
ESTIMATES MEMORANDUMS

FOR

SPRING SUPPLEMENTARY ESTIMATES 2025-26

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DAERA



Department of
**Agriculture, Environment
and Rural Affairs**

An Roinn

**Talmhaíochta, Comhshaoil
agus Gnóthaí Tuaithe**

Department o'

**Fairmin, Environment
an' Kintra Matthers**

www.daera-ni.gov.uk

Department of Agriculture, Environment and
Rural Affairs (DAERA)

2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

DAERA's vision is "Delivering a net zero nature positive future, supporting sustainable agriculture and thriving rural communities."

1.1 Objectives

DAERA has responsibility for the environment, food, farming, fisheries, forestry and sustainability policy plus the development of the rural sector in Northern Ireland.

The key departmental priorities for 2025-26 are:

- Tackling and responding to Climate Change together in a fair and just way;
- Protecting and restoring our terrestrial and marine environment;
- Strengthening environmental governance;
- Supporting sustainable, resilient and productive agri-food and fishing sectors;
- Safeguarding animal health and welfare plus plant health;
- Building strong, sustainable and diverse rural communities;
- Investing in our science and research and development capacity; and
- Implementing the Windsor Framework.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the Department which includes (but not restricted to) the administrative costs of running DAERA and programme spend on delivering our outcomes in environmental quality, food, farming, the agri-food sector, biosecurity, implementation of the Windsor Framework, marine, fisheries, natural environment, climate change and rural affairs. It also includes an allowance for the consumption of assets over time.

Income is also generated from services such as receipts from the public and from public and private sector organisations in respect of various goods and services provided by the Department. This is mainly in relation to environmental regulatory charges, carrier bag levy, licence fees and charges, salvage of livestock slaughtered under the disease eradication programme, leases and other sundry income.

Capital Departmental Expenditure Limit (Capital DEL)

This funding encompasses the investment which enables DAERA to deliver its core activities. This includes the Just Transition Fund for Agriculture which comprises a range of measures that will support farmers to reduce carbon emissions and improve

biodiversity such as Bovine Genetics, Sustainable Use of Livestock Slurry and Farming with Nature.

The Department also continues to provide capital support to help address the issues in Lough Neagh as well as take forward the Farm Business Improvement Scheme and the Tackling Rural Poverty and Social Isolation (TRPSI) Programme. In addition, this funding includes investment in the Department’s infrastructure, research and development and Information Communications Technology (ICT) systems as well as investment in its NDPBs and the payment of capital grants.

Resource Annually Managed Expenditure (Resource AME)

This includes less predictable day to day spending, such as the creation and movement in provisions, revaluations due to change in market value and depreciation.

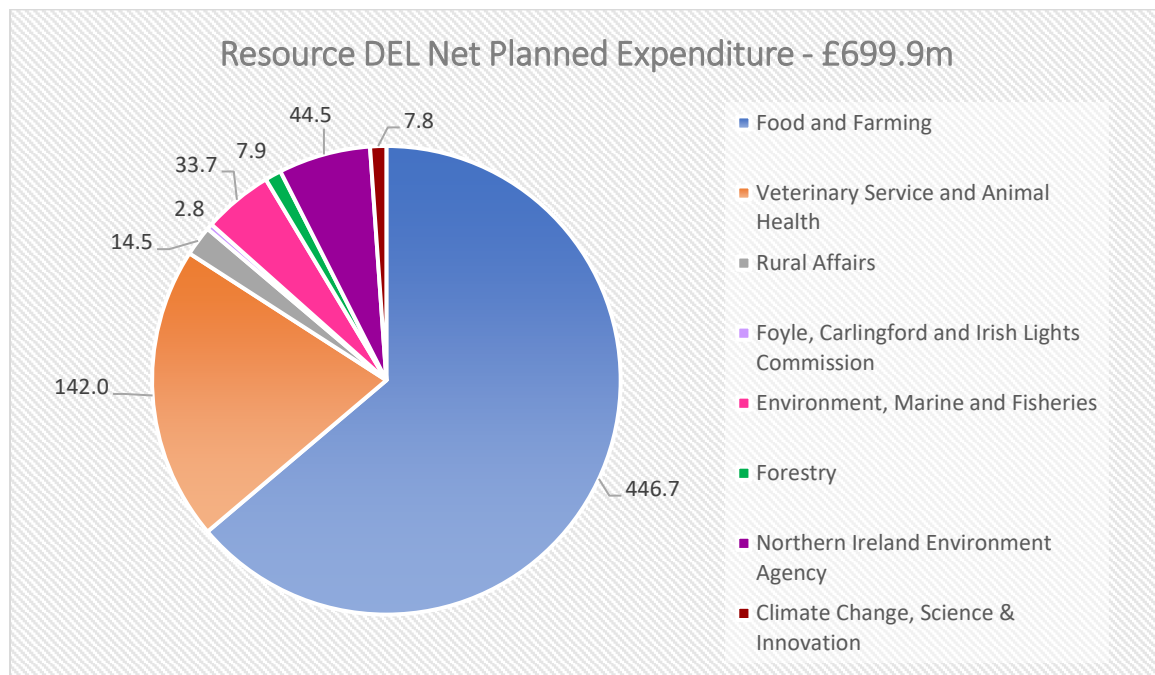
Non-Budget Expenditure (Resource & Capital)

This relates to income and expenditure that pass through the Department’s books and that are not included in DEL or AME including Notional Charges, Movement in Payables and Grant in Aid in relation to Arm's Length Bodies most significantly for the Agri-Food and Biosciences Institute (AFBI).

1.3 Main Areas of Spending

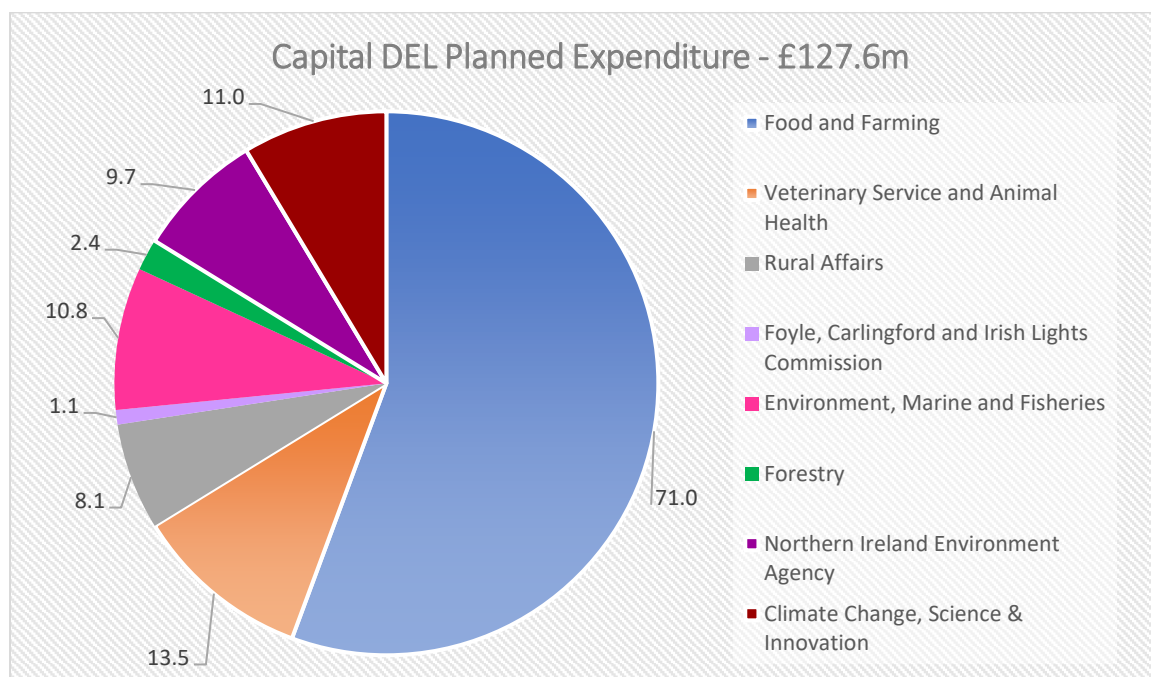
The graphic below shows the main components of the Department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £699.9m



Net Resource DEL includes income and depreciation

Capital DEL Net Expenditure: £127.6m



Net CDEL includes income

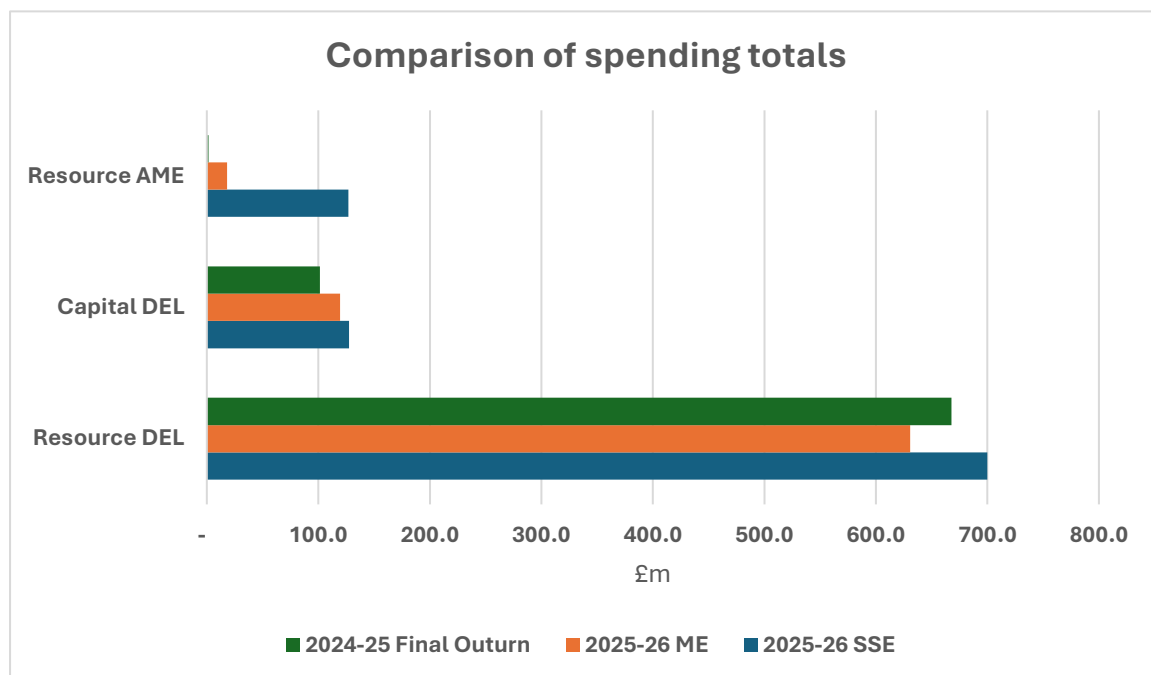
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
			£'000	%		£'000	%
Resource DEL	699,971	630,755	69,216	11	667,796	32,175	5
Capital DEL	127,646	119,509	8,137	7	101,307	26,339	26
Resource AME	126,786	18,186	108,600	597	1,480	125,306	8,467

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The Department has an overall £69.2m increase in Resource DEL compared to the 2025-26 Main Estimate position.

During the year, an additional £80.8m Resource DEL was allocated. This included £63.0m HMT Funding in relation to the costs of administering the Windsor Framework, £7.9m for depreciation, £5.0m for the Environmental Improvement Plan including Lough Neagh, £3.2m for Bovine TB Programme Delivery, £1.4m for Employers' National Insurance costs and £0.3m in respect of PEACEPLUS.

As part of the December Monitoring Round, the Department identified £11.2m of reduced requirements. These related to £4.9m from staff cost budgets primarily due to the delay in filling vacancies, £3.4m in respect of PEACEPLUS and £2.9m of HMT Funding.

There was also a net reduction of £0.4m due to transfers to other departments.

Capital DEL

The Department had an overall £8.1m increase in Capital DEL when compared to the 2025-26 Main Estimate position.

During the year £11.3m HMT Funding was allocated in relation to the costs of administering the Windsor Framework. As part of the December Monitoring Round, £2.7m of this funding was returned to HMT as a result of slippage in a lease at the Larne facility to 2026-27.

There was also a net reduction of £0.5m due to transfers to other departments.

Resource AME

During the year, additional Resource AME of £108m has been allocated for a potential technical accounting adjustment in relation to Mobuoy.

1.6 New policies and programmes: Ambit changes

No changes were made to the Ambit in respect of new policies or programmes.

1.7 Spending Trends over 3 years

Expenditure Type	2023-24* £'000	2024-25** £'000	2025-26*** £'000
Net Resource DEL	638,758	668,283	699,971
Net Capital DEL	97,325	101,554	127,646

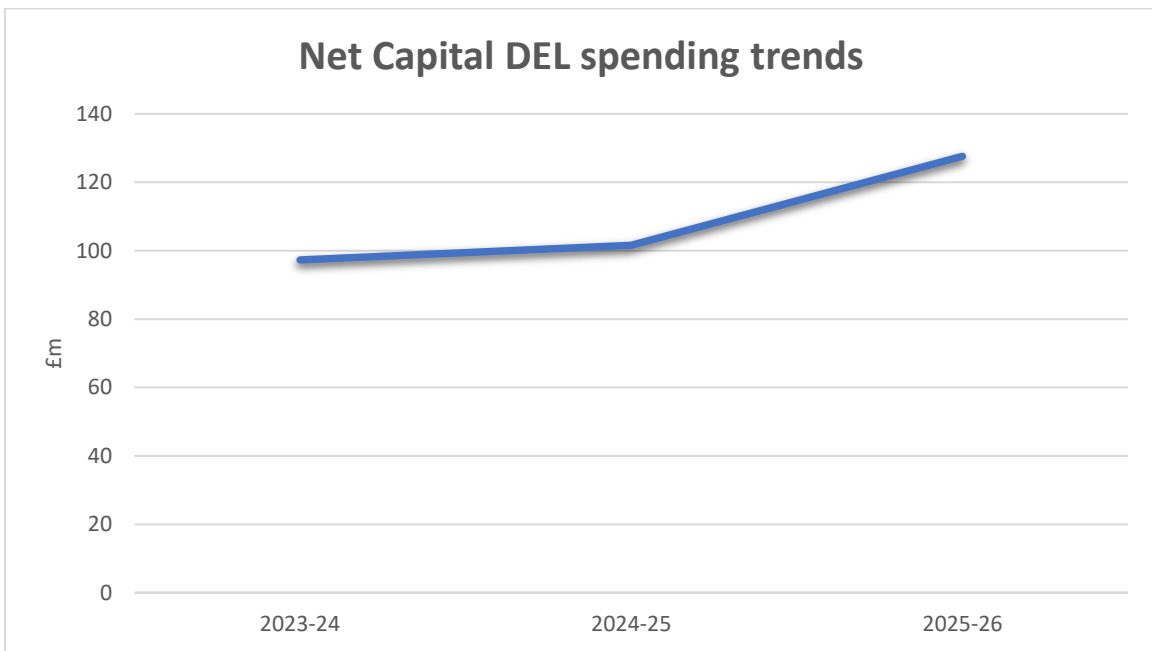
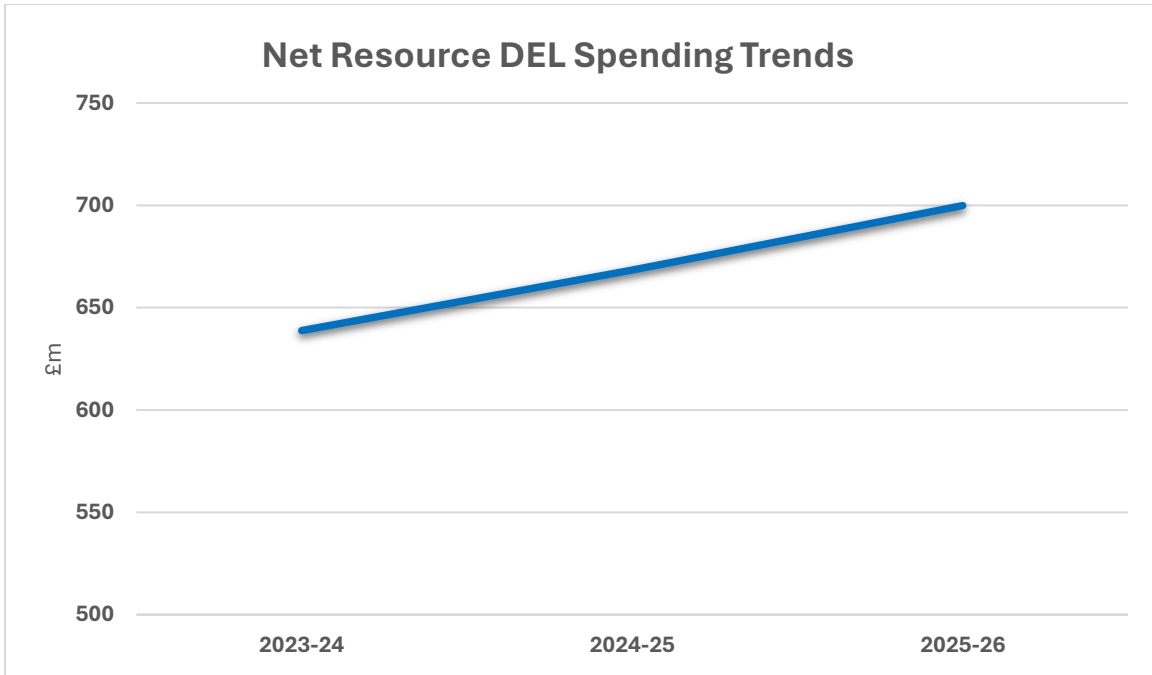
Totals may not sum due to rounding

* Final Outturn (Resource Accounts)

** SSE Part 1 figures 2024-25

*** SSE Part 1 Figures 2025-26

The charts below show overall net spending trends over a period of three financial years.



Explanation Spending Trends

Since 2023-24, there has been a steady increase in Resource DEL spending with the most significant increases relating to costs of administering the Windsor Framework, funding for Lough Neagh, increases in the overall costs of the Bovine TB Programme and pay inflation. All costs associated with the Windsor Framework are funded directly from HMT.

In respect of Capital DEL, 2024-25 was broadly similar to 2023-24 with additional allocations from the Executive during 2024-25 for Lough Neagh and for the TRPSI programme. In 2025-26 the increase in funding included a new Executive Earmarked

allocation of £12.3m for the Just Transition Fund for Agriculture. While the Department has continued to support farm businesses and rural communities, there has also been investment to support green growth, climate change and environmental programmes as well as take forward work on Lough Neagh. In addition, in 2025-26, the Department was allocated an additional £8.6m Capital DEL directly from HMT in relation to administering the Windsor Framework.

2. Expenditure resting on the sole authority of the Budget Act

No provision has been sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

3. Contingent liabilities

There may be contingent liabilities in relation to Mobuoy and the AFBI Data Breach. These will depend on the assessments made at the year-end in relation to the potential accounting adjustments referred to at section 1.5 above.

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

Katrina Godfrey

Katrina Godfrey
Permanent Secretary

Department: Department of Agriculture, Environment and Rural Affairs

Date: 13 January 2026

DFC



Department for Communities

2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

The Department for Communities' aim is "Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage". The request for resource corresponds with the Department's main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport and its wide range of services to the public – both directly and through its Arm's Length Bodies (ALBs). The functions of the Department include:

- Delivery of social security, child maintenance and pensions.
- Providing advice and support for those seeking employment and for those who are unable to work.
- Ensuring the availability of good quality and affordable housing.
- Encouraging diversity and participation in society and promoting social inclusion.
- Promoting sports and leisure within our communities.
- Supporting local government to deliver services.
- Supporting the Voluntary and Community Sector.
- Identifying and preserving records of historical, social and cultural importance to ensure they are available to the public and for future generations.
- Realising the value of our historic environment.
- Supporting creative industries, and promoting the arts, language and cultural sectors.
- Providing free access to books, information, IT and community programmes through our libraries.
- Maintaining museums.
- Revitalising town and city centres.
- The Appeals Service.
- Responding to Climate Change.
- Residential Building Safety.

1.1 Objectives

The Department for Communities committed to the following strategic objectives for 2025-26:

- Deliver social security, employment support, child maintenance and pensions to ensure everyone has access to the right (financial) support when they need it.
- Promote residential building safety and the availability of good quality and affordable housing to offer individuals and families shelter and a place to feel safe.

- Recognise diversity, tackle poverty, encourage participation in society and promote social inclusion to create a society of respect and acceptance.
- Engage with and support, through improved collaboration, central and local Government and the Voluntary & Community sector to build more empowered, confident communities and reduce disadvantage.
- Identify, protect, conserve, promote and provide access to our historic environment and records of historical, social and cultural importance to inform and encourage understanding of how our rich and diverse cultural heritage shapes us now and in the future.
- Support our creative industries and arts sector, promote our language and cultural sectors, and foster knowledge including within our libraries and museums, to break down barriers, connect people and communities, shape our places and deliver economic and social value.
- Provide strategic direction for our sports and physical activity sectors to encourage increased and diverse participation and high-quality facilities, delivering an active, healthy, resilient and inclusive society which recognises and values both participation and excellence.
- Transform our towns and cities into safe, accessible and sustainable centres through growth in homes, retail, business and leisure; thereby creating places where people want to live, work and invest.
- To support a just transition to a more sustainable Northern Ireland, ensure all policies and functions of the Department reflect the statutory duties set out in the Climate Change (Northern Ireland) Act 2022.
- Deliver effective governance, financial and people arrangements to support effective service delivery across the Department.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This includes both the Department and Arm's Length Bodies (but not restricted to): salaries, general administration expenses, programme expenditure, grants and depreciation/ impairments. The Department for Communities is responsible for significant levels of public expenditure and staffing. In 2025-26 the Department has over 11,550 staff most of whom are engaged in the front-line delivery of services and work in conjunction with our Arm's Length Bodies and many diverse stakeholders to deliver vital public services across Northern Ireland. This position includes almost 4,600 staff delivering services for the Department of Work and Pensions in Great Britain.

Income is mainly generated from non-statutory services, assets owned by the Department and Arm's Length Bodies or loans administered out on behalf of the Department or the Department of Finance (but not restricted to). In most instances the

income is retained to defray costs but can be surrendered back to the Department of Finance.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department's infrastructure, enabling it to deliver its core activities which include spending on Housing and Regeneration (including New Build funding, NI Co-Ownership and Disabled Adaptations funding), Discretionary Support loans and Voluntary and Community Funding.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as Social Security Benefit and Pension payments.

Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as advances of Universal Credit and Support for Mortgage Interest Relief loans.

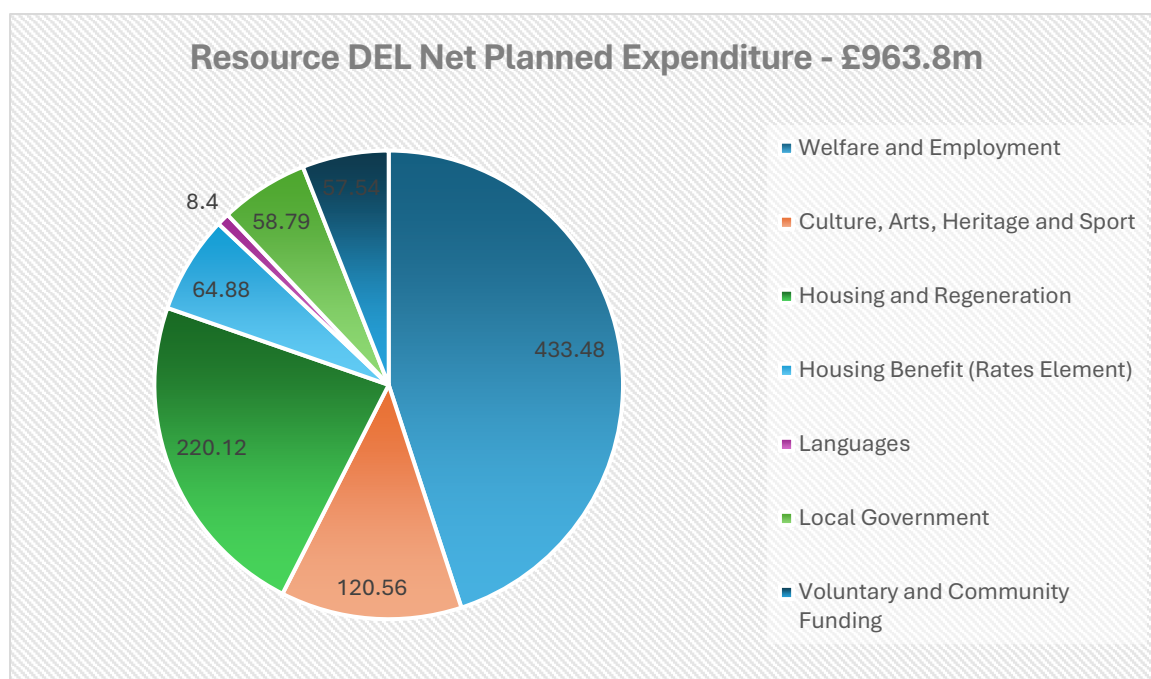
Non-Budget Expenditure (Resource & Capital)

Income and expenditure that pass through a government department's books and that are not included in DEL or AME such as payments to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

1.3 Main Areas of Spending

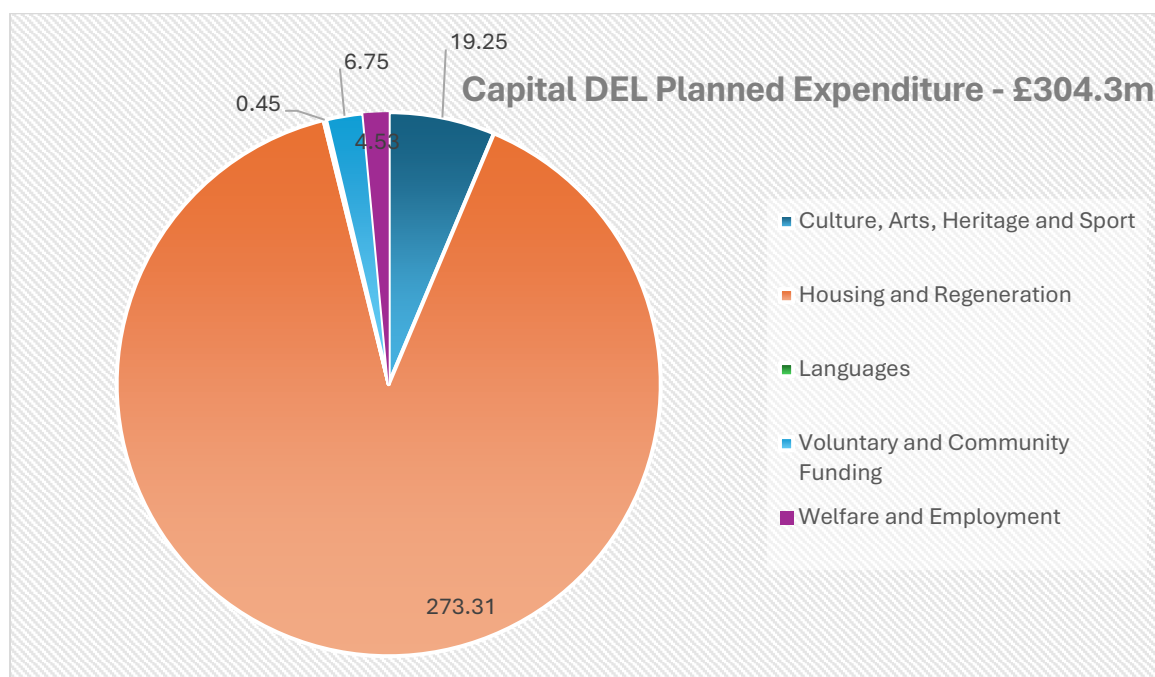
The graphic below shows the main components of the Department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated to its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £963.8m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £304.3m



Net CDEL includes income

1.4 Comparison of spending totals (voted & non-voted)

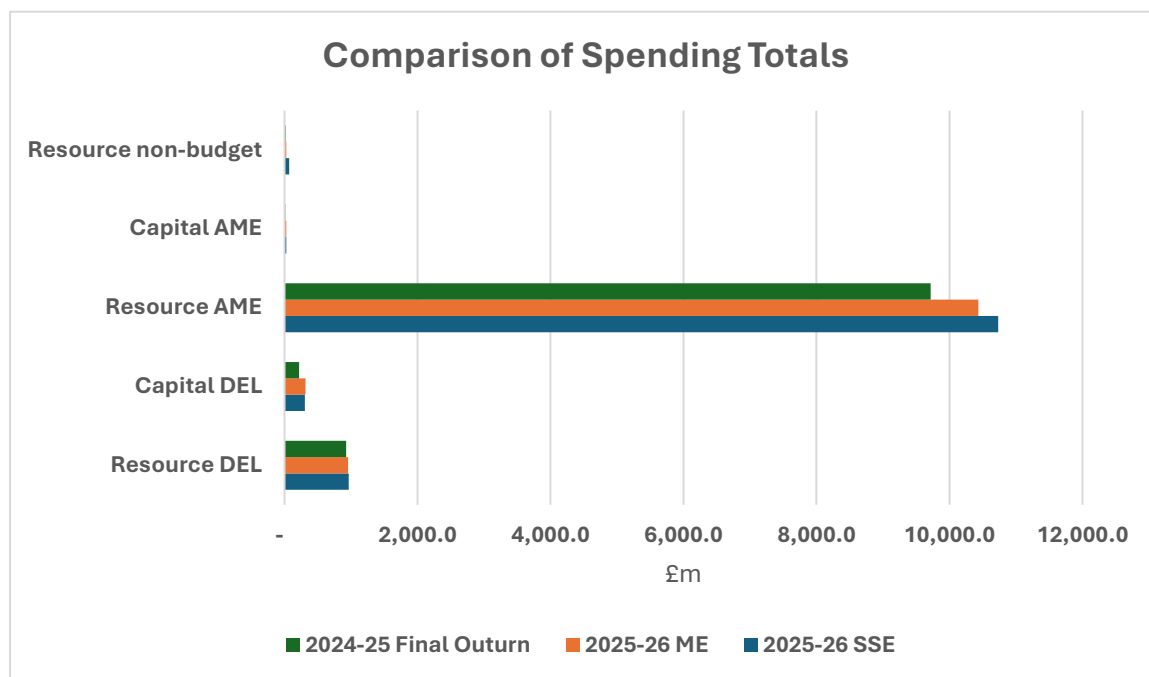
The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	963,771	954,884	8,887	1	926,266	37,498	4
Capital DEL	304,279	318,062	-13,783	-4	219,729	78,050	36
Resource AME	10,732,034	10,435,522	296,512	3	9,715,754	1,016,280	10
Capital AME	25,892	24,596	1,296	5	11,463	14,429	126
Resource non-budget	70,889	28,818	42,071	146	15,700	55,189	352

*Should agree to Part I of SSEs

** Capital non-budget is zero

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The £8.9m increase in Resource DEL compared to the Main Estimate is primarily driven by Executive allocations, including £2.8m for the Pay Award, £16.9m for depreciation and impairments, and £0.6m for the De-Rating Grant. These increases were partly offset by earmarked reduced requirements of £11.2m and technical net adjustments of £0.2m exported out to reflect the movement of external budget to other NICS and Whitehall Departments.

