating to transfers from other departments. To increase subhead A2/7 by £915,000 and A2/8 by £727,000 reflecting transfers in from other departments relating to NICS Financial Services.

A3 - NICS Procurement Services: to decrease subhead A3/1 by £288,000, increase subhead A3/2 by £20,000 and subhead A3/5 by £1,366,000 to reflect an increase in spend and associated receipts along with reallocation of resources within the department.

A4 - NICS Personnel Services: to increase subhead A4/1 by £15,891,000 and subhead A4/5 by £16,525,000 reflecting an increase in spend and associated receipts along with reallocation of resources within the department. To increase subhead A4/7 by £410,000 reflecting capital requirements within HR Connect.

A5 - NICS ICT Services: to increase subhead A5/1 by £3,548,000 and subhead A5/7 by £154,000 reflecting both internal and external departmental transfer of functions to NICS ICT Services. To decrease subhead A5/2 by £34,000 reflecting reallocations within the department.

A6 - NICS Other Services: to decrease subhead A6/1 by £1,696,000, subhead A6/2 by £38,000 and subhead A6/7 by £69,000 to reflect transfer of functions to NICS ICT Services. To increase subhead A6/5 by £207,000 reflecting an increase in receipts in the Departmental Solicitors Office.

A7 - NICS Accommodation Services: to increase subhead A7/1 by £623,000 and subhead A7/5 by £743,000 to reflect additional income and associated spend along with increase requirements within NICS Accommodation Services. To decrease subhead A7/2 by £20,000 reflecting reallocations within the department. To increase subhead A7/7 by £5,585,000 and subhead A7/8 by £1,421,000 to reflect additional income and associated capital spend along with allocations for the Office Estate and transfers from other departments.

A8 - Capital Grants to District Councils: to increase subhead A8/3 by £369,000 to reflect funding requirements associated with the Central Energy Efficiency Fund.

A9 - Settlement of NICS Equal Pay Claims: to increase subhead A9/2 by £438,000 to reflect funding requirements associated with the NICS Equal Pay Settlement.

A11 - NICS Accommodation Services: to increase subhead A11/2 by £15,222,000 reflecting the revaluation of the NI Office estate.

A12 - Provisions: to increase subhead A12/2 by £188,000 reflecting the increase in departmental provisions.

A13 - Equal Pay Claim: to increase subhead A13/2 by £235,000 reflecting provisions associated with the Equal Pay Claim.

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

B1 - NISRA: to increase subhead B1/1 by £1,831,000, subhead B1/2 by £3,606,000 and subhead B1/5 by £2,313,000 to reflect additional income and associated spend along with transfers in and increased requirements within NISRA including Census 2011. To decrease subhead B1/7 by £95,000 reflecting reallocations within the department.

B2 - Land and Property Services: to increase subhead B2/1 by £280,000, subhead B2/2 by £15,381,000 and subhead B2/5 by £13,205,000 to reflect additional income and associated spend along with transfers in and increased requirements within Land and Property Services. To increase subhead B2/3 by £30,000 and B2/7 by £968,000 reflecting increased capital and capital grants transferred from other departments.

B3 - Rate Relief Grants to District Councils: to increase subhead B3/3 by £590,000 reflecting residual transitional rate reliefs costs to councils.

B4 - EU Programme for Peace and Reconciliation: to increase subhead B4/3 by £2,318,000 to reflect increased EU expenditure and B4/5 by £1,532,000 to reflect additional receipts.

B5 - EU Community Initiatives: to increase subhead B5/3 by £2,537,000 to reflect increased EU expenditure. To increase subhead B5/5 by £2,653,000 to reflect additional receipts.

B6 - European Regional Development Fund: to decrease subhead B6/3 by £112,000 and subhead B6/5 by £237,000 to reflect decreased EU expenditure and receipts.

B7 - Special EU Programmes Body: to decrease subhead B7/3 by £192,000 reflecting transfers to other EU Programmes.

B8 - Secretariat, Tribunals and Other Independent Bodies: to decrease subhead B8/1 by £212,000 and subhead B8/2 by £2,000 reflecting reallocations within the department.

B9 - Settlement of NICS Equal Pay Claims: to increase subhead B9/2 by £491,000 to reflect funding requirements associated with the NICS Equal Pay Settlement.

B10 - Land and Property Services: to increase subhead B10/2 by £1,620,000 relating to provisions for bad debts.

B11 - Equal Pay Claim: to increase subhead B11/2 by £265,000 reflecting provisions associated with the Equal Pay Claim.

B12 - EU Programmes: to increase subhead B12/2 by £500,000 relating to costs associated with Exchange Rates.

2. As a result of all changes there is an increase in the Net Cash Requirement of £7,215,000.

DEPARTMENT OF FINANCE AND PERSONNEL

Part I

	£
RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services.	16,199,000
RfR B: To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility.	9,465,000
Total Change to Net Resource Requirement	25,664,000
Total Change to Net Cash Requirement	7,215,000

Amounts required in the year ending 31 March 2011 for use by the Department of Finance and Personnel on:

RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services:

central Finance and Personnel Policy, NICS Financial Services, NICS Procurement Services, NICS Personnel Services, NICS ICT Services, NICS Accommodation Services, Departmental Solicitors' Office, Delivery and Innovation Services, Energy Efficiency grants to District Councils, grant-in-aid payments, administration of centralised funds, other common services, administration costs including the settlement of NICS equal pay claims and associated non-cash items.

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

the Northern Ireland Statistics and Research Agency, Land and Property Services, Rates Relief Grants to District Councils, operational and programme costs of the Special European Union Programmes Body, payments and income under the European Union Structural Funds Programmes, sponsorship of secretariats, tribunals and other independent bodies, grant-in-aid payments, other common services, administration costs including the settlement of NICS equal pay claim and associated non-cash costs.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Finance and Personnel Policy	10,134	-2,695	-2,651	-44	10,090
RfR A-2:	NICS Financial Services	15,344	626	-	626	15,970
RfR A-3:	NICS Procurement Services	4,448	-268	1,366	-1,634	2,814
RfR A-4:	NICS Personnel Services	8,248	15,891	16,525	-634	7,614
RfR A-5:	NICS ICT Services	25,147	3,514	-	3,514	28,661
RfR A-6:	NICS Other Services	15,701	-1,734	-207	-1,941	13,760
RfR A-7:	NICS Accommodation Services	71,894	603	-743	-140	71,754
RfR A-8:	Capital Grants to District Councils	-	369	-	369	369
RfR A-9:	Settlement of NICS Equal Pay Claim	-	438	-	438	438
RfR A-11:	NICS Accommodation Services	2,080	15,222	-	15,222	17,302
RfR A-12:	Provisions	-	188	-	188	188
RfR A-13:	Equal Pay Claim	-	235	-	235	235
	Total RfR A		32,389	14,290	16,199	
RfR B-1:	NISRA	11,007	5,437	2,313	3,124	14,131
RfR B-2:	Land and Property Services	23,627	15,691	13,205	2,486	26,113
RfR B-3:	Rate Relief Grants to District Councils	-	590	-	590	590
RfR B-4:	EU Programme for Peace and Reconciliation	215	2,318	1,532	786	1,001
RfR B-5:	EU Community Initiatives	1,000	2,537	2,653	-116	884
RfR B-6:	European Regional Development Fund	-	-112	-237	125	125
RfR B-7:	Special EU Programmes Body	1,377	-192	-	-192	1,185
RfR B-8:	Secretariat, Tribunals and Other Independent Bodies	1,713	-214	-	-214	1,499
RfR B-9:	Settlement of NICS Equal Pay Claims	-	491	-	491	491
RfR B-10:	Land and Property Services	556	1,620	-	1,620	2,176
RfR B-11:	Equal Pay Claim	-	265	-	265	265
RfR B-12:	EU Programmes	-	500	-	500	500
	Total RfR B		28,931	19,466	9,465	
	TOTAL CHANGES TO RfRs		61,320	33,756	25,664	

Part II Changes proposed**£'000**

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	14,225	7,868	22,093
Less non operating accruing resources	-	-2,148	-2,148
Total net capital	14,225	5,720	19,945
Net Cash Required	247,421	7,215	254,636

DFP

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services.								
	192,327	18,675	530	211,532	41,790	169,742	18,570	2,148	
Departmental Expenditure in DEL:									
A-1:	Finance and Personnel Policy								
	10,091	88	161	10,340	250	10,090	-	-	
A-2:	NICS Financial Services								
	15,931	39	-	15,970	-	15,970	1,015	727	
A-3:	NICS Procurement Services								
	15,894	20	-	15,914	13,100	2,814	150	-	
A-4:	NICS Personnel Services								
	24,379	-	-	24,379	16,765	7,614	410	-	
A-5:	NICS ICT Services								
	29,048	-23	-	29,025	364	28,661	7,379	-	
A-6:	NICS Other Services								
	16,269	41	-	16,310	2,550	13,760	231	-	
A-7:	NICS Accommodation Services								
	80,515	-	-	80,515	8,761	71,754	9,385	1,421	
A-8:	Capital Grants to District Councils								
	-	-	369	369	-	369	-	-	
A-9:	Settlement of NICS Equal Pay Claims								
	-	438	-	438	-	438	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
Annually Managed Expenditure (AME):									
A-10:	NICS ICT Services	-	347	-	347	-	347	-	-
A-11:	NICS Accommodation Services	-	17,302	-	17,302	-	17,302	-	-
A-12:	Provisions	-	188	-	188	-	188	-	-
A-13:	Equal Pay Claim	-	235	-	235	-	235	-	-
Non-Budget:									
A-14:	Notional Charges	200	-	-	200	-	200	-	-
RfR B:	To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility.	19,703	64,381	8,140	92,224	43,064	49,160	3,523	-
Departmental Expenditure in DEL:									
B-1:	NISRA	18,086	10,193	-	28,279	14,148	14,131	805	-
B-2:	Land and Property Services	417	50,066	30	50,513	24,400	26,113	2,718	-
B-3:	Rate Relief Grants to District Councils	-	-	590	590	-	590	-	-
B-4:	EU Programme for Peace and Reconciliation	-	-	2,533	2,533	1,532	1,001	-	-
B-5:	EU Community Initiatives	-	-	3,537	3,537	2,653	884	-	-
B-6:	European Regional Development Fund	-	-	338	338	213	125	-	-

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
B-7:	Special EU Programmes Body	74	-	1,112	1,186	1	1,185	-	-
B-8:	Secretariat, Tribunals and Other Independent Bodies	1,026	590	-	1,616	117	1,499	-	-
B-9:	Settlement of NICS Equal Pay Claims	-	491	-	491	-	491	-	-
Annually Managed Expenditure (AME):									
B-10:	Land and Property Services	-	2,176	-	2,176	-	2,176	-	-
B-11:	Equal Pay Claim	-	265	-	265	-	265	-	-
B-12:	EU Programmes	-	500	-	500	-	500	-	-
Non-Budget:									
B-13:	Notional Charges	100	100	-	200	-	200	-	-
Total:		212,030	83,056	8,670	303,756	84,854	218,902	22,093	2,148

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	Present	Increase+ Decrease-	£'000 Revised
Net Total Resources	193,238	25,664	218,902
Capital Items			
Capital	14,225	7,868	22,093
Less non-operating accruing resources	-	2,148	2,148
Total net capital	14,225	5,720	19,945
Accruals to cash adjustments			
Depreciation	-22,521	-9,374	-31,895
Impairments	-1,830	-13,939	-15,769
New provisions and adjustments to previous provisions	-	-1,670	-1,670
Notional charges	-400	-	-400
Other non-cash items	-1,651	-325	-1,976
Increase(+)/Decrease(-) in debtors	25,000	-	25,000
Increase(-)/Decrease(+) in creditors	25,000	-	25,000
Use of provisions	16,360	1,139	17,499
Total Accruals to cash adjustments	39,958	-24,169	15,789
Net Cash Required	247,421	7,215	254,636

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	150,537
Request for Resources B	5,662
Total Net Administration Costs	156,199
Net Programme Costs	
Request for Resources A	19,205
Request for Resources B	43,673
Total Net Programme Costs	62,878
NET OPERATING COST	219,077
NET RESOURCE REQUIREMENT	218,902
RESOURCE BUDGET	210,686

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	218,902
<i>Adjustments:</i>	
Non-voted expenditure inside the resource account	175
Net Operating Cost (Accounts)	219,077
<i>Adjustments to include:</i>	
Costs of rate collection	-7,747
Non-voted expenditure inside the budget	155
<i>Adjustments to remove:</i>	
Capital grants to District Councils	-369
Other Capital grants	-30
Resource expenditure outside the budget	-400
Resource Budget	210,686
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	207,172
Annually Managed Expenditure (AME)	3,514

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	19,945
<i>Adjustments:</i>	
Capital grants to District Councils	369
Other capital grants	30
Capital Budget	20,344
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	20,344
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non- operating ARs
RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of Public Services.		
Finance and Personnel Policy	250	-
NICS Financial Services	-	727
NICS Procurement Services	13,100	-
NICS Personnel Services	16,765	-
NICS ICT Services	364	-
NICS Other Services	2,550	-
NICS Accommodation Services	8,761	1,421
Total for RfR A	* 41,790	** 2,148
RfR B: To deliver efficient and cost effective services to the Public in the Department's areas of executive responsibility.		
NISRA	14,148	-
Land and Property Services	24,400	-
EU Programme for Peace and Reconciliation	1,532	-
EU Community Initiatives	2,653	-
European Regional Development Fund	213	-
Special EU Programmes Body	1	-
Secretariat, Tribunal and Other Independent Bodies	117	-
Total for RfR B	* 43,064	-

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

** Amount that may be applied as non-operating accruing resources arising from proceeds from the sale of property.

* Amount that may be applied as accruing resources in addition to the net total allocation and arising from the recovery of administration costs etc from other Departments and non-exchequer bodies including charges for seconded staff, receipts for certified copies of certificates provided by the General Register Office, social survey costs, census material, fees for Land and Property Services and European Union income.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A: Notional charges in Non-Budget								
Administration								
200	-	-	200	-	200	-	-	
Total RfR A								
200	-	-	200	-	200	-	-	
RfR B: Notional charges in Non-Budget								
Administration								
100	100	-	200	-	200	-	-	
Total RfR B								
100	100	-	200	-	200	-	-	
Total Notional Charges								
300	100	-	400	-	400	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: To prioritise the use of resources available to Northern Ireland, ensure that these are used efficiently and secure the reform and modernisation of public services.	
Audit	70
Other	130
Total RfR A:	200
RfR B: To deliver efficient and cost effective services to the public in the Department's areas of executive responsibility.	
Audit	100
Other	100
Total RfR B:	200
Total Notional Charges	400

Explanation of Accounting Officer Responsibilities

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

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

Spring Supplementary Estimate 2010-2011

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

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

Introduction

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

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

A1 - Redundancy and early retirement costs to former Civil Servants, part of which are funded by HMT: to increase the provision in subhead A1/2 by £153,000 to reflect an increase in Early Retirement Expenditure; and to decrease the provision in subhead A1/5 by £271,000 to reflect an increase in recoverable expenditure.

A2 - Pensions, lump sums and gratuities: to increase the provision in subhead A2/2 by £304,099,000 to reflect an increase in the scheme liabilities arising from an increase in the current service cost, the estimated valuation of the bulk transfer in of the Department of Justice staff and an increase in interest on scheme liabilities; and to decrease the provision in subhead A2/5 by £206,997,000 to reflect an increase in contributions receivable and an increase in Group Transfers In.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £25,000,000.

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

Part I

	£
RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme (NI).	
Total Change to Net Resource Requirement	96,984,000
Total Change to Net Cash Requirement	-25,000,000

Amounts required in the year ending 31 March 2011 for use by the Department of Finance and Personnel on:

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

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

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

Part II Changes proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
RfR A-1: Redundancy and early retirement costs to former Civil Servants, part of which are funded by HMT	118	153	-271	-118	-
RfR A-2: Pensions, lump sums and gratuities	433,030	304,099	-206,997	97,102	530,132
Total RfR A		304,252	-207,268	96,984	
			Present Provision	Change in Provision	New Provision
Capital and Cash					
Capital Items					
Capital			-	-	-
Total net capital			-	-	-
Net Cash Required			130,000	-25,000	105,000

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme (NI)							
-	930,388	-	930,388	400,256	530,132	-	-	
Departmental Expenditure in DEL:								
A-1:	Redundancy and early retirement costs to former Civil Servants, part of which are funded by HMT							
-	5,500	-	5,500	5,500	-	-	-	
Annually Managed Expenditure (AME):								
A-2:	Pensions, lump sums and gratuities							
-	924,888	-	924,888	394,756	530,132	-	-	
Total:	-	930,388	-	930,388	400,256	530,132	-	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	433,148	96,984	530,132
Capital Items			
Capital	-	-	-
Total net capital	-	-	-
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-620,789	-304,099	-924,888
Increase(+)/Decrease(-) in debtors	26,641	181,060	207,701
Increase(-)/Decrease(+) in creditors	64,000	-10,417	53,583
Use of provisions	227,000	11,472	238,472
Total Accruals to cash adjustments	-303,148	-121,984	-425,132
Net Cash Required	130,000	-25,000	105,000

Supporting Statements, Tables and Notes

Forecast Combined Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Income	
Contributions receivable	189,550
Transfers in	204,906
Other income	5,800
Total Income	400,256
Expenditure	
Increase in Scheme Liabilities	556,474
Interest on Scheme Liabilities	368,414
Other expenditure	5,500
Total Expenditure	930,388
NET OPERATING COST	530,132
NET RESOURCE REQUIREMENT	530,132
RESOURCE BUDGET	530,132

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	530,132
Net Operating Costs (Accounts)	530,132
Resource Budget	530,132
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	530,132

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Providing for the payment of pensions and lump sum benefits to or in respect of persons covered by the Principal Civil Service Pension Scheme (NI).		
Redundancy and early retirement costs to former Civil Servants, part of which are funded by HMT	5,500	-
Pensions, lump sums and gratuities	394,756	-
Total for RfR A	* 400,256	-

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

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2010-2011**

Department of
Health, Social Services
and Public Safety

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

Introduction

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

RfR A: *Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice.*

A1 - Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services:

to decrease provision in subhead A1/1 by £6,648,000 to reflect transfers in responsibilities to the HSC Board and Business Services Organisation; to decrease provision in subhead A1/2 by £250,504,000 to reflect additional allocations to HSC Trusts in A15/3; to increase provision in subhead A1/5 for accruing resources by £27,618,000 to reflect increased forecast income; to decrease provision in subhead A1/7 by £25,859,000 to reflect the allocation of resources to HSC Trusts in A15/3; and to decrease provision in subhead A1/8 for non-operating accruing resources by £25,000,000 to reflect reduced proceeds from asset disposals.