Capital DEL

The £13.8m decrease in Capital DEL compared to the Main Estimate is mainly explained by additional allocations of £49.3m for Housing, covering the Social Housing Development Programme and Disabled Adaptations. These increases were offset by reduced requirements across several areas, including Casement Park (£27.3m), the NI Football Fund (£5.0m), City Deals (£14.0m), FTC (£3.0m) and Peace Plus (£0.4m). Further reduced requirements and repayment of FTC loans (£1.0m) also contributed. In addition, technical net adjustments of £12.4m reflect the movement of external budget to other NICS and Whitehall Departments.

Resource AME

Increase of £296.5m compared to the Main Estimate for Resource AME, arises from Technical Adjustments made during the two Monitoring Rounds. Social Security Benefits forecast modelling has been updated to reflect the latest caseload data, average award amounts, outturn, and economic determinants, which has resulted in higher projected expenditure. The increase is particularly significant for Universal Credit and Legacy Benefits in 2025–26 (£245.4m). Movements have also occurred in Provisions, Depreciation, Revaluations, Impairments and Pension costs (£51.1m).

Capital AME

Increase of £1.3m compared to the Main Estimate for Capital AME, arises from Technical Adjustments made during the two Monitoring Rounds. The Capital AME relates solely to Working Age Benefits. The increase is due to an expected increase in demand for Universal Credit Advances as the Move to Universal Credit roll out continues through to planned completion in 2025-26.

Resource non-budget

Increase of £42.1m in the Resource Non-Budget Spring Supplementary Estimate compared to the Main Estimate is largely due to increased requirements for the Winter Fuel Payment (WFP). The Winter Fuel Payment changes announced by the chancellor in July 2024 restricting the payment to those in receipt of certain income related benefits has been reversed. This means that in the winter of 2025-26 all qualifying pensioners will receive the WFP requiring the payment into the Social Fund to substantially increase.

Capital non-budget

N/a

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

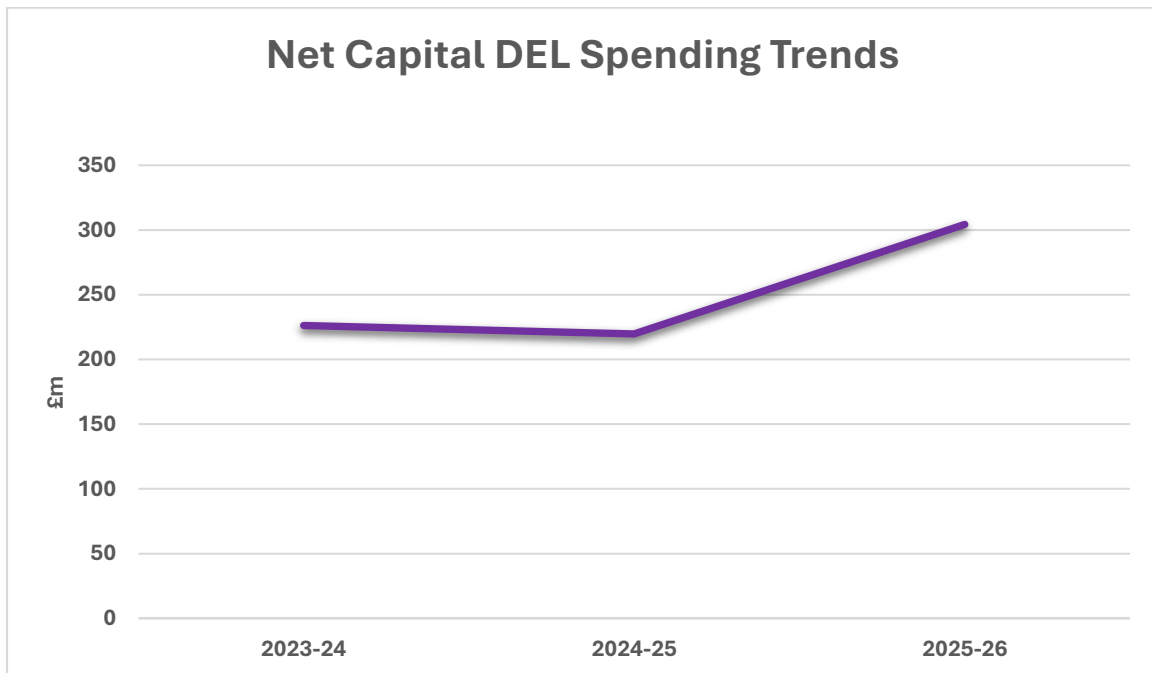
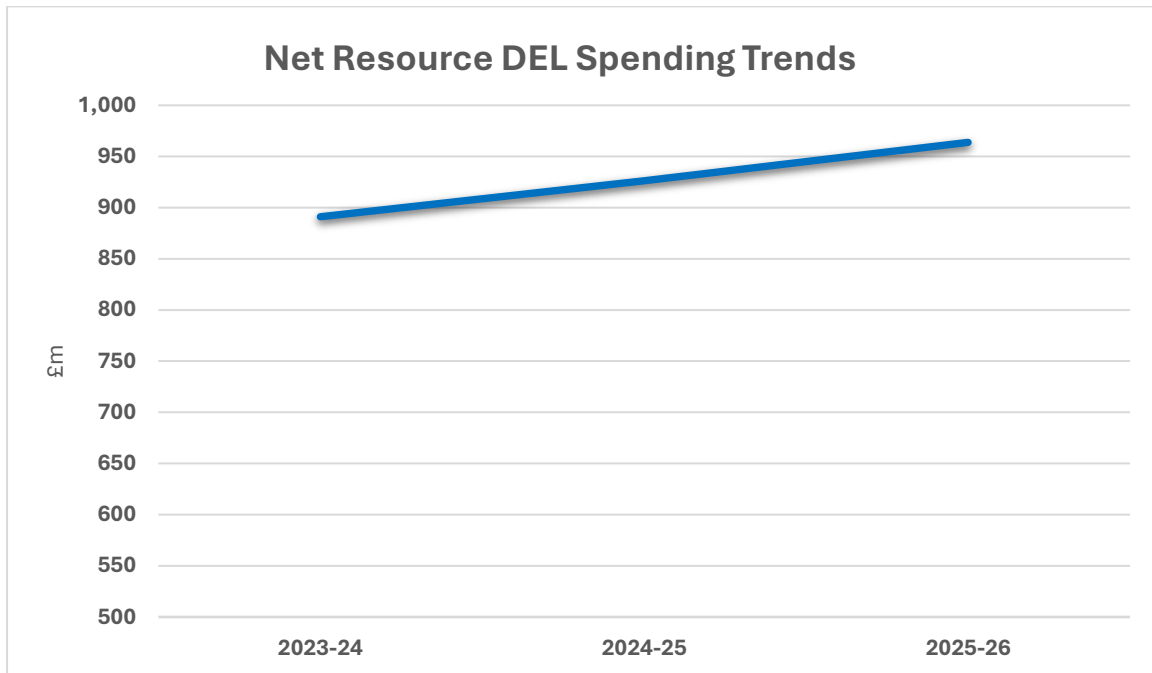
Expenditure Type	2023-24* £'000	2024-25* £'000	2025- 26** £'000
Net Resource DEL	891,132	926,266	963,771
Net Capital DEL	226,284	219,729	304,279

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of 3 financial years.



Explanation Spending Trends

The upward trend in Net Resource DEL is driven by increased spend in the Department's Welfare and Employment area (Work and Inclusion salaries, Contract Costs, GAE, Benefit Delivery, Employments Services and Welfare Mitigations) and an increase in Housing and Regeneration related expenditure (Supporting People,

Homelessness, Impairments and Depreciation on leased assets, Ukraine Relocation Scheme and Urban Regeneration).

The increased trend in Net Capital Del is the net effect of an increase in spend on New Build Social Housing, Co-Ownership FTC funding and NIHE Leased Assets offset by a decrease in House and Land Sales receipts and Housing for all funding which ceased in 2024-25.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£8.2m** since the 2025-26 Main Estimate and have increased by **£16.1m** since the 2024-25 Final Outturn position.

Type	Spending total SSE 2025-26 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2025-26)		Difference (+/-) compared to final outturn last year 2024-25	
		£'000	£'000	%	£'000
Administration costs	70,762	-8,163	-10%	16,127	30%

The increase in spend between 2025-26 SSE and 2024-25 final Outturn is mainly due to the NICS Pay Award and the increase in Employers National Insurance Contributions. The decrease in administration costs between Main Estimates 2025-26 and SSE is the result of a realignment of opening budgets from administration to resource.

2. Expenditure resting on the sole authority of the Budget Act

The following functions contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Ref	Description / Update	Amount of Provision £'000
1	Welfare Reform and Mitigations In January 2025, the Upper Tribunal in GB issued a ruling in the case of the Secretary of State for Work & Pensions v MJ finding DWP's actions of eroding a disabled carer's Transitional Severe Disability Premium Element upon the addition of the Limited Capability for Work & Work-Related Activity (LCWRA) element of Universal Credit (UC) to be unlawful discrimination. This judgment has implications for	885

	similarly affected claimants in Northern Ireland (NI) who migrated to UC and experienced overlapping changes in entitlement and will require amendment of the Universal Credit (Transitional Provisions) Regulations (NI) 2016. DWP intends to amend the UC IT system and GB legislation to formally reflect the outcome of the decision and retrospectively correct affected cases. A timescale for this has not yet been confirmed. The Department is working on an automated solution that would provide for the correction of cases.	
2	<p>PAFER Bill</p> <p>The UK Government's Public Authorities (Fraud, Error and Recovery) (PAFER) Bill introduced a number of new powers to address fraud and error in the social security system. It is estimated that secondary legislation for DWP's PAFER Bill will be introduced from April 2026 including the measure to remove the Loss of Benefit sanction where a claimant accepts an Administrative Penalty. The Northern Ireland parity Bill will not have progressed through the NI Assembly until the end of 2026 or early 2027 with the subsequent requirement for secondary legislation to be introduced specifically on the Loss of Benefit sanction in line with DWP.</p>	50

3. Contingent liabilities

Nature of liability	£'000
Potential Changes to Current Benefit Legislation	Unquantifiable
Legal Cases	Unquantifiable
Charity Commission Northern Ireland	Unquantifiable
Compensation Recovery Unit	300
Statutory Guarantees	Unquantifiable
Statutory Indemnities	2,670
Holiday Pay Liability	Unquantifiable
Pension Liability – Goodwin Judgement	Unquantifiable

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

Emer Morelli (Interim)
DfC Permanent Secretary
Accounting Officer

Department: Department for Communities

Date: 09 February 2026

DFE

Department for the Economy

2025/26 Spring Supplementary Estimate
Memorandum

1. Overview

The Department for the Economy (DfE) was established in May 2016. It operates under the direction and control of the Minister for the Economy. The Permanent Secretary, as the Departmental Accounting Officer, is responsible for the overall organisation, management and staffing of the Department. DfE is responsible for delivering the Minister for the Economy's Economic Vision by developing and implementing economic policy for the North of Ireland.

It is supported to do this, with and through our Partner Organisations. These include:

- Invest Northern Ireland (NI);
- Northern Ireland Screen;
- Tourism Northern Ireland;
- Six Further Education (FE) Colleges;
- Health and Safety Executive for Northern Ireland;
- Consumer Council for Northern Ireland;
- Stranmillis University College;
- Construction Industry Training Board–Northern Ireland; and
- Labour Relations Agency.

We also support and work closely with our Higher Education (HE) Institutions and two North South bodies; InterTradeIreland and Tourism Ireland.

1.1 Objectives

The Minister's Economic Vision provides a clear direction for government, the wider public sector, the private sector and social partners, to collaborate on four clear and important objectives:

1. Good Jobs - increase the proportion of working age people in Good Jobs, enhance the quality of existing work, and protect and support workers' rights. Support the creation of more good jobs across the economy, but particularly in sectors that will benefit from higher productivity;
2. Raise Productivity - addressing our persistent challenge of low productivity through a wide range of actions focused on skills, exports, innovation, entrepreneurship, and clusters within high productivity sectors. Maximising the benefits arising from our dual market access;
3. Regional Balance - ensuring our people benefit from the growth of good quality employment wherever they live. Support those sectors who can enhance sub-regional presence and impact; and
4. Decarbonisation - to meet our decarbonisation targets of driving down emissions and increasing green economic growth.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals which the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which includes (but not restricted to):

- the development of economic policy and strategy and working with delivery partners such as Invest NI on the programmes and projects that support business development, investment, "good jobs" creation, enhanced productivity, growth of our green economy and regional balance;
- supporting the FE sector in its pivotal role of generating a strong and vibrant economy through the development and delivery of world class professional and technical skills, in a modern, flexible, state of the art estate, by helping employers to innovate and grow, and by providing those with barriers to learning, or low or no qualifications, with the skills and qualifications to find employment, improve their well-being and become economically active;
- supporting higher education institutions, including the Graduate Entry Medical School and expansion of Magee, in their provision of higher-level skills, effecting a positive contribution to the labour market and improved social well-being;
- supporting Higher Education Institutions, to fulfil their key missions of research and knowledge exchange, to maximise their achievement of excellent research and its translation into economic and societal impact;
- the delivery of apprenticeship programmes which support youth employment and improve our skills base by expanding provision, widening access, and improving the economic relevance through working with employers to develop pathways, qualifications, and curriculum;
- the development and delivery of reformed vocational education programmes, Youth Training and Youth Inclusion programmes, providing access to vocational education training and employability skills aimed at reducing the number of young people not in employment, education or training and supporting their progression into employment, and higher levels of education and training;
- championing economic, social, and personal development by providing relevant high-quality learning, research, and skills;
- supporting the tourism sector in the North of Ireland working with delivery partners, Tourism NI and Tourism Ireland, to maximise visitor numbers and associated revenue spend for the benefit of the economy and to support good job creation;
- supporting cross-border and all island trade and innovation through the activities of InterTradeIreland;
- supporting NI Screen through the delivery of the Stories, Skills, and Sustainability Strategy to maximise our screen industry expenditure, and build the skills capacity and reputation of the local screen industry internationally;
- maintaining the operation of the energy system and appropriate policies;

- setting the strategic direction for how the energy sector can contribute towards addressing climate change and supporting a green economic recovery;
- support businesses to realise the opportunities presented by dual market access;
- providing regulatory services including Health and Safety Executive NI, Trading Standards, Consumer Affairs, Consumer Council for NI, and Insolvency Service, as well as labour market services such as Labour Relations Agency, tribunals, employment law and redundancy payments;
- continuing to deliver careers guidance and advice in line with strategic commitments;
- overseeing the delivery of City and Growth Deals and supporting Inclusive Future Fund and Complementary Funds, an approximately £800 million programme of investment that will bring sustained and inclusive economic growth across the North of Ireland, covering tourism, innovation, digital and skills projects;
- continuing to deliver broadband in hard-to-reach areas across the North of Ireland through Project Stratum or improve connectivity through Project Gigabit;
- ensuring that the European Regional Development Fund Investment for Growth and Jobs and the European Social Fund Programmes continue to be managed and implemented until cessation;
- maintaining and enhancing the North of Ireland's domestic and international air connectivity; and
- Delivery of NI Enhanced Investment Zones.

Income¹ is also generated from services such as (but not restricted to):

- recoveries of salaries; superannuation and associated costs of seconded staff;
- recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey NI;
- clawback from telecommunications infrastructure and broadband contracts;
- rental income;
- funding provided under specific schemes;
- Insolvency Service and Consumer Affairs fees and recoveries;
- loan interest and principal receivable;
- the recovery of administration costs and sundry receipts; and
- recoupment of Renewable Heat Incentive (RHI) payments.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses investment in the department's infrastructure, provision of capital grants and investment in R&D, to enable DfE to deliver its core activities as outlined above.

Resource Annually Managed Expenditure (Resource AME)

¹ Income is core department only as Partner Organisations are reported within the Estimate net of income.

Less predictable or not easily controlled day to day spending, examples of this within DfE include (but are not restricted to):

- the management and discharge of liabilities falling to the Department and its arm's length bodies (including but not limited to), corporation tax, pensions, bad debts, revaluations, creation and movement in provisions and other non-cash items;
- Renewable Heat Incentive payments; and
- student loans estimated interest receivable from the student loan book and unwinding of discount.

Capital Annually Managed Expenditure (Capital AME)

Investment spending, which is less predictable or not easily controlled, for example student loans issued, repayments and interest receivable (capital cost).

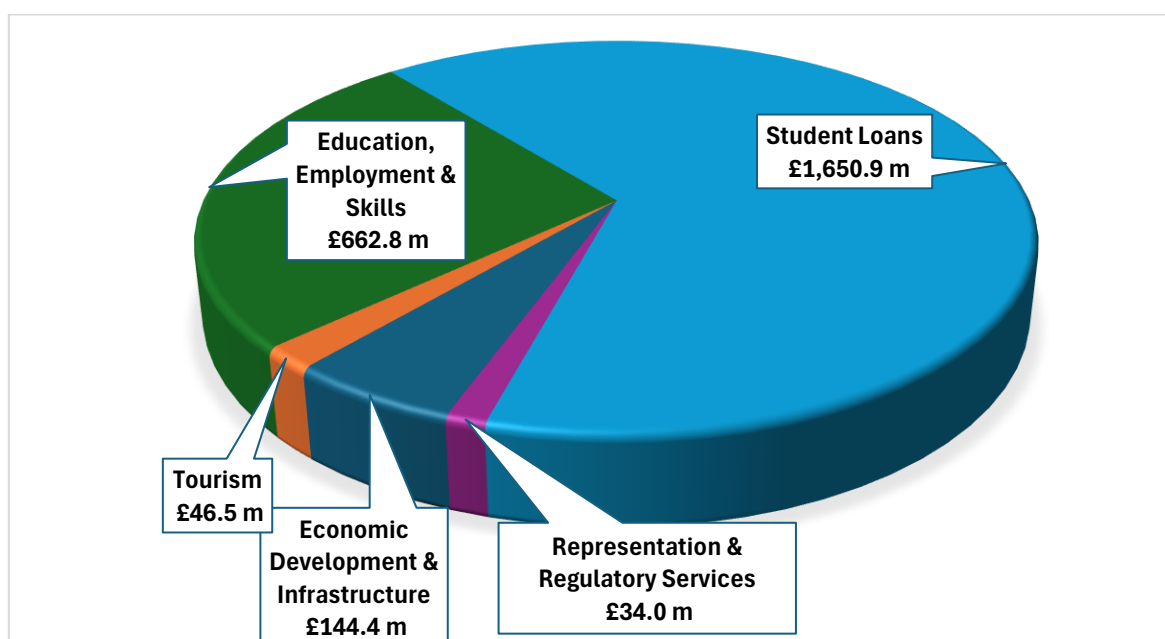
Non-Budget Expenditure (Resource & Capital)

Income and expenditure that are included in a department's Accounts and Estimate, but are not part of its Budget (neither DEL or AME). Examples of this within DfE include FE pension liabilities, other non-cash items and company receipts.

1.3 Main Areas of Spending

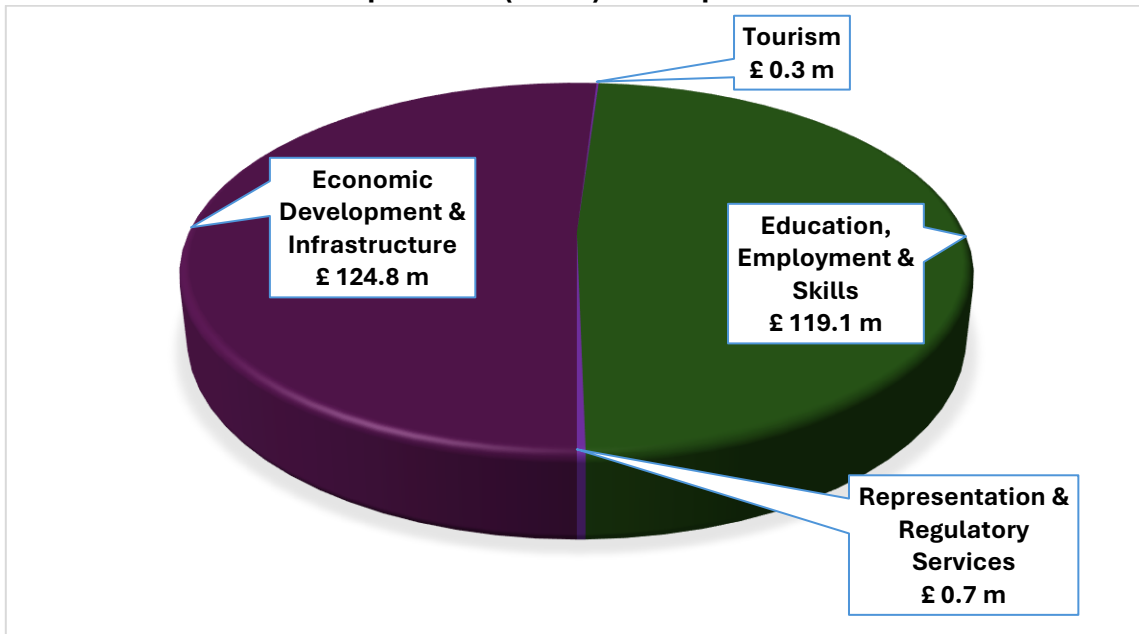
The graphics below show the main components of DfE's RDEL and CDEL budgets for the financial year 2025/26 as included in the Spring Supplementary Estimate (SSE) and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Chart One – DfE Resource DEL (RDEL) Net Expenditure: £2,538.6million (£842.4 million Non Ringfenced & £1,696.2 million Ringfenced)



Note to Chart - RDEL includes ringfenced and non-ringfenced and is net of income.

Chart Two – DfE Capital DEL (CDEL) Net Expenditure: £247.8 million



Note to Chart - CDEL is shown net of income

1.4 Comparison of spending totals (voted & non-voted)

Chart Three below sets out DfE’s 2024/25 Outturn, 2025/26 Main Estimate (Mains) and 2025/26 SSE by spend category.

Chart Three - 2024/25 Outturn, 2025/26 Mains and 2025/26 SSEs By Spend Category

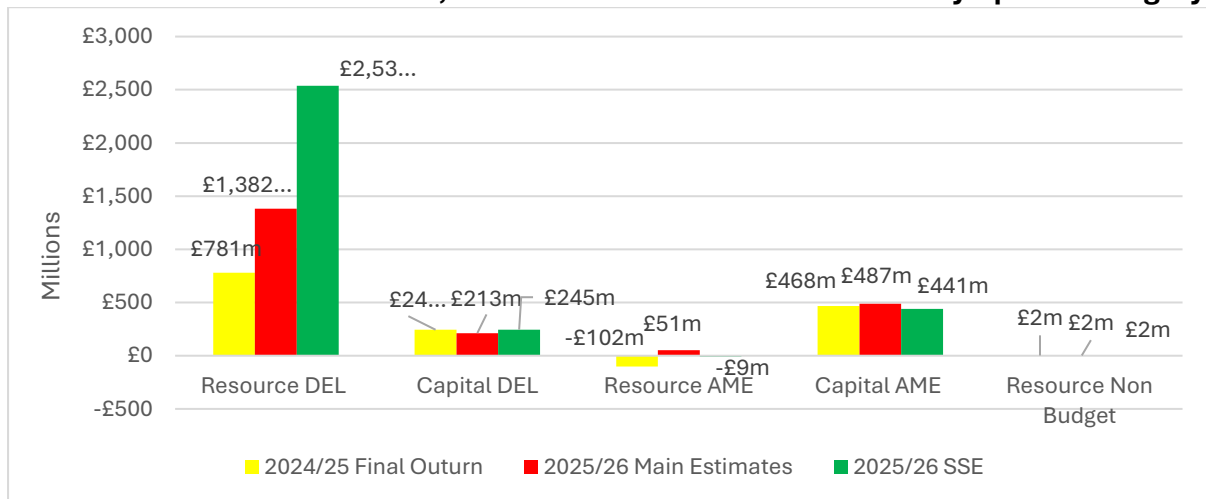


Table One below outlines variances between the 2025/26 SSE, 2024/25 Outturn and 2025/26 Mains.

Table One – 2025/26 SSE vs 2024/25 Outturn and 2025/26 Mains

Type	Spending total* SSE 2025/26	Spending total* Main Estimate 2025/26	Variance (-) + To Main Estimate 2025/26		Spending total – Final Outturn 2024/25	Variance (-) + To Outturn 2024/25	
	£'000	£'000	£'000	%	£'000	£'000	%
Non-ringfenced RDEL	842,370	801,364	41,006	5	821,357	21,013	3
Ringfenced RDEL	1,696,220	580,423	1,115,797	192	(40,209)	1,736,429	(4,319)
Total RDEL	2,538,590	1,381,787	1,156,803	84	781,148	1,757,442	225
Capital DEL	244,831	212,606	32,225	15	244,005	826	0
Resource AME	(9,362)	51,430	(60,792)	(118)	(101,738)	92,376	(91)
Capital AME	441,185	487,081	(45,896)	(9)	468,212	(27,027)	(6)
Resource Non-Budget	2,290	2,415	(125)	(5)	2,300	(10)	0
Capital Non-Budget	0	0	0	0	0	0	0

Note to Table - *Agrees to Part I of SSEs

Variances between SSE and Main Estimates are dealt with in Section 1.5 below.

Explanation of Variances Between 2025/26 SSE and 2024/25 Final Outturn

Non-ringfenced Resource DEL (£21.0 million increase)

There has been a £21.0 million increase in DfE's non-ringfenced RDEL funding in comparison to 2024/25 outturn due to:

- £26.2 million increase in DfE's general RDEL budget in 2025/26 due to:
 - a £17.9 million increase in the baseline;
 - a £14.8 million² of additional in-year allocations from the Executive in 2025/26;
 - a £2.8 million increase in technical adjustments between government Departments;

² £14.8 million - £2.1 million received at opening allocation plus £12.7 million received in June Monitoring relating to Pay (£2.9 million), Higher Education (£7.0 million) and Renewable Energy Price Guarantee (2.8 million).

- a £3.1 million increase in income, mainly from Further Education Colleges, offset against expenditure and resulting in a net reduction in expenditure; and
 - a £12.6 million of additional one-off allocations from the Executive⁴ in 2024/25 not rolled forward into the 2025/26 baseline.
- a £5.2 million decrease in earmarked Treasury and Executive funding in 2025/26 mainly due to:
 - a £16.9 million reduction in Northern Ireland Office (NIO) New Deal funding as this initiative has now ended;
 - a £7.6 million reduction in UK Shared Prosperity Fund (UKSPF) funding;
 - a £0.9 million reduction in Peace Plus funding;
 - a £0.3 million reduction in NDNA GEMS funding; offset by
 - a £15.0 million of additional funding from the Executive for Skills Initiatives;
 - a £2.1 million of additional funding for NI Protocol and Windsor Framework;
 - a £2.1 million of additional funding for The Open;
 - a £0.7 million of additional funding for Childcare Strategy and Providers;
 - a £0.5 million of additional funding from Department of Education relating to the Transformation Fund for HE and Special Education Needs Classroom Assistants; and
 - a £0.1 million additional funding for the Integr8 project.

Ringfenced Resource DEL (£1,736.4 million increase)

The £1,736.4 million increase in DfE's 2025/26 ringfenced RDEL, when compared to 2024/25 outturn, is mainly due to student loans (increase of £1,734.0 million) due to the adoption of a new model for estimating the future value of: income from student loans; and residual loans that are not expected to be paid in full at the end of the loan period. The updated model better reflects several variables that are used to forecast the future values of the loans, for example borrowers' future earnings. This change has resulted in a one-off charge in the current year to revalue estimated future payments from existing loans prior to 2025/26 on the new basis, as well as a higher estimated write down for the future value of loans issued in 2025/26 using the new parameters in the new model. The ringfenced RDEL budget for student loans relates to the non-cash revaluation of the student loan book.

There is an increase of £2.4 million in depreciation³ charges in 2025/26.

Capital DEL (£0.8 million increase)

There has been a £0.8 million increase in CDEL funding in comparison to 2024/25 outturn due to:

³ Non-cash charge relating to the reduction in the value of assets over time.

⁴ 2024/25 In Year allocations - £2.0 million in June Monitoring, £6.2 million in October Monitoring, £3.5 million in January Monitoring and £0.9 million EYF.

- a £9.6 million increase in FTC in 2025/26, relating to Invest NI.
- a £4.4 million decrease in earmarked Treasury and Executive funding mainly due to:
 - a £6.8 million reduction in funding due to £10.9 million reduction in funding for Project Stratum as the programme is nearing completion, offset by £4.1 million funding for Project Gigabit; offset by;
 - a £2.1 million increase in existing funding in relation to City and Growth Deals; and
 - a £0.4 million increase in UKSPF Funding for Invest NI.
- a £4.2 million of additional income in 2024/25, relating to a historic telecoms contract, designated as Consolidated Fund Extra Receipts (CFERs), thus reducing the Department's net CDEL allocation in that financial year.