A2 - Family Health Service (Demand Led) General Medical Services: to decrease provision in A2/2 by £16,093,000.

A3 - Family Health Service (Demand Led) Pharmaceutical Services: to increase provision in subhead A3/2 by £4,185,000 to reflect reallocation of resources from A15/3; and to decrease provision in subhead A3/5 by £13,363,000 to reflect the removal of prescription charge income.

A4 - Family Health Service (Demand Led) Dental Services: to increase provision in subhead A4/2 by £7,675,000 reflecting increased demand for dental services; and to decrease provision in subhead A4/5 by £3,686,000 to reflect revised dental income.

A5 - Family Health Service (Demand Led) Ophthalmic Services: to increase provision in subhead A5/2 by £1,409,000 reflecting increased demand for ophthalmic services.

A7 - Training, Bursaries and Further Education: to decrease provision in subhead A7/2 by £4,566,000 to reflect a reallocation of resources.

A8 - Welfare Foods: to decrease provision in subhead A8/2 by £4,701,000 in relation to a transfer of function; and to decrease provision in subhead A8/5 by £1,000.

A12 - EU Community Initiatives: to increase provision in subhead A12/3 by £2,931,000 to reflect EU supported community initiative expenditure; and to increase provision in subhead A12/5 by £2,289,000 to reflect related receipts from the EU.

A13 - Special Initiatives: to create a provision in subhead A13/3 of £643,000 arising from transfers from other departments.

A14 - Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services:

to decrease provision in subhead A14/2 by £22,616,000 to reflect a change in accounting treatment for Trust clinical negligence provisions.

A15 - Health and Social Care Trusts: to increase provision in subhead A15/3 by £394,717,000 to reflect reallocations of resources and movements in working capital.

A16 - Health Service Contributions: to increase provision in subhead A16/5 for accruing resources by £10,000,000 to reflect a revised forecast of expected income from National Insurance Contributions.

A17 - Business Services Organisation: to increase provision in subhead A17/3 by £14,760,000 to reflect transfers of functions and reallocations of resources.

A18 - Northern Ireland Blood Transfusion Service: to decrease provision in subhead A18/3 by £3,000.

A19 - Northern Ireland Guardian ad Litem Agency: to increase provision in subhead A19/3 by £1,152,000 to reflect a reallocation of resources.

A20 - Northern Ireland Medical and Dental Training Agency: to decrease provision in subhead A20/3 by £29,454,000.

A21 - Northern Ireland Practice and Education Council: to increase provision in subhead A21/3 by £160,000.

A22 - Northern Ireland Social Care Council: to increase provision in subhead A22/3 by £1,070,000 to reflect a reallocation of resources.

A23 - Patient and Client Council: to increase provision in subhead A23/3 by £397,000.

A24 - Regulation and Quality Improvement Authority: to increase provision in subhead A24/3 by £2,451,000 to reflect a reallocation of resources.

A25 - Notional Charges: to decrease provision in subhead A25/1 by £1,650,000 to reflect reduced accommodation and other notional charges.

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

B2 - Northern Ireland Fire and Rescue Service: to increase provision in subhead B2/3 by £6,644,000 to reflect movements in working capital.

2. As a result of all changes there is an increase in the Net Cash Requirement of £657,754,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF HEALTH, SOCIAL SERVICES AND PUBLIC SAFETY

Part I

	£
RfR A: Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice.	72,458,000
RfR B: Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service.	6,644,000
Total Change to Net Resource Requirement	79,102,000
Total Change to Net Cash Requirement	657,754,000

Amounts required in the year ending 31 March 2011 for use by the Department of Health, Social Services and Public Safety on:

RfR A: Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice:

policy development, hospital, family and community health and personal social services, training, welfare foods, grants to district councils and voluntary bodies, centrally financed services, the Food Safety Promotion Board, the Institute of Public Health in Ireland, European Union community programmes, special initiatives, administration, related services, settlement of NICS equal pay claims and associated non-cash items.

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

fire fighting, rescue, fire safety services, administration, related services, settlement of NICS equal pay claims and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
Annually Managed Expenditure (AME):						
RfR A-1:	Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services	1,036,324	-257,152	27,618	-284,770	751,554
RfR A-2:	Family Health Service (Demand Led) General Medical Services	128,395	-16,093	-	-16,093	112,302
RfR A-3:	Family Health Service (Demand Led) Pharmaceutical Services	53,423	4,185	-13,363	17,548	70,971
RfR A-4:	Family Health Service (Demand Led) Dental Services	75,673	7,675	-3,686	11,361	87,034
RfR A-5:	Family Health Service (Demand Led) Ophthalmic Services	18,687	1,409	-	1,409	20,096
RfR A-7:	Training, Bursaries & Further Education	50,516	-4,566	-	-4,566	45,950
RfR A-8:	Welfare Foods	4,966	-4,701	-1	-4,700	266
RfR A-12:	EU Community Initiatives	126	2,931	2,289	642	768
RfR A-13:	Special Initiatives	-	643	-	643	643
Annually Managed Expenditure (AME):						
RfR A-14:	Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services	38,282	-22,616	-	-22,616	15,666

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Non-Budget:						
RfR A-15:	Health and Social Care Trusts	2,825,537	394,717	-	394,717	3,220,254
RfR A-16:	Health Service Contributions	-440,000	-	10,000	-10,000	-450,000
RfR A-17:	Business Services Organisation	15,585	14,760	-	14,760	30,345
RfR A-18:	Northern Ireland Blood Transfusion Service	3	-3	-	-3	-
RfR A-19:	Northern Ireland Guardian ad Litem Agency	2,490	1,152	-	1,152	3,642
RfR A-20:	Northern Ireland Medical and Dental Training Agency	40,236	-29,454	-	-29,454	10,782
RfR A-21:	Northern Ireland Practice and Education Council	1,217	160	-	160	1,377
RfR A-22:	Northern Ireland Social Care Council	1,977	1,070	-	1,070	3,047
RfR A-23:	Patient and Client Council	1,262	397	-	397	1,659
RfR A-24:	Regulation and Quality Improvement Authority	3,822	2,451	-	2,451	6,273
RfR A-25:	Notional Charges	9,000	-1,650	-	-1,650	7,350
Total RfR A			95,315	22,857	72,458	
RfR B-2:	Northern Ireland Fire and Rescue Service	84,856	6,644	-	6,644	91,500
Total RfR B			6,644	-	6,644	
TOTAL CHANGES TO RfRs			101,959	22,857	79,102	

DHSSPS

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	36,723	-25,859	10,864
Less non-operating accruing resources	-25,000	25,000	-
Total net capital	11,723	-859	10,864
Net Cash Required	3,932,447	657,754	4,590,201

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:	Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice.	41,005	1,131,775	3,293,367	4,466,147	501,198	3,964,949	10,864	-
Departmental Expenditure in DEL:									
A-1:	Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services	27,336	758,752	-	786,088	34,534	751,554	10,864	-
A-2:	Family Health Service (Demand Led) General Medical Services	402	111,900	-	112,302	-	112,302	-	-
A-3:	Family Health Service (Demand Led) Pharmaceutical Services	188	70,783	-	70,971	-	70,971	-	-
A-4:	Family Health Service (Demand Led) Dental Services	96	101,207	-	101,303	14,269	87,034	-	-
A-5:	Family Health Service (Demand Led) Ophthalmic Services	96	20,000	-	20,096	-	20,096	-	-
A-6:	Other Centrally Financed Services	3,120	11,655	-	14,775	55	14,720	-	-
A-7:	Training, Bursaries & Further Education	1,862	41,812	2,327	46,001	51	45,950	-	-
A-8:	Welfare Foods	266	-	-	266	-	266	-	-
A-9:	Grants to Voluntary Bodies	251	-	7,504	7,755	-	7,755	-	-
A-10:	Food Safety Promotion Board	33	-	2,127	2,160	-	2,160	-	-
A-11:	Institute of Public Health in Ireland	-	-	335	335	-	335	-	-

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-12:	EU Community Initiatives	5	-	3,052	3,057	2,289	768	-	-
A-13:	Special Initiatives	-	-	643	643	-	643	-	-
Annually Managed Expenditure (AME):									
A-14:	Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services	-	15,666	-	15,666	-	15,666	-	-
Non-Budget:									
A-15:	Health and Social Care Trusts ♥	-	-	3,220,254	3,220,254	-	3,220,254	-	-
A-16:	Health Service Contributions	-	-	-	-	450,000	-450,000	-	-
A-17:	Business Services Organisation ♥	-	-	30,345	30,345	-	30,345	-	-
A-18:	Northern Ireland Blood Transfusion Service ♥	-	-	-	-	-	-	-	-
A-19:	Northern Ireland Guardian ad Litem Agency ♥	-	-	3,642	3,642	-	3,642	-	-
A-20:	Northern Ireland Medical and Dental Training Agency ♥	-	-	10,782	10,782	-	10,782	-	-
A-21:	Northern Ireland Practice and Education Council ♥	-	-	1,377	1,377	-	1,377	-	-
A-22:	Northern Ireland Social Care Council ♥	-	-	3,047	3,047	-	3,047	-	-
A-23:	Patient and Client Council ♥	-	-	1,659	1,659	-	1,659	-	-
A-24:	Regulation and Quality Improvement Authority ♥	-	-	6,273	6,273	-	6,273	-	-

Part II Revised subhead detail including additional provision

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
A-25:	Notional Charges							
7,350	-	-	7,350	-	7,350	-	-	
RfR B:	Creating a safer environment for the community by providing an effective fire fighting, rescue and fire safety service.							
182	153	91,500	91,835	-	91,835	-	-	
Departmental Expenditure in DEL:								
B-1:	Fire services							
182	153	-	335	-	335	-	-	
Non-Budget:								
B-2:	Northern Ireland Fire and Rescue Service ♥							
-	-	91,500	91,500	-	91,500	-	-	
B-3:	Northern Ireland Fire and Rescue Service Pension Scheme							
-	-	-	-	-	-	-	-	
Total:	41,187	1,131,928	3,384,867	4,557,982	501,198	4,056,784	10,864	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	3,977,682	79,102	4,056,784
Capital Items			
Capital	36,723	-25,859	10,864
Less non-operating accruing resources	-25,000	25,000	-
Total net capital	11,723	-859	10,864
Accruals to cash adjustments			
Depreciation	-12,026	8,756	-3,270
Impairments	-	-15,843	-15,843
New provisions and adjustments to previous provisions	-38,282	32,698	-5,584
Notional charges	-9,000	1,650	-7,350
Other non-cash items	-30	-	-30
Increase(+)/Decrease(-) in debtors	-	50,000	50,000
Increase(-)/Decrease(+) in creditors	-	497,200	497,200
Use of provisions	2,380	5,050	7,430
Total Accruals to cash adjustments	-56,958	579,511	522,553
Net Cash Required	3,932,447	657,754	4,590,201

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011****Provision
2010-11****Net Administration Costs**

Request for Resources A

39,486

Request for Resources B

182

Total Net Administration Costs**39,668****Net Programme Costs**

Request for Resources A

3,925,463

Request for Resources B

91,653

Total Net Programme Costs**4,017,116****NET OPERATING COST****4,056,784****NET RESOURCE REQUIREMENT****4,056,784****RESOURCE BUDGET****4,442,585**

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	4,056,784
Net Operating Costs (Accounts)	4,056,784
<i>Adjustments to remove:</i>	
Voted expenditure outside the budget	-2,926,229
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	3,312,030
Resource Budget	4,442,585
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	4,307,546
Annually Managed Expenditure (AME)	135,039

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	10,864
<i>Adjustments:</i>	
Capital expenditure of NDPBs and other bodies	197,801
Adjustments to allow for February monitoring changes	-5,000
Capital Budget	203,665
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	203,665
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice.		
Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services	34,534	-
Family Health Service (Demand Led) Dental Services	14,269	-
Other Centrally Financed Services	55	-
Training, Bursaries & Further Education	51	-
EU Community Initiatives	2,289	-
Health Service Contributions	450,000	-
Total for RfR A	* 501,198	-

* Amount that may be applied as accruing resources in addition to the net total and arising from recoupments for medical and other examination services provided by the Prison Medical Service; recoupment of salary etc costs for seconded-out officers; miscellaneous licence fees; receipts in respect of training; and other sundry receipts including recoupments from other Departments; in addition to the net total arising from rental income from the health and social services retained estate receipts in respect of conference fees; receipts in respect of literature; Health and Social Care Board other income; Public Health Agency other income; Family Health Service penalty charges and rebates from manufacturers under the Pharmaceutical Price Regulations Scheme; charges retained by dental practitioners; recovery of cost of training, bursaries in probation and aftercare services and other nurse training receipts; other receipts from nursing agency fees receipts from sale of pharmaceutical training materials; recovery of grants; proceeds from hire of civil defence equipment; contributions from employers and employees towards the cost of the health service; and receipts for European Union community programme funds.

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
DHSSPS: RfR A Notional Charges in Non-Budget							
Policy Development, Hospital, Community Health and Personal Social Services and Family Health Services							
7,350	-	-	7,350	-	7,350	-	-
Total RfR A							
7,350	-	-	7,350	-	7,350	-	-
Total Notional Charges							
7,350	-	-	7,350	-	7,350	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Ensuring the delivery of effective, high quality health and social care services and the development and promotion of policies and strategies which will lead to good health and well-being, reductions in preventable disease and ill health and greater social justice.	
Audit	150
Accommodation	4,500
Other	2,700
Total RfR A	7,350
Total Notional Charges	7,350

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1.	This Estimate includes grant-in-aid provision above £1 million for the following:	
	Health and Social Care Trusts	3,220,254
	Business Services Organisation	30,345
	Northern Ireland Guardian ad Litem Agency	3,642
	Northern Ireland Medical and Dental Training Agency	10,782
	Northern Ireland Practice and Education Council	1,377
	Northern Ireland Social Care Council	3,047
	Patient and Client Council	1,659
	Regulation and Quality Improvement Authority	6,273
	Northern Ireland Fire and Rescue Service	91,500

Spring Supplementary Estimate 2010-2011

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

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

Introduction

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

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

A-1 - Pensions, Lump Sum Payments and Gratuities to Members of the HSC Pension Scheme: to increase provision in subhead A1/2 by £196,947,000 following revised calculations by the Government Actuary; and to decrease provision in subhead A1/5 by £12,341,000 to take account of reduced receipts.

2. There is no change in the Net Cash Requirement.

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

Part I

	£
RfR A: Providing a pension scheme for persons employed in health and social care.	
Total Change to Net Resource Requirement	209,288
Total Change to Net Cash Requirement	-

Amounts required in the year ending 31 March 2011 for use by the Department of Health, Social Services and Public Safety on:

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

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

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1	Pensions, Lump Sum Payments and Gratuities to Members of the HSC Pension Scheme	640,874	196,947	-12,341	209,288	850,162
	Total RfR A		196,947	-12,341	209,288	

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Providing a pension scheme for persons employed in health and social care.							
-	1,150,967	-	1,150,967	300,805	850,162	-	-	
Annually Managed Expenditure (AME):								
A-1:	Pensions, Lump Sum Payments and Gratuities to Members of the HSC Pension Scheme							
-	1,150,967	-	1,150,967	300,805	850,162	-	-	
Total:	-	1,150,967	-	1,150,967	300,805	850,162	-	-

Resource to Cash Reconciliation**£'000**

	Present	Increase+ Decrease-	Revised
Net Total Resources	640,874	209,288	850,162
Accruals to cash adjustments			
New provisions and adjustments to previous provisions	-954,020	-196,947	-1,150,967
Increase(+)/Decrease(-) in debtors	-	-497,200	-497,200
Increase(-)/Decrease(+) in creditors	-	497,200	497,200
Use of provisions	281,449	-5,560	275,889
Excess cash to be CFER'd	31,697	-6,781	24,916
Total Accruals to cash adjustments	-640,874	-209,288	-850,162
Net Cash Required	-	-	-

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Excess cash receipts to be surrendered to the NI Consolidated Fund	-	31,697	-	24,916
Total:	-	31,697	-	24,916

Supporting Statements, Tables and Notes

Forecast Combined Statement of Comprehensive Net Expenditure £'000

For the year ending 31 March 2011

	Provision 2010-11
Net Administration Costs	
Contributions receivable	290,772
Transfers in	10,000
Other income	33
Total Income	300,805
Expenditure	
Increase in Scheme Liabilities	539,967
Interest on Scheme Liabilities	611,000
Total Expenditure	1,150,967
NET OPERATING COST	850,162
NET RESOURCE REQUIREMENT	850,162
RESOURCE BUDGET	850,162

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

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	850,162
Net Operating Costs (Accounts)	850,162
Resource Budget	850,162
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	-
Annually Managed Expenditure (AME)	850,162

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Providing a pension scheme for persons employed in health and social care.		
Pensions, lump sum payments and gratuities to members of the HSC Pension scheme	300,805	-
Total for RfR A	* 300,805	-

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

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

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

	Provision 2010-11	
	Income	<i>Receipts</i>
Excess cash receipts	-	<i>24,916</i>
Total	-	<i>24,916</i>

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2010-2011**

Department of
The Environment

DEPARTMENT OF THE ENVIRONMENT

Introduction

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

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

A-1 NI Environment Agency: to decrease provision by £802,000 in subhead A1/1 in the main reflecting the transfer of resources in respect of the Review of Corporate Services functions within the Department and an increase in funding for better regulation activities. To decrease provision by £785,000 in subhead A1/2 in the main reflecting a reduction in various activities. To decrease provision by £2,650,000 in subhead A1/3 in the main reflecting a reduction in the Landfill Tax Credit Scheme and the transfer of resources to subhead A2/3 in respect of Waste Resources Action Programme (WRAP). To provide for additional income of £3,834,000 in subhead A1/5 in respect of increased pollution control receipts and environmental licensing fees. To increase provision by £1,443,000 in subhead A1/7 to cover the procurement of additional IT equipment and certain capital projects.