Resource AME (£92.4 million increase)

There has been a £92.4 million increase in Resource AME in comparison to 2024/25 outturn due to:

- a £25.5 million upward movement in respect of interest receivable for student loans and movement in discount rates;
- a £29.3 million increase in the Renewable Heat Incentive (RHI) scheme in respect of the provision for legal claims and costs. Due to uncertainty from potential legal challenges and ongoing development of closure policy DfE has retained the full AME budget for RHI; and
- a £37.6 million upwards movement in provisions and pension schemes.

Capital AME (£27.0 million decrease)

There has been a £27.0 million decrease in Capital AME in comparison to 2024/25 outturn due to:

- a £71.9 million decrease due to additional capitalised interest anticipated in 2025/26; offset by
- a £37.9 million increase due to additional student loans paid to students anticipated in 2025/26; and
- a £7.0 million increase due to expected student loans receipts anticipated in 2025/26, thereby decreasing Capital AME requirements.

1.5 Key drivers of spending changes since the 2025/26 Main Estimate

Non-ringfenced RDEL (£41.0 million increase)

There has been a £41.0 million increase in DfE's non-ringfenced RDEL funding in 2025/26 since Mains due to:

- a £18.4 million increase in earmarked Treasury funding. Whilst most allocations will have been confirmed at Mains, due to the budget timetable, they are not normally processed until SSEs. The allocations relates to:

- a £17.3 million Protocol & Windsor Framework funding; and
 - a £1.1 million UKSPF funding for Multiply, Invest NI and FE.
- a £4.4 million increase in earmarked Executive funding due to:
 - a £8.0 million allocation of funding for Skills initiatives;
 - a £0.7 million allocation for Childcare Strategy projects;
 - a £0.5 million transfer of funding from the Department of Education from the Transformation Fund for HE and Special Educational Needs projects;
 - a £0.4 million transfer from The Executive Office for the Together: Building a United Community (T:BUC) programme;
 - a £0.2 million transfer from the Department of Finance for costs associated with the Integr8 programme;
 - a £2.2 million reduced requirement for the Peace Plus programme;
 - a £2.2 million net decrease in respect of the Open funding relating to £2.3 million transfers out to the Department of Justice and the Department of Health in relation to the Open offset by a £0.1 million increase in funding for DfE;
 - a £0.9 million reduced requirement in respect of the Graduate Entry Medical School; and
 - a £0.1 million reduced requirement in respect of procurement costs relating to City and Growth Deals projects.
 - An £18.2 million increase in general RDEL funding due to:
 - a £12.7 million⁴ of additional in-year allocations from the Executive in 2025/26;
 - a £1.1 million transfer into DfE from the Department for Transport (DfT) for its annual contribution towards the City of Derry Airport Public Service Obligation;
 - a £4.9 million of net transfers between government departments. The largest inward transfer was £4.6 million from the Department of Health (DoH) for Higher Education Teaching Grants, and the largest outgoing transfer was £1.2 million to the Department of Health (DoH) for Allied Health student places; and
 - a £0.5 million reduction due to income that cannot be retained by DfE under the Consolidated Budgeting Guidance and must be returned as a CFER.

Ring Fenced Resource DEL (£1,115.8 million increase)

The £1,115.8 million increase in ringfenced RDEL is due to:

- a £1,077.5 million increase by Treasury in the budget available for the non-cash revaluation of student loans; and

⁴ £12.7 million received in June Monitoring relating to Pay (£2.9 million), Higher Education (£7.0 million) and Renewable Energy Price Guarantee (2.8 million)

- a £38.4 million increase funding for depreciation, £33.6 million in relation to the shortfall in the initial budget, and £5.2 million to address inescapable pressures within DfE.

Capital DEL (£32.2 million increase)

Capital DEL has increased by £ 32.2 million mainly due to:

- a £14.5 million increase in earmarked Treasury and Executive funding relating to:
 - a £4.1 million transfer into DfE for Project Gigabit, from Department for Business and Trade UK (DBUK);
 - a £7.0 million transfer into DfE for Project Stratum, from (DBUK);
 - a £9.5 million from UKSPF for InvestNI;
 - a £0.6 million for Protocol and Windsor Framework funding; and
 - a £6.7 million decrease in the funding requirement for City and Growth Deals, due to delays in various projects.
- a £17.6 million increase in general CDEL funding due to:
 - a £18.7 million⁵ of additional in-year allocations from the Executive in 2025/26;
 - £1.1 million of net transfers between government departments. The largest inward transfer was £3.8 million from the Ministry of Housing, Communities and Local Government (MHCLG) for Pride and Place Impact Fund, and the largest outgoing transfer was £6.3 million to the Department for Science Innovation & Technology (DSIT) for Future Medicines Institute.

Resource AME (£60.8 million decrease)

The £60.8 million decrease in Resource AME is largely due to:

- a £29.6 million downward movement in Student Loans related to interest receivable and movement in discount rates; and
- a £31.2 million downward movements in various provisions and pension schemes.

Capital AME (£45.9 million decrease)

The £45.9 million decrease in Capital AME is due to:

- a £38.2 million decrease in capitalised interest; and
- a £7.7 million reduction in receipts and capital loan funding.

1.6 New policies and programmes: Ambit changes

There were two changes in DfE's ambit relating to the Departmental Expenditure Limit whereby the section on 'Expenditure Arising From' was updated to include:

- Delivery of NI Enhanced Investment Zones; and
- Air connectivity.

⁵ £2.5 million CDEL and £1.1 million FTC in June Monitoring, £12.6 million CDEL and £2.5 million FTC in December Monitoring.

1.7 DEL spending trends over three years

Table Two and Chart Four below outline the DEL spending trends from 2023/24 to 2025/26.

Table Two – Spending Trends 2023/24 to 2025/26

Expenditure Type	2023/24* £'000	2024/25* £'000	2025/26** £'000
Ringfenced Resource DEL	130,987	(40,209)	1,696,220
Non-ringfenced Resource DEL	792,412	821,357	842,370
Total Resource DEL	923,399	781,148	2,538,590
Capital DEL	220,011	244,005	244,831

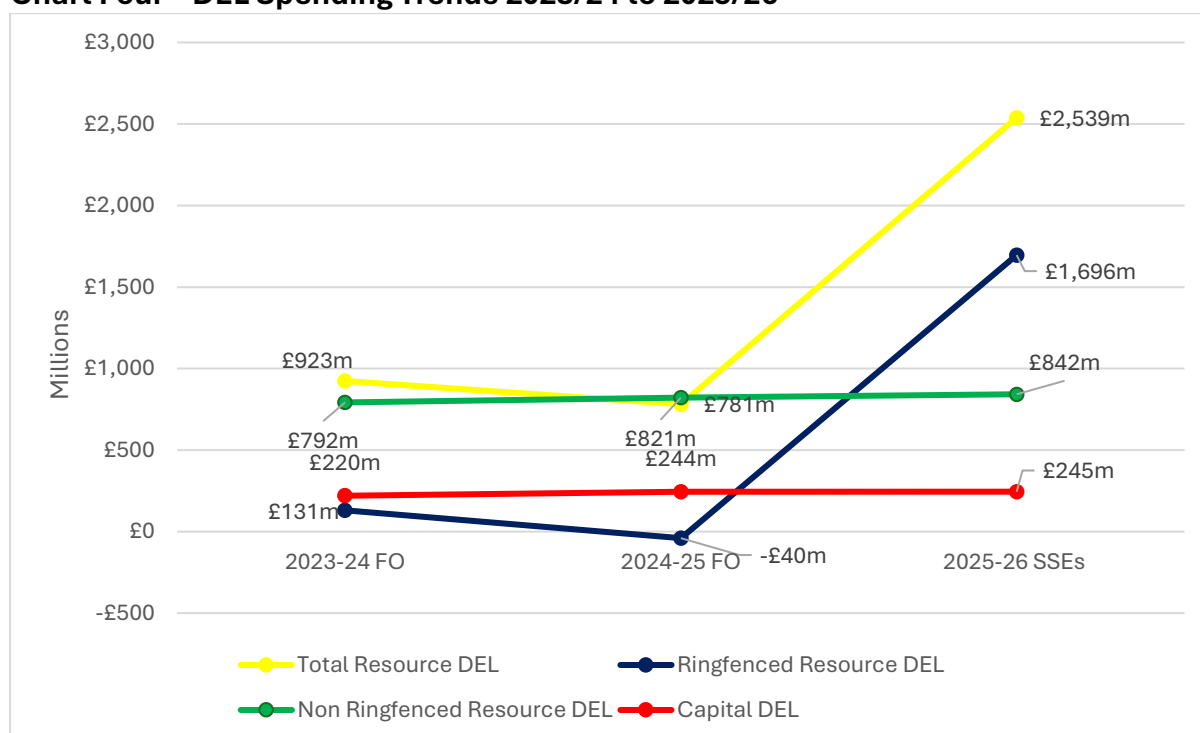
Notes to Table

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 2025/26

Chart Four – DEL Spending Trends 2023/24 to 2025/26*



*The significant increase in 2025/26 Total Resource DEL is due primarily to the transition to a new student loan model

Non-ringfenced RDEL

2023/24 To 2024/25

Non-ringfenced RDEL increased by £28.9 million between 2023/24 and 2024/25. This was due to an increase in DfE's general RDEL allocation (£14.0 million) and also

additional earmarked Treasury and Executive funding of £14.9 million which is provided for a specific purposes.

Between 2023/24 and 2024/25 DfE secured an additional £11.0 million of Treasury funding for the UKSPF (£8.0 million) and NI Protocol and Windsor Framework (£2.9 million). During this time, additional Executive funding for the Medical School at Magee (£2.0 million), Peace Plus match funding (£2.6 million), the T:BUC programme (£0.2 million) and the Integr8 programme (£0.1 million) was received. There was also a net reduction in New Deal funding of £1.1 million.

2024/25 To 2025/26

Whilst non-ringfenced RDEL has increased by £21.0 million between 2024/25 and 2025/26, earmarked funding from Treasury or the Executive, which is provided for specific purposes has decreased by a net amount of £5.2 million. This is due to the cessation of some funding streams, while other earmarked areas have increased.

The remaining £26.2 million increase in DfE's general RDEL budget is due to:

- a £17.9 million increase in the baseline;
- £14.8 million⁶ of additional in-year allocations from the Executive in 2025/26;
- a £2.8 million increase in technical adjustments between government Departments;
- a £3.1 million underspend declared in the 2024/25 Final Outturn mainly due to increased income in Further Education Colleges; and
- a reduction of £12.6 million for one-off general allocations from the Executive⁴ in 2024/25 not rolled forward into the 2025/26 baseline.

Refer to Section 1.4 above for more detail.

Ringfenced Resource DEL

2023/24 To 2024/25

The student loan revaluation budget is set based upon the funding allocation to the Department for Education in England. As this non-cash funding is specific to student loans, and cannot be used elsewhere within the Block, it is fully allocated to DfE. Given the considerably higher costs of student loans in England, the budget allocation is normally significantly higher than spend.

2024/25 To 2025/26

The £1,736.4 million increase in DfE's 2025/26 ringfenced RDEL, when compared to 2024/25 outturn, is mainly due to student loans (increase of £1,734.0 million) due to the adoption of a new model for estimating the future value of: income from student loans; and residual loans that are not expected to be paid in full at the end of the loan period. The updated model better reflects several variables that are used to forecast the future values

⁶ £2.1 million received at opening allocation plus £12.7 million received in June Monitoring relating to Pay (£2.9 million), Higher Education (£7.0 million) and Renewable Energy Price Guarantee (2.8 million).

of the loans, for example borrowers' future earnings. This change has resulted in a one-off charge in the current year to revalue estimated future payments from existing loans prior to 2025/26 on the new basis, as well as a higher estimated write down for the future value of loans issued in 2025/26 using the new parameters in the new model. The ringfenced RDEL budget for student loans relates to the non-cash revaluation of the student loan book.

Capital

2023/24 To 2024/25

There has been a £24.0 million increase in CDEL funding in the 2024/25 outturn in comparison to 2023/24 outturn mainly due to:

- a £31.2 million increase in earmarked Treasury and Executive funding; offset by
- a £4.1 million reduction as a result of additional CFERs income in 2024/25; and
- a £3.1 million decrease in Financial Transactions Capital funding.

2024/25 To 2025/26

There has been a £0.8 million increase in CDEL funding in the 2024/25 SSE in comparison to 2023/24 outturn mainly due to:

- a £9.6 million increase in Financial Transactions Capital; offset by
- a £4.4 million decrease in earmarked Treasury and Executive funding; and
- £4.2 million of CFERs income in 2024/25.

Refer to Section 1.4 above for more detail.

2. Expenditure resting on the sole authority of the Budget Act

There is no expenditure within DfE resting on the sole authority of the Budget Act.

3. Contingent liabilities

Table Four below outlines the contingent liabilities included within the DfE 2025/26 SSE.

Table Four – Contingent Liabilities

Nature of liability	£'000
There are 77 outstanding litigation cases as at 31 March 2025. The estimated total potential liability is £0.08m.	80
DoF is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the NICS Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential	Unquantifiable

scope and impact, a reliable estimate of liability cannot be provided.	
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4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Ian Snowden
Permanent Secretary
Department: for the Economy
Date: 29 January 2026

DE

Department of Education

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

The Department Education (DE) is responsible for setting policy, strategy and for the central administration of education and related services in Northern Ireland. The Department's vision is "every child and young person is happy, learning and succeeding."

1.1 Objectives

DE is responsible for providing "*an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.*"

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the Department which includes (but is not restricted to) expenditure in respect of early years provision, pre-school, primary and secondary school education, grants and grant-in-aid to the Education authority, including youth services, and other arms-length bodies.

Income is also generated from services provided by the Department, the Education Authority and other arms-length bodies.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department's infrastructure, enabling it to deliver its core activities which include both major and minor infrastructure works and other activities to support capital investment.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as depreciation, impairment, movement in provisions, and Northern Ireland Local Government Officers' Superannuation Committee pension costs.

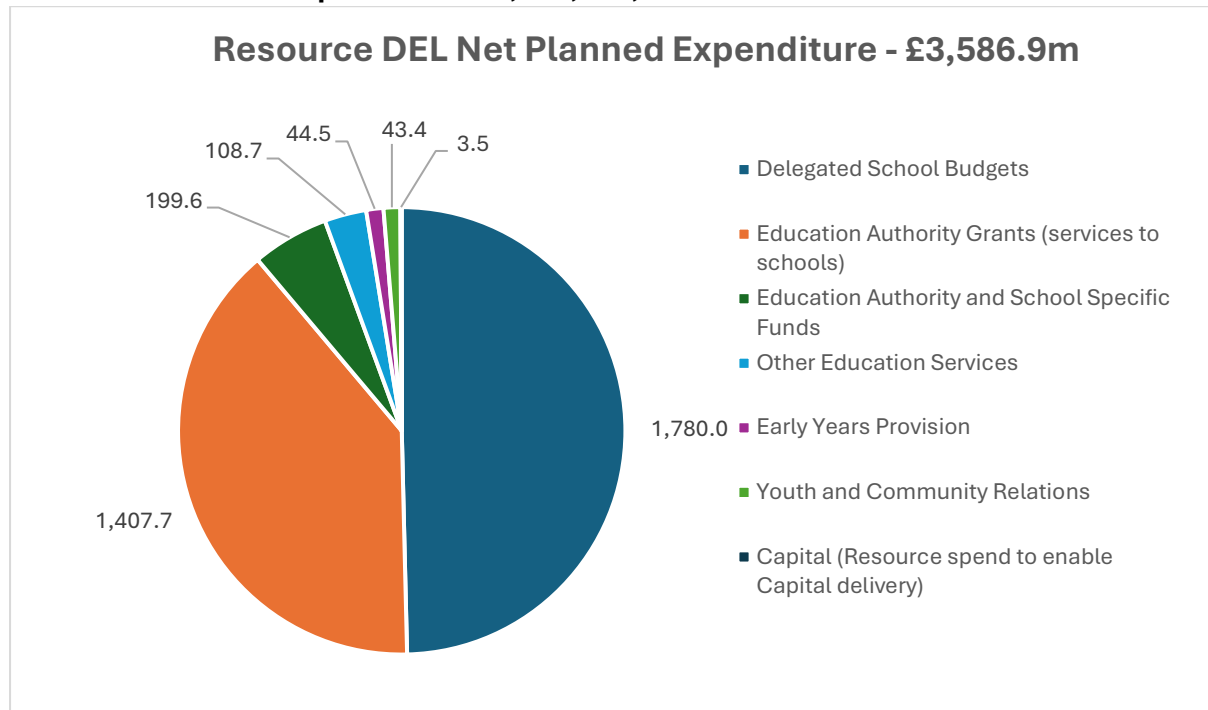
Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as provisions for dilapidation costs.

1.3 Main Areas of Spending

The graphic below shows the main components of the department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

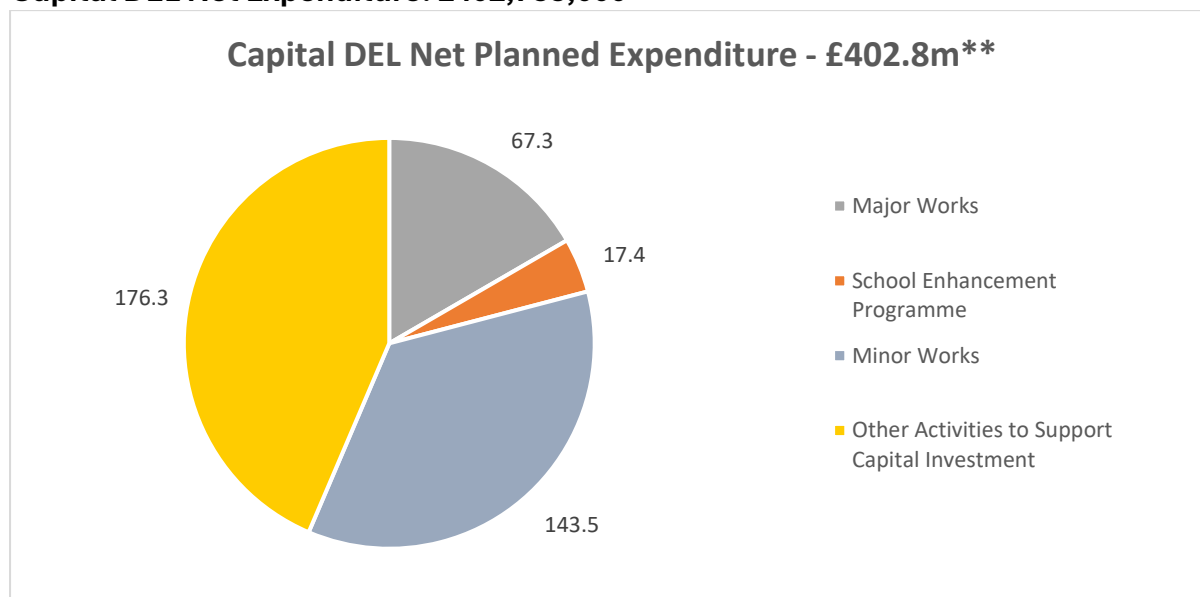
Resource DEL NET Expenditure: £3,586,865,000



Net RDEL includes income and depreciation

*The above pie-chart totals £3,587.4m. This is reduced by £0.5m of Consolidated Fund Extra Receipts (CFERs) to arrive at the total of £3,586.9m per the Spring Supplementary Estimates.

Capital DEL Net Expenditure: £402,755,000



Net CDEL includes income

*The above pie-chart totals £404.5m. This is reduced by £1.7m of Consolidated Fund Extra Receipts (CFERs) to arrive at the total of £402.8m per the Spring Supplementary Estimates.

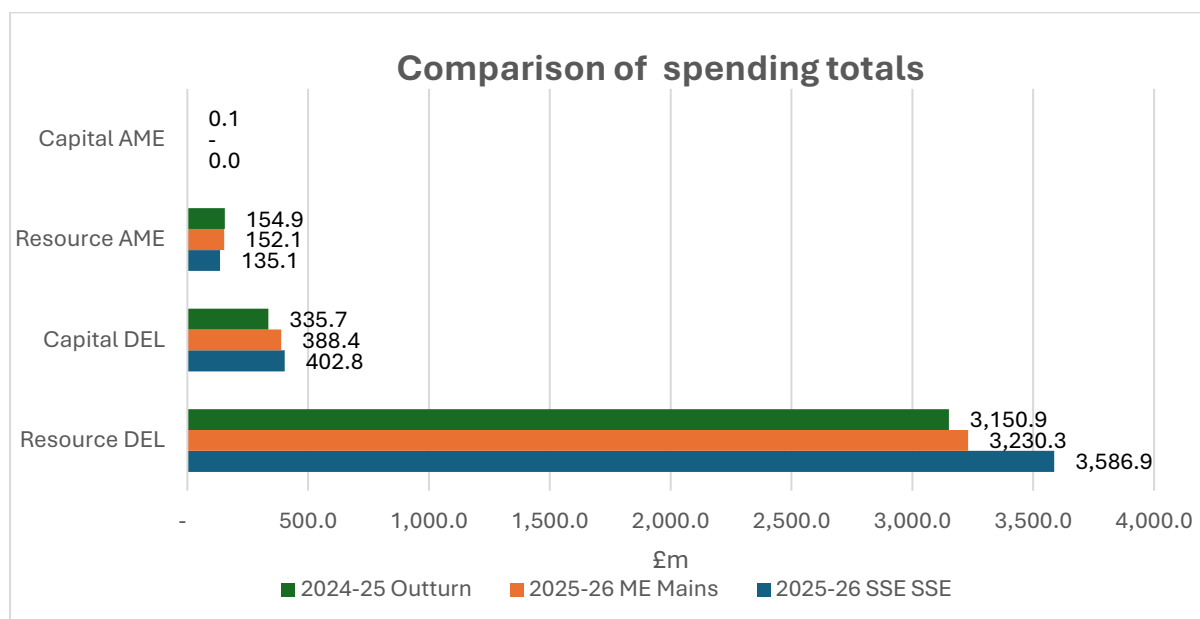
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£000	£000	£000	%	£000	£000	%
Resource DEL	3,586,865	3,230,262	356,603	11.0	3,150,891	435,974	13.8
Capital DEL	402,755	388,401	14,354	3.7	335,667	67,088	20.0
Resource AME	135,064	152,133	(17,069)	(11.2)	154,929	(19,865)	(12.8)
Capital AME	37	-	37	-	87	(50)	(57.5)

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The increase in Resource DEL from the 2025-26 Mains position primarily relates to further in-year funding provided by the Department of Finance (DoF) via monitoring rounds to address Special Education Needs (SEN) pressures (£27.3m), baseline pay pressures (£25.6m), pressures resulting from National Insurance changes (£17.9m) and funding provided in respect of the Executives Early Learning and Childcare Strategy (£55m). In addition, a further total of £221.4m was allocated from DoF in February 2026. This consisted of £214.6m allocated following agreement with the Chief Secretary to the Treasury in respect of a Reserve claim to address the Northern Ireland Block Grant pressures, along with a further £6.8m to address baseline pay pressures. The remaining difference relates to the net impact of Budget transfers to and from other Departments.

Capital DEL

The increase in Capital DEL from the 2025-26 Mains relates mainly to further in-year funding provided by DoF via monitoring rounds of £34.3m and £3.4m of earmarked Fresh Start funding from HM Treasury, offset by £18.4m of funding returned to DoF in respect of earmarked funding for the Strule Shared Campus and £2.4m of earmarked Fresh Start funding which could not be utilised in the 2025-26 period due to unforeseen construction delays. A further £6.4m of earmarked funding for the Strule campus was returned to DoF in February 2026 and immediately allocated back to DE as general capital funding to address overall capital pressures. The remaining difference of c£2.7m relates to the net impact of Budget transfers to and from other Departments and budget reclassifications.

Resource AME

The reduction in Resource AME from the 2025-26 Mains position primarily relates to non-cash movements in the NILGOSC Pension Scheme (c£50.8m reduction). This is attributable to a combination of changes to actuarial assumptions due to inflation, membership and employer contributions. This is offset by a c£35.7m increase in the estimated depreciation charge for the 2025-26 period. The balance of the movement relates to minor adjustments to various provisions.

Capital AME

This minor movement relates exclusively to dilapidation provisions.

Resource non-budget

Not applicable.

Capital non-budget

Not applicable.

1.6 New policies and programmes: Ambit changes

Not applicable.

1.7 Spending Trends over three years

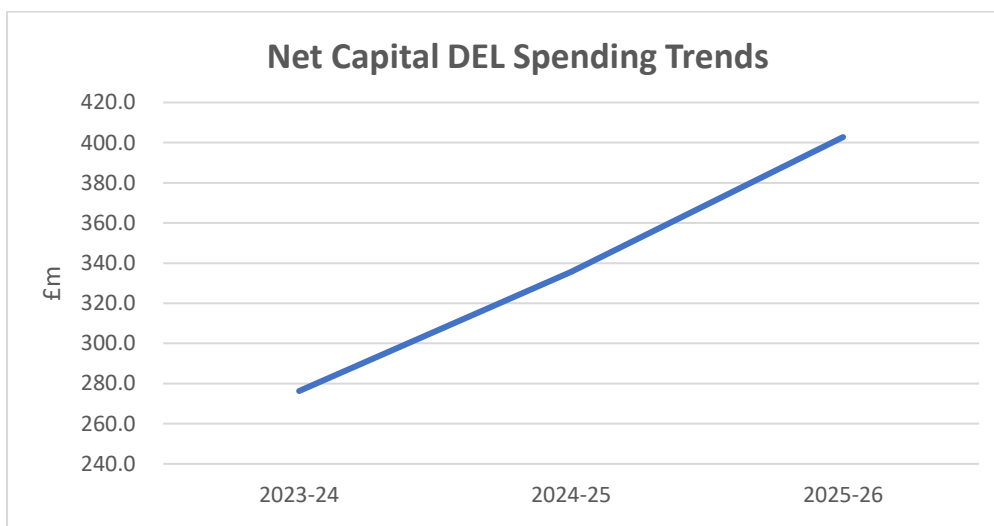
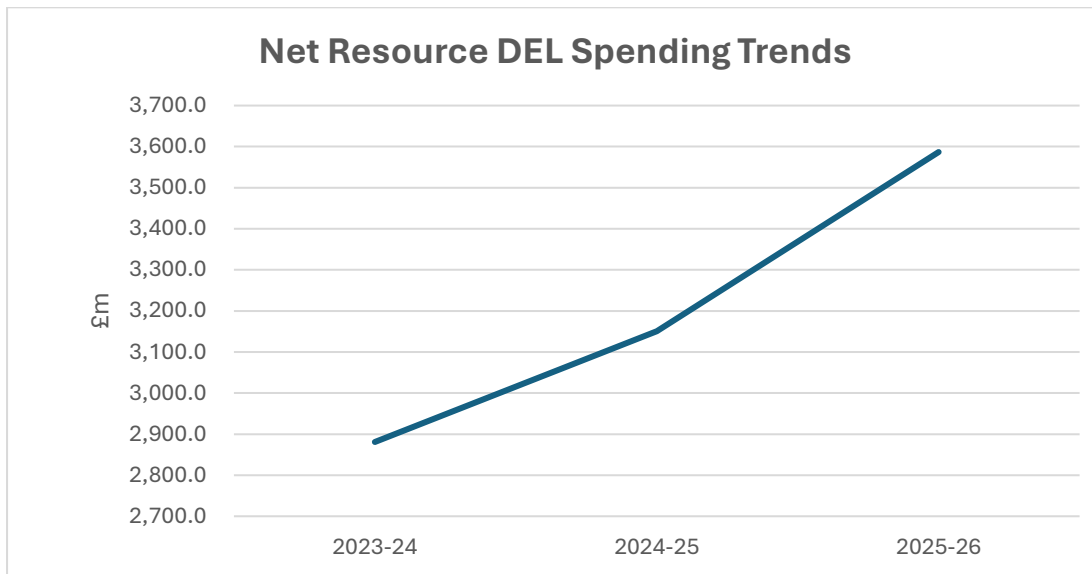
Expenditure Type	2023-24* £000	2024-25* £000	2025-26** £000
Net Resource DEL	2,880,861	3,150,891	3,586,865
Net Capital DEL	276,289	335,667	402,755

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of three financial years.



Explanation for Spending Trends

Resource DEL

The increasing Resource DEL spending trend can be explained by a number of factors, most notably:

- Pay pressures – Approximately 82% of the Department’s total Resource budget relates to staff costs. The costs of annual pay awards therefore impact directly on the Resource DEL requirement with limited scope to offset.
- Special Educational Needs (SEN) pressures – The Department has a legislative duty in respect of SEN provision. In 2023-24 expenditure on SEN was c£544m. This increased to c£670m for 2024-25 and is forecast to be c£826m in 2025-26, an increase of £282m over two years.

Capital DEL

The increasing Capital DEL spending trend can be explained by a number of factors, most notably:

- The need to create large numbers of additional Special Educational Needs (SEN) places, which is a statutory requirement. In the last ten years the number of children attending special schools has increased by 47%.
- Increased construction costs due to inflationary pressures and EU Exit.
- An ageing schools' estate - many mid-20th century schools are reaching the end of their shelf life and need to be replaced. This problem is exacerbated by the lack of funding received for schools' maintenance.

2. Expenditure resting on the sole authority of the Budget Act

Not Applicable.

3. Contingent liabilities

Nature of liability	£'000
A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers' liability, employment tribunal cases and other matters.	604
Both Northern Ireland Council for Integrated Education and Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



David Malcom
Accounting Officer

Department of Education

Date: 18 February 2026

DOF

Department of Finance

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

The Department of Finance (DoF) provides the NI Departments and other public bodies with money, staff, professional services and business support systems, helping them to deliver, excellent value for money public services.

1.1 Objectives

The Department of Finance's overall aim is to help NICS departments make the most appropriate and effective use of resources for the benefit of everyone in the community.

The Department does this by:

- Managing public money – effectively allocating resources to where they are most needed to support the delivery of public services;
- Supporting people – recruiting, developing and supporting the best people for the NICS and providing opportunities for individuals to reach their full potential;
- Transforming and innovating – improving effectiveness across the public sector by transforming the way we work;
- Providing evidence and insights – supporting evidence-based policy and informing public debate through high quality, trusted, meaningful data, evidence and research;
- Delivering public services – collecting rates revenue to provide funding towards public services such as health, education and infrastructure, as well as council services;
- Providing shared services – delivering finance, legal, HR, procurement, audit, economic, statistical, pensions, digital and accommodation services to other departments; and
- Setting policy – in relation to people and finance matters and rates.

This helps us achieve our priorities:

- Sustainable funding for public services
- Legislating for positive change
- A collaborative and skilled civil service
- A modernised and innovative service
- Excellent public services

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the Department which includes but is not restricted to supporting strategic finance, providing official statistics and research, delivering Land Registry services, registering births, deaths and marriages, providing procurement,

property and project assurance services, providing legal, HR, pensions, finance and IT shared services, developing and implementing building regulations policy and collecting, processing and managing land and property information.

Income is also generated from the provision of shared services, fees for Land and Property services, Accommodation services and charges levied by the Northern Ireland Statistics and Research Agency.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department's infrastructure, enabling it to deliver its core activities.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as the revaluation of assets and the office estate.

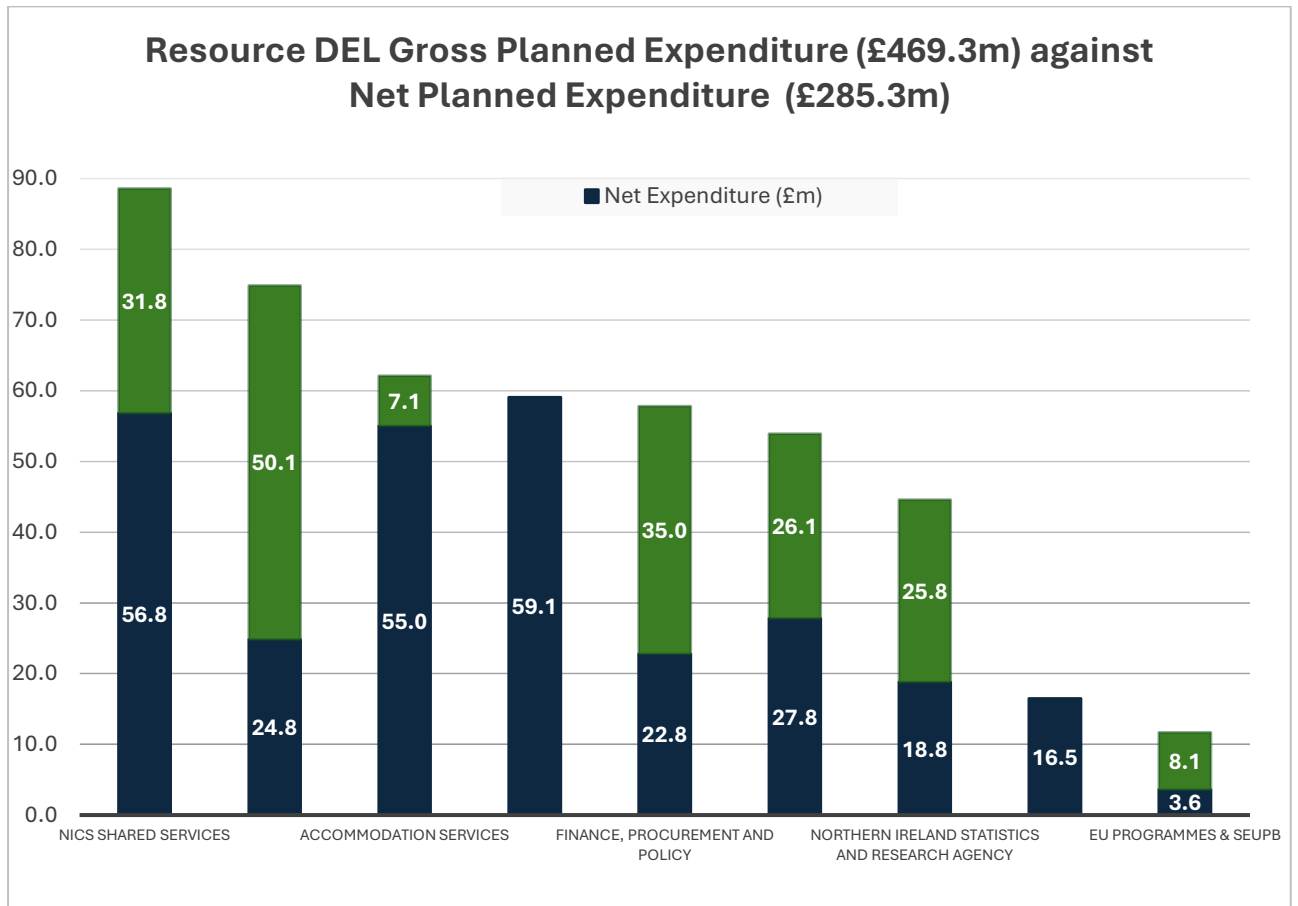
Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as asset dilapidation costs.

1.3 Main Areas of Spending

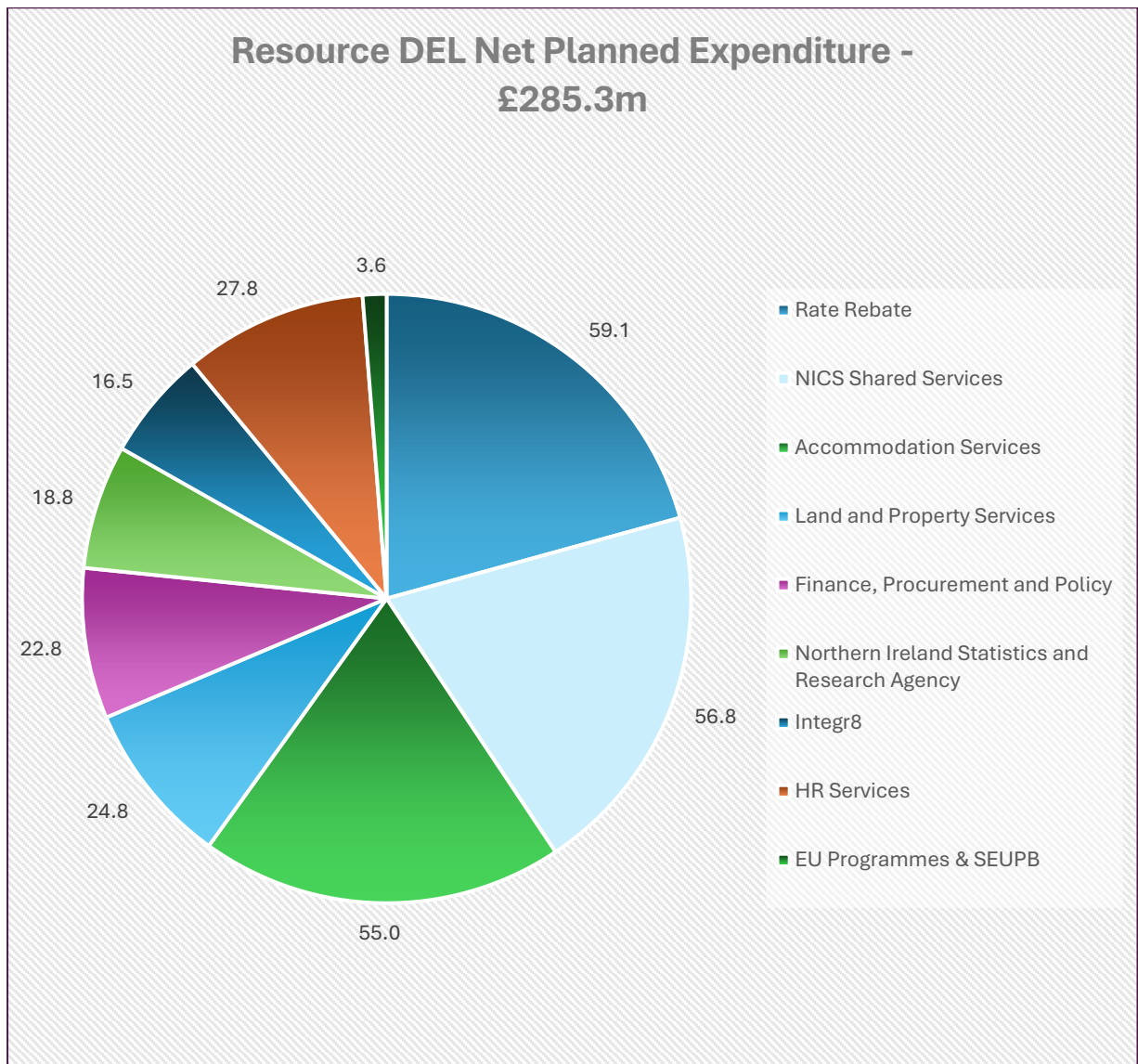
The graphic below shows the main components of the department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL Gross Planned Expenditure - £469.3m against the Net Planned Expenditure - £285.3m



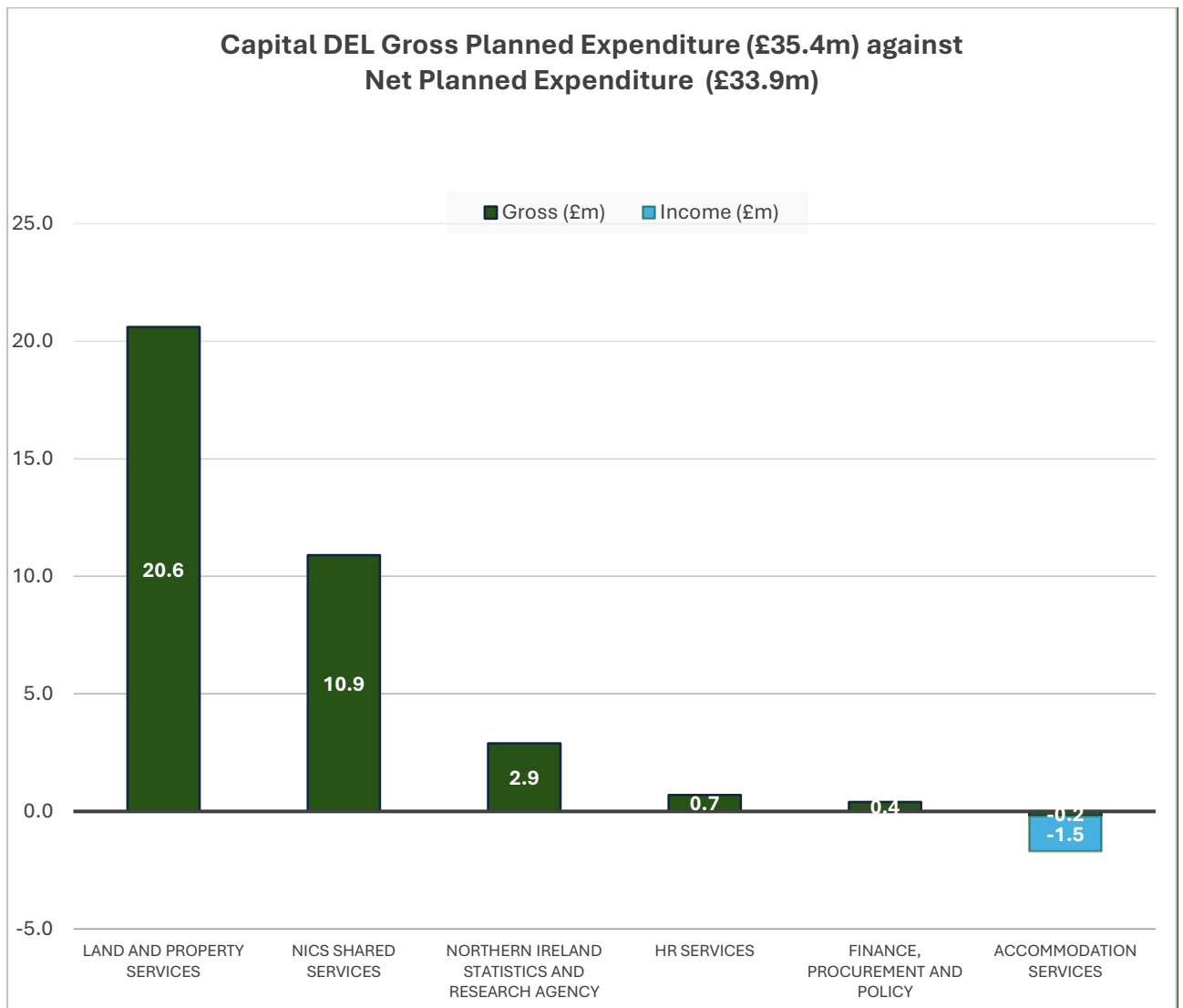
** Land and Property Services income does not include Rates.
Figures may not sum due to rounding.*

Resource DEL Net Expenditure: £285.3m

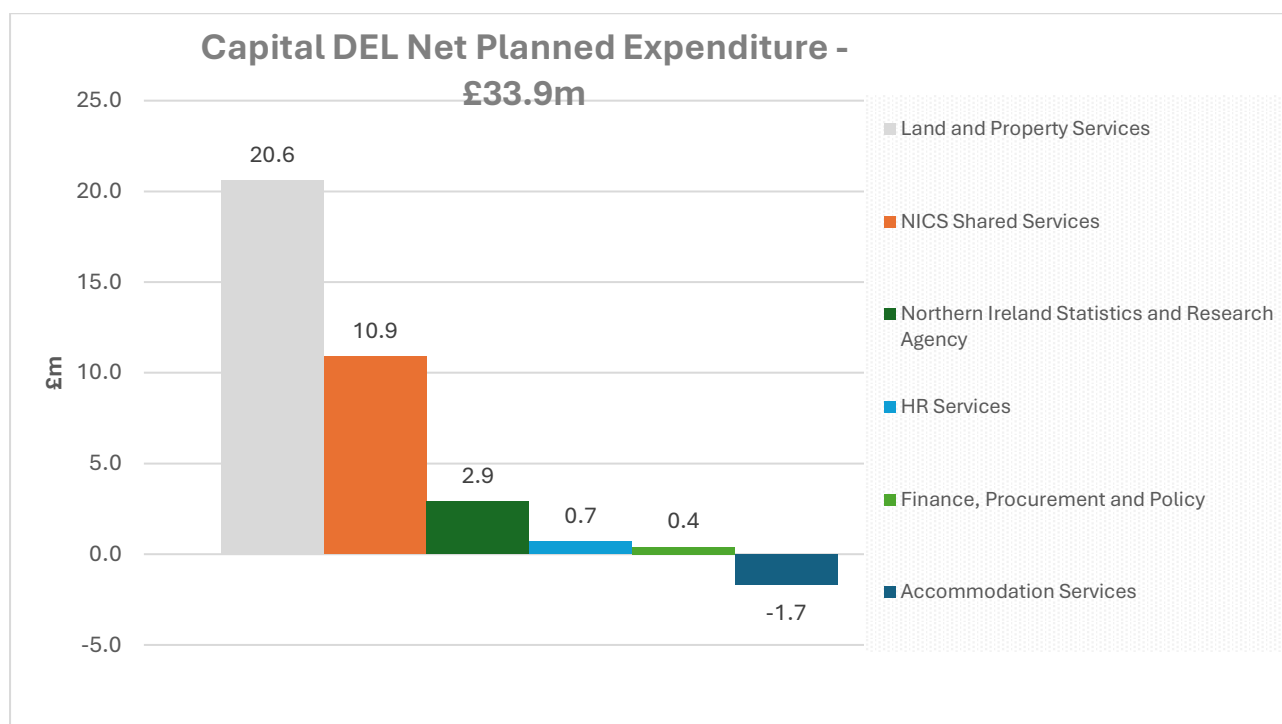


*Figures may not sum due to rounding.
Net RDEL includes income and depreciation*

Capital DEL Gross Planned Expenditure - £35.4m against the Net Planned Expenditure - £33.9m



Capital DEL Net Expenditure: £33.9m



Figures may not sum due to rounding.

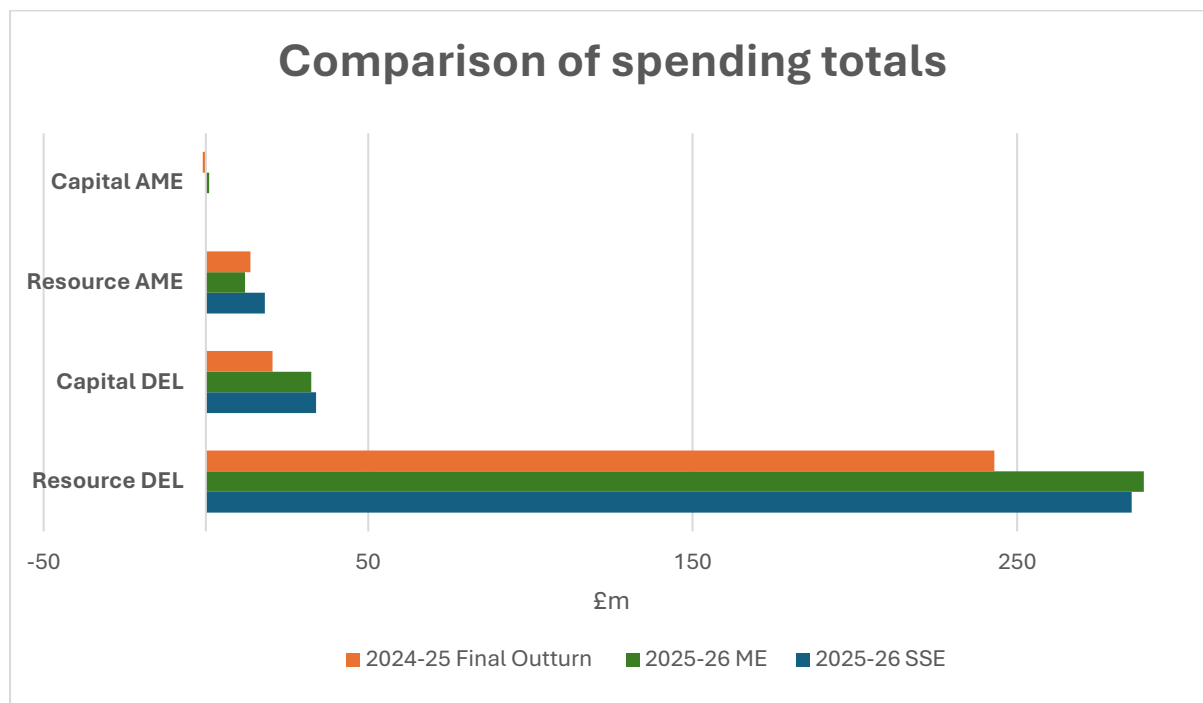
Net CDEL includes income. Accommodation Services includes sale of assets which then gives rise to negative expenditure.

1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total - Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	285,315	289,064	(3,749)	-1.3%	243,000	42,315	17.4%
Capital DEL	33,927	32,507	1,420	4.4%	20,504	13,423	65.5%
Resource AME	18,187	12,104	6,083	50.3%	13,740	4,447	32.4%
Capital AME	0	1,000	(1,000)	-100.0%	(955)	955	100.0%

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The Department's Resource DEL budget has reduced by £3.7m from the Main Estimate. Which is made up of –

- £5.8m was allocated for increased National Insurance Contribution (NIC) costs (£1.2m), Windsor Framework (£2.3m) and depreciation (£2.3m).
- This was offset by reduced requirements (£9.0m) for the Integr8 project (£6.0m), Peace Plus match funding (£0.4m), delayed projects in NISRA (£2.5m) and Windsor Framework (£0.1m).
- Net technical adjustments (-£0.5m) are made up of transfers in for Rate Rebate (£6.5m), the Government Advertising Unit (£0.6m) and the Content Manager system (£0.5m). Transfers out are made up of £4.6m to facilitate DSO Advisory hard charging, £2.8m to support the Integr8 project, £0.4m for accommodation costs, £0.2m for the Standard Assurance Unit and £0.1m for the Northern Ireland Placenames project.

Capital DEL

The department's Capital DEL budget has increased by £1.4m from the Main Estimate, which is made up of -

- An allocation of (£1.0m) for office estate leases and fitout costs and technical adjustments (£0.4m).
- Net technical adjustments are made up of transfers in for Statistical modelling of the Economic Productivity project (£0.3m), Account NI onboarding costs (£0.2m), digital inclusion initiatives (£0.2m) and the Strategic Asset Management Unit database (£0.1m). Transfers out are made up of Castle Buildings capital works (£0.4m).

Resource AME

The department's Resource AME budget has increased by £6.1m from the Main Estimate. This is due to the quintennial review of the Departments assets taking place this financial year.

Capital AME

The department's Capital AME budget has decreased by £1.0m from the Main Estimate. There are no new dilapidation provisions anticipated in this financial year.

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

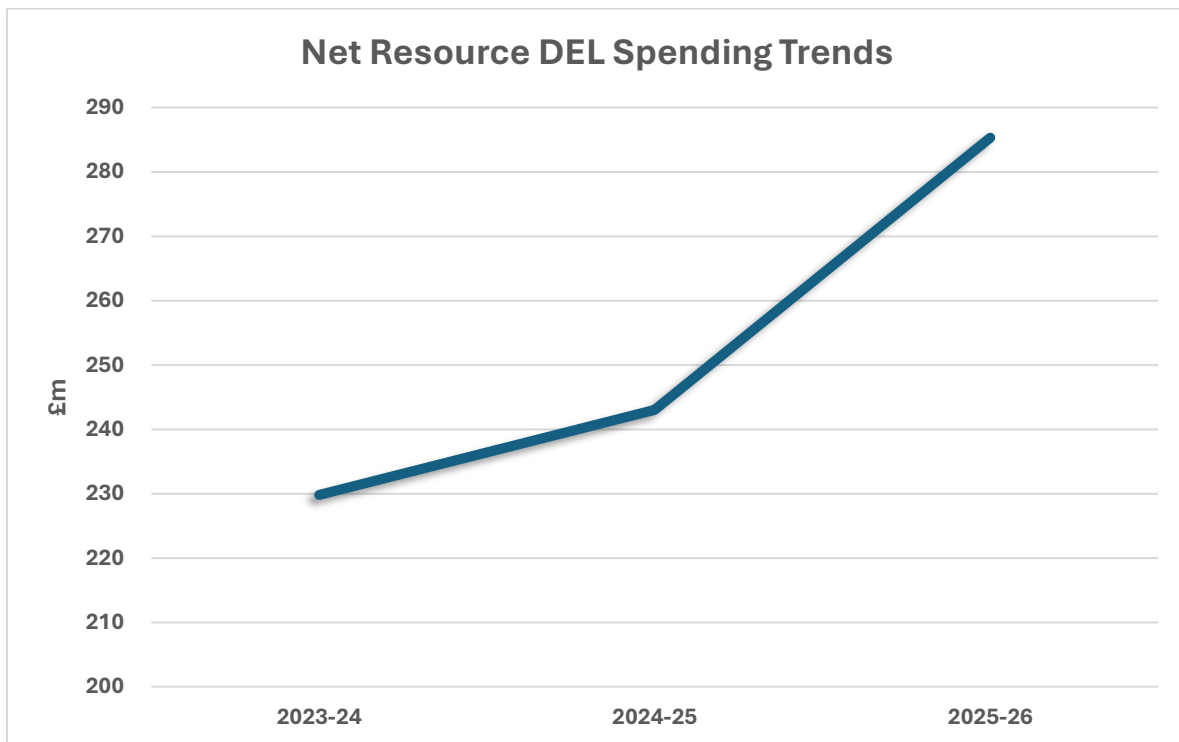
Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	229,835	243,000	285,315
Net Capital DEL	34,418	20,504	33,927

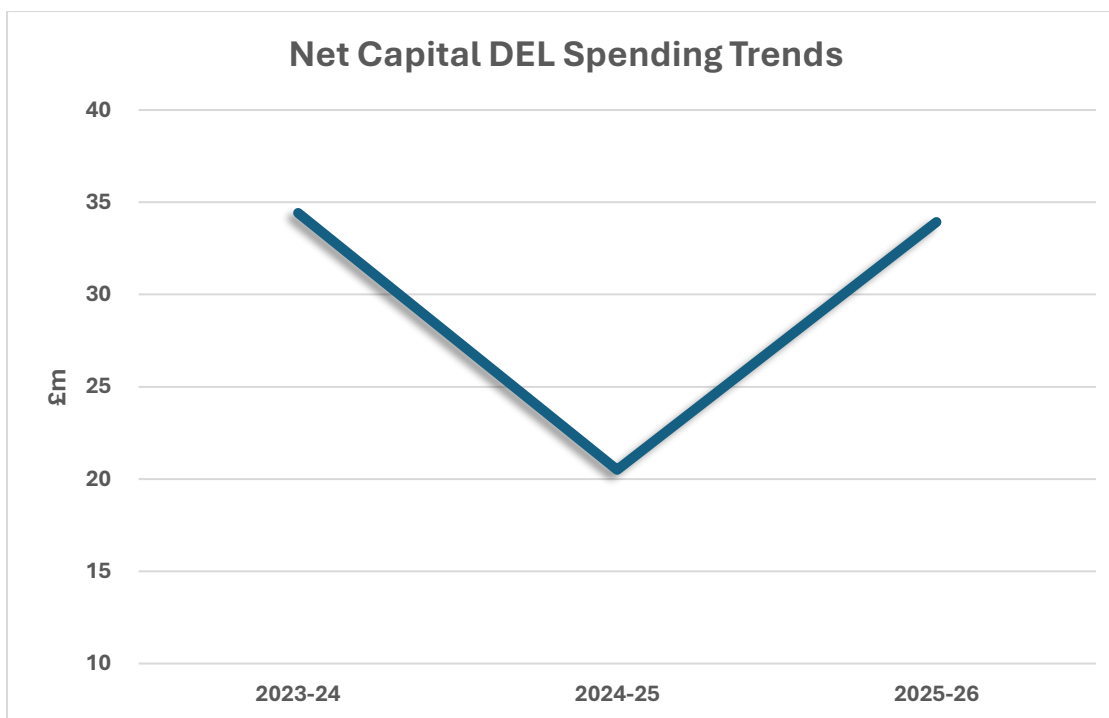
Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2024-25

The charts below show overall net spending trends over a period of 3 financial years.





Explanation Spending Trends

The increase in Net Resource DEL between 2023-24 and 2024-25 is mainly due to increased spend on the Integr8 programme, Rate Rebate and the LPS transformation programme. The increase between 2024-25 and 2025-26 is mainly due to increase caseloads in Rate Rebate and acceleration of the Integr8 programme.

The decrease in Net Capital DEL between 2023-24 and 2024-25 is mainly due to the sale of assets. The increase between 2024-25 and 2025-26 is mainly due to asset sales in the prior year.

2. Expenditure resting on the sole authority of the Budget Act

The following functions contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Ref	Description / Update	Amount of Provision £'000
1	Fiscal Council	586
Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future. The Executive approved the draft Bill on 5 th June 2025, with the		

Bill introduced to the Assembly on 23rd June 2025, and second stage completed on 1st July 2025. Committee stage is running until end of March 2026.

3. Contingent liabilities

Nature of liability	£'000
Public/employer liability cases - There were 17 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.	Unquantifiable
Public Sector Pensions – Injury to Feeling Claims The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.	Unquantifiable
Other legal issues - There is one judicial review case and one industrial tribunal case pending.	Unquantifiable

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Neil Gibson
Departmental Accounting Officer

Department of Finance

Date: 09 February 2026

DOH



Department of
Health

DEPARTMENT OF HEALTH
2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

1.1 Objectives

The Department of Health's aim is to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high-quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which includes (but is not restricted to) pay and administration expenditure, central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services and training; European Union programmes; grants to voluntary organisations and other bodies; reviews and inquiries; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; depreciation and impairments. Income is also generated from services such family health services and income received from other government bodies.

Resource DEL also includes the net expenditure of DoH's Arm's Length Bodies (ALBs).

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the department's infrastructure, enabling it to deliver its core activities to facilitate the delivery of modern, fit for purpose services through the creation or maintenance of sustainable models of care that support communities and contribute to improved health, well-being and quality of life, and the provision of appropriate physical environments. This includes the flagship New Children's Hospital project at the Royal Victoria Hospital site. DoH also continues to invest in key infrastructure projects at the Antrim Area and Daisy Hill Hospitals, and in key digital transformation programmes such as Encompass and Equip. General capital is also used for the replacement of medical equipment and fleet.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as creation or movement in provisions, depreciation and impairment (D/I) charges in relation to the provision of social care and fire and rescue services, and costs associated with the fire and rescue services pension schemes.

Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as the commitment by the UK Government to make interim infected blood compensation payments to the estates of infected people who died. In addition, Capital AME is required for dilapidation provisions relating to capitalised property leases.