A-2 Planning and Environmental Policy Divisions: to increase provision by £672,000 in subhead A2/1 reflecting in the main the transfer of resources from subhead A3/1. To increase provision by £1,637,000 in subhead A2/2 in the main reflecting additional costs in respect of the Programme Delivery Support Unit (PDSU) and Statutory Advisory Councils. To increase provision by £600,000 in subhead A2/3 in the main reflecting the transfer of resources from subhead A1/3 in respect of WRAP. To provide for additional income of £489,000 in subhead A2/5 reflecting the recoupment from the Strategic Investment Board in respect of 50% PDSU costs.

A-3 Planning Services: to decrease provision by £3,351,000 in subhead A3/1 reflecting the transfer of resources to subhead A3/5 to cover a shortfall in planning application income and the Review of Corporate Services within the Department. To decrease provision by £1,266,000 in subhead A3/2 reflecting the transfer of resources to subhead A3/5 to cover a shortfall in planning application fee income. To decrease provision by £125,000 in subhead A3/3 reflecting the transfer of resources to subhead A3/5 to cover a shortfall in planning application fee income. To decrease provision by £10,421,000 in subhead A3/5 reflecting a shortfall in planning application fee income as a result of the downturn in economic conditions. To increase provision by £1,673,000 in subhead A3/7 to cover additional funding in respect of the ePlanning Information for Citizen (ePIC) project.

A-4 Local Government Services: to increase provision by £910,000 in subhead A4/1 reflecting the transfer of resources from A4/3 and the Review of Corporate Services within the Department. To increase provision by £86,000 in subhead A4/2. To decrease provision in subhead A4/3 by £4,949,000 in the main reflecting the transfer of resources to A4/1, a reduction in grants to district councils of £2,100,000 and a reduction of £1,294,000 in the Review of Public Administration.

A-5 Road Safety Services: the adjustments in subhead A5 reflect in the main the Review of Corporate Services Functions within the department.

A-6 Driver and Vehicle Agency: the adjustment in subheads A6/1, A6/2, A6/3, A6/5 and A6/7 reflect the change in status of DVA Licensing from an on-vote Agency to a Public Corporation.

A-7 ERDF - Grants to District Councils and the Private Sector: to decrease provision by £320,000 in subhead A7/3 to reflect reduced costs in respect of ERDF funding. To decrease provision by £320,000 in subhead A7/5 to reflect the associated shortfall in income and other minor adjustments.

A-8 EU Community Initiatives: to decrease provision by £267,000 in subhead A8/3 in respect of a reduction in schemes undertaken.

A-9 Capital Grants to District Councils: to decrease provision by £173,131,000 in subhead A9/3 in the main reflecting slippage in the Strategic Waste Infrastructure Funding.

A-10 Provisions: to increase provision in subhead A10/2 by £1,123,000 reflecting the take up of provisions in relation to early retirement costs and judicial review costs.

A-11 Revaluations: to increase provision in subhead A11/2 by £1,100,000 in respect of the revaluation of Departmental assets.

A-12 Notional Charges: to increase provision by £355,000 in subhead A12/1 reflecting a more accurate assessment of non-cash costs.

2. As a result of all changes there is a decrease in Net Cash Requirement of £161,761,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF THE ENVIRONMENT

Part I

£

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

Total change to Net Resource Requirement	-168,911,000
Total change to Net Cash Requirement	-161,761,000

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

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

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

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1	Northern Ireland Environment Agency	47,890	-4,237	3,834	-8,071	39,819
RfR A-2	Planning and Environmental Policy Divisions	7,594	2,909	489	2,420	10,014
RfR A-3	Planning Services	10,380	-4,742	-10,421	5,679	16,059
RfR A-4	Local Government Services	51,912	-3,953	-	-3,953	47,959
RfR A-5	Road Safety Services	7,358	7,390	727	6,663	14,021
RfR A-6	Driver and Vehicle Agency	4,590	-11,321	-10,492	-829	3,761
RfR A-7	ERDF - Grants to District Councils and the Private Sector	50	-320	-320	-	50
RfR A-8	EU Community Initiatives	287	-267	-	-267	20
RfR A-9	Capital Grants to District Councils	180,460	-173,131	-	-173,131	7,329
RfR A-10	Provisions	-	1,123	-	1,123	1,123
RfR A-11	Revaluations	-	1,100	-	1,100	1,100
RfR A-12	Notional Charges	18,347	355	-	355	18,702
	Total RfR A		-185,094	16,183	-168,911	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	1,757	2,621	4,378
Less non-operating accruing resources	-301	301	-
Total net capital	1,456	2,922	4,378
Net Cash Required	317,924	-161,761	156,163

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.								
	89,064	30,371	61,762	181,197	21,240	159,957	4,378	-	
Departmental Expenditure in DEL:									
A-1:	Northern Ireland Environment Agency								
	27,437	13,661	5,650	46,748	6,929	39,819	2,499	-	
A-2:	Planning and Environmental Policy Divisions								
	5,401	3,752	1,650	10,803	789	10,014	-	-	
A-3:	Planning Services								
	24,086	3,839	269	28,194	12,135	16,059	1,773	-	
A-4:	Local Government Services								
	1,894	169	45,896	47,959	-	47,959	-	-	
A-5:	Road Safety Services								
	10,988	3,500	420	14,908	887	14,021	106	-	
A-6:	Driver and Vehicle Agency								
	556	3,227	478	4,261	500	3,761	-	-	
A-7:	ERDF - Grants to District Councils and the Private Sector								
	-	-	50	50	-	50	-	-	
A-8:	EU Community Initiatives								
	-	-	20	20	-	20	-	-	
A-9:	Capital Grants to District Councils								
	-	-	7,329	7,329	-	7,329	-	-	

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Annually Managed Expenditure (AME):								
A-10: Provisions	-	1,123	-	1,123	-	1,123	-	-
A-11: Revaluations	-	1,100	-	1,100	-	1,100	-	-
Non-Budget:								
A-12: Notional Charges	18,702	-	-	18,702	-	18,702	-	-
Total:	89,064	30,371	61,762	181,197	21,240	159,957	4,378	-

Resource to Cash Reconciliation**£'000**

	Present	Increase+ Decrease-	Revised
Net Total Resources	328,868	-168,911	159,957
Capital Items			
Capital	1,757	2,621	4,378
Less non-operating accruing resources	-301	301	-
Total net capital	1,456	2,922	4,378
Accruals to cash adjustments			
Depreciation	-3,336	740	-2,596
New provisions and adjustments to previous provisions	-	-1,123	-1,123
Other non-cash items	-18,413	-289	-18,702
Increase(+)/Decrease(-) in debtors	-30	-208	-238
Increase(-)/Decrease(+) in creditors	-3,500	2,778	-722
Use of provisions	12,879	2,330	15,209
Total Accruals to cash adjustments	-12,400	4,228	-8,172
Net Cash Required	317,924	-161,761	156,163

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	74,010
Total Net Administration Costs	74,010
Net Programme Costs	
Request for Resources A	85,947
Total Net Programme Costs	85,947
NET OPERATING COST	159,957
NET RESOURCE REQUIREMENT	159,957
RESOURCE BUDGET	131,378

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	159,957
Net Operating Costs (Accounts)	159,957
<i>Adjustments to remove:</i>	
Capital grants	-548
Grants paid to district councils to finance capital expenditure	-7,329
Notional charges	-18,702
Adjustments to allow for February monitoring changes	-2,000
Resource Budget	131,378
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	142,921
Annually Managed Expenditure (AME)	-11,543

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	4,378
<i>Adjustments:</i>	
Grants paid to district councils to finance capital expenditure	7,329
Capital grants to finance capital expenditure	548
Capital Budget	12,255
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	12,255
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.		
Northern Ireland Environment Agency	6,929	-
Planning and Environmental Policy Divisions	789	-
Planning Services	12,135	-
Road Safety Services	887	-
Driver & Vehicle Agency	500	-
Total for RfR A	* 21,240	-

* Amount that may be applied as accruing resources in addition to the net total arising from charges for recreation and other facilities at country parks, admission to historic monuments and for the provision of environmental information, donation of assets, fees in respect of keeping, use and disposal of radioactive substances, planning applications, property certificates and pollution licences, receipts from waste management, industrial pollution, water quality activity and European Union in respect of structural fund projects, recovery of planning compensation, from HM Revenue and Customs in respect of the aggregates levy credit scheme; from the Strategic Investment Board in respect of Programme Delivery Unit costs; from the repayment of grants and loans; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; dividend and loan interest on the investment in the trading fund function of DVA and other services provided.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DOE: RfR A Notional Charges in Non-Budget								
Northern Ireland Environment Agency								
4,105	-	-	4,105	-	4,105	-	-	
Planning and Environmental Policy Divisions								
299	-	-	299	-	299	-	-	
Planning Services								
11,712	-	-	11,712	-	11,712	-	-	
Local Government Services								
1,092	-	-	1,092	-	1,092	-	-	
Road Safety Services								
402	-	-	402	-	402	-	-	
Driver and Vehicle Agency								
1,092	-	-	1,092	-	1,092	-	-	
Total RfR A:								
18,702	-	-	18,702	-	18,702	-	-	
Total Notional Charges								
18,702	-	-	18,702	-	18,702	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: To protect, conserve and enhance the natural environment and built heritage and support the adoption of the principles of sustainable development; to plan and manage development in a sustainable way which will contribute to a better environment and which is modern and responsive to the community; to work with statutory and voluntary partners to reduce road deaths and serious injuries and to support a system of effective local government which meets the needs of residents and ratepayers.	
Accounting and Financial Services	2,519
Accommodation	6,836
Audit	357
Personnel Services	240
Consultation with government Agencies	4,250
IT Charges	1,772
Miscellaneous	2,728
Total RfR A:	18,702
Total Notional Charges	18,702

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

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

Expenditure in connection with the Review of Public Administration ■	2,832
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**Spring Supplementary
Estimate
2010-2011**

Department
of Justice

DEPARTMENT OF JUSTICE

Introduction

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

RfR A: *Supporting and developing an efficient, effective and responsive criminal justice system; 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.*

A1 - Justice Delivery: to increase the provision in subhead A1/1 by £2,082,000 to reflect reallocations within the department; to increase the provision in subhead A1/2 by £39,130,000 to reflect reallocations within the department and expenditure funded through the Asset Recovery Incentivisation Scheme; to increase the provision in subhead A1/3 by £1,320,000 to reflect additional cover for Asset Recovery Incentivisation Scheme; to increase the provision in subhead A1/5 by £193,000 to reflect additional estate receipts; to increase the provision in subhead A1/7 by £751,000 to reflect reallocations within the department; to increase the provision in subhead A1/8 by £182,000 to reflect additional receipts.

A2 - Forensic Science Northern Ireland: to increase the provision in subhead A2/2 by £731,000 to reflect increased requirements in staff and non staff; to increase the provision in subhead A2/5 by £397,000 due to additional PSNI receipts; to increase the provision in subhead A2/7 by £587,000 due to increased capital requirements.

A3 - Justice Policy: to decrease the provision in subhead A3/1 by £349,000 to reflect reduced requirements in staff and non staff; to increase the provision in subhead A3/2 by £6,326,000 to reflect increased requirement in staff, non staff and depreciation; to increase the provision in subhead A3/3 by £100,000 to reflect increased requirement in staff and non staff; to increase the provision in subhead A3/5 by £27,000 to reflect additional receipts for NI Law Commission; to decrease the provision in subhead A3/7 by £1,041,000 to reflect reduced capital requirements.

A4 - Compensation Agency: to decrease the provision in subhead A4/2 by £527,000 to reflect reduced requirements in staff, non staff and depreciation; to decrease the provision in subhead A4/5 by £120,000 to reflect revised cost recovery estimates; to increase the provision in subhead A4/7 by £321,000 to reflect increased capital requirements.

A5 - Policing & Community Safety: to increase the provision in subhead A5/1 by £91,000 to reflect the transfer of Community Safety Unit from Justice Policy although this has been offset by reduced requirements in staff and non staff; to increase the provision in subhead A5/2 by £18,430,000 to reflect an additional £20,000,000 for settlement of PSNI Part Time Reserve gratuities which has been offset by reduced requirements in other staff and non staff areas; to increase the provision in subhead A5/3 by £3,357,000 to reflect increased requirement for PSNI reservist retraining and resettlement; to increase the provision in subhead A5/5 by £2,460,000 to reflect additional receipts for ACCESS NI; to increase the provision in subhead A5/7 by £597,000 to reflect increased capital requirement; to increase the provision in subhead A5/8 by £575,000 to reflect additional income from the Home Office to fund increased capital requirement.

A6 - Northern Ireland Prison Service: to decrease the provision in subhead A6/1 by £725,000 to reflect reduced requirement in non staff; to increase the provision in subhead A6/2 by £269,000 to reflect increased requirement in depreciation which was offset by reductions in staff and non staff; to decrease the provision in subhead A6/7 by £9,684,000 to reflect reduced capital requirements.

A7 - Youth Justice Agency: to decrease the provision in subhead A7/2 by £940,000 to reflect reduced requirements in staff, non staff and depreciation; to increase the provision in subhead A7/5 by £205,000 to reflect additional receipts; to increase the provision in subhead A7/7 by £10,000 to reflect increased capital requirements; to decrease the provision in subhead A7/8 by £450,000 to reflect that the disposal of sites have been delayed or that the receipts were below estimated market value.

A8 - Courts & Tribunals Service: to decrease the provision in subhead A8/1 by £2,569,000 to reflect reduced resource requirements in staff and non staff; to increase the provision in subhead A8/2 by £1,562,000 to reflect increased resource requirements in staff, non staff and expenditure funded through the Asset Recovery Incentivisation Scheme which were offset by a reduction in depreciation; to increase the provision in subhead A8/5 by £3,283,000 to reflect the change in the treatment of Tribunal income; to decrease the provision in subhead A8/7 by £1,209,000 to reflect reduced capital requirements.

A9 - Justice Delivery: to decrease the provision in subhead A9/2 by £172,000 as a result of a machinery of government transfer of Broadly By Analogous pension scheme costs to the Public Prosecution Service.

A10 - Northern Ireland Prison Service: to increase the provision in subhead A10/2 by £2,179,000 to reflect the increase in the number of injury on duty compensation claims.

A11 - Youth Justice Agency: to increase the provision in subhead A11/2 by £292,000 to reflect the increase in local government pension scheme liabilities and the increase in impairment costs.

A12 - Justice Policy: to increase the provision in subhead A12/2 by £588,000 to reflect the increased number and estimated financial settlement of miscarriage of justice claims.

A13 - Compensation Agency: to increase the provision in subhead A13/2 by £9,482,000 to reflect the increased number and estimated financial settlement of compensation claims.

A14 - Courts & Tribunals Service: to increase the provision in subhead A14/2 by £5,876,000 to reflect the change in the treatment of contingent liabilities and stockbroker management fees for the Court Funds Office.

A15 - Forensic Science Northern Ireland: to increase the provision in subhead A15/2 by £30,000 to reflect additional non staff costs.

A16 - Policing: to increase the provision in subhead A16/3 by £148,640,000 to reflect additional security funding from HM Treasury, hearing loss costs, increased working capital requirements; expenditure funded through the Asset Recovery Incentivisation Scheme; and planned drawdown of end year flexibility (EYF) to supplement opening resource and capital baselines.

A17 - Police Pensions: to increase the provision in subhead A17/3 by £10,389,000 to reflect the latest Government Actuary Department's valuation.

A18 - Police Ombudsman for Northern Ireland: to decrease the provision in subhead A18/3 by £150,000 to reflect reduced resource requirements of £250,000 offset by an increase in capital requirements of £100,000.

A19 - Northern Ireland Policing Board: to decrease the provision in subhead A19/3 by £163,000 to reflect reduced resource requirements of £173,000 offset by an increase in capital requirements of £10,000.

A20 - Probation Board for Northern Ireland: to decrease the provision in subhead A20/3 by £866,000 to reflect reduced resource requirements of £189,000 and capital requirements of £677,000.

A21 - Criminal Justice Inspectorate: to decrease the provision in subhead A21/3 by £23,000 to reflect in year efficiency measures.

A22 - NI Legal Services Commission: to increase the provision in subhead A22/3 by £18,629,000 in relation to Legal Aid costs.

A24 - Notional Charges: to increase the provision in subhead A24/1 by £390,000 and subhead A24/2 by £141,000 to reflect the change in the treatment of notional costs.

2. As a result of all changes there is an increase in the Net Cash Requirement of £233,018,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT OF JUSTICE

Part I

	£
RfR A: Supporting and developing an efficient, effective and responsive criminal justice system; 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.	
Total Change to Net Resource Requirement	257,105,000
Total Change to Net Cash Requirement	233,018,000

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; 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:

Justice Policy and Delivery services; forensic science services; services related to crime; civil and criminal justice including juvenile justice services; probation and after-care; state pathology; compensation schemes; payments under the Asset Recovery Incentivisation Scheme; payment of police reservist gratuities; 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 and community safety including police pensions; 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; the Criminal Justice Inspectorate, and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfRA-1:	Justice Delivery	23,717	42,532	193	42,339	66,056
RfRA-2:	Forensic Science Northern Ireland	1,470	731	397	334	1,804
RfRA-3:	Justice Policy	14,355	6,077	27	6,050	20,405
RfRA-4:	Compensation Agency	3,851	-527	-120	-407	3,444
RfRA-5:	Policing & Community Safety	22,964	21,878	2,460	19,418	42,382
RfRA-6:	Northern Ireland Prison Service	129,846	-456	-	-456	129,390
RfRA-7:	Youth Justice Agency	20,024	-940	205	-1,145	18,879
RfRA-8:	Courts & Tribunals Service	50,738	-1,007	3,283	-4,290	46,448
RfRA-9:	Justice Delivery	230	-172	-	-172	58
RfRA-10:	Northern Ireland Prison Service	2,010	2,179	-	2,179	4,189
RfRA-11:	Youth Justice Agency	1,862	292	-	292	2,154
RfRA-12:	Justice Policy	-	588	-	588	588
RfRA-13:	Compensation Agency	13,356	9,482	-	9,482	22,838
RfRA-14:	Courts & Tribunals Service	300	5,876	-	5,876	6,176
RfRA-15:	Forensic Science Northern Ireland	-	30	-	30	30
RfRA-16:	Policing	771,746	148,640	-	148,640	920,386
RfRA-17:	Police Pensions	99,303	10,389	-	10,389	109,692
RfRA-18:	Police Ombudsman for Northern Ireland	8,982	-150	-	-150	8,832
RfRA-19:	Northern Ireland Policing Board	9,145	-163	-	-163	8,982
RfRA-20:	Probation Board for Northern Ireland	21,716	-866	-	-866	20,850
RfRA-21:	Criminal Justice Inspectorate	1,458	-23	-	-23	1,435
RfRA-22:	NI Legal Services Commission	84,087	18,629	-	18,629	102,716
RfRA-24:	Notional Charges	-	531	-	531	531
	Total RfRA		263,550	6,445	257,105	
				Present Provision	Change in Provision	New Provision
Capital and Cash						
Capital Items						
	Capital			43,147	-9,668	33,479
	Less non-operating accruing resources			-1,377	-307	-1,684
	Total net capital			41,770	-9,975	31,795
	Net Cash Required			1,344,182	233,018	1,577,200

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources							Capital		
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Supporting and developing an efficient, effective and responsive criminal justice system; 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.								
	56,241	347,781	1,183,630	1,587,652	45,617	1,542,035	33,479	1,684	
Departmental Expenditure in DEL:									
A-1:	Justice Delivery								
	16,962	48,255	1,320	66,537	481	66,056	4,806	559	
A-2:	Forensic Science Northern Ireland ♥								
	-	12,360	-	12,360	10,556	1,804	1,142	-	
A-3:	Justice Policy								
	3,876	12,898	3,658	20,432	27	20,405	1,557	-	
A-4:	Compensation Agency ♥								
	-	3,624	-	3,624	180	3,444	391	-	
A-5:	Policing & Community Safety								
	8,334	31,849	5,469	45,652	3,270	42,382	651	575	
A-6:	Northern Ireland Prison Service ♥								
	14,165	117,300	290	131,755	2,365	129,390	17,816	-	
A-7:	Youth Justice Agency ♥								
	-	19,234	-	19,234	355	18,879	210	550	
A-8:	Courts & Tribunals Service ♥								
	12,514	62,317	-	74,831	28,383	46,448	6,906	-	
Annually Managed Expenditure (AME):									
A-9:	Justice Delivery								
	-	58	-	58	-	58	-	-	
A-10:	Northern Ireland Prison Service								
	-	4,189	-	4,189	-	4,189	-	-	
A-11:	Youth Justice Agency								
	-	2,154	-	2,154	-	2,154	-	-	
A-12:	Justice Policy								
	-	588	-	588	-	588	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-13:	Compensation Agency	-	22,838	-	22,838	-	22,838	-	-
A-14:	Courts & Tribunals Service	-	6,176	-	6,176	-	6,176	-	-
A-15:	Forensic Science Northern Ireland	-	30	-	30	-	30	-	-
Non-Budget:									
A-16:	Policing	-	-	920,386	920,386	-	920,386	-	-
A-17:	Police Pensions	-	-	109,692	109,692	-	109,692	-	-
A-18:	Police Ombudsman for Northern Ireland ♥	-	-	8,832	8,832	-	8,832	-	-
A-19:	Northern Ireland Policing Board ♥	-	-	8,982	8,982	-	8,982	-	-
A-20:	Probation Board for Northern Ireland ♥	-	-	20,850	20,850	-	20,850	-	-
A-21:	Criminal Justice Inspectorate ♥	-	-	1,435	1,435	-	1,435	-	-
A-22:	NI Legal Services Commission ♥	-	-	102,716	102,716	-	102,716	-	-
A-23:	Justice Policy	-	3,770	-	3,770	-	3,770	-	-
A-24:	Notional Charges	390	141	-	531	-	531	-	-
Total:		56,241	347,781	1,183,630	1,587,652	45,617	1,542,035	33,479	1,684

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	1,284,930	257,105	1,542,035
Capital Items			
Capital	43,147	-9,668	33,479
Less non-operating Accruing Resources	-1,377	-307	-1,684
Total net capital	41,770	-9,975	31,795
Accruals to cash adjustments			
Depreciation	-35,346	-1,212	-36,558
New Provisions and adjustments to previous provisions	-17,718	-17,688	-35,406
Other non-cash items	-626	-532	-1,158
Increase(+)/Decrease(-) in debtors	41,592	-440	41,152
Use of Provisions	29,580	5,760	35,340
Total Accruals to cash adjustments	17,482	-14,112	3,370
Net Cash Required	1,344,182	233,018	1,577,200

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	2,870	2,870
Other income not classified as ARs •	5,500	<i>5,500</i>	5,500	<i>5,500</i>
Total:	5,500	<i>5,500</i>	8,370	<i>8,370</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	55,500
Total Net Administration Costs	55,500
Net Programme Costs	
Request for Resources A	1,494,319
Total Net Programme Costs	1,494,319
NET OPERATING COST	1,549,819
NET RESOURCE REQUIREMENT	1,542,035
RESOURCE BUDGET	1,739,372

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	1,542,035
<i>Adjustments:</i>	
Add Consolidated Fund Standing Services	7,784
Net Operating Costs (Accounts)	1,549,819
Less Non-Budget grants payable to NDPBs	-1,172,893
Less other voted expenditure that is outside the Resource Budget	-4,301
Consolidated Fund Extra Receipts (CFERs)	-2,870
Add NDPB Resource consumption	1,369,617
Resource Budget	1,739,372
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,416,448
Annually Managed Expenditure (AME)	322,924

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	31,795
<i>Adjustments:</i>	
Add Net Capital Expenditure by NDPBs	53,336
Capital Budget	85,131
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	85,131
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Supporting and developing an efficient, effective and responsive criminal justice system; 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.		
Justice Delivery	481	559
Forensic Science Northern Ireland	10,556	-
Justice Policy	27	-
Compensation Agency	180	-
Policing & Community Safety	3,270	575
Northern Ireland Prison Service	2,365	-
Youth Justice Agency	355	550
Courts & Tribunals Service	28,383	-
Total for RfR A	* 45,617	** 1,684

* 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 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 land, business and residential properties, surplus IT, plant and machinery, vehicles, office equipment, catering equipment and surplus stores.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
DOJ: RfR A Notional Charges in Non-Budget								
Justice Delivery								
100	-	-	100	-	100	-	-	
Forensic Science Northern Ireland								
-	48	-	48	-	48	-	-	
Justice Policy								
17	-	-	17	-	17	-	-	
Compensation Agency								
-	25	-	25	-	25	-	-	
Policing & Community Safety								
49	-	-	49	-	49	-	-	
Northern Ireland Prison Service								
168	-	-	168	-	168	-	-	
Youth Justice Agency								
-	50	-	50	-	50	-	-	
Courts & Tribunals Service								
56	18	-	74	-	74	-	-	
Total RfR A								
390	141	-	531	-	531	-	-	
Total Notional Charges								
390	141	-	531	-	531	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Supporting and developing an efficient, effective and responsive criminal justice system; 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.	
Audit charges	269
Telecommunication charges	191
Miscellaneous	71
Total RfR A:	531
Total Notional Charges	531

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	
	Income	<i>Receipts</i>
Fines and miscellaneous	5,500	<i>5,500</i>
Asset Recovery Incentivisation Scheme	2,870	<i>2,870</i>
Total:	8,370	<i>8,370</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

1.	RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act as follows:	£'000
	Expenditure relating to the Asset Recovery Incentivisation Scheme ■	2,870
2.	RfR A includes Grant in aid provision above £1 million for the following	£'000
	Policing	920,386
	Police Pensions	109,692
	Police Ombudsman for Northern Ireland	8,832
	Northern Ireland Policing Board	8,982
	Probation Board for Northern Ireland	20,850
	Criminal Justice Inspectorate	1,435
	NI Legal Services Commission	102,716

**Spring Supplementary
Estimate
2010-2011**

Department for
Regional Development

DEPARTMENT FOR REGIONAL DEVELOPMENT

Introduction

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

RfR A: *Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region.*

A1 - Roads Service: to decrease provision in subhead A1/1 by £229,000 transfers to other departments and restructuring of services within the Department; to decrease provision in subhead A1/2 by £19,919,000 mainly due to a reduction in Roads Service depreciation costs; to declare additional income in subhead A1/5 by £3,259,000 in respect of an increase from car parking receipts, an increase from the decriminalisation of parking enforcement receipts and charges for work carried out by Roads Service at the request of individuals and other bodies; to increase the capital subhead A1/7 by £11,016,000 additional expenditure on the improvement and strengthening of the roads network and also as a result of increased developers' contributions; an increase in subhead A1/8 of £2,055,000 resulting from additional developers' contributions.

A2 - Ferry services, air and sea ports: to increase provision in subhead A2/1 by £2,000; to increase provision in subhead A2/2 by £274,000 due to an increase in Strangford Lough Ferry operating costs and to fund a review of the City of Derry Airport; to increase subhead A2/3 by £6,295,000 to allow for a possible grant to City of Derry Airport; to increase subhead A2/5 by £445,000 additional income in respect of Strangford Lough Ferry charges.

A3 - Railway services: to increase provision in subhead A3/2 by £3,354,000 mainly as a result of increased costs under the Public Service Obligation (PSO) and also an increase in the take up of rail grant fare concessions; to reduce the provision in subhead A3/3 by £11,700,000 of which £10,900,000 was used to offset a shortfall in NITHCo Asset Sales in subhead A3/5 and £800,000 returned to Bus Purchases in subhead A4/3 which was used last year to meet a pressure in Rail Capital; the £1,500,000 previously held in capital subhead A3/7 was transferred to subhead A4/7 once it was confirmed that the preferred option for the Rapid Transit project is bus, under the Roads passenger service.

A4 - Road passenger services: to increase subhead A4/1 by £1,283,000 as a result of additional staff required to take forward the Rapid Transit programme, the set up of a new Transport Policy Division and also restructuring of services within the Department; to decrease subhead A4/2 by £2,030,000 to fund the increase and take up of the rail concessionary fares scheme in subhead A3/2; to increase subhead A4/3 by £800,000 reinstatement of provision which was used last year 2009-10 to meet a pressure in Rail Capital; to increase subhead A4/5 by £3,000 to meet a shortfall in income as Graphic Unit now procure the services on behalf of the customer and the customer pays the supplier direct for the services; to increase the capital subhead A4/7 by £18,000 as a result of restructuring of services within the Department.

A5 - Services to Other Departments: to decrease provision in subhead A5/1 by £1,587,000 as a result of internal restructuring of services within the Department; to decrease provision in subhead A5/2 by £433,000 as a result of a decrease in the number of staff seconded out and Graphic Unit now procures the services on behalf of the customer and the customer pays the supplier direct for the services; to increase provision in subhead A5/5 by £419,000 to meet a shortfall in income as a result of the reduction in the number of staff seconded out, a reduction in the service provided by the Department to the Driver Vehicle Testing Agency and Graphic Unit now procure the services on behalf of the customer and the customer pays the supplier direct for the services.

A6 - EU Interreg VI: to increase provision in subhead A6/7 by £200,000 which is partly offset by £150,000 in subhead A6/8 as income from EU in respect of the Interreg VI programme.

A7 - Roads Service - release of Government Grant Reserve in respect of EU Funded assets and Depreciation costs: to increase provision in subhead A7/1 by £3,689,000 due to a fall in value of assets and decrease subhead A7/2 by £403,000 to reflect the release from Government Grants.

A8 - Provisions: to increase provisions in subhead A8/2 by £6,300,000.

A9 - Settlement of NICS Equal Pay claims: to record a excess in subhead A6/2 of £660,000 due to an overstated provision in 2009-10 as part of the final settlement payment.

A11 - Release from Government Grants Reserve in respect of EU funded assets and other expenditure: to provide provision in subhead A10/2 by £4,803,000 to reflect the release for EU Debtors.

A12 - Notional Charges: to decrease subhead A12/1 by £775,000 due to decreased notional costs associated with the Government's reform programme.

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

B1 - Water Policy and Administration: to decrease provision in subhead B1/1 by £287,000 due to transfers to other departments and restructuring of services within the Department; to decrease provision in subhead B1/2 by £740,000 to meet pressures elsewhere within the Department and to reflect the restructuring of services within the Department.

B2 - Settlement of NICS Equal Pay claims: to increase subhead B2/2 by £3,000 as a final settlement payment.

B3 - Northern Ireland Water Limited: to reduce provision in subhead B3/2 by £32,100,000, subhead B3/3 by £960,000, increase subhead B3/5 by £173,000 and reduce subhead B3/7 by £20,000,000 to provide NIW with the funding it needs to deliver its agreed Operating Plan for 2010/11.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £43,811,000
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT FOR REGIONAL DEVELOPMENT

Part I

	£
RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region.	-12,924,000
RfR B: Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.	-33,911,000
Total Change to Net Resource Requirement	-46,835,000
Total Change to Net Cash Requirement	-43,811,000

Amounts required in the year ending 31 March 2011 for use by the Department for Regional Development on:

RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region:

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

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

payment of income subsidies, current and capital grants and net lending to NI Water Limited, equity injections, supporting the costs associated, with the maintenance of the shareholder and water policy functions; consultants' and other fees; salaries and wages, general administrative expenses and central administration costs; settlement of NICS Equal Pay claim; graphics unit; computer hardware and software, office machinery and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Roads Service	222,210	-20,148	3,259	-23,407	198,803
RfR A-2:	Ferry Services, Air and Sea Ports	1,300	6,571	445	6,126	7,426
RfR A-3:	Railway Services	82,437	-8,346	-10,900	2,554	84,991
RfR A-4:	Road passenger services	64,293	53	-3	56	64,349
RfR A-5:	Services to Other Departments	7,045	-2,020	-419	-1,601	5,444
RfR A-7:	Roads Service - release from government grant reserve in respect of EU funded assets and depreciation costs	138,729	3,286	-	3,286	142,015
RfR A-8:	Provisions	4,300	6,300	-	6,300	10,600
RfR A-9:	Settlement of NICS Equal Pay claims	-	-660	-	-660	-660
RfR A-11:	Release from Government Grant Reserve in respect of EU funded assets and other expenditure	-	-4,803	-	-4,803	-4,803
RfR A-12:	Notional Charges	13,578	-775	-	-775	12,803
	Total RfR A		-20,542	-7,618	-12,924	
RfR B-1	Water Policy and Administration	3,484	-1,027	-	-1,027	2,457
RfR B-2	Settlement of NICS Equal Pay claims	-	3	-	3	3
RfR B-3:	Northern Ireland Water Limited	227,510	-33,060	-173	-32,887	194,623
	Total RfR B		-34,084	-173	-33,911	
	TOTAL CHANGES TO RfRs		-54,626	-7,791	-46,835	

	Present Provision	Change in Provision	New Provision
Capital and Cash			
Capital Items			
Capital	484,400	-5,966	478,434
Less non-operating accruing resources	-1,000	-2,205	-3,205
Total net capital	483,400	-8,171	475,229
Net Cash Required	897,669	-43,811	853,858

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region.								
	101,037	373,578	69,649	544,264	23,262	521,002	313,434	3,205	
Departmental Expenditure in DEL:									
A-1:	Roads Service								
	71,971	148,356	-	220,327	21,524	198,803	303,216	3,055	
A-2:	Ferry Services, Air and Sea Ports								
	22	979	7,388	8,389	963	7,426	-	-	
A-3:	Railway services								
	-	31,630	54,061	85,691	700	84,991	-	-	
A-4:	Road passenger services								
	5,490	50,659	8,200	64,349	-	64,349	18	-	
A-5:	Services to Other Departments								
	5,151	368	-	5,519	75	5,444	-	-	
A-6:	EU Interreg IV								
	-	-	-	-	-	-	200	150	
Annually Managed Expenditure (AME):									
A-7:	Roads Service - release from government grant reserve in respect of EU funded assets and depreciation costs								
	5,000	137,015	-	142,015	-	142,015	-	-	
A-8:	Provisions								
	600	10,000	-	10,600	-	10,600	10,000	-	
A-9:	Settlement of NICS Equal Pay claims								
	-	-660	-	-660	-	-660	-	-	

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
	1	2	3	4	5	6	7	8	
	Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:									
A-10:	Interest paid on Deposits								
	-	34	-	34	-	34	-	-	
A-11:	Release from Government Grant Reserve in respect of EU funded assets and other expenditure								
	-	-4,803	-	-4,803	-	-4,803	-	-	
A-12:	Notional charges								
	12,803	-	-	12,803	-	12,803	-	-	
RfR B:	Contributing to the health and well being of the community and the protection of the environment by maintaining and developing the policy and regulatory environment which provides sustainable, high quality water and sewerage services.								
	1,767	266,593	50	268,410	71,327	197,083	165,000	-	
Departmental Expenditure in DEL:									
B-1:	Water Policy and Administration								
	1,767	690	-	2,457	-	2,457	-	-	
B-2:	Settlement of NICS Equal Pay claims								
	-	3	-	3	-	3	-	-	
Non-Budget:									
B-3:	Financial support for Northern Ireland Water Limited †								
	-	265,900	50	265,950	71,327	194,623	165,000	-	
Total:	102,804	640,171	69,699	812,674	94,589	718,085	478,434	3,205	

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	764,920	-46,835	718,085
Capital Items			
Capital	484,400	-5,966	478,434
Less non-operating accruing resources	-1,000	-2,205	-3,205
Total net capital	483,400	-8,171	475,229
Accruals to cash adjustments			
Depreciation	-192,887	31,517	-161,370
New provisions and adjustments to previous provisions (Capital)	-5,700	-4,300	-10,000
New provisions and adjustments to previous provisions (Revenue)	-4,300	-5,640	-9,940
Notional charges	-13,578	775	-12,803
Increase(+)/Decrease(-) in stock	-	102	102
Increase(+)/Decrease(-) in debtors	10,100	-2,598	7,502
Increase(-)/Decrease(+) in creditors (Less than one year)	7,000	-11,630	-4,630
Increase(-)/Decrease(+) in creditors (More than one year)	-182,500	2,506	-179,994
Use of provisions	31,214	463	31,677
Total Accruals to cash adjustments	-350,651	11,195	-339,456
Net Cash Required	897,669	-43,811	853,858

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	272	272
Total:	-	-	272	272

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	101,037
Request for Resources B	1,767
Total Net Administration Costs	102,804
Net Programme Costs	
Request for Resources A	419,693
Request for Resources B	195,316
Total Net Programme Costs	615,009
NET OPERATING COST	717,813
NET RESOURCE REQUIREMENT	718,085
RESOURCE BUDGET	658,940

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	718,085
<i>Adjustments:</i>	
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-272
Net Operating Costs (Accounts)	717,813
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-207,460
Capital grants	-68,161
Adjustments to allow for February monitoring changes	-3,000
<i>Adjustments to include</i>	
Government Grant reserve in respect of assets funded by grants from EU	4,803
Non-Voted Resource DEL	195,114
Non-Voted Resource AME	19,831
Resource Budget	658,940
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	487,154
Annually Managed Expenditure (AME)	171,786

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	475,229
<i>Adjustments to remove:</i>	
Voted - Non Budget Capital	-165,000
<i>Adjustments to include:</i>	
Capital Grants	68,161
Non-Voted capital expenditure	176,856
Adjustments to allow for February monitoring changes	-6,600
Capital Budget	548,646
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	538,646
Annually Managed Expenditure (AME)	10,000

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

	Provision 2010-11	
	Operating ARs	Non- operating ARs
RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region.		
Roads Service	21,524	3,055
Ferry services, air and sea ports	963	-
Railway Services	700	-
EU Interreg IV	-	150
Services to Other Departments	75	-
Total for RfR A	* 23,262	** 3,205

* Amount that may be applied as accruing resources in addition to the net total arising from receipts for services provided by the Department's Graphics Unit, the recoupment of seconded staff costs, receipts from car parking charges, income in respect of Decriminalised Parking Enforcement, street works inspection fees, fees charged to the construction industry and other bodies for laboratory services, charges and deposits retained for works carried out by, or at the request of, individuals or other bodies, receipts from private street inspections; developers' contributions; receipts from mooring fees etc by Donaghadee Harbour, receipts from ferry charges for carriage of passengers and vehicles, recoupment for projects funded under the European Union Structural Funds Programme; European Union Programme for Peace and Reconciliation; European Union Community Initiatives, recoupment for schemes funded under the Trans European Network Systems Programmes and other miscellaneous receipts.