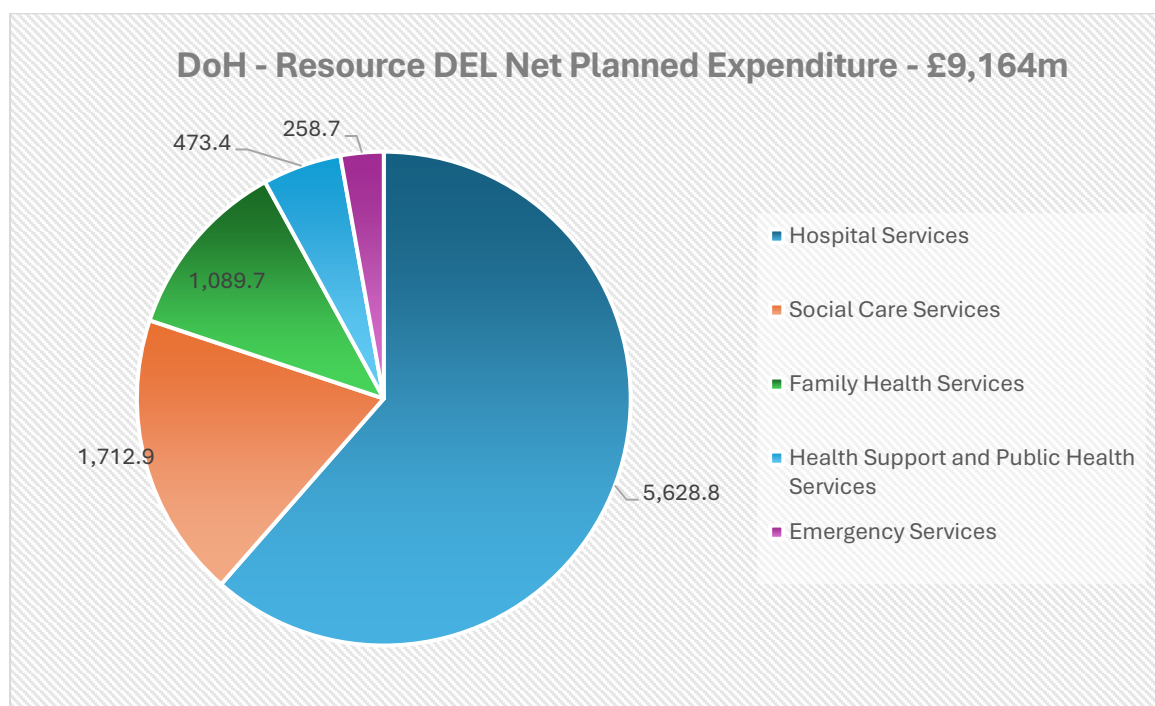
Non-Budget Expenditure (Resource & Capital)

N/A for DoH

1.3 Main Areas of Spending

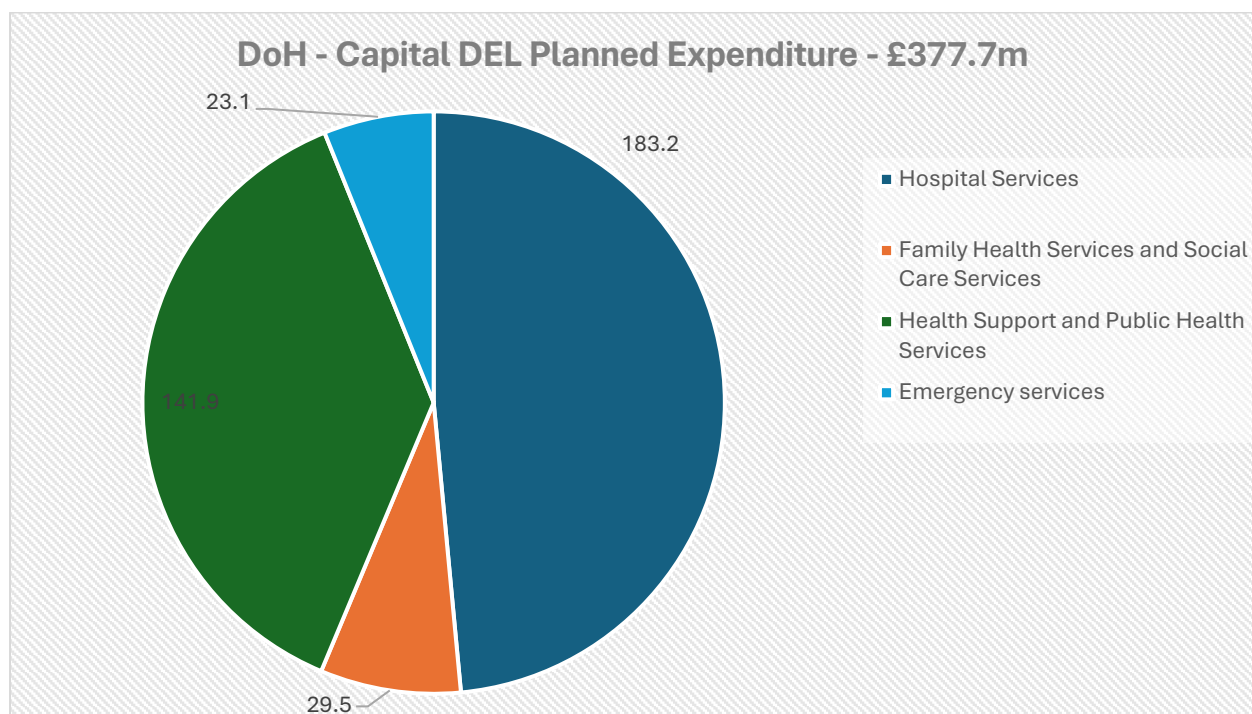
The graphic below shows the main components of the department's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £9,163,515k



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £377,651k



Net CDEL includes income

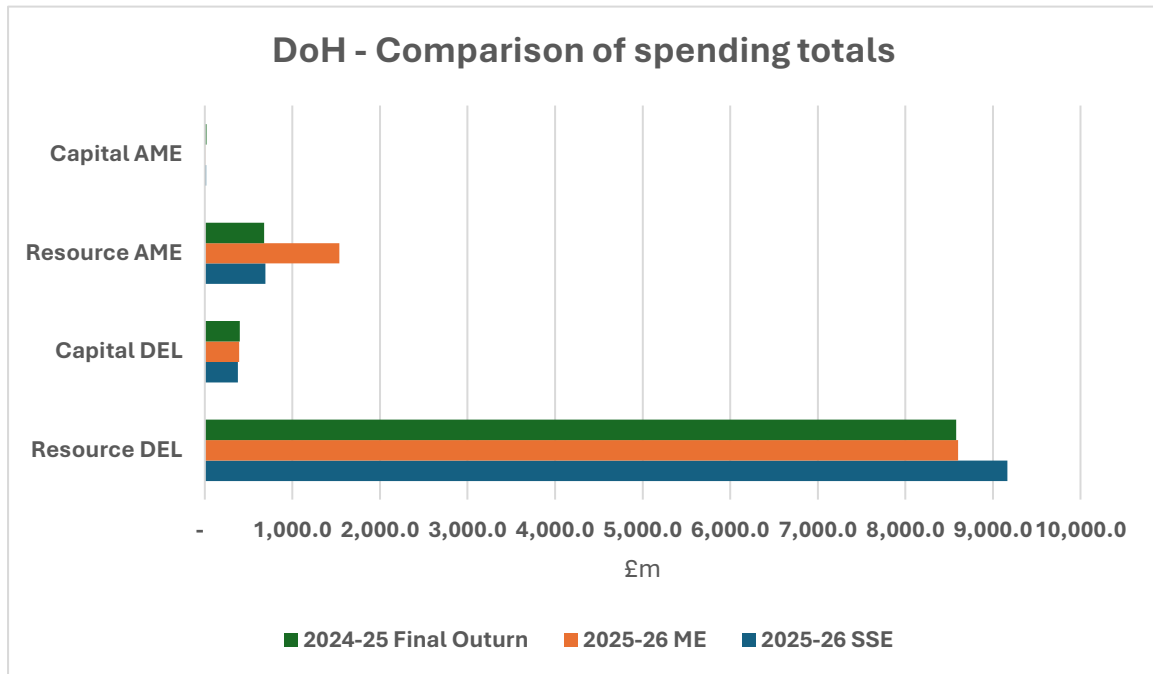
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	9,163,515	8,604,013	+559,502	+6.5	8,580,664	+582,851	+6.8
Capital DEL	377,651	390,962	-13,311	-3.4	398,555	-20,904	-5.2
Resource AME	692,787	1,535,379	-842,592	-54.9	675,850	+16,937	+2.5
Capital AME	17,170	4,000	+13,170	+329.3	18,300	-1,130	-6.2

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

Resource DEL has increased by £560m from 2025-26 Main Estimates. This increase is primarily from additional funding received during 2025-26 to address the significant funding gap that existed in the health sector, both for existing services and to enable a pay award to be made in line with that offered in England. It also increased due to the agreement of a reserve claim for 2025/26 with HM Treasury.

Capital DEL

Capital DEL has decreased by £13m from 2025-26 Main Estimates. This decrease is primarily due to the surrendering of ringfenced funding in relation to the flagship projects which has been partially offset by allocations received during the December monitoring round for backlog maintenance and IT hardware.

Resource AME

Overall, the Resource AME has decreased by £842.6m compared to 2025-26 Main Estimates. This is mainly due to the fact that two large provisions – continuing healthcare and sleep-in provision - are no longer required as these Court cases have been successfully litigated in the Department’s favour.

Capital AME

Capital AME has increased by £13.2m from 2025-26 Main Estimates. £12m of this increase relates to infected blood compensation payments as a result of a four nation ministerial agreement that the Infected Blood Payment Scheme NI would remain open for a further two months in 2025-26 and that further interim compensation of £210,000 will be paid to the estates of deceased infected beneficiaries. £1.2m of the increase relates to a new provision which has arisen as a result of dilapidation costs associated with capitalised property leases.

Resource non-budget

N/a

Capital non-budget

N/a

1.6 New policies and programmes: Ambit changes

N/a

1.7 Spending Trends over 3 years

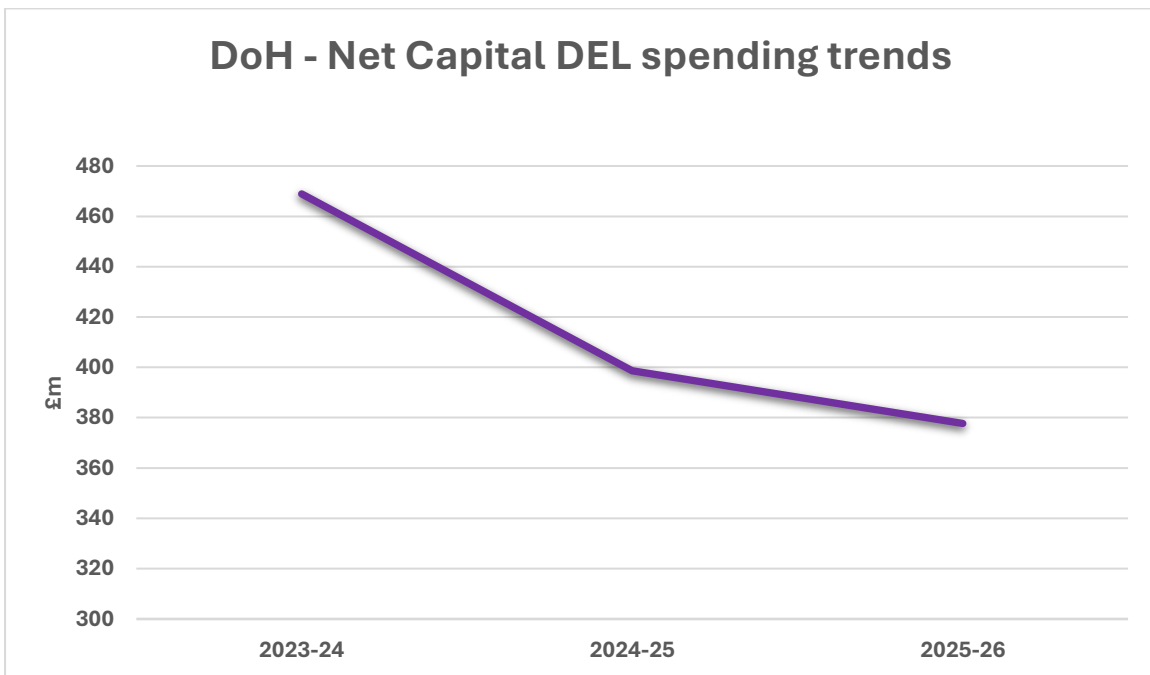
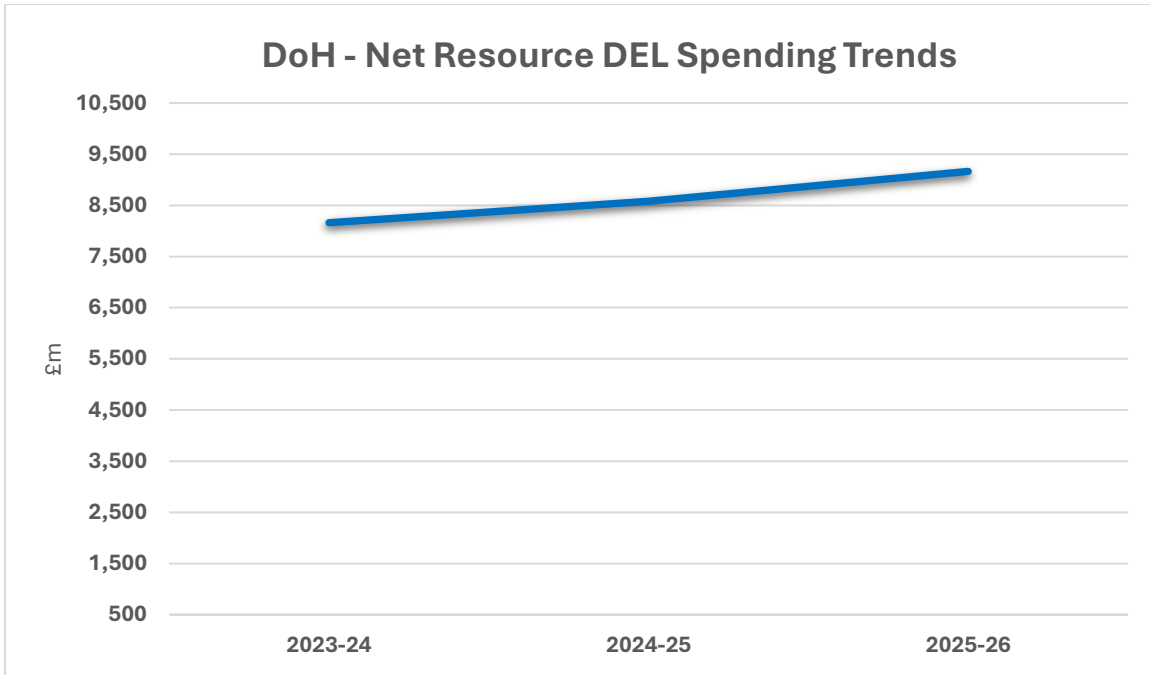
Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	8,160,330	8,580,664	9,163,515
Net Capital DEL	468,929	398,555	377,651

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of 3 financial years.



Explanation Spending Trends

Resource DEL costs are generally rising as a consequence of an increasing ageing population with greater and more complex needs, increasing costs for goods/service and growing expertise and innovation which means an increased range of services being provided.

Capital DEL expenditure relating to the capitalisation of leases increased significantly in 2023/24 due to the timing of lease renewals. 2023/24 also saw increased ICT capital expenditure for the Encompass system and the renewal of Microsoft licences. In 2024/25 the reduction in the aforementioned expenditure is partially offset by cost of the

pandemic preparedness PPE stockpile. In 2025/26, ringfenced funding was surrendered during in-year monitoring rounds for the flagship and City Deal projects which contributed to the decrease in capital DEL.

2. Contingent liabilities

Nature of liability	£'000
The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation such as clinical negligence, employment issues and judicial reviews which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.	9,053
There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.	Unquantifiable

3. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



MIKE FARRAR
ACCOUNTING OFFICER

Department: HEALTH

Date: 12 FEBRUARY 2026

DFI

Department for Infrastructure

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

Infrastructure is an economic driver and a social enabler. It is the foundation underpinning the economic and social fabric of our communities; and it is the key to unlocking a more prosperous, productive and healthier society.

We can shape a better future for everyone by decarbonising key services and investing in climate adaptation measures, while at the same time driving and supporting economic productivity through projects, policy and legislation.

Getting infrastructure right, and investing in it accordingly, can create the foundations for better rural and urban communities. Or, in other words, it all starts here.

1.1 Objectives

As part of delivering its responsibilities for Transport, Water and Planning, the Department for Infrastructure is taking forward priority areas of work which aim to deliver positive change for people, the economy and the environment. These focus on: Tackling Climate Change; Cleaner and Greener; Adapting to Climate; Better Roads; Water and Wastewater; Plan to Improve; and Including People.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the Department which includes (but not restricted to): maintenance and management of the Road Network asset; management of flood risk and maintenance of river and sea defences; sponsorship of Northern Ireland Transport Holding company in delivering public transport; grant funding to support the delivery of community transport; ferry service provision for Rathlin and Strangford; promoting good road safety including the overseeing of driver and commercial transport licensing and compliance in roadside enforcement; and setting the strategic direction and production of regional policy for land use planning.

Income is also generated from services such as receipts for car parking and enforcement; dividends from the trading fund function of the Driver and Vehicle Agency; planning applications; and Crumlin Road Gaol.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department’s infrastructure, enabling it to deliver its core activities which include the development and planning of critical infrastructure.

Resource Annually Managed Expenditure (Resource AME)

This represents day to day spending which is less predictable, such as: the creation, revaluation and release of provisions; and depreciation and impairments due to the revaluation of assets.

Capital Annually Managed Expenditure (Capital AME)

This represents investment spending, which is less predictable or not easily controlled, such as the creation, revaluation and release of provisions.

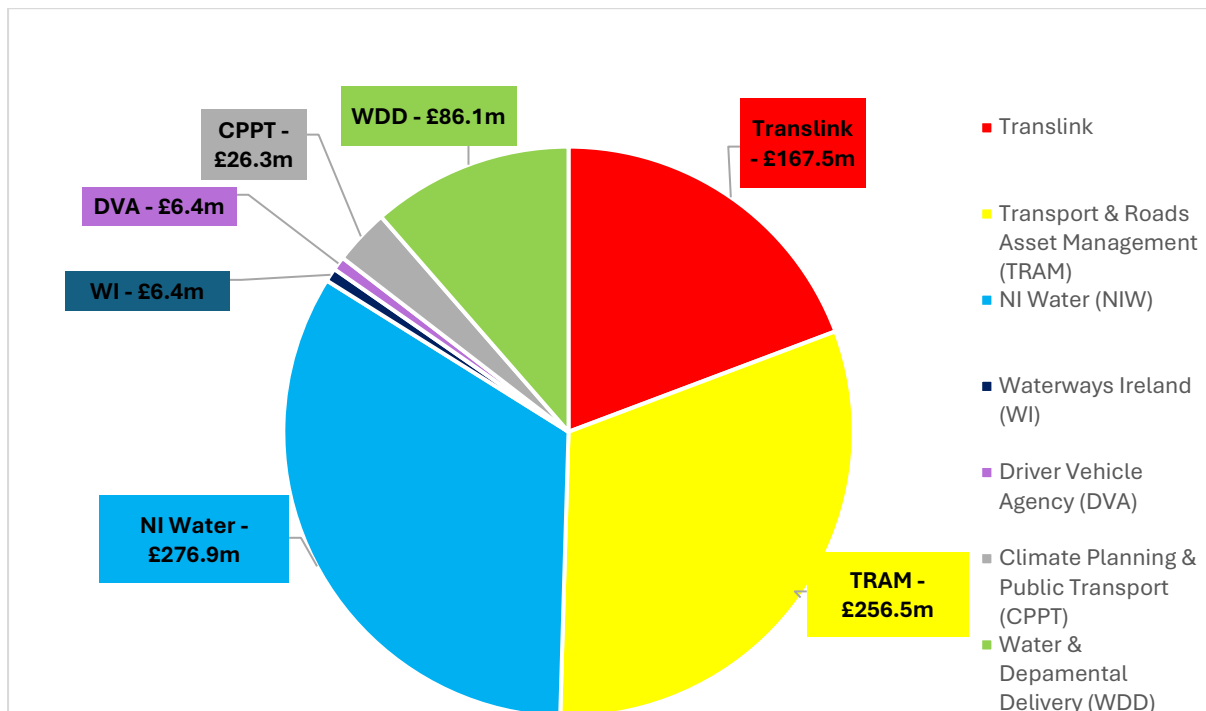
Non-Budget Expenditure (Resource & Capital)

This includes the payment of income subsidies and net lending to Northern Ireland Water.

1.3 Main Areas of Spending

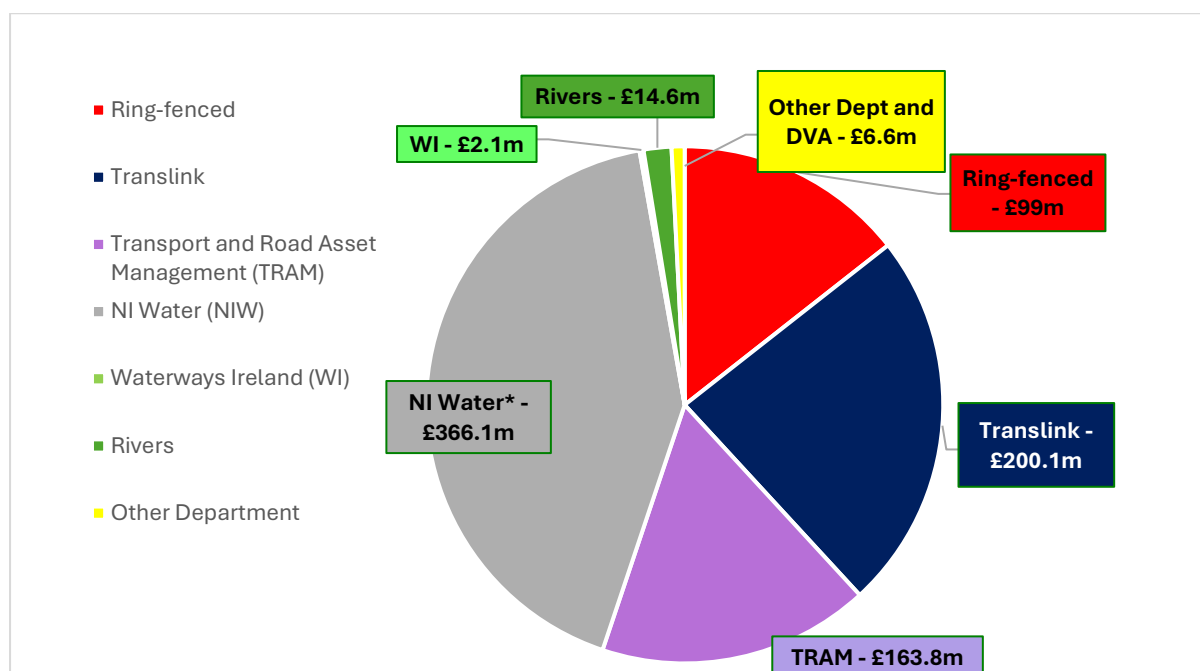
The graphic below shows the main components of the Department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated to its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £826.1m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £852.3m



Net CDEL includes income

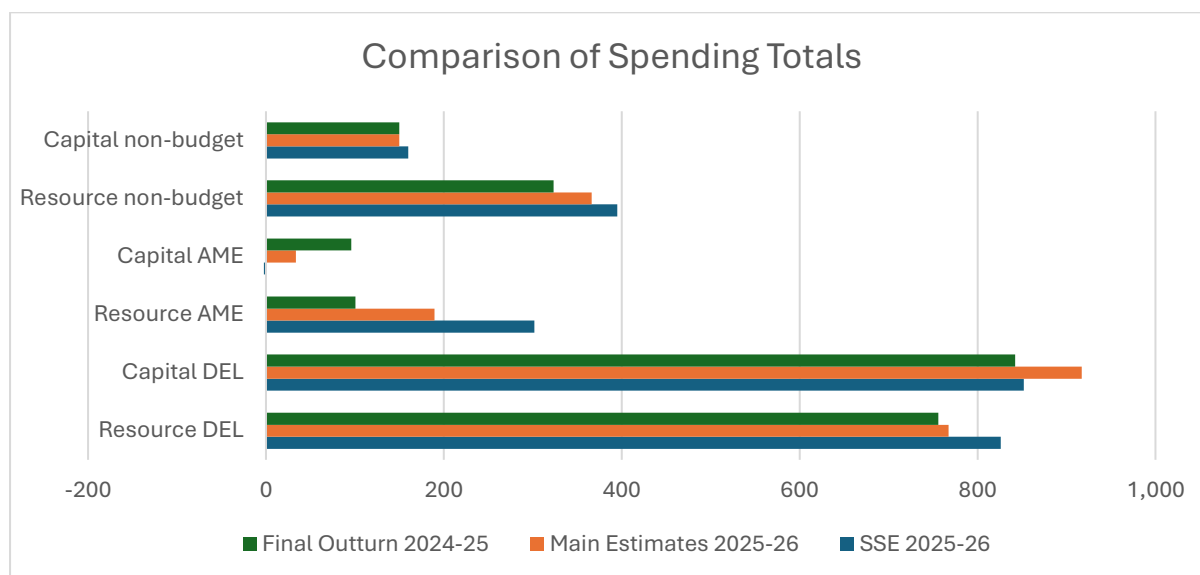
*includes RRI Borrowing

1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	826,118	767,529	58,589	7.6	756,070	70,048	9.3
Capital DEL	852,275	916,972	(64,697)	(7.1)	842,119	10,156	1.2
Resource AME	301,656	189,565	112,091	59.1	100,575	201,081	200
Capital AME	(2,428)	33,500	(35,928)	(107.2)	95,810	(98,238)	(102.5)
Resource non-budget	395,090	366,252	28,838	7.9	322,313	72,777	22.6
Capital non-budget	160,000	150,000	10,000	6.7	150,000	10,000	6.7

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The Department received additional in year allocations of £22.5m Resource DEL and £35.6m ring-fenced Resource DEL Depreciation / impairment to address in-year pressures and meet costs associated with NI Protocol / Windsor Framework. The Department also declared easements of £0.8m for Transformation Planning. In addition, the Department received £1.3m (net) of technical transfers from other Departments to meet central costs or provide services.

Capital DEL

The Department received additional in year allocations of £93.8m Capital DEL to progress capital schemes. The Department declared easements of £162.5m, including £136.3m for the A5 road scheme, £1.9m for the A6 road scheme, £16.3m for A4 road scheme, £0.6m for Peace Plus Translink, £4.5m for Belfast Rapid Transit 2 and £2.2m for the Lagan Pedestrian and Cycle Bridge. In addition, the Department received £3.9m (net) of technical transfers from other Departments in relation to capital schemes.

Resource AME

The increase in Resource AME is in the main due to an increase in depreciation of the non-trunk road network, departmental provisions and NI Water deferred tax provision.

Capital AME

The decrease in Capital AME was in the main due to the reduction in the capital associated with the A5 road scheme.

Resource non-budget

The increase in Resource Non-Budget is to reflect the change in requirements for the NI Water subsidy, dividend and interest amounts reflective of the in-year allocations and movements.

Capital non-budget

The increase in Capital Non-Budget is to reflect the change in requirements for NI Water capital cash drawdowns.

1.6 New policies and programmes: Ambit changes

There were only minor amendments made to clarify policies and programmes.

1.7 Spending Trends over 3 years

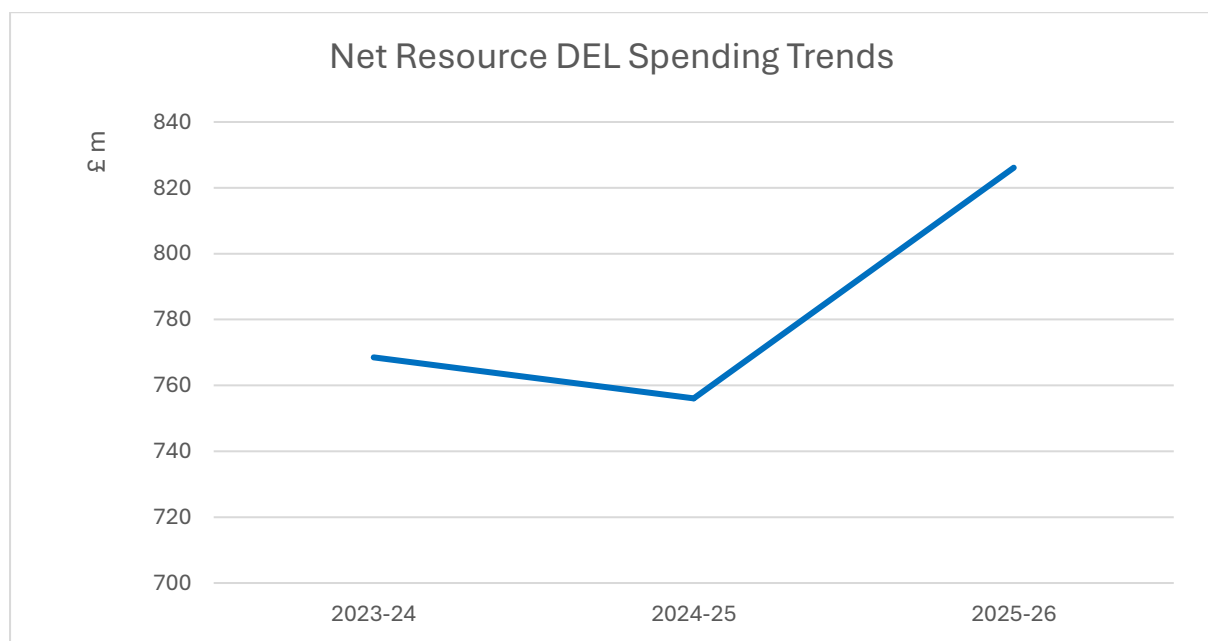
Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	768,520	756,070	826,118
Net Capital DEL	824,994	842,119	852,275

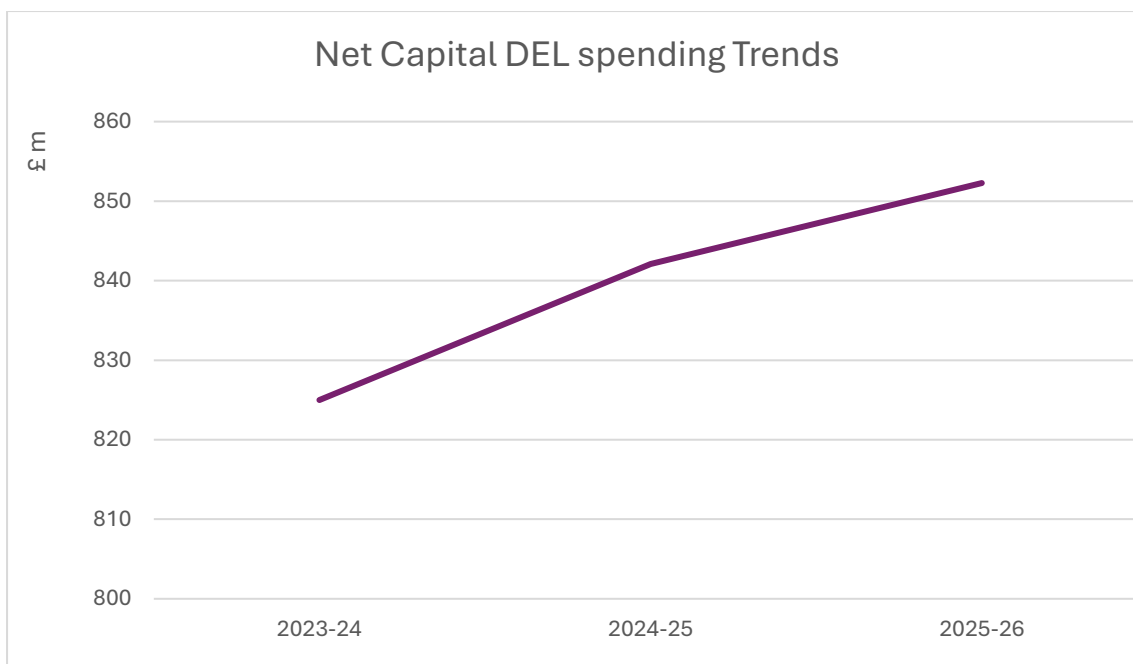
Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of 3 financial years.