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

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

Northern Ireland Water Limited	71,327	-
Total for RfR B	* 71,327	-

* Amount that may be applied as accruing resources in addition to the net total arising from receipts of dividend and loan interest from Northern Ireland Water.

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
DSD: RfR A Notional charges in Non-Budget							
Roads Service							
9,203	-	-	9,203	-	9,203	-	-
Services to Other Departments							
3,600	-	-	3,600	-	3,600	-	-
Total RfR A							
12,803	-	-	12,803	-	12,803	-	-
Total Notional Charges							
12,803	-	-	12,803	-	12,803	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Supporting the economy by planning, developing and maintaining safe and sustainable transportation networks, promoting airport and harbour services, addressing regional imbalance in infrastructure and shaping the long-term future of the region.	
Accommodation	6,599
Land Valuation	529
Northern Ireland Audit Office	124
Departmental Solicitors Office	675
Miscellaneous	258
Enterprise Shared Service Centre	2,808
Account NI	1,286
Centre for Applied Learning	138
Records NI	386
Total RfR A:	12,803
Total Notional Charges	12,803

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	
	Income	<i>Receipts</i>
Roads Service	262	<i>262</i>
Other	10	<i>10</i>
Total	272	<i>272</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1.	RfR A contains provision sought under sole authority of Part 1 of the Estimate and of the confirming Budget Act as follows:	
	Grants for rural community transport ■	200
	City of Derry Airport review ■	10

**Spring Supplementary
Estimate
2010-2011**

Department for
Social Development

DEPARTMENT FOR SOCIAL DEVELOPMENT

Introduction

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

RfR A: *Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save:*

A1 - Social Security Administration: to decrease administration provision in subhead A1/1 by £602,000 due to the transfer of funds to/from other subheads and departments. In addition, to reduce other current provision in subhead A1/2 by £9,713,000 and capital provision in subhead A1/7 by £3,702,000. The reduction in other current provision reflects the transfer of funds to other departments in connection with the Modernisation Programme, slippage in this Programme and reductions in overtime and other running costs. The decrease in capital provision reflects the rephasing of the Jobs and Benefits Accommodation Project to release funds to enable the completion of various contractual Urban Regeneration projects. Accruing resources in subhead A1/5 are increasing by £1,805,000 due to a revision of the recoupment of running costs from the National Insurance Fund.

A2 - Belfast Benefit Delivery Centre: to decrease administration provision in subhead A2/1 by £352,000 and increase other current provision in subhead A2/2 by £2,223,000. This reflects a reclassification of non cash costs such as depreciation charges and additional funding from the Department for Work and Pensions (DWP) for administering the Centre. Accruing resources in subhead A2/5 are increasing by £1,871,000 due to revised funding from DWP.

A3 - Eastern Area (GB Child Maintenance and Enforcement Commission): to decrease other current provision in subhead A3/2 and accruing resources in subhead A3/5 by £4,642,000 due to revised funding from DWP for administering the Unit.

A4 - Child Maintenance and Enforcement Division: to decrease other current provision in subhead A4/2 by £1,589,000. This reflects the transfer of funding to another subhead and another department, a reduction in requirements resulting from a freeze on recruitment and a reduction in other running costs and depreciation charges.

A5 - Mesothelioma Compensation Scheme: to increase grant provision in subhead A5/3 by £199,000 to reflect anticipated costs of awards under the Scheme. Accruing resources in subhead A5/5 are also increasing by £199,000 to show the expected recovery from civil compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland.

A6 - Grants to the Independent Living Fund: to decrease grant provision in subhead A6/3 by £200,000 due to the closure of the Fund to new applicants during the year.

A7 - Non-contributory and means tested benefits: to reduce overall provision in subhead A7/3 by £38,168,000 to reflect a reduction in requirements for disability benefits and pension credit partially offset by increases in non-contributory retirement pensions and industrial injuries benefits. This follows a reassessment of requirements. Accruing resources in subhead A7/5 are decreasing by £1,000,000 due to reductions in the levels of disability benefit and industrial injury benefit receipts.

A8 - Income support - non-pensioners, Jobseeker's allowance and Employment and support allowance: to reduce overall provision in subhead A8/3 by £71,431,000 reflecting reductions in requirements for Income Support, contribution based Jobseeker's allowance and non-contributory Employment and support allowance partially offset by an increase in income based Jobseeker's allowance. This follows a reassessment of requirements. Accruing resources in subhead A8/5 are decreasing by £18,859,000 due to a reduction in contribution based Jobseeker's allowance and therefore recoveries from the National Insurance Fund.

A9 - Job grant: to increase provision in subhead A9/3 by £200,000 due to a reassessment of requirements.

A11 - Housing benefit (rent): to increase provision in subhead A11/3 by £11,875,000 due to a reassessment of requirements.

A13 - Housing benefit rates (tenants): to increase provision in subhead A13/3 by £2,476,000 due to a reassessment of requirements.

A14 - Housing benefit rates (owner occupiers): to decrease provision in subhead A14/3 by £300,000 due to a reassessment of requirements.

A15 - Financial Assistance Scheme (Non cash costs): to decrease non cash costs associated with the FAS Scheme in subhead A15/2 by £27,155,000 following a reassessment of the costs of the Scheme.

A16 - Movement in Provisions (Non benefit): to increase other current provision in subhead A16/2 by £467,000 following an assessment of requirements.

A17 - Payments to the Social Fund (Regulated): to increase provision in subhead A17/3 by £22,027,000 to provide for the payment of cold weather payments triggered by the exceptionally cold Winter weather.

A18 - Payments to the Social Fund in respect of Winter Fuel Payments: to increase provision in subhead A18/3 by £302,000 due to a reassessment of requirements.

A19 - Payments to the Social Fund (Discretionary): to decrease provision in subhead A19/3 by £342,000 due to a reassessment of requirements.

A21 - Notional Charges: to decrease provision in subhead A21/1 by £1,450,000 due to a forecast reduction in accommodation costs.

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

B1 - Assistance to the voluntary housing movement: to decrease grant provision in subhead B1/3 by £14,400,000 to reflect a reduction in capital budgets to cover the shortfall in house and land receipts and housing association grant recoveries. Accruing resources in subhead B1/5 are decreasing by £2,590,000 due to a reduction in housing association grant recoveries. Non-operating accruing resources in subhead B1/8 are increasing by £200,000 reflecting an increase in loan repayments by housing associations.

B2 - Housing - other expenditure: to increase administration provision in subhead B2/1 by £665,000 reflecting a transfer from another subhead and funding provided by the Strategic Investment Board (SIB) to fund consultancy costs. Other current provision in subhead B2/2 is decreasing by £262,000 due to a transfer to another subhead. Accruing resources in subhead B2/5 are increasing by £125,000 due to the provision of funding by SIB for consultancy and research costs.

B3 - Housing grants to the Northern Ireland Housing Executive: to reduce other current provision in subhead B3/2 by £1,956,000. This reflects transfers to other subheads and a reduction in requirements due to a lower paid award and a moratorium on recruitment and is partly offset by an increase in funding for the Special Purchase of Evacuated Dwelling (SPED) Scheme financed by additional SPED receipts. Grant provision in subhead B3/3 is decreasing by £29,450,000 to cover the shortfall in Housing Executive house and land and Urban Regeneration land sales receipts. Accruing resources in subhead B3/5 are decreasing by £36,400,000 due to severe reduction in house and land sales offset in part by additional SPED sales. This shortfall has been covered by a curtailment of Housing Association and Housing Executive capital programmes. Included in subhead B3/2 is an additional £4,000,000 to cover damage to tenant's properties arising from the extreme weather conditions over the Christmas period. This is conditional upon extra resources becoming available before year end.

B4 - Renovation grants and group repair of dwellings: to decrease grant provision in subhead B4/3 by £8,850,000 to cover the shortfall in Housing Executive house and land sales and Urban Regeneration land sales receipts.

B5 - Interest Payments on Housing Loans: to increase both other current provision in subhead B5/2 and the level of accruing resources in subhead B5/5 by £1,758,000 due to a reassessment of requirements.

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

C1 - Urban Regeneration: to decrease administration provision in subhead C1/1 by £317,000 due to transfers to/from other subheads and to another department. Other current provision in subhead C1/2 is decreasing by £960,000 due to transfers to other subheads and a reduction in maintenance and consultancy requirements. Grants provision in subhead C1/3 is increasing by £12,365,000 due to a transfer from the Social Security Agency capital budget and the securing of additional funding in the Monitoring Rounds to enable the completion of contractually committed capital projects. Accruing resources in subhead C1/5 are increasing by £1,571,000 due to the recovery of costs from the developer in respect of the Victoria Square development, the sale of Laganside development assets and the recoupment of costs in respect of the refurbishment of the Nomadic. Capital provision in subhead C1/7 and non operating accruing resources in subhead C1/8 are decreasing by £232,037,000 and £133,835,000 respectively due, mainly, to the rephasing of the Royal Exchange project to a later year. The reduction in non-operating accruing resources also reflects the shortfall in urban regeneration land sales which is covered by a transfer from the Housing Executive capital budgets.

C2 - Community and Voluntary Sector Funding: to increase administration provision in subhead C2/1 by £290,000 due to a transfer from another subhead. Other current provision in subhead C2/2 is decreasing by £800,000 and grant provision in subhead C2/3 is increasing by £2,280,000 due to transfers to/from other subheads and departments.

C3 - EU Programme for Peace and Reconciliation: to increase grant provision in subhead C3/3 by £9,126,000 and accruing resources in subhead C3/5 by £7,821,000. This reflects both technical changes in accounting for the EU funded element of Peace III projects and a reassessment of requirements.

C5 - Integrated Development Fund: to decrease grant provision in subhead C5/3 by £67,000 due to a reduction in requirements.

C6 - Urban Regeneration/Community Development Non cash items: to decrease administration provision in subhead C6/1 by £100,000 due to a reassessment of requirements and to increase other current provision in subhead C6/2 by £49,900,000 reflecting an increase in impairment charges arising from a revaluation of asset holdings.

C7 - Grants to ILEX: to increase grant in aid provision in subhead C7/3 by £435,000 due to a reassessment of requirements.

C8 - Cost of Laganside Development Assets: to increase provision in subhead C8/3 by £729,000 to provide for the disposal of Laganside development assets.

C10 - Notional Charges: to increase provision in subhead C10/1 by £82,000 due to a reassessment of requirements.

Other minor adjustments have been made to the provision in subheads A1/3, A4/7, A20/3, B2/3, B6/2, B8/1 and C9/3.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £51,890,000.
3. Symbols are explained in the guide at the front of the volume.

DEPARTMENT FOR SOCIAL DEVELOPMENT

Part I

	£
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save.	-95,594,000
RfR B: Promoting measurable improvements to housing in Northern Ireland.	-15,356,000
RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	63,602,000
Total Change to Net Resource Requirement	-47,348,000
Total Change to Net Cash Requirement	-51,890,000

Amounts required in the year ending 31 March 2011 for use by the Department for Social Development on:

RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save:

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

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

central administration costs relating to the Housing Programme; on housing services, including grants and subsidies; on the Supporting People Programme; on fuel poverty payments; settlement of NICS equal pay claims; and associated non-cash items.

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

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

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Social Security Administration	184,673	-10,333	1,805	-12,138	172,535
RfR A-2:	Belfast Benefit Delivery Centre	352	1,871	1,871	-	352
RfR A-3:	Eastern Area (GB Child Maintenance and Enforcement Commission)	-	-4,642	-4,642	-	-
RfR A-4:	Child Maintenance and Enforcement Division	19,453	-1,589	-	-1,589	17,864
RfR A-5:	Mesothelioma Compensation Scheme	-	199	199	-	-
RfR A-6:	Grants to the Independent Living Fund	11,200	-200	-	-200	11,000
RfR A-7:	Non-contributory and means tested benefits	1,556,360	-38,168	-1,000	-37,168	1,519,192
	<i>Of which:</i>					
	<i>Pensions benefits</i>	2,797	753	-	753	3,550
	<i>Disability benefits</i>	1,153,425	-38,853	-800	-38,053	1,115,372
	<i>Industrial injuries benefits</i>	28,712	1,358	-200	1,558	30,270
	<i>Pension credit</i>	371,426	-1,426	-	-1,426	370,000
RfR A-8:	Income support - non-pensioners, Jobseeker's allowance and Employment and support allowance	722,072	-71,431	-18,859	-52,572	669,500
	<i>Of which:</i>					
	<i>Income support - non-pensioners</i>	484,574	-37,324	-4,350	-32,974	451,600
	<i>Jobseeker's allowance (income based)</i>	162,226	714	-60	774	163,000
	<i>Jobseeker's allowance (contribution based)</i>	-	-14,549	-14,549	-	-
	<i>Employment and support allowance (non contributory)</i>	75,272	-20,272	100	-20,372	54,900
RfR A-9:	Job grant	1,400	200	-	200	1,600
RfR A-11:	Housing benefit (rent)	484,625	11,875	-	11,875	496,500
RfR A-13:	Housing benefit rates (tenants)	63,624	2,476	-	2,476	66,100
RfR A-14:	Housing benefit rates (owner occupiers)	39,000	-300	-	-300	38,700
RfR A-15:	Financial Assistance Scheme (Non cash costs)	3,418	-27,155	-	-27,155	-23,737
RfR A-16:	Movement in Provisions (Non benefit)	-	467	-	467	467
RfR A-17:	Payments to the Social Fund (Regulated)	10,473	22,027	-	22,027	32,500
RfR A-18:	Payments to the Social Fund in respect of Winter Fuel Payments	68,882	302	-	302	69,184
RfR A-19:	Payments to the Social Fund (Discretionary)	20,920	-342	-	-342	20,578

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
RfR A-20:	Payments to the Northern Ireland National Insurance Fund	59,396	-27	-	-27	59,369
RfR A-21:	Notional Charges	28,504	-1,450	-	-1,450	27,054
	Total RfR A		-116,220	-20,626	-95,594	
RfR B-1:	Assistance to the voluntary housing movement	185,165	-14,400	-2,590	-11,810	173,355
RfR B-2:	Housing - other expenditure	3,901	393	125	268	4,169
RfR B-3:	Housing grants to the Northern Ireland Housing Executive	238,517	-31,406	-36,400	4,994	243,511
RfR B-4:	Renovation grants and group repair of dwellings	35,100	-8,850	-	-8,850	26,250
RfR B-5:	Interest Payments on Housing Loans	-	1,758	1,758	-	-
RfR B-6:	Movement in Provisions	-	1	-	1	1
RfR B-8:	Notional Charges	479	41	-	41	520
	Total RfR B		-52,463	-37,107	-15,356	
RfR C-1:	Urban Regeneration	44,875	11,088	1,571	9,517	54,392
RfR C-2:	Community and Voluntary Sector Funding	15,225	1,770	-	1,770	16,995
RfR C-3:	EU Programme for Peace and Reconciliation	1,303	9,126	7,821	1,305	2,608
RfR C-5:	Integrated Development Fund	1,925	-67	-	-67	1,858
RfR C-6:	Urban Regeneration/Community Development Non-cash items	1,760	49,800	-	49,800	51,560
RfR C-7:	Grants to ILEX	2,000	435	-	435	2,435
RfR C-8:	Cost of Laganside Development Assets	1	729	-	729	730
RfR C-9:	Grants to Charities Commission (NI)	800	31	-	31	831
RfR C-10:	Notional Charges	2,457	82	-	82	2,539
	Total RfR C		72,994	9,392	63,602	
	TOTAL CHANGES TO RfRs		-95,689	-48,341	-47,348	

Capital and Cash**Capital Items**

	Present Provision	Change in Provision	New Provision
Capital	237,852	-235,713	2,139
Less non-operating accruing resources	-136,700	133,635	-3,065
Total net capital	101,152	-102,078	-926
Net Cash Required	3,771,441	-51,890	3,719,551

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A:	Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save.	40,467	230,942	3,020,035	3,291,444	110,444	3,181,000	426	-
Departmental Expenditure in DEL:									
A-1:	Social Security Administration	13,413	191,589	-	205,002	32,467	172,535	400	-
A-2:	Belfast Benefit Delivery Centre	-	18,752	-	18,752	18,400	352	-	-
A-3:	Eastern Area (GB Child Maintenance and Enforcement Commission)	-	26,000	-	26,000	26,000	-	-	-
A-4:	Child Maintenance and Enforcement Division	-	17,871	-	17,871	7	17,864	26	-
A-5:	Mesothelioma Compensation Scheme	-	-	200	200	200	-	-	-
A-6:	Grants to the Independent Living Fund	-	-	11,000	11,000	-	11,000	-	-
Annually Managed Expenditure (AME):									
A-7:	Non-contributory and means tested benefits	-	-	1,521,592	1,521,592	2,400	1,519,192	-	-
<i>Of which:</i>									
<i>Pensions benefits</i>									
		-	-	3,550	3,550	-	3,550	-	-
<i>Disability benefits</i>									
		-	-	1,117,072	1,117,072	1,700	1,115,372	-	-
<i>Industrial injuries benefits</i>									
		-	-	30,970	30,970	700	30,270	-	-
<i>Pension credit</i>									
		-	-	370,000	370,000	-	370,000	-	-

Part II Revised subhead detail including additional provision**£'000**

		2010-11							
		Resources						Capital	
		1	2	3	4	5	6	7	8
		Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
A-8:	Income support - non-pensioners, Jobseeker's allowance and Employment and support allowance	-	-	700,470	700,470	30,970	669,500	-	-
	<i>Of which:</i>								
	<i>Income support - non-pensioners</i>	-	-	453,600	453,600	2,000	451,600	-	-
	<i>Jobseeker's allowance (income based)</i>	-	-	163,070	163,070	70	163,000	-	-
	<i>Jobseeker's allowance (contribution based)</i>	-	-	28,800	28,800	28,800	-	-	-
	<i>Employment and support allowance (non contributory)</i>	-	-	55,000	55,000	100	54,900	-	-
A-9:	Job grant	-	-	1,600	1,600	-	1,600	-	-
A-10:	Grants to Motability	-	-	1,100	1,100	-	1,100	-	-
A-11:	Housing benefit (rent)	-	-	496,500	496,500	-	496,500	-	-
A-12:	Discretionary housing payments	-	-	1,142	1,142	-	1,142	-	-
A-13:	Housing benefit rates (tenants)	-	-	66,100	66,100	-	66,100	-	-
A-14:	Housing benefit rates (owner occupiers)	-	-	38,700	38,700	-	38,700	-	-
A-15:	Financial Assistance Scheme (Non cash costs)	-	-23,737	-	-23,737	-	-23,737	-	-
A-16:	Movement in provisions (Non benefit)	-	467	-	467	-	467	-	-

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-17:	Payments to the Social Fund (Regulated)							
-	-	32,500	32,500	-	32,500	-	-	
A-18:	Payments to the Social Fund in respect of Winter Fuel Payments							
-	-	69,184	69,184	-	69,184	-	-	
A-19:	Payments to the Social Fund (Discretionary)							
-	-	20,578	20,578	-	20,578	-	-	
A-20:	Payments to the Northern Ireland National Insurance Fund							
-	-	59,369	59,369	-	59,369	-	-	
A-21:	Notional Charges							
27,054	-	-	27,054	-	27,054	-	-	
RfR B:	Promoting measurable improvements to housing in Northern Ireland.							
3,294	279,859	261,589	544,742	96,935	447,807	-	900	
Departmental Expenditure in DEL:								
B-1:	Assistance to the voluntary housing movement							
-	-	175,665	175,665	2,310	173,355	-	900	
B-2:	Housing - other expenditure							
2,774	697	823	4,294	125	4,169	-	-	
B-3:	Housing grants to the Northern Ireland Housing Executive							
-	209,661	58,850	268,511	25,000	243,511	-	-	
B-4:	Renovation grants and group repair of dwellings							
-	-	26,250	26,250	-	26,250	-	-	
B-5:	Interest Payments on Housing Loans							
-	69,500	-	69,500	69,500	-	-	-	
Annually Managed Expenditure (AME):								
B-6:	Movement in Provisions							
-	1	-	1	-	1	-	-	
Non-Budget:								
B-7:	Other Expenditure							
-	-	1	1	-	1	-	-	
B-8:	Notional Charges							

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
520	-	-	520	-	520	-	-	
RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.								
12,003	59,132	72,495	143,630	9,681	133,949	1,713	2,165	
Departmental Expenditure in DEL:								
C-1: Urban Regeneration								
7,943	7,832	40,477	56,252	1,860	54,392	1,713	2,165	
C-2: Community and Voluntary Sector Funding								
1,511	-	15,484	16,995	-	16,995	-	-	
C-3: EU Programme for Peace and Reconciliation								
-	-	10,429	10,429	7,821	2,608	-	-	
C-4: Community Initiatives								
-	-	1	1	-	1	-	-	
C-5: Integrated Development Fund								
-	-	1,858	1,858	-	1,858	-	-	
Annually Managed Expenditure (AME):								
C-6: Urban Regeneration / Community Development Non-cash items								
10	51,300	250	51,560	-	51,560	-	-	
Non-Budget:								
C-7: Grants to ILEX ♥								
-	-	2,435	2,435	-	2,435	-	-	
C-8: Cost of Laganside Development Assets								
-	-	730	730	-	730	-	-	
C-9: Grants to Charities Commission (NI) ♥								
-	-	831	831	-	831	-	-	
C-10: Notional Charges								
2,539	-	-	2,539	-	2,539	-	-	
Total:	55,764	569,933	3,354,119	3,979,816	217,060	3,762,756	2,139	3,065

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	3,810,104	-47,348	3,762,756
Capital Items			
Capital	237,852	-235,713	2,139
Less non-operating accruing resources	-136,700	133,635	-3,065
Total net capital	101,152	-102,078	-926
Accruals to cash adjustments			
Depreciation	-9,763	2,498	-7,265
New provisions and adjustments to previous provisions	-6,568	26,687	20,119
Notional charges	-31,440	1,327	-30,113
Other non-cash items	-1,653	-49,413	-51,066
Increase(+)/Decrease(-) in debtors	-6,800	5,170	-1,630
Increase(-)/Decrease(+) in creditors	-	4,840	4,840
Use of provisions	65,410	-3,144	62,266
Rates rebates (owner occupier)	-39,000	300	-38,700
Laganside Development Assets	-1	-729	-730
Royal Exchange Debtor	-110,000	110,000	-
Total accruals to cash adjustments	-139,815	97,536	-42,279
Net Cash Required	3,771,441	-51,890	3,719,551

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	2,330	<i>2,330</i>	1,370	<i>1,370</i>
Total:	2,330	<i>2,330</i>	1,370	<i>1,370</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	40,456
Request for Resources B	3,219
Request for Resources C	11,768
Total Net Administration Costs	55,443
Net Programme Costs	
Request for Resources A	3,172,434
Request for Resources B	443,218
Request for Resources C	122,181
Non-voted Expenditure	2,083,440
Total Net Programme Costs	5,821,273
NET OPERATING COST	5,876,716
NET RESOURCE REQUIREMENT	3,762,756
RESOURCE BUDGET	5,584,913

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	3,762,756
<i>Adjustments:</i>	
Add non-voted benefit expenditure in the FSCNE	2,090,198
Less Social Fund Loans	-6,758
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-1,370
Add back National Insurance Fund Administration receipts	31,890
Excess of Social Fund Grant over Social Fund operating cost expenditure	-
Net Operating Costs (Accounts)	5,876,716
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-
- Housing other expenditure	-1
- Grants to Ilex	-2,435
- Cost of Laganside Development Assets	-730
- Grants to Charities Commission (NI)	-831
- Notional inter-departmental charges	-30,113
Capital grants	-260,363
<i>Adjustments to include:</i>	
Full resource consumption of NDPBs or other bodies	2,916
Social Fund adjustment	1,200
NIF Payments	2,554
Adjustments to allow for February monitoring changes	-4,000
Resource Budget	5,584,913
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	558,653
Annually Managed Expenditure (AME)	5,026,260

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	-926
<i>Adjustments:</i>	
Capital grants	260,363
Repayment of principal on capital loans by public corporations	-86,800
Social Fund Loans	6,758
Other adjustments	
- NDPB Capital Expenditure	75
Capital Budget	179,470
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	172,712
Annually Managed Expenditure (AME)	6,758

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

	Provision 2010-11	
	Operating ARs	Non- operating ARs
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save.		
Administration of National Insurance Fund	31,890	-
Administration of DWP agency services	44,400	-
Other administration	584	-
Mesothelioma Compensation Scheme	200	-
Disability benefits	1,700	-
Industrial injuries benefits	700	-
Income support non-pensioners	2,000	-
Jobseeker's allowance (income based)	70	-
Jobseeker's allowance (contribution based)	28,800	-
Employment and support allowance (non contributory)	100	-
Total for RfR A	* 110,444	-

* Amount that may be applied as accruing resources in addition to the net total, arising from recoupment of salary costs etc for seconded-out officers; receipts from the NI National Insurance Fund for the estimated cost of administering Fund benefits and contributions work in Northern Ireland; departments contributions in respect of the Family Resources Survey; recovery of legal costs, prison visit handling charges and charges collected from mortgage lenders; recovery of costs from DWP and Inland Revenue for services provided on an agency basis, income from the Department for Employment and Learning in respect of New Deal training payments; recovery of mesothelioma payments from compensation awards and contributions from DWP towards meeting the costs of the Scheme in Northern Ireland; recoveries from damages payable to recipients of Statutory Sick Pay, income via the Compensation Recovery Unit in respect of benefits paid in lieu; payments on return to work after a trade dispute made to people who would normally be excluded from Income Support because they are in full time work; payments by liable relatives, amounts collected through a court order or on a voluntary basis from relatives of Income Support or Jobseeker's Allowance (income based) claimants; income from the Child Maintenance and Enforcement Division of payments of maintenance from non-resident parents for parents with care who are in receipt of Income Support or Jobseeker's Allowance (income based); repayment of contribution based Jobseeker's Allowance from the National Insurance Fund, recovery of non contributory Employment and support allowance; proceeds from crime from Home Office in respect of benefit fraud and organised fraud, income from public bodies for services provided and profit from asset disposals.

Accruing Resources Analysis**£'000**

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR B: Promoting measurable improvements to housing in Northern Ireland.		
Repayment of housing association grant	2,310	-
Long term loan repayments by housing associations	-	900
Reimbursement of loan interest charges by Housing Executive	69,500	-
Payment of receipts from house and land sales by Housing Executive	25,000	-
Housing consultancy/research contributions	125	-
Total for RfR B	* 96,935	** 900

* Amount that may be applied as accruing resources in addition to the net total, arising from repayments of grants from housing associations, reimbursement of loan interest charges by the Housing Executive, payment of receipts from house and land sales by the Housing Executive and the Strategic Investment Board's contribution towards the cost of Housing consultancy/research.

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

Accruing Resources Analysis**£'000**

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.		
Seconded-out staff	235	-
Sale of land and property	-	2,165
IFI Recoupments	41	-
Reimbursement by Developer of payments met by DSD in respect of Victoria Sq. development scheme	354	-
EU Programme Receipts	7,821	-
Sale of Laganside development assets	730	-
Nomadic refurbishment recoveries	500	-
Total for RfR C	* 9,681	** 2,165

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

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

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
RfR A: Notional charges in Non-Budget							
Social Security Administration							
26,772	-	-	26,772	-	26,772	-	-
Child Maintenance and Enforcement Division							
282	-	-	282	-	282	-	-
Total RfR A:							
27,054	-	-	27,054	-	27,054	-	-
RfR B: Notional charges in Non-Budget							
Housing - other expenditure							
520	-	-	520	-	520	-	-
Total RfR B:							
520	-	-	520	-	520	-	-
RfR C: Notional charges in Non-Budget							
Urban Regeneration							
2,539	-	-	2,539	-	2,539	-	-
Total RfR C:							
2,539	-	-	2,539	-	2,539	-	-
Total Notional Charges							
30,113	-	-	30,113	-	30,113	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Providing a fair system of financial help to those in need and to ensure that parents who live apart maintain their children; encouraging personal responsibility and improving incentives to work and save.	
Audit	343
Accommodation	20,164
Other	6,547
Total RfR A:	27,054
RfR B: Promoting measurable improvements to housing in Northern Ireland.	
Audit	20
Accommodation	250
Other	250
Total RfR B:	520
RfR C: Improving the physical, economic, community and social environment of neighbourhoods, towns and cities in Northern Ireland with a particular emphasis on tackling disadvantage.	
Audit	39
Accommodation	1,000
Other	1,500
Total RfR C:	2,539
Total Notional Charges	30,113

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	
	Income	<i>Receipts</i>
Housing Association loan interest	1,370	<i>1,370</i>
Total:	1,370	<i>1,370</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

1. Job grant (RfR A9) is payable in accordance with provisions contained in the Employment and Training (Northern Ireland) Act 1950.
2. This Estimate includes grant-in-aid provision above £1 million for the following:

Independent Living Fund	£11,000,000
Illex	£2,435,000
3. Included in subhead A1/2 is £4.946 million of expenditure which has been classified as resource funding. Pending conclusion of matters in respect of the accounting treatment under International Financial Reporting Standards, this amount may require reclassification to capital expenditure and included under subhead A1/7.

4. Changes in Accounting Policy

Prior Period Adjustments

Non-Voted

Cost of capital charge

Costs of capital charges (CCC) have been removed from accounts, budgets and Supply Estimates in accordance with HM Treasury's Consolidated Budgeting Guidance. However, the department's request for resources had liabilities greater than its assets and so attracted a cost of capital credit. The removal of the CCC increases resources. The Prior Period Adjustment in respect of the previous two years is shown in the table below.

Summary table	£'000	
Reason	2008-09	2009-10
Cost of capital credit		
RfR A	693	2,176
Total	693	2,176

**Spring Supplementary
Estimate
2010-2011**

Office of
The First Minister and
Deputy First Minister

OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

Introduction

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

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.*

A1 - Support for the government and other services: to increase provision in sub-head A1/1 by £1,027,000 due to funds received from other Departments for the Advertising Shared Service Centre and NI Direct; to increase provision in sub-head A1/2 by £272,000 primarily due to the Northern Ireland Mapping Agreement; to increase provision in sub-head A1/3 by £50,000 in relation to funding from A1/2 for the Washington Ireland Programme; to decrease provision in sub-head A1/7 by £110,000 due to a reduction in funds required for IT and Office Equipment.

A2 - North/South Ministerial Council: to decrease provision in sub-head A2/2 by £159,000 due to lower than anticipated running costs.

A3 - Civic Forum: to decrease provision in sub-head A3/2 by £248,000 due to the Forum not being operational in 2010-11.

A4 - Planning Appeals Commission and Water Appeals Commission: to decrease provision in sub-head A4/2 by £119,000 as a result of lower than anticipated running costs and to decrease provision in sub-head A4/5 by £266,000 due to a reduction in the number of appeals received by the Commission.

A5 - Attorney General for Northern Ireland: to decrease provision in sub-head A5/1 by £114,000 as a result of lower than anticipated running costs and to increase provision in sub-head A5/7 by £100,000 for the refurbishment of office accommodation for the AGNI.

A6 - Reinvestment and Reform Initiative: to decrease provision in A6/2 by £322,000 mainly due to lower than anticipated costs for the Maze Long Kesh Project and to increase provision in sub-head A6/7 by £2,201,000 due to additional funds required for remediation work on the Maze Long Kesh site.

A7 - Support for Equality, Human Rights and Community Relations: to increase provision in sub-head A7/1 by £157,000 as a result of re-alignment of administration costs across the Department; to decrease provision in sub-head A7/2 by £4,305,000 as a result of a reallocation to A8 Community Relations for Cohesion, Sharing and Integration projects, technical transfers to other Departments relating to Playboard and the Family Resource Survey, delays associated with the Play Implementation Plan and delays relating to legislation to establish an Older Person's Commissioner; to reduce provision in sub-head A7/3 by £415,000 as a result of reallocation of grant funding to A8 Community Relations; to decrease provision in sub-head A7/7 by £4,890,000 due to pro-active management actions taken to delay work on the Crumlin Road Gaol site in order to facilitate additional funding for other projects including Ebrington, AGNI Office Accommodation and Maze/Long Kesh; to decrease provision in sub-head A7/8 by £3,000,000 as a result of a land sale at Crumlin Road Gaol that did not proceed as planned.

A8 - Community Relations: to increase provision in sub-head A8/3 by £3,075,000 as a result of a reallocation of funds from A7 Equality, Human Rights and Community and Relations for Cohesion, Sharing and Integration projects; to increase provision in sub-head A8/5 by £200,000 as a result of funding for a joint OFMDFM/Atlantic Philanthropies Interface programme.

A9 - EU Programme for Peace and Reconciliation: to increase provision in sub-head A9/3 by £20,636,000 as a result of additional funds required for Peace III programmes; to increase provision in sub-head A9/5 by £18,165,000 as a result of increased EU receipts relating to the Peace Programme; to decrease provision in sub-head A9/7 by £161,000 due to a reclassification of EU Capital grant funding to resource.

A10 - Victims and Survivors: to decrease provision in sub-head A10/3 by £2,759,000 as a result of a transfer of grant-in-aid funding to the Commission for Victims and Survivors and reduced funding requirements as a result of lower than anticipated demand for victims focused grant schemes.

A11 - Strategic Sites: to increase provision in sub-head A11/2 by £5,206,000 as a result of a downward revaluation in the strategic sites due to prevailing market conditions.

A12 - Strategic Investment Board: to decrease provision in sub-head A12/3 by £1,968,000 as a result of the postponement of the establishment of new structures for CART as well as reduced staffing and consultancy costs.

A13 - Ilex: to increase provision in sub-head A13/3 by £684,000 due to a revision in the grant-in-aid requirements of ILEX.

A14 - Economic Research Institute of Northern Ireland: to decrease provision in sub-head A14/3 by £837,000 due to a revision in the grant-in-aid requirements of ERINI.

A15 - Northern Ireland Commissioner for Children and Young People: to decrease provision in sub-head A15/3 by £1,814,000 as a result of a reallocation of funding to A7 Equality, Human Rights and Community Relations and lower than anticipated operational costs.

A17 - Commission for Victims and Survivors: to increase provision in sub-head A17/3 by £453,000 due to a revision in the grant-in-aid requirements of the Commission.

A18 - Northern Ireland Judicial Appointments Commission: to decrease provision in sub-head A18/3 by £411,000 due to a revision in the grant-in-aid requirements of NIJAC.