Explanation of Spending Trends

The increase in Net Resource DEL from 2024-25 to 2025-26 is in the main reflective of the increased cost of delivering the Department’s essential services including the associated pay costs and ramping up service levels for essential road maintenance and flood risk management, reflective of the historic underfunding. In addition, the depreciation costs for the Department’s large asset base have increased.

The increasing trend from 2023-24 Final Outturn to 2024-25 Final Outturn and 2025-26 Spring Supplementary Estimates in Net Capital DEL for the Department is reflective of spend on some larger capital schemes such as the A5 and Belfast Transport Hub and the increased costs of maintaining its large asset base.

Expenditure resting on the sole authority of the Budget Act

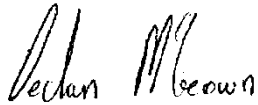
There is no expenditure resting on the sole authority of the Budget Act.

3. Contingent liabilities

Nature of liability	£'000
Public & Employers Liability	14,104
Contractor Claims Capital – contractor legal cases pending	1,720
Land for schemes	10,000

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

A handwritten signature in black ink that reads "Declan McGeown". The signature is written in a cursive style with a large initial 'D'.

Declan McGeown
Interim Permanent Secretary

Department for Infrastructure

Date: 05 February 2026

DOJ

DEPARTMENT OF JUSTICE

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

Our mission is:

‘Working together for fairness, justice and safety’.

Our mission reflects a comprehensive and collaborative approach across the Core Department, its Agencies and Arm’s Length Bodies, aligned with the Department’s Corporate Strategy and the Programme for Government’s (PfG) priorities - particularly those focused on **Safer Communities, Ending Violence Against Women and Girls, and Reform and Transformation of Public Services** - with a focus on partnership working.

The Department continues on its transformative journey aimed at modernising justice delivery, enhancing public safety, and improving outcomes for victims, communities, and service users guided by five priorities in the Department’s corporate plan:

- **Reducing Offending** - to work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation;
- **Community Safety** - to seek to build safe and resilient communities and reduce the vulnerability of individuals to becoming a potential victim;
- **Supporting victims of crime** - to improve the experience of victims of crime including arrangements for practical support;
- **Access to justice** - to ensure that citizens have access to justice that is cost-effective and transparent; and
- **Empowered people** - to support staff across the Department to achieve their potential and the Department’s objectives.

1.1 Objectives

The Department is responsible for the resourcing, legislative and policy framework of the justice system in Northern Ireland. Together with its Agencies, Non-Departmental Public Bodies (NDPBs) and stakeholders, the Department supports the Minister of Justice in delivering on Programme for Government priorities to deliver civil and criminal justice services and uphold the rule of law.

The vast majority of work the Department undertakes on a daily basis involves the direct delivery of essential services across the justice system. The DoJ provides resources and a legislative framework for its five Executive Agencies and eight NDPBs, which jointly constitute a significant part of the justice system in Northern Ireland.

Each of the five Agencies, in particular, deliver important public services as follows:

- The **Northern Ireland Prison Service (NIPS)** is responsible for providing prison services in Northern Ireland. The overall aim of the NIPS is to improve public safety by reducing the risk of re-offending through the management and rehabilitation of offenders in custody.
- The **Northern Ireland Courts and Tribunals Service (NICTS)** supports an independent judiciary, Northern Ireland's courts and the majority of Northern Ireland's tribunals. It also supports the Parole Commissioners for Northern Ireland, the Coroners Service of Northern Ireland, the Legacy Inquest Unit and the Historical Institutional Abuse Redress Board. NICTS enforces civil court judgments through the Enforcement of Judgments Office, collects and enforces outstanding financial penalties imposed by a criminal court through the Fine Collection and Enforcement Service and manages funds held in court on behalf of minors and patients.
- The **Youth Justice Agency (YJA)** is responsible for preventing offending by children and young people through delivery of a range of community based, court ordered and diversionary interventions, youth conferencing and the provision of custody where necessary. The YJA aims to make communities safer by helping children to stop offending. The YJA works with children aged 10-17 years who have offended or are at serious risk of offending.
- **Forensic Science Northern Ireland (FSNI)** is responsible for the provision of effective scientific advice and support to enhance the delivery of justice. FSNI's primary role is to provide objective, independent scientific advice to support the Courts. Their services are also available to those representing both defence and prosecution interests in criminal cases.
- The **Legal Services Agency Northern Ireland** is responsible for the provision of publicly funded legal aid. This is an important contributor to the delivery of access to justice which is a fundamental feature of a democratic society committed to the fair and equal treatment of all its citizens.

Eight NDPBs/bodies sponsored by the Department also deliver important services within policing and justice as follows:

- Police Service of Northern Ireland;
- Northern Ireland Policing Board;
- Office of the Police Ombudsman for Northern Ireland;
- Probation Board for Northern Ireland;
- RUC George Cross Foundation.
- Northern Ireland Police Fund;
- Police Rehabilitation and Retraining Trust; and
- Criminal Justice Inspection Northern Ireland.

At the heart of the Department, and in line with our mission, is a clear purpose to work with partners to uphold the rule of law and protect rights in the delivery of civil and criminal justice services. In addition to its Executive Agencies and NDPBs, the DoJ works with other key partners across the wider justice system, with other Government departments, and with community and voluntary organisations to deliver optimal public services to the Northern Ireland population.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the Department which includes (but not restricted to) staff costs, purchase of goods and services and depreciation and impairment charges.

Income is also generated from services such as (but not restricted to) fees, levies and charges and rental income. The type of income allowed to be retained by the Department is set out in the ambit of the Supply Estimate.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department's infrastructure, enabling it to deliver its core activities which include (but not restricted to) the purchase of property, plant and equipment.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day-to-day spending, such as (but not restricted to) provisions, pension costs, corporation tax and other non-cash items.

Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as (but not restricted to) lease dilapidation provisions.

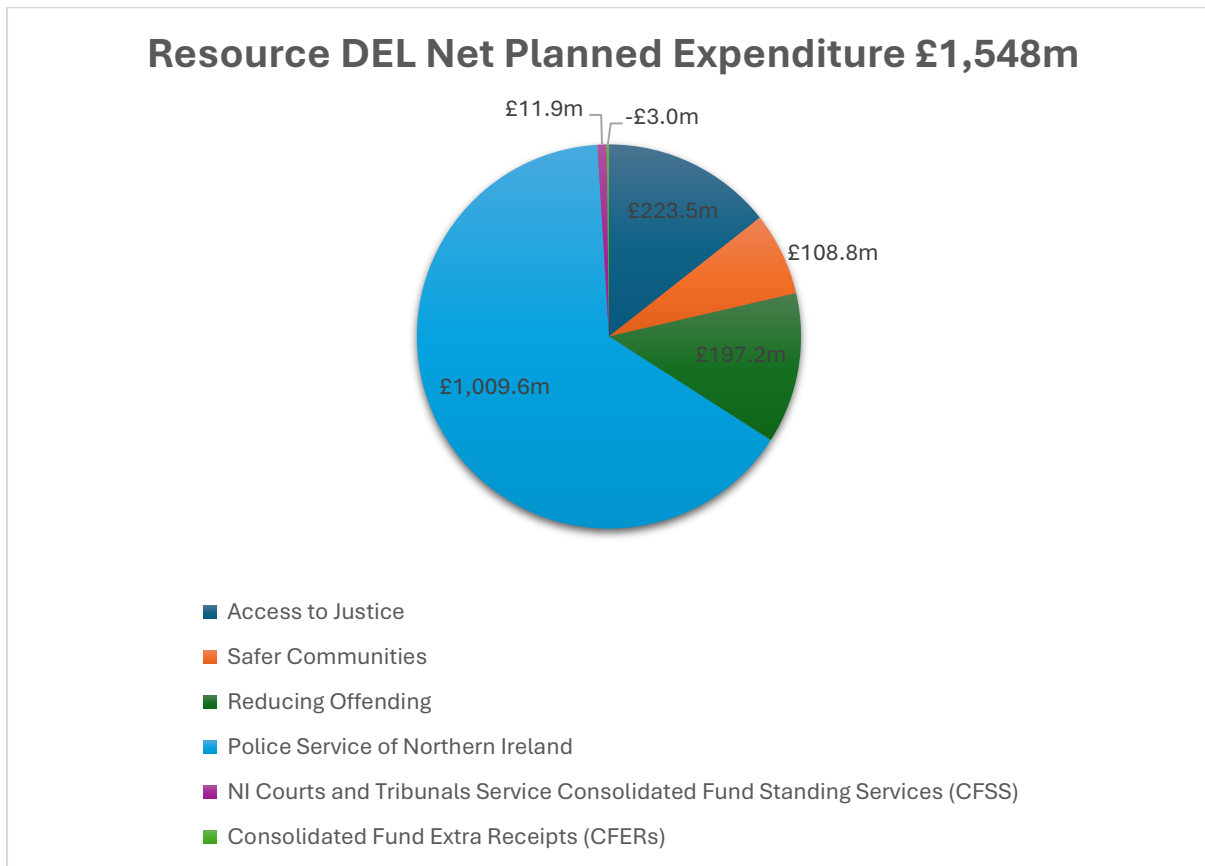
Non-Budget Expenditure (Resource and Capital)

Income and expenditure that pass through a government department's books and that are not included in DEL or AME.

1.3 Main Areas of Spending

The charts below show the main components of the Department's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

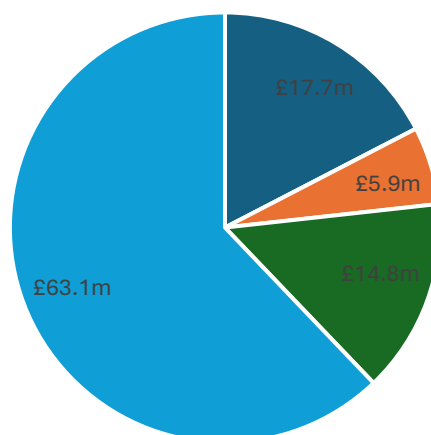
Resource DEL Net Expenditure: £1,548m



Net Resource DEL includes income and depreciation

Capital DEL Net Expenditure: £101.5m

Capital DEL Planned Expenditure £101.5m



■ Access to Justice ■ Safer Communities ■ Reducing Offending ■ Police Service of Northern Ireland

Net Capital DEL includes income

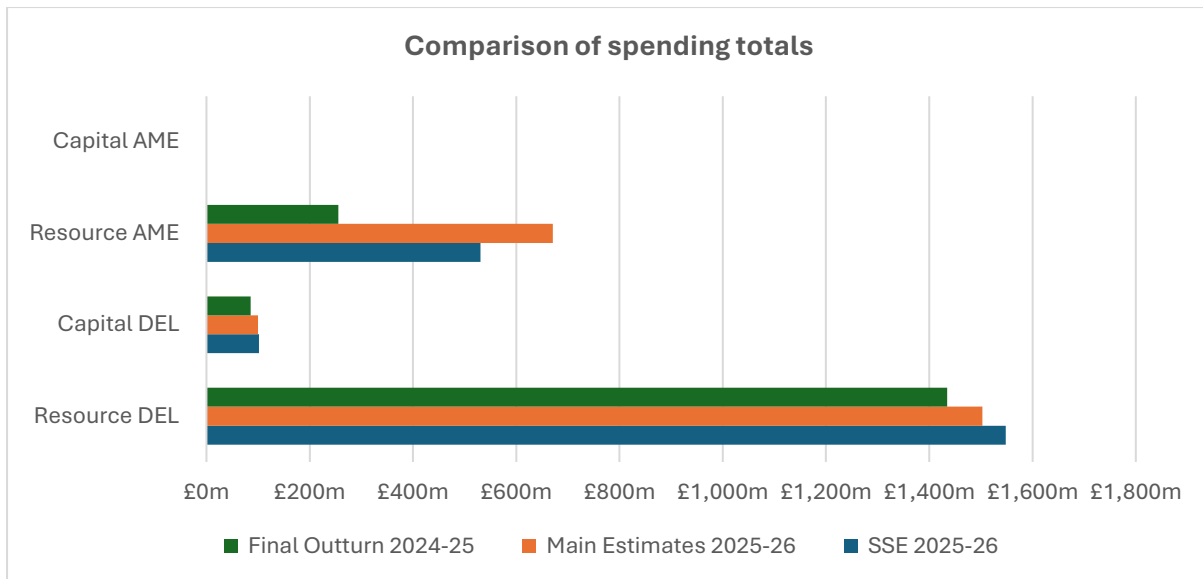
1.4 Comparison of spending totals (voted and non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	1,548,012	1,502,962	45,050	3	1,434,695	113,317	8
Capital DEL	101,494	100,000	1,494	1	85,611	15,883	19
Resource AME	530,810	670,888	(140,078)	(21)	255,431	275,379	108
Capital AME	700	798	(98)	(12)	197	503	255
Resource non-budget	0	0	0	0	0	0	0
Capital non-budget	0	0	0	0	0	0	0

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The key drivers of the total spending changes of £45,050k since the 2025-26 Main Estimate include:

- Additional General Allocations to meet identified pressures in relation to non-ringfenced Resource DEL and depreciation £44,646k;
- Additional Programme for Government (PfG) Allocations for Safer Communities £5,000k;
- NI Protocol Funding (HMT) for PSNI in relation to non-ringfenced Resource DEL and depreciation £4,296k;
- NI Consolidated Fund Allocation in relation to judicial salaries £616k;
- Budget Cover Transfer (HMT) for the Executive Programme on Paramilitarism and Organised Crime (EPPOC) £171k;
- Technical transfers to other departments for the Executive Programme on Paramilitarism and Organised Crime (EPPOC). This is a cross-departmental strategy however, the Department of Finance allocates the full funding to the lead department (DoJ) in opening budgets £-6,802k;
- Transformation Funding reduced requirements £-1,403k;
- NI Consolidated Fund Reduced Requirement £-108k; and
- Net Technical Adjustments £-1,366k.

Capital DEL

The key drivers of the total spending changes of £1,494k since the 2025-26 Main Estimate include:

- NI Protocol funding (HMT) for PSNI £1,150k; and
- Technical Adjustments £344k.

Resource AME

The key drivers of the total spending changes of £140,078k since the 2025-26 Main Estimate include:

- Release of Provisions £-192,686k
- Movement in Provisions £115,676k
- PSNI Pension Liabilities £-63,068k

Capital AME

The key drivers of the total spending changes of £98k since the 2025-26 Main Estimate include:

- Movement in Provisions relating to dilapidations £98k.

1.6 New policies and programmes: Ambit changes

N/A

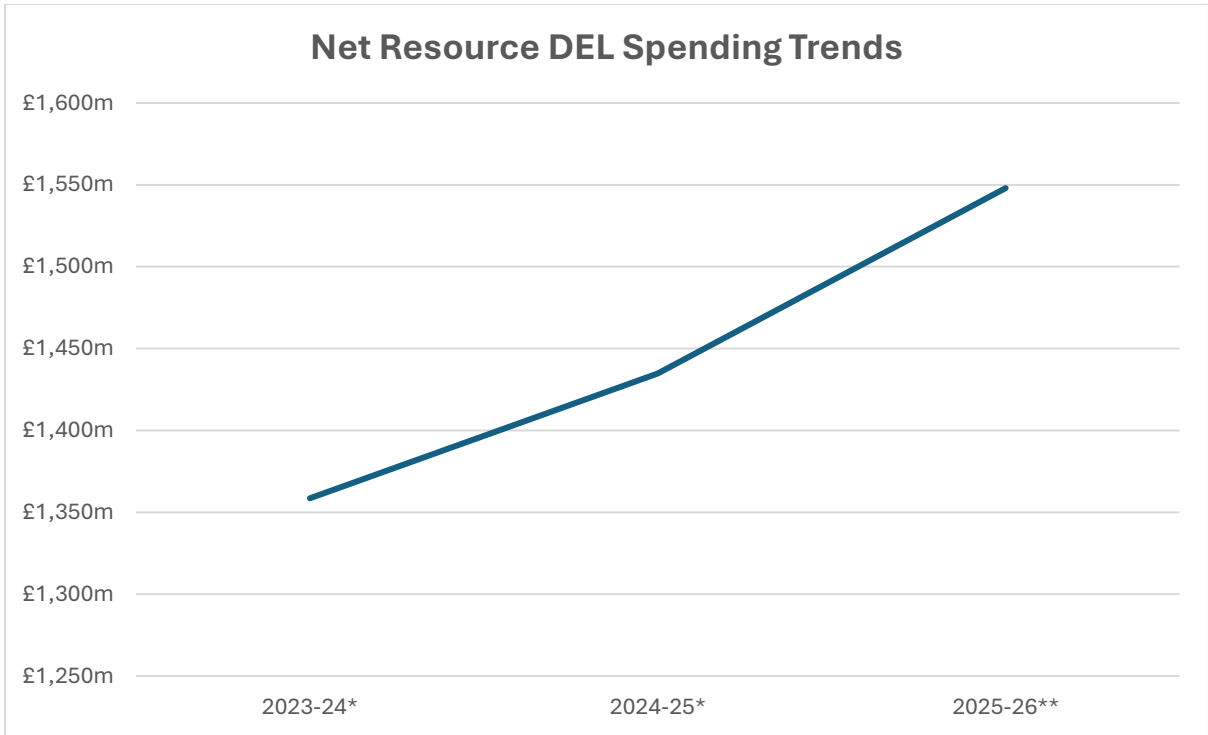
1.7 Spending Trends over three years

Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	1,358,577	1,434,695	1,548,012
Net Capital DEL	88,155	85,611	101,494

* Final Outturn

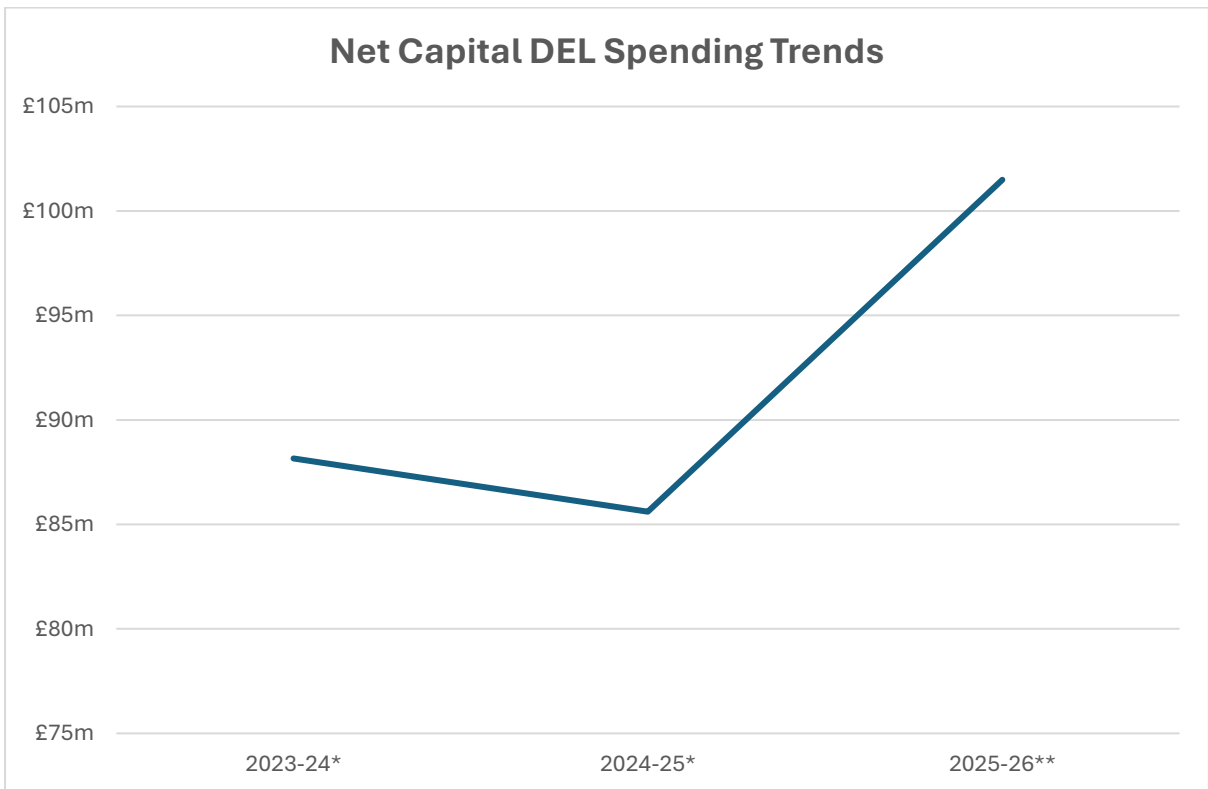
** SSE Part 1 figures 2025-26

The graphs below show overall net spending trends over a period of three financial years.



* Final Outturn

** SSE Part 1 figures 2025-26



* Final Outturn

** SSE Part 1 figures 2025-26

Explanation Spending Trends

The Departmental Resource DEL expenditure has been increasing over the last three years to meet increasing recurring operational pressures including items such as pay awards,

increased legal aid requirements, increased employer NIC costs, Programme for Government expenditure for Safer Communities, transformation expenditure and contractual and inflationary increases across all categories of spend in all business areas.

2. Contingent liabilities

Nature of liability	£'000
<p>Public Sector Pensions - Injury to Feeling Claims</p> <p>The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.</p>	<p>Unquantifiable</p>

3. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Hugh Widdis
Accounting Officer

Department: Department of Justice

Date: 4 February 2026

TEO



The Executive Office

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

The purpose of The Executive Office is to support the Executive, and in particular, to ensure the **Wellbeing for all through improved relations, outcomes and governance.**

We do this by:

- ensuring that the machinery of government works effectively;
- developing overarching strategic policy frameworks, including the Programme for Government;
- developing and delivering programmes which can support those frameworks;
- including those problems which need a cross-cutting response;
- engaging internationally; and
- ensuring we have effective contingency planning and delivery mechanisms.

1.1 Objectives

TEO has a clear role as a central hub for policy making and delivery: making sense of our society's most complex and challenging issues and securing agile implementation on the ground. Our current functions include some long-standing areas of well-established responsibility that mirror some of the biggest challenges and opportunities facing society, including promoting Equality and Human Rights, the oversight of the Executive's Together: Building a United Community Strategy, the Good Relations programmes, the Racial Equality Strategy, work on Ending Violence Against Women and Girls and on supporting victims and survivors of the Troubles/conflict. Building on this work here, TEO leads on International Relations on behalf of the Executive with offices in the US, China and Brussels, showcasing all we have to offer, and forging links with best practice internationally.

With critical transformation to be achieved, TEO has a key role at the heart of this, leading and enabling reform. Ministers have established a Delivery Unit in TEO, to ensure that there is a relentless focus on delivery of their key priorities. The Delivery Unit will work across Departments to deliver the changes required, challenging the status quo, drawing in expert advice as needed and driving change.

TEO has a clear role in supporting the effective operation of all three strands of the Belfast/Good Friday Agreement across all Executive Departments. TEO officials ensure the effective operation of the Executive Committee, and lead on North/South and East/West engagement, including through the North/South Ministerial Council and the British Irish Council.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department and ALB's which includes (but is not restricted to):

- Programme budgets which fund the current expenditure of delivery programmes such as the PFG Priority Ending Violence against Women and Girls, Urban Villages projects; Communities in Transition projects; Good Relations programme; Refugee Integration programme; and actions and payment of awards relating to Victims and Survivors.
- Administration budgets which fund the cost of running the department such as recruitment, travel and subsistence, support for the Executive and delivering on Programme for Government strategy.

Income is also generated from services such as the recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; recovery of costs for Other Services and voluntary contributions from institutions towards the cost of HIA redress.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the department's infrastructure, enabling it to deliver its core activities which include (but not limited to): the regeneration of Ebrington and Maze Long Kesh sites; enhancement of former Regional Government Headquarters building in Ballymena; delivering on Urban Villages capital grant projects, and Financial Transactions Capital.

Resource Annually Managed Expenditure (Resource AME)

This relates to less predictable day to day spending and primarily comprises movements on provisions relating to Victims and Survivors. This budget covers current expenditure that is inherently volatile or demand-led, meaning the department does not always have the ability to manage spend in these areas. It also covers impairment due to the revaluation of strategic sites.

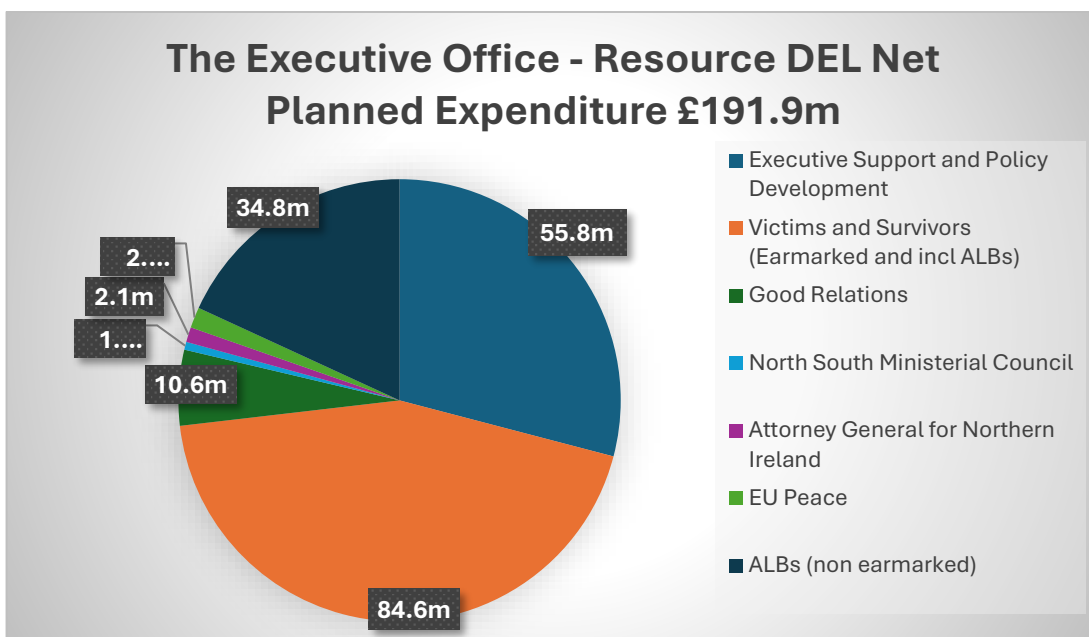
Non-Budget Expenditure (Resource & Capital)

The limit voted by the NI Assembly reflecting the maximum amount of cash that can be released from the Consolidated Fund to a department in support of expenditure in its Estimate.