A19 - Notional Charges: to decrease provision in sub-head A19/1 by £442,000 as a result of lower than anticipated accommodation charges and a reduction in notional consultancy costs.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £487,000.
3. Symbols are explained in the guide at the front of the volume.

OFFICE OF THE FIRST MINISTER AND DEPUTY FIRST MINISTER

Part I

	£
RfR A: Driving investment and sustainable development; making people's lives better through support for equality, human rights and community relations; and the effective operation of the institutions of Government.	
Total Change to Net Resource Requirement	-452,000
Total Change to Net Cash Requirement	-487,000

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; settlement of NICS equal pay claims; 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.

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfRA-1:	Support for the government and other services	12,786	1,349	-	1,349	14,135
RfRA-2:	North/South Ministerial Council	977	-159	-	-159	818
RfRA-3:	Civic Forum	316	-248	-	-248	68
RfRA-4:	Planning Appeals Commission and Water Appeals Commission	2,396	-119	-266	147	2,543
RfRA-5:	Attorney General for Northern Ireland	1,300	-114	-	-114	1,186
RfRA-6:	Reinvestment and Reform Initiative	1,827	-322	-	-322	1,505
RfRA-7:	Support for Equality, Human Rights and Community Relations	14,191	-4,563	-	-4,563	9,628
RfRA-8:	Community Relations	5,159	3,075	200	2,875	8,034
RfRA-9:	EU Programme for Peace and Reconciliation	3,584	20,636	18,165	2,471	6,055
RfRA-10:	Victims and Survivors	13,697	-2,759	-	-2,759	10,938
RfRA-11:	Strategic Sites	-	5,206	-	5,206	5,206
RfRA-12:	Strategic Investment Board	8,561	-1,968	-	-1,968	6,593
RfRA-13:	Ilex	1,932	684	-	684	2,616
RfRA-14:	Economic Research Institute of Northern Ireland	847	-837	-	-837	10
RfRA-15:	Northern Ireland Commissioner for Children and Young People	3,397	-1,814	-	-1,814	1,583
RfRA-17:	Commission for Victims and Survivors	733	453	-	453	1,186
RfRA-18:	Northern Ireland Judicial Appointments Commission	1,720	-411	-	-411	1,309
RfRA-19:	Notional Charges	4,020	-442	-	-442	3,578
	Total RfR A		17,647	18,099	-452	

	Present Provision	Change in Provision	New Provision
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Capital and Cash**Capital Items**

Capital	15,021	-2,860	12,161
Less non-operating accruing resources	-3,000	3,000	-
Total net capital	12,021	140	12,161
Net Cash Required	92,038	-487	91,551

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
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.								
	18,423	18,284	65,659	102,366	18,475	83,891	12,161	-	
Departmental Expenditure in DEL:									
A-1:	Support for the government and other services								
	10,105	3,980	50	14,135	-	14,135	100	-	
A-2:	North/South Ministerial Council								
	-	818	-	818	-	818	-	-	
A-3:	Civic Forum								
	-	68	-	68	-	68	-	-	
A-4:	Planning Appeals Commission and Water Appeals Commission								
	-	2,653	-	2,653	110	2,543	-	-	
A-5:	Attorney General for Northern Ireland								
	1,186	-	-	1,186	-	1,186	600	-	
A-6:	Reinvestment and Reform Initiative								
	-	1,505	-	1,505	-	1,505	7,461	-	
A-7:	Support for Equality, Human Rights and Community Relations								
	3,554	4,054	2,020	9,628	-	9,628	4,000	-	
A-8:	Community Relations								
	-	-	8,234	8,234	200	8,034	-	-	
A-9:	EU Programme for Peace and Reconciliation								
	-	-	24,220	24,220	18,165	6,055	-	-	
A-10:	Victims and Survivors								
	-	-	10,938	10,938	-	10,938	-	-	
Annually Managed Expenditure (AME):									
A-11:	Strategic Sites								
	-	5,206	-	5,206	-	5,206	-	-	

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
Non-Budget:								
A-12:	Strategic Investment Board ♥							
	-	-	6,593	6,593	-	6,593	-	-
A-13:	Ilex ♥							
	-	-	2,616	2,616	-	2,616	-	-
A-14:	Economic Research Institute of Northern Ireland ♥							
	-	-	10	10	-	10	-	-
A-15:	Northern Ireland Commissioner for Children and Young People ♥							
	-	-	1,583	1,583	-	1,583	-	-
A-16:	Equality Commission for Northern Ireland ♥							
	-	-	6,900	6,900	-	6,900	-	-
A-17:	Commission for Victims and Survivors ♥							
	-	-	1,186	1,186	-	1,186	-	-
A-18:	Northern Ireland Judicial Appointments Commission ♥							
	-	-	1,309	1,309	-	1,309	-	-
A-19:	Notional Charges							
	3,578	-	-	3,578	-	3,578	-	-
Total:	18,423	18,284	65,659	102,366	18,475	83,891	12,161	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	Present	Increase+ Decrease-	£'000 Revised
Net Total Resources	84,343	-452	83,891
Capital Items			
Capital	15,021	-2,860	12,161
Less non-operating Accruing Resources	-3,000	3,000	-
Total net capital	12,021	140	12,161
Accruals to cash adjustments			
Depreciation	-306	39	-267
Other non-cash items	-	-5,206	-5,206
Notional charges	-4,020	442	-3,578
Utilisation of Provisions	-	1,156	1,156
Increase(+)/Decrease(-) in debtors	-	-1,449	-1,449
Increase(-)/Decrease(+) in creditors	-	4,843	4,843
Total Accruals to cash adjustments	-4,326	-175	-4,501
Net Cash Required	92,038	-487	91,551

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	220	<i>220</i>	103	<i>103</i>
Non-operating income not classified as ARs	-	<i>-</i>	10	<i>10</i>
Total:	220	<i>220</i>	113	<i>113</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	18,413
Total Net Administration Costs	18,413
Net Programme Costs	
Request for Resources A	65,365
Total Net Programme Costs	65,365
NET OPERATING COST	83,778
NET RESOURCE REQUIREMENT	83,891
RESOURCE BUDGET	81,591

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	83,891
<i>Adjustments:</i>	
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-113
Net Operating Costs (Accounts)	83,778
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-20,197
Capital grants	-59
EU Income related to capital grants	44
Grants to finance capital expenditure	-75
Notional inter-departmental charges	-3,578
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts (CFERs) in the FSCNE	113
Full resource consumption of NDPBs (or other bodies)	21,565
Resource Budget	81,591
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	77,541
Annually Managed Expenditure (AME)	4,050

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	12,161
<i>Adjustments:</i>	
Capital expenditures of NDPBs (and other bodies)	75
Capital grants	59
EU income related to capital grants	-44
Capital Budget	12,251
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	12,251
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non- operating ARs
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.		
Planning Appeals Commission and Water Appeals Commission	110	-
Community Relations	200	-
EU Income	18,165	-
Total for RfR A	* 18,475	-

* Amount that may be applied as accruing resources in addition to the net total, arising from: fees for Planning Appeals, reimbursement of expenditure incurred by OFMDFM in relation to a project partly funded by Atlantic Philanthropies and receipts from the European Union in relation to the EU Programme for Peace and Reconciliation.

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

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
OFMDFM: RfR A Notional Charges in Non-Budget								
Support for the government and other services								
3,578	-	-	3,578	-	3,578	-	-	
Total RfR A								
3,578	-	-	3,578	-	3,578	-	-	
Total Notional Charges								
3,578	-	-	3,578	-	3,578	-	-	

Notional Charges Analysis**£'000**

	Provision 2010-11
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.	
Audit	76
Accommodation	1,819
Miscellaneous	1,683
Total RfR A:	3,578
Total Notional Charges	3,578

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	
	Income	<i>Receipts</i>
Rental Income	88	<i>88</i>
Miscellaneous Income	25	<i>25</i>
Total:	113	<i>113</i>

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:	£'000
1. The estimate includes grant in aid provision above £1 million for the following:	
Equality Commission for Northern Ireland	6,900
Strategic Investment Board	6,593
Ilex	2,616
Northern Ireland Commissioner for Children and Young People	1,583
Northern Ireland Judicial Appointments Commission	1,309
Commission for Victims and Survivors	1,186

**Spring Supplementary
Estimate
2010-2011**

Northern Ireland
Assembly Commission

NORTHERN IRELAND ASSEMBLY COMMISSION

Introduction

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

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

A1 - Administration: to decrease provision in subhead A1/2 by £2,017,000; to increase provision in subhead A1/5 by £35,000; and to decrease provision in subhead A1/7 by £1,175,000.

A2 - Administration Provisions: to decrease provision in subhead A2/2 by £1,800,000.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £2,279,000.
3. Symbols are explained in the guide at the front of the volume.

NORTHERN IRELAND ASSEMBLY COMMISSION

Part I

	£
RfR A: Members' salaries, expenses and administration costs.	
Total Change to Net Resources	-3,849,000
Total Change to Net Cash Requirement	-2,279,000

Amounts required in the year ending 31 March 2011 for use by the Northern Ireland Assembly Commission on:

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

remunerating and supporting Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere; enhancing public awareness of and involvement in the working of the Northern Ireland Assembly; general administration including staff costs; general expenses; equipment and accommodation costs; other services; and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1	Administration	48,399	-2,017	35	-2,052	46,347
RfR A-2	Administration Provisions	3,000	-1,800	-	-1,800	1,200
RfR A-3	Notional Charges	40	3	-	3	43
	Total RfR A		-3,814	35	-3,849	
Capital and Cash						
Capital Items						
	Capital			3,600	-1,175	2,425
	Total net capital			3,600	-1,175	2,425
	Net Cash Required			47,976	-2,279	45,697

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Members' salaries, expenses and administration costs.							
-	47,635	-	47,635	45	47,590	2,425	-	
Departmental Expenditure in DEL:								
A-1:	Administration							
-	46,392	-	46,392	45	46,347	2,425	-	
Annually Managed Expenditure (AME):								
A-2:	Administration Provisions							
-	1,200	-	1,200	-	1,200	-	-	
Non-Budget:								
A-3:	Notional Charges							
-	43	-	43	-	43	-	-	
Total:	-	47,635	-	47,635	45	47,590	2,425	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation			£'000
	Present	Increase+ Decrease-	Revised
Net Total Resources	51,439	-3,849	47,590
Capital Items			
Capital	3,600	-1,175	2,425
Total net capital	3,600	-1,175	2,425
Accruals to cash adjustments			
Depreciation	-3,973	973	-3,000
Impairments	-	-400	-400
New provisions and adjustments to previous provisions	-3,000	1,800	-1,200
Notional charges	-40	-3	-43
Other non-cash items	-50	25	-25
Increase(+)/Decrease(-) in debtors	-100	50	-50
Increase(-)/Decrease(+) in creditors	100	200	300
Use of provisions	-	100	100
Total Accruals to cash adjustments	-7,063	2,745	-4,318
Net Cash Required	47,976	-2,279	45,697

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	-	-	10	<i>10</i>
Total:	-	-	10	<i>10</i>

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Programme Costs	
Request for Resources A	47,580
Total Net Programme Costs	47,580
NET OPERATING COST	47,580
NET RESOURCE REQUIREMENT	47,590
RESOURCE BUDGET	47,597

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	47,590
<i>Adjustments:</i>	
Less Consolidated Fund Extra Receipts (CFERs) in the FSCNE	-10
Net Operating Costs (Accounts)	47,580
<i>Adjustments to include:</i>	
Add Consolidated Fund Extra Receipts (CFERs) in The FSCNE	10
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-43
Adjustments to allow for February monitoring changes	50
Resource Budget	47,597
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	46,497
Annually Managed Expenditure (AME)	1,100

**Reconciliation of capital expenditure between
Estimates and Budgets****£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Capital (Estimates)	2,425
Capital Budget	2,425
<i>of which:</i>	
Departmental Expenditure Limited (DEL)	2,425
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Members' salaries, expenses and administration costs.		
Members' salaries, expenses and administration costs	45	-
Total for RfR A	* 45	-

* Amount that may be applied as accruing resources arising from the recovery of costs in respect of staff secondments, the recovery of costs associated with the personal use of Northern Ireland Assembly mobile telephones and receipts from the sale of certain items in the Northern Ireland Assembly's retail outlet.

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
NIAC: RfR A Notional charges in Non-Budget							
Administration							
-	43	-	43	-	43	-	-
Total RfR A							
-	43	-	43	-	43	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Members' salaries, expenses and administration costs.	
Audit	40
Other	3
Total RfR A	43
Total Notional Charges	43

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

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

	Provision 2010-11	
	Income	<i>Receipts</i>
Miscellaneous	10	<i>10</i>
Total	10	<i>10</i>

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

- | | | |
|----|---|---|
| 1. | RfR A contains provision sought under the sole authority of Part 1 of the Estimate and of the confirming Budget Act as follows: | |
| | Expenditure on the Policing Board (NIO) ■ | 1 |

Spring Supplementary Estimate 2010-2011

Assembly Ombudsman for
Northern Ireland and
Northern Ireland
Commissioner for
Complaints

ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

Introduction

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

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

A1 - Administration: to increase provision in subhead A1/2 by £269,000 and the provision in subhead A1/7 by £5,000 due to the extension of the remit of the office following the devolution of policing and justice.

A2 - Settlement of NICS Equal Pay Claim: to make provision in subhead A2/2 of £15,000 for settlement costs.

A3 - Early Retirement Provision: to decrease provision in subhead A3/2 by £6,000 for early retirement costs.

A4 - Notional Charges: to decrease provision in subhead A4/2 by £1,000 following a revised estimate of notional audit fees.

2. As a result of all changes there is an increase in the Net Cash Requirement of £309,000.
3. Symbols are explained in the guide at the front of the volume.

ASSEMBLY OMBUDSMAN FOR NORTHERN IRELAND AND NORTHERN IRELAND COMMISSIONER FOR COMPLAINTS

Part I

	£
RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges.	
Total Change to Net Resource Requirement	277,000
Total Change to Net Cash Requirement	309,000

Amounts required in the year ending 31 March 2011 for use by the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints on:

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

administration and other support services for the provision of an independent, effective and free system for investigating complaints from individuals who claim to have suffered injustice through maladministration by Northern Ireland government departments, their agencies, public and local bodies and the health and social care bodies; the provision of an independent investigative resource to support the work of the Committee on Standards and Privileges in dealing with complaints against Members of the Assembly; settlement of NICS equal pay claims; and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1	Administration	1,401	269	-	269	1,670
RfR A-2	Settlement of NICS Equal Pay Claim	-	15	-	15	15
RfR A-3	Early Retirement Provision	-	-6	-	-6	-6
RfR A-4	Notional Charges	11	-1	-	-1	10
	Total RfR A		277	-	277	
Capital and Cash						
Capital Items						
	Capital			30	5	35
	Total net capital			30	5	35
	Net Cash Required			1,394	309	1,703

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges.							
-	1,689	-	1,689	-	1,689	35	-	
Departmental Expenditure in DEL:								
A-1:	Administration							
-	1,670	-	1,670	-	1,670	35	-	
A-2:	Settlement of NICS Equal Pay Claim							
-	15	-	15	-	15	-	-	
Annually Managed Expenditure (AME):								
A-3:	Early Retirement Provision							
-	-6	-	-6	-	-6	-	-	
Non-Budget:								
A-4:	Notional Charges							
-	10	-	10	-	10	-	-	
Total:	-	1,689	-	1,689	-	1,689	35	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation	£'000		
	Present	Increase+ Decrease-	Revised
Net Total Resources	1,412	277	1,689
Capital Items			
Capital	30	5	35
Total net capital	30	5	35
Accruals to cash adjustments			
Depreciation	-37	-	-37
Change in provisions	-	6	6
Notional charges	-11	1	-10
Increase(+)/Decrease(-) in debtors	-	-8	-8
Increase(-)/Decrease(+) in creditors	-	8	8
Use of provisions	-	20	20
Total Accruals to cash adjustments	-48	27	-21
Net Cash Required	1,394	309	1,703

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Programme Costs	
Request for Resources A	1,863
Total Net Programme Costs	1,863
NET OPERATING COST	1,863
NET RESOURCE REQUIREMENT	1,689
RESOURCE BUDGET	1,853

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	1,689
<i>Adjustments:</i>	
Add Consolidated Fund Standing Services	174
Net Operating Costs (Accounts)	1,863
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-10
Resource Budget	1,853
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	1,879
Annually Managed Expenditure (AME)	-26

**Reconciliation of capital expenditure between
Estimates and Budgets****£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Capital (Estimates)	35
Capital Budget	35
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	35
Annually Managed Expenditure (AME)	-

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
AOC RfR A: Notional Charges in Non-Budget							
Administration							
-	10	-	10	-	10	-	-
Total RfR A							
-	10	-	10	-	10	-	-
Total Notional Charges							
-	10	-	10	-	10	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Investigating complaints against government departments and public and local bodies and providing an investigative resource for the Committee on Standards and Privileges.	
Audit	10
Total RfR A:	10
Total Notional Charges	10

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

£'000

1. The following function within RfR A contains provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Providing an investigative resource for the Committee on Standards and Privileges. ■

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**Spring Supplementary
Estimate
2010-2011**

Food Standards
Agency

FOOD STANDARDS AGENCY

Introduction

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

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

A1 - Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, primary production, nutrition, milk hygiene and egg packing inspection and scientific services: to increase provision in subhead A1/2 by £409,000 as the net result of transfers from the Department of Health, Social Services and Public Safety of £105,000 for Fit Futures Initiatives and £83,000 for the National Diet and Nutrition Survey, a transfer from the Agri-Food Biosciences Institute of £352,000 for the provision of scientific and technical services and a reallocation of £131,000 to subhead A1/3; to increase provision in subhead A1/3 by £310,000 for grants to local authorities; to make provision in subhead A1/5 of £114,000 for accruing resources arising from the recovery of costs in relation to the national diet and nutrition survey, national food safety week and a legal case; and to decrease provision in subhead A1/7 by £16,000 as the result of a reduced capital requirement.

A2 - Meat hygiene inspections and incident investigations: to decrease provision in subhead A2/2 by £951,000 as the net result of a transfer of £15,000 from the Department of Agriculture and Rural Development for meat hygiene inspection activities, a transfer of £179,000 to subhead A1/3 for grants to local authorities and reduced requirements of £787,000; and to increase provision in subhead A2/5 by £260,000 for accruing resources to reflect an increase in receipts.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £368,000.