1.3 Main Areas of Spending

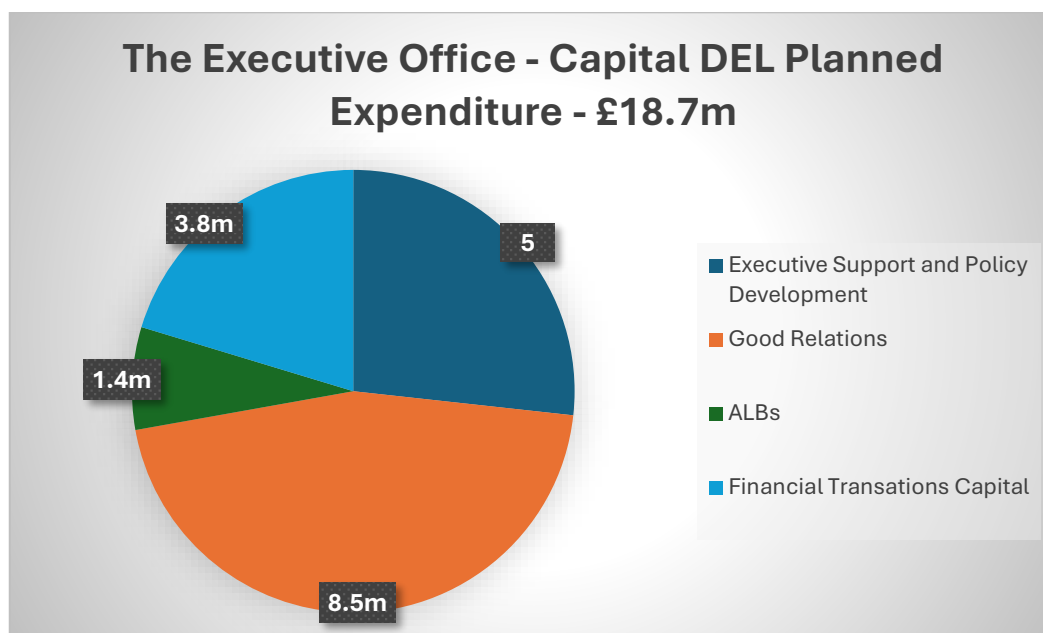
The graphic below shows the main components of the department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £191,866,000



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £18,706,000



Net CDEL includes income

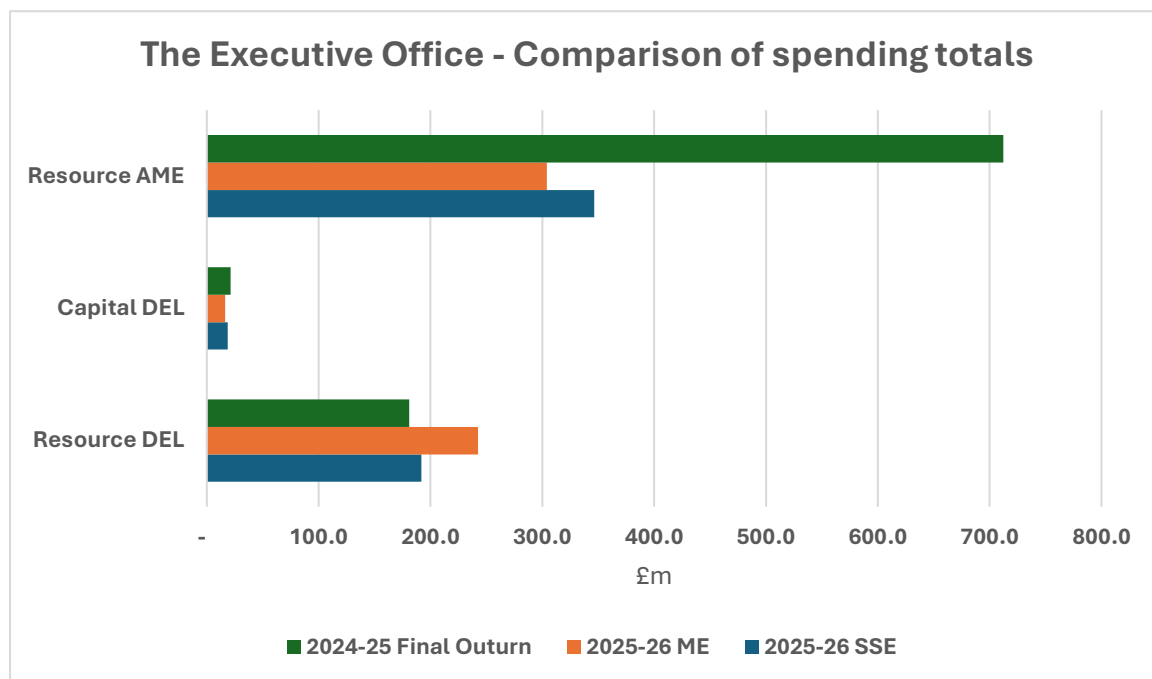
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	191,866	242,536	(50,670)	(21)	181,083	10,783	6
Capital DEL	18,706	16,323	2,383	15	21,260	(2,554)	(12)
Resource AME	346,331	304,020	42,311	14	712,154	(365,823)	(51)
Capital AME	0	0	0	0	0	0	0
Resource non-budget	0	0	0	0	0	0	0
Capital non-budget	0	0	0	0	0	0	0

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

Resource DEL – reduction of £51m in the budget allocations to the Department since 2025-26 Main Estimates. This is mainly driven by a reduction to the earmarked allocations in respect of HIA/Victims’ Payments/Truth Recovery pool offset by allocations made through monitoring rounds.

- Reduction in the earmarked allocations in respect of the funding requirements for HIA/Victims’ Payments/Truth Recovery pool of **£58m**. This is driven by the timing of payments to recipients and does not reflect any reduction in entitlement or funding for the scheme.
- Technical transfers out to other departments **£6.3m**

Offset by additional allocations

- HMT allocation for **£1.8m** for Windsor Framework ;
- Net Refugee and Asylum Support and Integration funding of **£4.9m**. Budget Cover Transfers from Home Office and Ministry of Housing, Communities and Local Government totalling £9.0m were received during the period, of which £4.1m was subsequently transferred out by TEO to fund delivery in other NI departments

- An earmarked allocation for 2025-26 of **£2.2m** in respect of Ending Violence Against Women and Girls programme delivery ; **£2.9m** for Communities in Transition;
- A net allocation above baseline of **£1.1m**;

Capital DEL

Capital DEL increase of £2.4m in the budget allocation to the Department since 2025-26 Main Estimates due to:

- Allocation of **£0.65m** at June Monitoring for the delivery of the Ending Violence Against Women and Girls strategy;
- Capital transfers into the department of **£1.5m** relating to the Urban Villages Programme;l
- Reduced requirement given back to DoF in general capital at December Monitoring of **£1.2m**;
- Increase of **£1.5m** in Financial Transactions Capital relating to capitalised loan interest of existing loans at December Monitoring .

Resource AME

Resource AME – increase of £42m in the budget allocation since 2025-26 Main Estimates comprising:

- Increase of **£8m** in respect of a provision for the Mother and Baby Institutions, Magdalene Laundries and Workhouses Programme. The requirement will be kept under review.
- Net Increase of **£27m** driven by an increase to Victims and Survivors provisions.
- An increase in AME forecast of **£7m** to relating to the revaluation of land and buildings.

1.6 New policies and programmes: Ambit changes

The following programmes have been added to the 2025-26 TEO Ambit:

- East-West Council, Council for the Nations and Regions;
- North West Development Fund

1.7 Spending Trends over 3 years

Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	150,802	181,083	191,866
Net Capital DEL	18,664	21,260	18,706

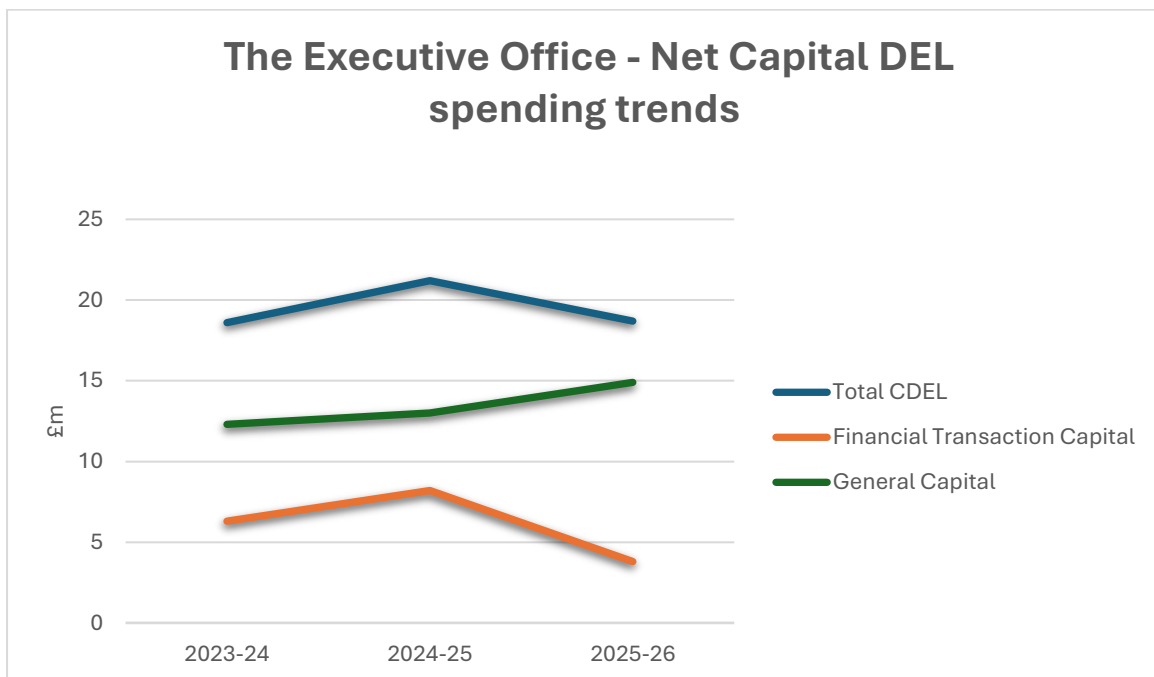
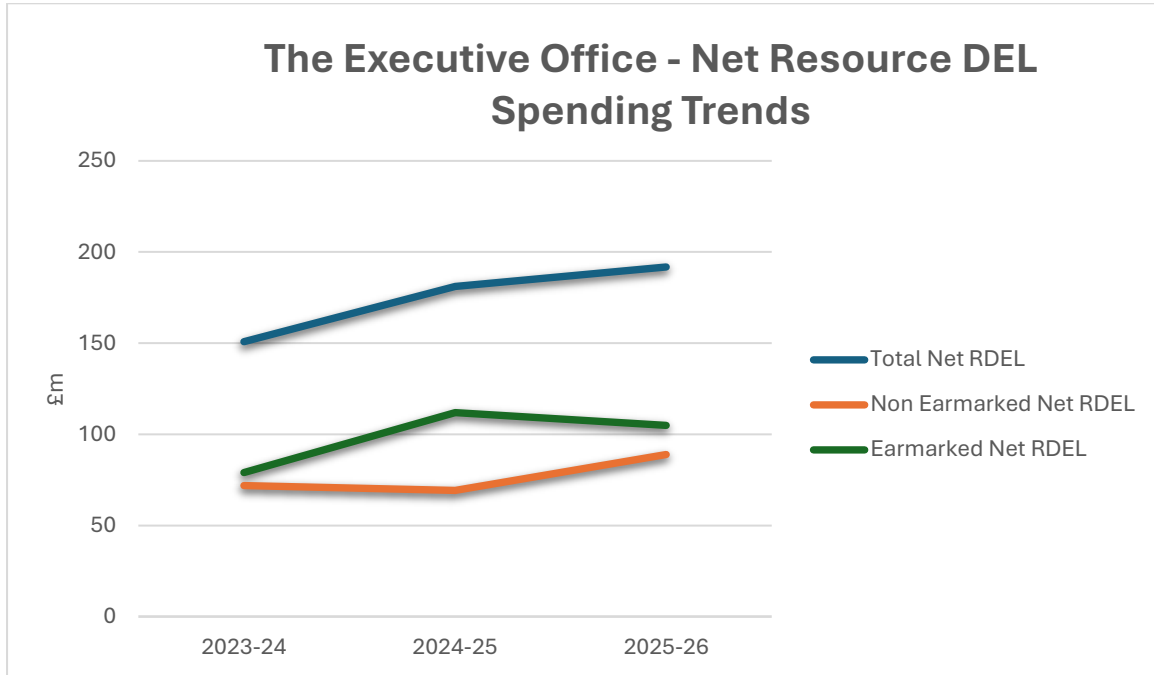
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Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2024-25

The charts below show overall net spending trends over a period of 3 financial years.



Explanation Spending Trends

Resource DEL

The main drivers for the increase of **£41m** in overall Resource DEL since 2023-24 are:

- A net increase in earmarked pool spend of **£17m** for Victims, HIA and Mother and Baby Institutions, Magdalene Laundries and Workhouses since 2023-24;
- Increase in salaries of **£7.6m** due to the impact of pay awards, filling vacancies and increase in staff numbers as the department has become responsible for additional areas of delivery;
- **£7m** Amortisation relating to Financial Transaction Capital Loans
- **£3m** EU Peace Plus Funding, a new programme from 2024-25 onwards.
- **£5.0m** funding for the delivery of Ending Violence Against Women and Girls strategy;
- **£0.8m** relating to the establishment of three new Rights, Language and Identity Bodies
- **£2.4m** increase in Refugee & Asylum Seekers funding;
- **£1.7m** reduction in other costs.

Capital DEL

There is a small net increase in Capital DEL between 2023-24 outturn and 2025-26 requirement of £42K.

- General capital requirements since 2023-24 have increased by £2.5m driven by capital funding for the Maritime Museum at the Ebrington site and Ending violence against Women and Girls.
- This increase has been offset by a reduction in FTC capital of £2.4m relating to loan repayments received.

2. Expenditure resting on the sole authority of the Budget Act

The following functions contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

Legislation is being progressed via the Administrative and Financial Provisions Bill 2025 and once this is passed we will no longer be required to rely on SABA for the provisions below other than a small residual element of Truth Recovery Programme costs.

Ref	Description / Update	Amount of Provision £'000
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1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG)	1,444
Some Hart Report actions, which are not covered in the HIA (NI) Act 2019, require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse and whilst not included in the Administration and Financials Provision Bill is expected to be completed in 2025-26 and no longer require reliance on Sole Authority of the Budget Act.		
1	Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine	1,899
Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Homes for Ukraine Scheme and expenditure incurred under the Strategic Migration Partnership Ukraine scheme. In the absence of enabling legislation the Sole Authority of the budget Act will be required.		
1	Full Dispersal Asylum Seekers Scheme	1,200
Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. In the absence of enabling legislation the Sole Authority of the budget Act will be required.		
1	Strategic Migration Partnership – British Nationals Overseas	2
Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Overseas) Welcome Hub and support to this cohort. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.		
1	Strategic Migration Partnership – Asylum	11
Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.		
1	Northern Ireland Refugee Resettlement Scheme	81
Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Northern Ireland Refugee Resettlement Scheme which encompasses the UK Resettlement Scheme, the Syrian Vulnerable Persons Resettlement Scheme, The Vulnerable Children’s Resettlement Scheme and the Gateway Protection Programme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required		
1	Afghan Citizens Resettlement Scheme , Afghan Relocation and Assistance Policy and Afghan Resettlement Programme	790
Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Afghan Citizens Resettlement Scheme, Afghan Relocation and Assistance Policy and Afghan Resettlement Programme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.		
1	Ending Violence Against Woman and Girls	6,077

In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £6,077K is needed to enable full delivery of this function in 2025-26 as this falls under the ambit of TEO. Section 29 of the Local Government Finance Act (NI) 2011 will also be relied upon to disburse grant funding (under the Framework's first Delivery Plan's Change Fund) through Councils to the community and voluntary sector

1	Truth Recovery Programme	4,159
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Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses amounting to £4,159K for the financial year 2025-26, as this falls under the ambit of TEO. A redress scheme (and the public inquiry), as recommended, will require bespoke legislation which is currently being considered the Committee for the Executive Office, with Royal Assent expected by Summer 2026.

3. Contingent liabilities

Nature of liability	£'000
The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.	Unquantifiable
On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.	Unquantifiable
The Department may also have further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2025/26 to improve the accuracy of the estimates in these liabilities.	Unquantifiable
Public Sector Pensions – Injury to Feeling Claims The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential	Unquantifiable

implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.	
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4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

David Malcolm
TEO Interim Permanent Secretary

Department: The Executive Office

Date: 16 January 2026

FSA



FOOD STANDARDS AGENCY

2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

1.1 Objectives

The Food Standards Agency (FSA) is a non-ministerial government department, set up by an Act of Parliament in 2000 to protect the public's health and consumers' wider interests in relation to food.

The FSA's top-level objectives, as set out in its published [3-year Corporate Plan](#), are as follows:

- maintaining food you can trust;
- maintaining food standards, so that food is safe and is what it says it is; and
- growing our contribution to and influence on food that is healthier and more sustainable.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which include (but are not restricted to) improving food safety and promoting healthy eating, food safety inspection and enforcement and incident management.

Income is also generated from services such as meat hygiene inspection and diet, nutrition & food safety projects.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the department's infrastructure, enabling it to deliver its core activities which include investment in Research and Development, computer hardware, computer software, and office related assets.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as provisions for legal liabilities and obligations.

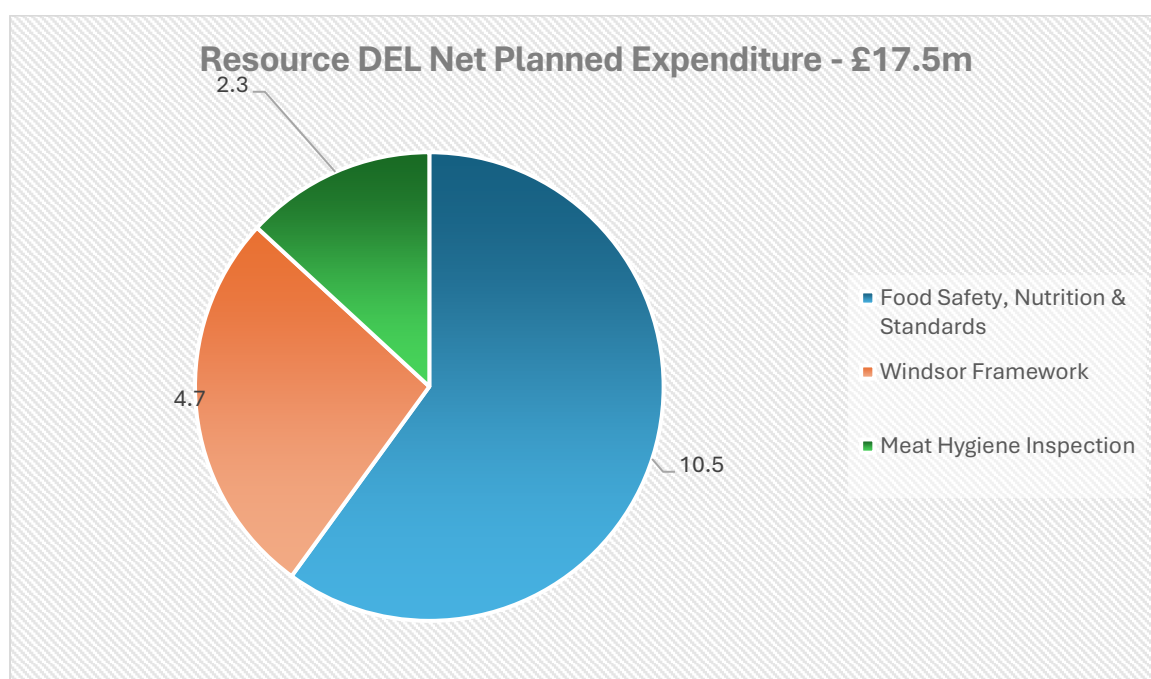
Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as provision for building dilapidations following implementation of the new standards for leases (IFRS16).

1.3 Main Areas of Spending

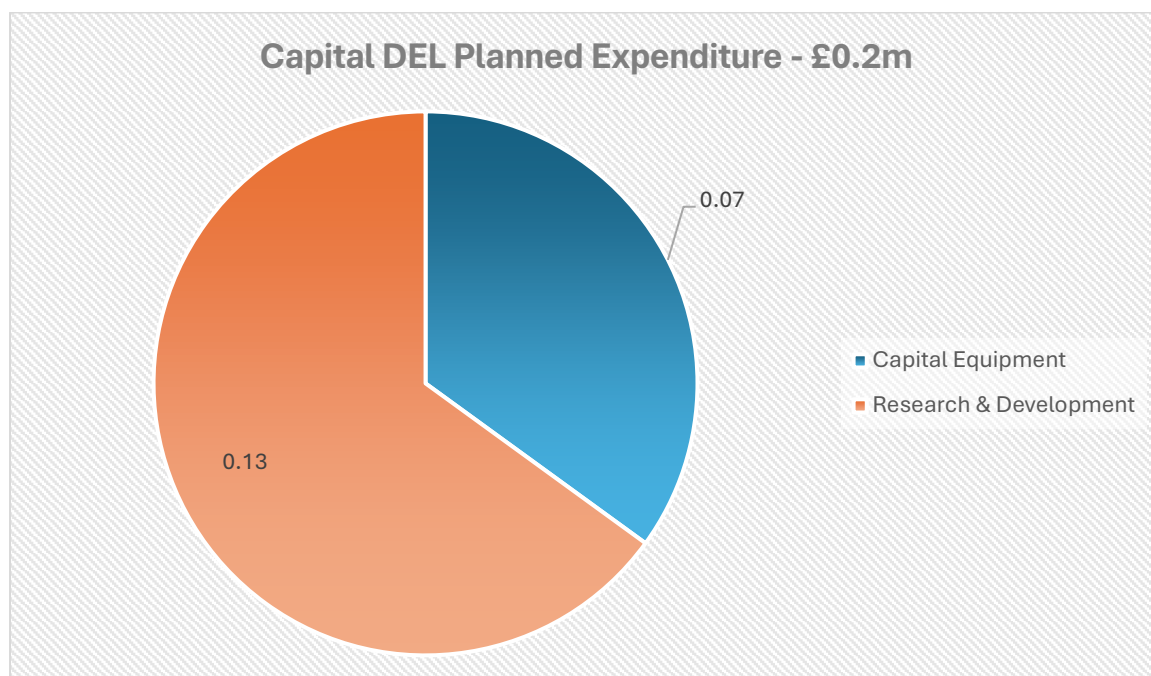
The graph below shows the main components of the department's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £17.5m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £0.2m



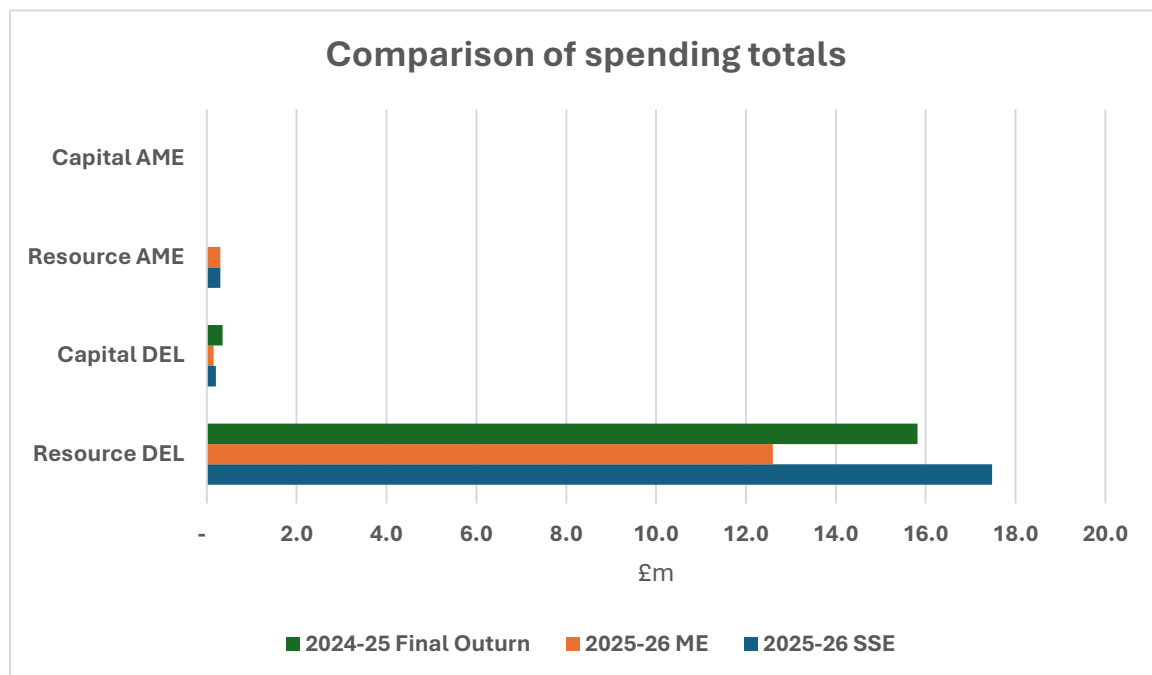
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	17,481	12,602	4,879	39	15,820	1,661	10
Capital DEL	201	151	50	33	352	-151	-43
Resource AME	300	300	0	0	0	300	100
Capital AME	5	0	5	100	3	2	67

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The increase of £4.879 million primarily reflects additional Windsor Framework (WF) funding of £5.133 million and Employers' National Insurance contributions of £0.346 million. These increases are partially offset by reduced requirements of £0.4 million within WF expenditure, £0.15m relating to meat hygiene inspections, and a reclassification of £0.05 million from Resource DEL to Capital DEL to support research and development activities.

The WF reduced requirement arises from lower-than-anticipated costs for border control post inspections, due to staffing vacancies and recruitment delays within local authorities, as well as national reference laboratory work being delivered at a lower cost than originally contracted. The reduced requirement against meat hygiene inspections is due to a decline in industry demand for meat inspection hours.

Capital DEL

The £0.05m increase in Capital DEL reflects a reclassification from Resource DEL to Capital DEL to support research and development activities.

1.6 New policies and programmes: Ambit changes

The ambit has been reviewed to ensure it clearly articulates all areas of FSA's expenditure and income. No significant changes or additions have been made for 2025-26.

1.7 Spending Trends over 3 years

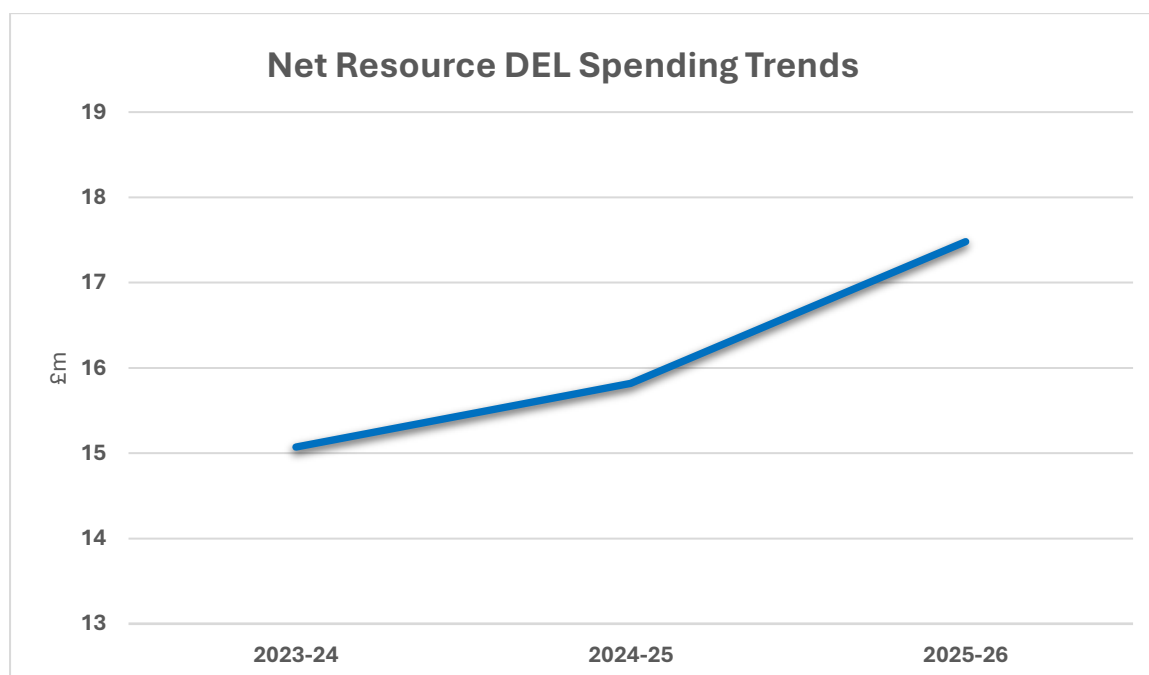
Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	15,072	15,820	17,481
Net Capital DEL	138	352	201

Totals may not sum due to rounding

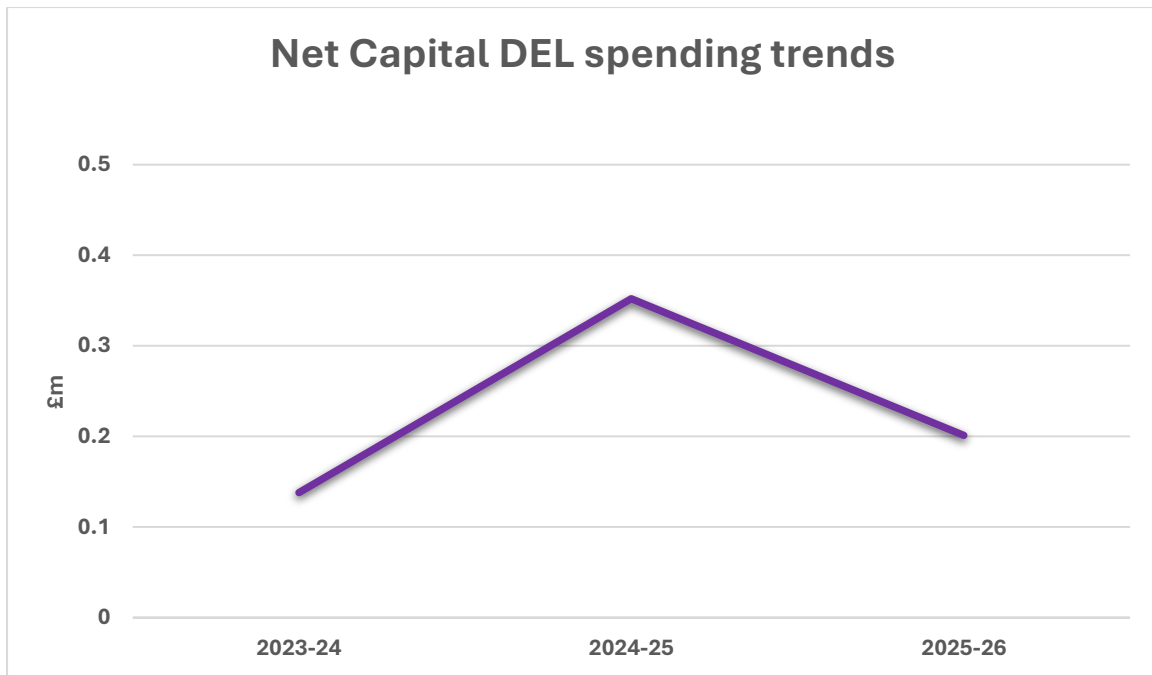
* Final Outturn

** SSE Part 1 figures 2024-25

The charts below show overall net spending trends over a period of 3 financial years.



RDEL has increased steadily over the reported period. This increase is mainly attributed to additional responsibilities following EU exit, but also due to inflation.



CDEL expenditure has varied over the reported period. The increase in 2024-25 is primarily attributable to investment in research & development projects focused on food safety and healthy eating.

2. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

Katie Pettifer
Accounting Officer
Food Standards Agency
13 January 2026

NIAC



Northern Ireland Assembly

2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

The Northern Ireland Assembly Commission ('the Assembly Commission') is the corporate body which provides the Northern Ireland Assembly ('the Assembly') or ensures that the Assembly is provided with the property, staff and services required for the Assembly's purposes. The Assembly Commission is established under section 40 of the Northern Ireland Act 1998.