FOOD STANDARDS AGENCY

Part I

	£
RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.	
Total Change to Net Resource Requirement	-606,000
Total Change to Net Cash Requirement	-368,000

Amounts required in the year ending 31 March 2011 for use by the Food Standards Agency on:

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

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

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

Part II Changes proposed**£'000**

	Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources					
RfR A-1: Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, primary production, nutrition, milk hygiene and egg packing inspection and scientific services	5,346	719	114	605	5,951
RfR A-2: Meat hygiene inspections and incident investigations	4,213	-951	260	-1,211	3,002
Total RfR A		-232	374	-606	
			Present Provision	Change in Provision	New Provision
Capital and Cash					
Capital Items					
Capital			54	-16	38
Total net capital			54	-16	38
Net Cash Required			9,809	-368	9,441

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.							
-	11,536	1,449	12,985	4,012	8,973	38	-	
Departmental Expenditure in DEL:								
A-1:	Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, primary production, nutrition, milk hygiene and egg packing inspection and scientific services							
-	4,616	1,449	6,065	114	5,951	38	-	
A-2:	Meat hygiene inspections and incident investigations							
-	6,900	-	6,900	3,898	3,002	-	-	
Non-Budget:								
A-3:	Notional Charges							
-	20	-	20	-	20	-	-	
Total:	-	11,536	1,449	12,985	4,012	8,973	38	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation			£'000
	Present	Increase+ Decrease-	Revised
Net Total Resources	9,579	-606	8,973
Capital Items			
Capital	54	-16	38
Total net capital	54	-16	38
Accruals to cash adjustments			
Depreciation	-73	26	-47
Notional charges	-20	-	-20
Other non-cash items	-9	-	-9
Increase(+)/Decrease(-) in debtors	-	228	228
Increase(-)/Decrease(+) in creditors	278	-	278
Total accruals to cash adjustments	176	254	430
Net Cash Required	9,809	-368	9,441

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Programme Costs	
Request for Resources A	8,973
Total Net Programme Costs	8,973
NET OPERATING COST	8,973
NET RESOURCE REQUIREMENT	8,973
RESOURCE BUDGET	9,053

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	8,973
Net Operating Costs (Accounts)	8,973
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-20
Adjustments to allow for February monitoring changes	100
Resource Budget	9,053
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	9,053
Annually Managed Expenditure (AME)	-

**Reconciliation of capital expenditure between
Estimates and Budgets****£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Capital (Estimates)	38
Capital Budget (Budget)	38
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	38
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.		
Central administration, shellfish testing, food surveillance, HACCP/Eatsafe, primary production, nutrition, milk hygiene and egg packing inspection and scientific services	114	-
Meat hygiene inspections and incident investigations	3,898	-
Total for RfR A	* 4,012	-

* Amount that may be applied as accruing resources in addition to the net total and arising from recovery of costs in relation to the national diet and nutrition survey, national food safety week, a legal case and receipts in respect of meat hygiene inspections and incident investigations.

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
FSA: RfR A Notional Charges in Non-Budget							
Central Administration							
-	20	-	20	-	20	-	-
Total RfR A							
-	20	-	20	-	20	-	-
Total Notional Charges							
-	20	-	20	-	20	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Protecting public health from risks which may arise in connection with the consumption of food, and otherwise protecting the interests of consumers in relation to food.	
Audit	20
Total RfR A:	20
Total Notional Charges	20

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

1. Change in Accounting Policy

Prior Period Adjustments

Non-Voted

Cost of capital charge

Costs of capital charges (CCC) have been removed from accounts, budgets and Supply Estimates in accordance with HM Treasury's Consolidated Budgeting Guidance. However, the Agency had liabilities greater than its assets and so attracted a cost of capital credit. The removal of the CCC increases resources. The Prior Period Adjustment in respect of the previous two years is shown in the table below.

Summary table

	£'000	
Reason	2008-09	2009-10
Cost of capital credit	24	18
Total	24	18

**Spring Supplementary
Estimate
2010-2011**

Northern Ireland
Audit Office

NORTHERN IRELAND AUDIT OFFICE

Introduction

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

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

A1 - Administration: to reduce provision in subhead A1/2 by £601,000 as a result of cumulative efficiency savings.

A2 - Settlement of NICS Equal Pay Claims: to make provision in subhead A2/2 of £1,000 for the settlement of NICS equal pay claims.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £734,000.

NORTHERN IRELAND AUDIT OFFICE

Part I

	£
<p>RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.</p>	
<p>Total Change to Net Resource Requirement</p>	-600,000
<p>Total Change to Net Cash Requirement</p>	-734,000

Amounts required in the year ending 31 March 2011 for use by the Northern Ireland Audit Office on:

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

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

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfR A-1:	Administration	8,999	-601	-	-601	8,398
RfR A-2:	Settlement of NICS Equal Pay Claims	-	1	-	1	1
	Total RfR A		-600	-	-600	
Capital and Cash						
Capital Items						
	Capital			240	-	240
	Total net capital			240	-	240
	Net Cash Required			9,073	-734	8,339

Part II Revised subhead detail including additional provision**£'000**

2010-11									
Resources						Capital			
1	2	3	4	5	6	7	8		
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources		
RfR A:	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.								
-	11,261	-	11,261	2,852	8,409	240	-		
Departmental Expenditure in DEL:									
A-1:	Administration								
-	11,250	-	11,250	2,852	8,398	240	-		
A-2:	Settlement of NICS Equal Pay Claims								
-	1	-	1	-	1	-	-		
Non-Budget:									
A-3:	Notional Charges								
-	10	-	10	-	10	-	-		
Total:	-	11,261	-	11,261	2,852	8,409	240	-	

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation			£'000
	Present	Increase+ Decrease-	Revised
Net Total Resources	9,009	-600	8,409
Capital Items			
Capital	240	-	240
Total net capital	240	-	240
Accruals to cash adjustments			
Depreciation	-400	-	-400
Notional charges	-10	-	-10
Use of provisions	234	-134	100
Total Accruals to cash adjustments	-176	-134	-310
Net Cash Required	9,073	-734	8,339

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	8,598
Total Net Administration Costs	8,598
NET OPERATING COST	8,598
NET RESOURCE REQUIREMENT	8,409
RESOURCE BUDGET	8,575

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	8,409
<i>Adjustments to additionally include:</i>	
Add Consolidated Fund Standing Services	189
Net Operating Costs (Accounts)	8,598
<i>Adjustments to remove:</i>	
Voted resource expenditure outside the budget	-10
Adjustments to allow for February monitoring changes	-13
Resource Budget	8,575
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	8,675
Annually Managed Expenditure (AME)	-100

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	240
Capital Budget	240
<i>of which:</i>	
Departmental Expenditure Limited (DEL)	240
Annually Managed Expenditure (AME)	-

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

		Provision 2010-11	
		Operating ARs	Non - operating ARs
RfR A:	Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.	2,852	-
Total for RfR A		* 2,852	-

* Amounts that may be applied as accruing resources in addition to the net total and arising from receipts from bodies in respect of audit services tendered and income from the National Audit Office in respect of work carried out on behalf of the Comptroller and Auditor General (GB); fees received in respect of data matching exercises; income in respect of the recovery of salary etc, costs for seconded-out staff.

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
NIAO: RfR A Notional Charges in Non-Budget							
Administration							
-	10	-	10	-	10	-	-
Total RfR A							
-	10	-	10	-	10	-	-
Total Notional Charges							
-	10	-	10	-	10	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Providing objective information, advice and assurance on the use of public funds; encouraging beneficial change in the provision of public services, the highest standards in financial management and reporting and propriety in the conduct of public business; conducting data matching exercises for the purpose of assisting in the prevention and detection of fraud.	
Departmental Solicitors Office	9
Land and Property Services	1
Total RfR A:	10
Total Notional Charges	10

Explanation of Accounting Officer Responsibilities

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

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

**Spring Supplementary
Estimate
2010-2011**

The Northern Ireland
Authority for
Utility Regulation

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Introduction

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

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

A1 - Administration: to decrease provision in subhead A1/2 by £290,000 due to reductions achieved in administration costs offset by an increase in accruing resources. To increase subhead A1/5 by £113,000 due to additional receipts.

A2 - Provisions: to set up a new provision in subhead A2/2 of £400,000 in respect of costs that have been identified.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £423,000.

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

Part I

	£
RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.	
Total Change to Net Resource Requirement	-3,000
Total Change to Net Cash Requirement	-423,000

Amounts required in the year ending 31 March 2011 for use by the Northern Ireland Authority for Utility Regulation on:

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

administration costs, regulation of the electricity, gas, water and sewerage industries, protection of electricity, gas, water and sewerage consumers, promotion and development of the natural gas industry, duties and functions as set out in various pieces of enabling legislation, administration of the Climate Change Levy Renewable Exemption Scheme, the Electricity (Guarantees of origin of electricity produced from Renewable Energy Sources) Scheme, and the Renewables Obligation Scheme, development and administration of an all-island energy market, costs associated with the single electricity market committee, co-operation with international regulators, services to other departments, other miscellaneous duties and powers which may arise and associated non-cash costs.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
A-1	Administration	502	-290	113	-403	99
A-2	Provisions	-	400	-	400	400
	Total RfRA		110	113	-3	
Capital and Cash						
Capital Items						
	Capital			43	-20	23
	Total net capital			43	-20	23
	Net Cash Required			1,993	-423	1,570

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Protecting Electricity, Gas, Water and Sewerage consumers with regard to price and quality of service.							
-	7,764	-	7,764	7,225	539	23	-	
Departmental Expenditure in DEL:								
A-1:	Administration							
-	7,324	-	7,324	7,225	99	23	-	
Annually Managed Expenditure (AME):								
A-2:	Provisions							
-	400	-	400	-	400	-	-	
Non-Budget:								
A-3:	Notional costs							
-	40	-	40	-	40	-	-	
Total:	-	7,764	-	7,764	7,225	539	23	-

Part II Revised subhead detail including additional provision**£'000**

Resource to Cash Reconciliation			£'000
	Present	Increase+ Decrease-	Revised
Net Total Resources	542	-3	539
Capital Items			
Capital	43	-20	23
Total net capital	43	-20	23
Accruals to cash adjustments			
Depreciation	-50	-	-50
New provisions and adjustments to previous provisions	-	-400	-400
Other non-cash items	-2	-	-2
Notional Charges	-40	-	-40
Increase(-)/Decrease(+) in creditors	1,500	-	1,500
Total accruals to cash adjustments	1,408	-400	1,008
Net Cash Required	1,993	-423	1,570

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income not classified as ARs	210	210	-	-
Total:	210	210	-	-

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Programme Costs	
Request for Resources A	539
Total Net Programme Costs	539
NET OPERATING COST	539
NET RESOURCE REQUIREMENT	539
RESOURCE BUDGET	499

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	539
Net Operating Costs (Accounts)	539
<i>Adjustments to remove:</i>	
Less Voted resource expenditure outside the budget	-40
Resource Budget (Budget)	499
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	99
Annually Managed Expenditure (AME)	400

Reconciliation of capital expenditure between Estimates and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Capital (Estimates)	23
Capital Budget	23
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	23
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non - operating ARs
RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.		
Licence fees	7,225	-
Total for RfR A	* 7,225	-

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

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
NIAUR: RfR A Notional Charges in Non-Budget							
Administration							
-	40	-	40	-	40	-	-
Total RfR A							
-	40	-	40	-	40	-	-
Total Notional Charges							
-	40	-	40	-	40	-	-

Notional Charges Analysis**£'000**

	Provision 2010-11
RfR A: Protecting electricity, gas, water and sewerage consumers with regard to price and quality of service.	
Audit	20
Miscellaneous	20
Total RfR A:	40
Total Notional Charges	40

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

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

	Present provision		New provision	
	Income	<i>Receipts</i>	Income	<i>Receipts</i>
Renewables Obligation Buy Out Fund	210	<i>210</i>	-	-
Total:	210	<i>210</i>	-	-

Explanation of Accounting Officer Responsibilities

The Department of Finance and Personnel has appointed the Chief Executive of the Northern Ireland Authority for Utility Regulations, Mr Shane Lynch, as Accounting Officer of the Authority with responsibility for preparing the Authority's Estimate.

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

Notes to the Estimate:

- Changes in Accounting Policy

Prior Period Adjustments

Non-Voted

Cost of capital charge

Costs of capital charges (CCC) have been removed from accounts, budgets and Supply Estimates in accordance with HM Treasury's Consolidated Budgeting Guidance. However, the department had liabilities greater than its assets and so attracted a cost of capital credit. The removal of the CCC increases resources. The Prior Period Adjustment (PPA) in respect of the previous two years is shown in the table below.

Summary table	£'000	
Reason	2008-09	2009-10
Cost of capital credit	88	75
Total	88	75

**Spring Supplementary
Estimate
2010-2011**

Public Prosecution
Service for
Northern Ireland

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Introduction

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

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

A1 - Public Prosecution and Legal Services: to reduce the provision in subhead A1/1 by £787,000 to reflect reallocations; to reduce the provision in subhead A1/2 by £2,038,000 to reflect reallocations, offset by expenditure funded through the Asset Recovery Incentivisation Scheme; to increase the provision in subhead A1/5 by £1,500,000 to reflect additional receipts through the Asset Recovery Incentivisation Scheme and receipts for services provided to other departments; to increase the provision in subhead A1/7 by £621,000 to reflect reallocations.

A2 - Public Prosecution and Legal Services: to include provision in subhead A2/2 of £243,000 to reflect movements in pension scheme provisions.

A3 - Notional Charges: to include provision in subhead A3/2 of £50,000 to reflect notional charges.

2. As a result of all changes there is a decrease in the Net Cash Requirement of £1,597,000.

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND

Part I

	£
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Total Change to Net Resource Requirement	-4,032,000
Total Change to Net Cash Requirement	-1,597,000

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 Incentivisation Scheme; staffing; administration costs; other related services and associated non-cash items.

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

Part II Changes proposed**£'000**

		Present Net Provision	Change in Gross Provision	Change in Accruing Resources	Change in Net Provision	New Net Provision
Resources						
RfRA-1:	Public Prosecution and Legal Services	37,386	-2,825	1,500	-4,325	33,061
RfRA-2:	AME	-	243	-	243	243
RfRA-3:	Notional Charges	-	50	-	50	50
Total RfR A			-2,532	1,500	-4,032	
Capital and Cash						
Capital Items						
Capital				270	621	891
Total net capital				270	621	891
Net Cash Required				34,986	-1,597	33,389

Part II Revised subhead detail including additional provision**£'000**

2010-11								
Resources						Capital		
1	2	3	4	5	6	7	8	
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources	
RfR A:	Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.							
1,805	33,130	-	34,935	1,581	33,354	891	-	
Departmental Expenditure in DEL:								
A-1:	Public Prosecution and Legal Services							
1,805	32,837	-	34,642	1,581	33,061	891	-	
Annually Managed Expenditure (AME)								
A-2:	Public Prosecution and Legal Services							
-	243	-	243	-	243	-	-	
Non-Budget:								
A-3:	Notional charges							
-	50	-	50	-	50	-	-	
Total:	1,805	33,130	-	34,935	1,581	33,354	891	-

Resource to Cash Reconciliation			£'000
	Present	Increase+ Decrease-	Revised
Net Total Resources	37,386	-4,032	33,354
Capital Items			
Capital	270	621	891
Total net capital	270	621	891
Accruals to cash adjustments			
Depreciation	-2,629	1,045	-1,584
Other non-cash items	-41	-293	-334
Increase(+)/Decrease(-) in debtors	-	-13	-13
Increase(-)/Decrease(+) in creditors	-	365	365
Use of Provisions	-	710	710
Total Accruals to cash adjustments	-2,670	1,814	-856
Net Cash Required	34,986	-1,597	33,389

Supporting Statements, Tables and Notes

Forecast Statement of Comprehensive Net Expenditure**£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Administration Costs	
Request for Resources A	1,805
Total Net Administration Costs	1,805
Net Programme Costs	
Request for Resources A	31,549
Total Net Programme Costs	31,549
NET OPERATING COST	33,354
NET RESOURCE REQUIREMENT	33,354
RESOURCE BUDGET	34,447

Reconciliation of resource expenditure between Estimates, Accounts and Budgets

£'000

For the year ending 31 March 2011

	Provision 2010-11
Net Resource Requirement (Estimates)	33,354
Net Operating Costs (Accounts)	33,354
Less notional inter-departmental charges	-50
Adjustment to allow for February monitoring changes	1,143
Resource Budget	34,447
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	34,204
Annually Managed Expenditure (AME)	243

**Reconciliation of capital expenditure between
Estimates and Budgets****£'000****For the year ending 31 March 2011**

	Provision 2010-11
Net Capital (Estimates)	891
Capital Budget	891
<i>Of which:</i>	
Departmental Expenditure Limit (DEL)	891
Annually Managed Expenditure (AME)	-

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

	Provision 2010-11	
	Operating ARs	Non- operating ARs
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.		
Court Costs recovered	81	-
Incentivisation Receipts	1,320	-
Departmental Receipts	180	-
Total for RfR A	* 1,581	-

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

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

2010-11							
Resources						Capital	
1	2	3	4	5	6	7	8
Admin	Other Current	Grants	Gross Total	Accruing Resources	Net Total	Capital	Non-operating Accruing Resources
PPS: RfR A Notional Charges in Non-Budget							
Programme							
-	50	-	50	-	50	-	-
Total RfR A							
-	50	-	50	-	50	-	-
Total Notional Charges							
-	50	-	50	-	50	-	-

Notional Charges Analysis

£'000

	Provision 2010-11
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions.	
Northern Ireland Audit Office	50
Total RfR A:	50
Total Notional Charges	50

Explanation of Accounting Officer Responsibilities

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

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

Notes to the Estimate:

- Changes in Accounting Policy

Prior Period Adjustments

Non-Voted

Cost of capital charge

Costs of capital charges (CCC) have been removed from accounts, budgets and Supply Estimates in accordance with HM Treasury's Consolidated Budgeting Guidance. However, the department had liabilities greater than its assets and so attracted a cost of capital credit. The removal of the CCC increases resources. The Prior Period Adjustment (PPA) in respect of the previous two years is shown in the table below.

Summary table		£'000	
Reason	2008-09	2009-10	
Cost of capital credit	115	60	
Total	115	60	

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