The Assembly Commission is independent of the Northern Ireland Executive. The Assembly Commission considers and makes decisions on a wide range of issues to do with the services required by the Assembly, the provision of accommodation and the delivery of supporting services in Parliament Buildings.

Unlike an Executive Department, the Assembly Commission does not develop Programme for Government targets. The service delivery aspect of its work and, hence, its principal activities, relate to the procedural support, resources and services that it provides to the Assembly to enable it to function effectively. Consequently, the Assembly Commission's performance outputs are those that are developed internally to enable an assessment of performance against aims and objectives for each year.

1.1 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates all day-to-day running costs for the Assembly Commission incurred to support the Assembly. This includes (but is not restricted to) the disbursement of Members' salaries, Members' office and staffing costs and allowances, the necessary costs for the provision of Plenary and committee facilities in Parliament Buildings and elsewhere, and the salary costs for the staffing resources used to provide all the services required by the Assembly.

It also covers the costs associated with making Parliament Buildings accessible to the public, hosting events in Parliament Buildings and engagement activities to enhance public awareness of, and involvement in, the work of the Assembly, along with costs associated with the maintenance, repair and upkeep of Parliament Buildings, cleaning, catering, broadcasting facilities and IT services.

Income is generated from the recovery of costs of Ministerial Salaries from Departments and the recovery of salary costs for outwardly seconded staff, where these arise.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses investment in Parliament Buildings and the Assembly Commission's infrastructure, enabling it to deliver its core activities. This includes developing, enhancing and maintaining the Information Technology (IT) infrastructure, providing the Assembly and staff with a secure modern working environment, while balancing the need to maintain and preserve a Grade A listed building.

Resource Annually Managed Expenditure (Resource AME)

This comprises less predictable day to day spending, such as legal costs, early departure costs for staff, the annual finance costs for the Assembly Members' Pension Scheme and accounting provisions.

Capital Annually Managed Expenditure (Capital AME)

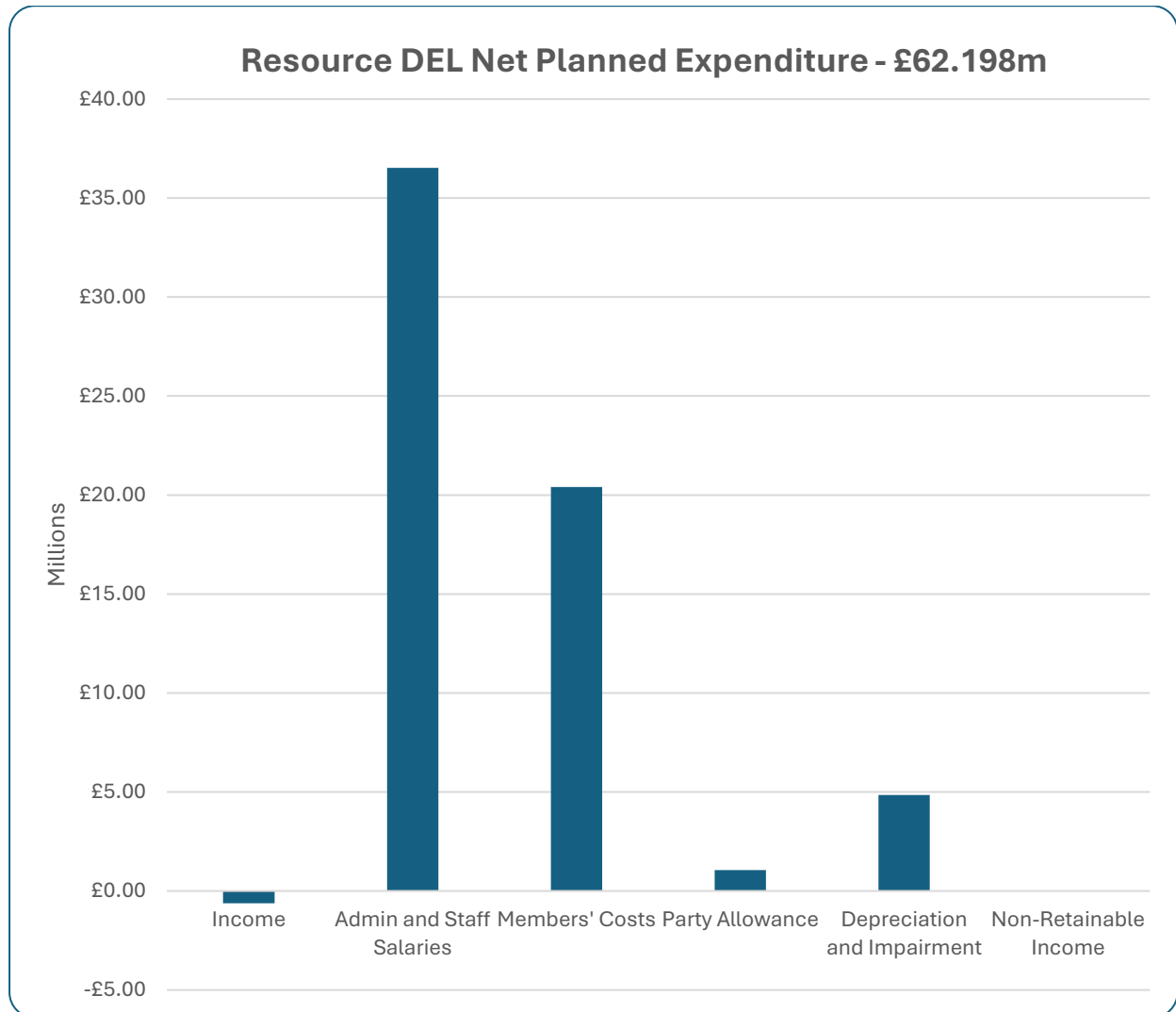
Not Applicable

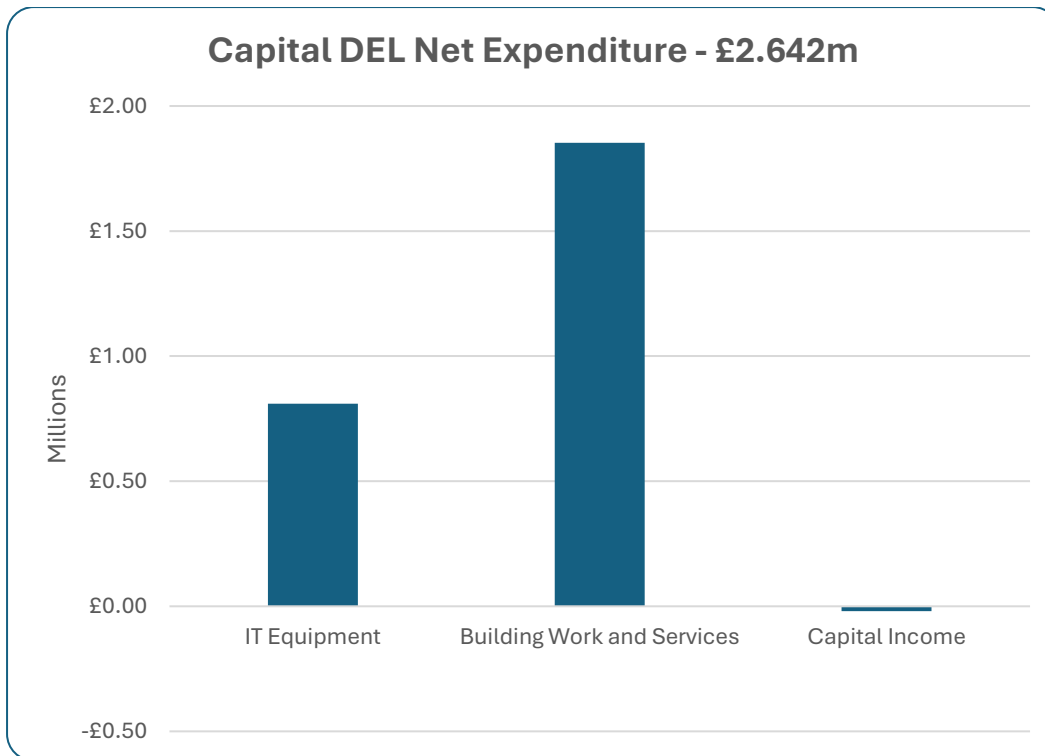
Non-Budget Expenditure (Resource & Capital)

Not Applicable

1.2 Main Areas of Spending

The following graphs show the main components of the Assembly Commission's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate (SSE) and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.





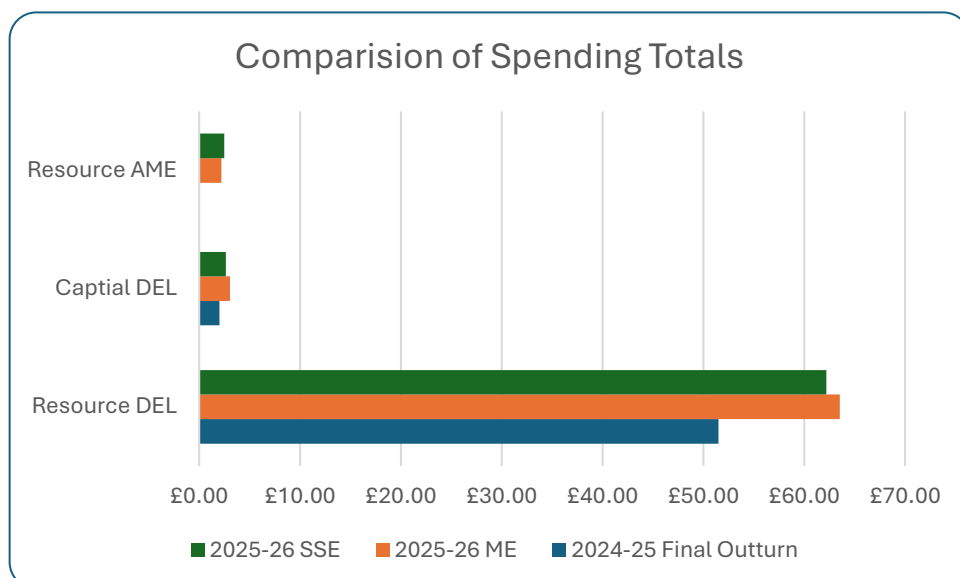
1.3 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total*, SSE 2025-26 - amount sought	Variance (+/-) Compared to Main Estimates		Variance (+/-) compared to 2024-25 final outturn	
		£'000	%	£'000	%
Resource DEL	62,198	-1,334	-2.1%	10,703	20.8%
Capital DEL	2,642	-419	-13.7%	626	31.1%
Resource AME	2,479	279	12.7%	2,461	13672.2%
Capital AME	0	0	0.0%	0	0.0%
Resource non-budget	0	0	0.0%	0	0.0%
Capital non-budget	0	0	0.0%	0	0.0%

* Part 1 SSE

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



The SSE position for Resource DEL is £1.3 million lower than the Main Estimate.

The reduction in Resource DEL arises mainly from the reduction in expenditure associated with a small number of projects which had been anticipated in 2025-26 but which will now occur in 2026-27 and expenditure associated with Members who are not anticipated to utilise their full office and staffing costs and allowances.

These reductions have been off-set by the inclusion of expenditure relating to the Windsor Framework Democratic Scrutiny Committee, which was allocated in-year directly from His Majesty's Treasury (Treasury), and as such was not included in the Main Estimate. There has also been an increase in Depreciation and Impairment, mainly due to a technical adjustment, to fix an erroneous baseline budget position on the Department of Finance's database.

The SSE position for Capital DEL is £0.4 million lower than the Main Estimate.

This is due to the change in timing of projects between financial years and differences between actual costs and those budgeted.

The SSE position for Resource AME is £0.3 million greater than the Main Estimate.

This is due to anticipated increases in accounting provisions required at the end of the financial year.

The SSE position for Resource DEL is £10.7 million higher than the outturn for 2024-25, due to a number of factors.

Income received in 2025-26 has returned to normal levels, following the receipt of income in 2024-25 from the full and confidential settlement of the legal proceedings in

relation to the Parliament Buildings roof project, leading to an increase in resource requirements.

Staff Salaries have increased this year, reflecting the focus by the Assembly Commission to fill the high number of vacancies that arose in previous years, when full Assembly business was not being carried out. This has been necessary to ensure the Assembly is appropriately supported and can operate effectively.

Administration expenditure has also increased, reflecting the Assembly Commission's continuing investment in a modernisation and business improvement programme, ensuring that the Members and staff are provided with a modern and secure IT infrastructure and working environment. The resource requirements reflect the increase in annual licensing, subscriptions, maintenance and support costs of these new and improved systems. Within this category of expenditure, accommodation costs have also increased this year, mainly due to continuing high utility costs and the commencement of the first phase of the remedial repairs to the roof of Parliament Buildings. Costs for publication, broadcasting and advertising have increased this year in line with Assembly and Committee business.

Members' costs have also increased this year to include the full year impact of the new Assembly Members' (Office and Staffing Costs and Allowances) Determination (Northern Ireland) 2025, which was published in February 2025.

The SSE position for Capital DEL is £0.6 million higher than the outturn for 2024-25. Capital requirements of the Assembly Commission vary year on year as planned projects are normally distinct and one-off. Therefore year-on-year variances in expenditure are expected.

The SSE position for Resource AME is £2.5 million higher than the outturn for 2024-25. AME is required each year to cover the cost of annual accounting provisions and the annual finance costs of the Members' pension scheme. This can vary greatly from year to year, and it has been forecasted that 2025-26 will return to normal levels, after an unexpected reduction in pension costs in 2024-25.

1.4 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

The requirement for Resource DEL has reduced by £1.3 million primarily due to reduced requirements for Administration costs.

The reduction arises mainly in relation to some of the planned roof repairs, which are now anticipated to occur in 2026-27 and 2027-28 (£1.7 million).

The Assembly Commission had established a project to replace a number of legacy, back-office computer systems with a new centralised single system, to improve efficiency in processes and data management and to optimise reporting capabilities within the HR and Finance Offices. The project was paused in 2024-25 and it had been anticipated that a new project would commence in 2025-26 and that some expenditure would be incurred however this will no longer be the case (£0.6 million). Funding for the new project has been included in the 2026-30 budget

Members' office and staffing costs are £0.4 million lower than the Main Estimate. The Main Estimate included the full year impact of the new 2025 Determination, but Members are not anticipated to fully utilise this.

Depreciation and Impairment costs are £0.9 million more than the Main Estimate position, mainly due to an adjustment of £0.7 million to correct an erroneous baseline entry on the Department of Finance's database. The remaining increase reflects the anticipated revised valuation of Lands and Buildings.

Income has returned a normal level, following an exceptional increase in 2024-25 due to the full and final confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project.

Annually the Assembly Commission receives funding directly from Treasury in relation to the costs associated with the operation of the Windsor Framework Democratic Scrutiny Committee. The Main Estimate did not include these costs, as the funding was only allocated by Treasury during the year. These costs have now been included in the SSE position and represent an increase of £1.0 million when compared to the Main Estimate position.

Capital DEL

The requirement for Capital DEL has reduced by £0.4 million. This is due to the change in timing of projects between financial years and differences between actual costs and those budgeted.

The capital plan included a number of larger projects, including investment to implement a Partial Electronic Access Control system which has been delayed, primarily due to planning permission. However, a number of other projects were successfully completed in year, below budget.

Resource AME

The requirement for Resource AME has increased by £0.3 million. This category of expenditure is for the annual finance costs of the Members' pension scheme and for the creation and utilisation of annual accounting provisions. The increase is primarily due to revisions in the accounting provisions required this year and a lower than anticipated utilisation of previous provisions in relation to the roof.

Capital AME

Not applicable.

Resource non-budget

Not applicable.

Capital non-budget

Not applicable.

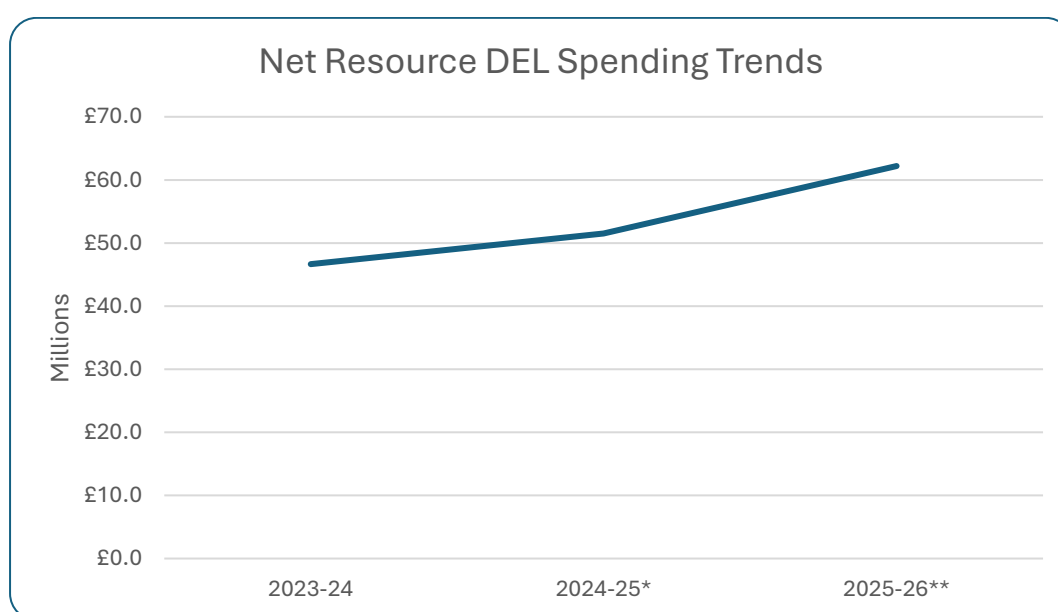
1.5 New policies and programmes: Ambit changes

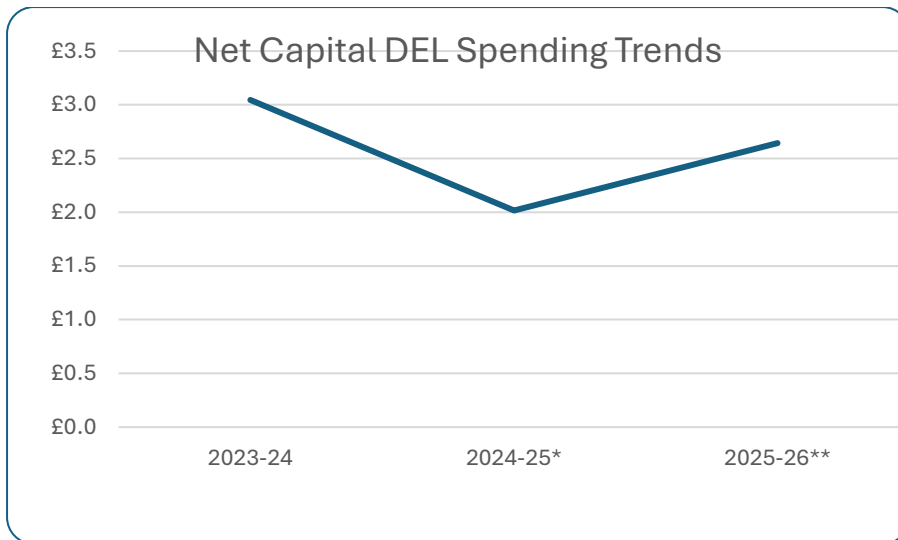
Not applicable

1.6 Spending Trends over 3 years

Spending Trends over 3 years			
Expenditure Type	2023-24	2024-25*	2025-26**
Net Resource DEL Spending Trends	£46.7	£51.5	£62.2
Net Capital DEL Spending Trends	£3.0	£2.0	£2.6
<i>Totals may not sum due to rounding</i> * Final Outturn ** SSE Part 1 figures 2025-26			

The charts below show overall net spending trends over a period of 3 financial years.





1.7 Administration costs (as per Estimate)

In terms of the Estimate, the Assembly Commission does not have Administration costs, all costs are classified as Programme costs, so this is not applicable.

2. Expenditure resting on the sole authority of the Budget Act

The following functions contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Not applicable.

3. Contingent liabilities

Not applicable.

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

Lesley Hogg
Accounting Officer
Assembly Commission

Date: 14 January 2026

NIAO



NORTHERN IRELAND AUDIT OFFICE

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

The role of the Comptroller & Auditor General (C&AG) is to help the Northern Ireland Assembly in its scrutiny of government and to assist in the process of ensuring that public organisations are effective, efficient, and accountable.

The Northern Ireland Audit Office (NIAO) supports the C&AG in the delivery of her functions. A senior member of the NIAO team is designated as the Local Government Auditor and independently audits bodies in the local government sector, supported by NIAO resources.

1.1 Objectives

The vision of the NIAO is to achieve independence and excellence in audit to improve public services. We audit the public sector and provide assurance to the Northern Ireland Assembly and others that public money is spent properly. Our priorities are to deliver high-quality public audit, improve outcomes and accountability and invest in our people and resources.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought. The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the NIAO which includes (but is not restricted to) staff costs and the expenditure associated with contractual arrangements with private sector partners in the delivery of audits (contracting-out costs).

Income is also generated from services such as charging some central government bodies, non-departmental public bodies and local government bodies for the audit of their accounts and rental income.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the NIAO's infrastructure, which includes fixtures and fittings and capital IT costs.

Resource Annually Managed Expenditure (Resource AME)

n/a

Capital Annually Managed Expenditure (Capital AME)

n/a

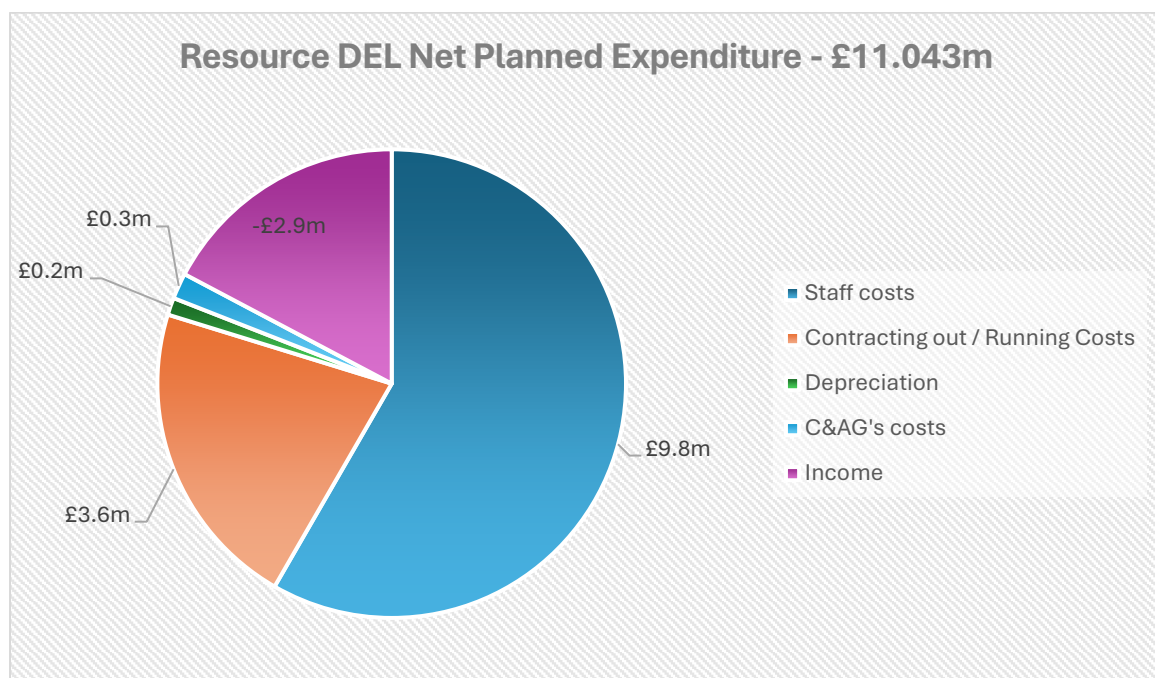
Non-Budget Expenditure (Resource & Capital)

n/a

1.3 Main Areas of Spending

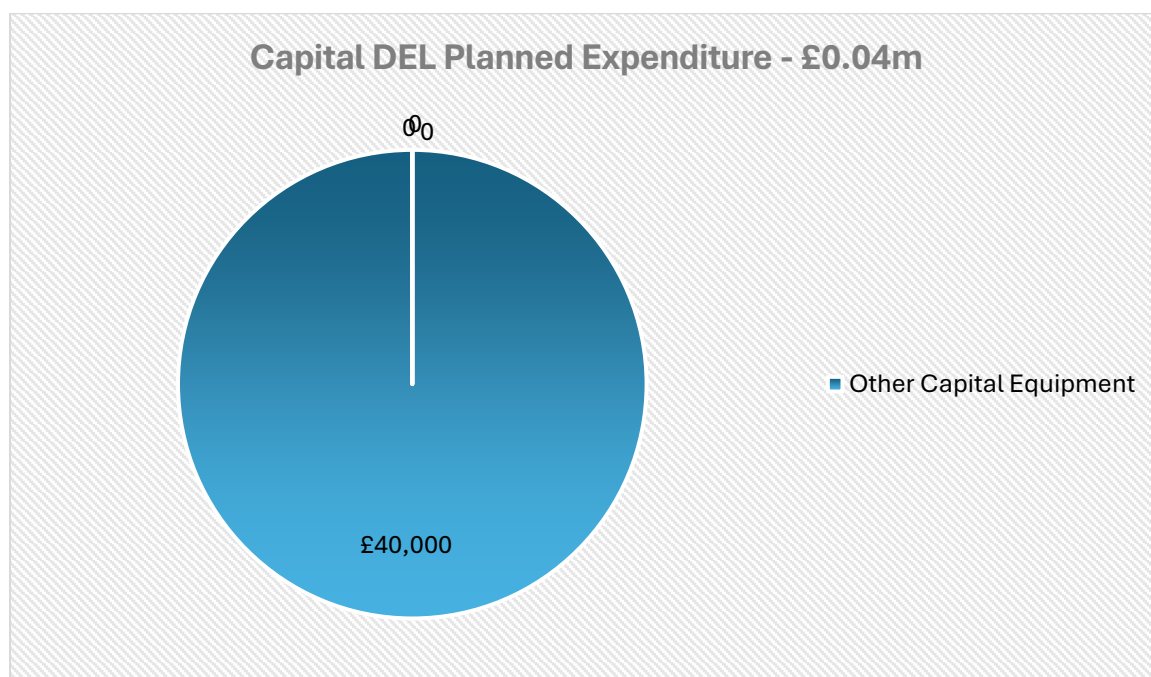
The graphic below shows the main components of the NIAO's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £11,043,000



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £40,000



Net CDEL includes income

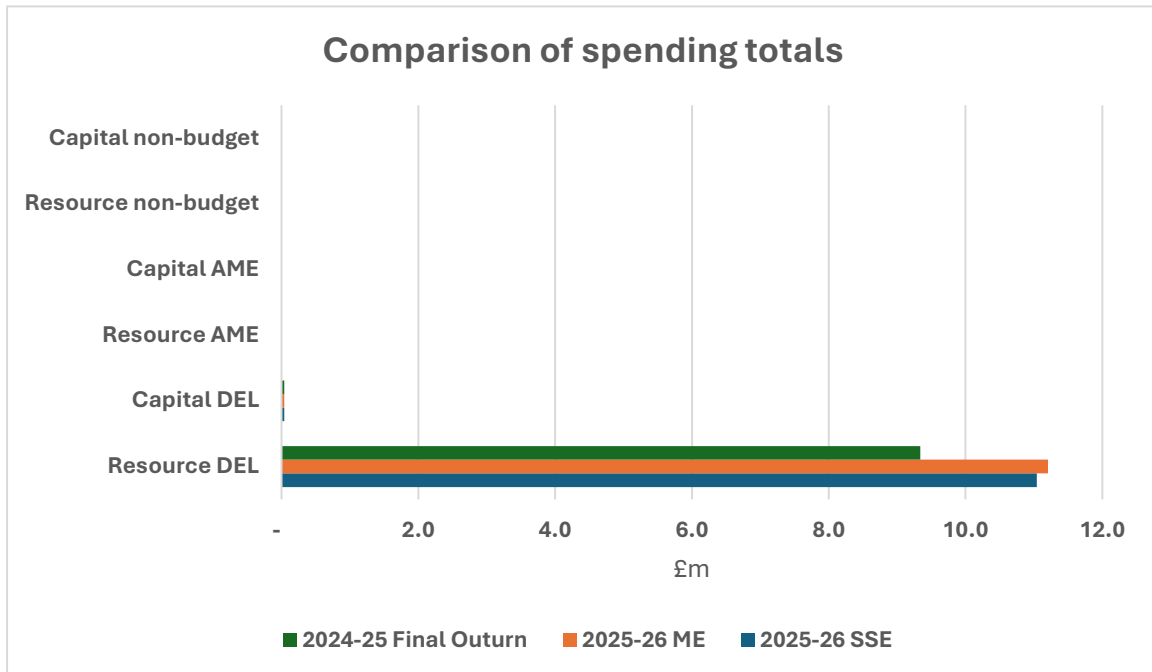
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	11,043	11,208	-165	-1	9,337	1,706	18
Capital DEL	40	40	-	-	-	40	100
Resource AME	-	-	-	-	-	-	-
Capital AME	-	-	-	-	-	-	-
Resource non-budget	-	-	-	-	-	-	-
Capital non-budget	-	-	-	-	-	-	-

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



Staffing levels have increased over recent years and in particular the past 12 months. This is in line with the corporate plan and explains the increase from the 2024-25 outturn.

1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

Higher than anticipated levels of income received from audited bodies.

Capital DEL

We do not anticipate that planned works will be completed by the end of the financial year.

Resource AME

n/a

Capital AME

n/a

Resource non-budget

n/a

Capital non-budget

n/a

1.6 New policies and programmes: Ambit changes

n/a

1.7 Spending Trends over 3 years

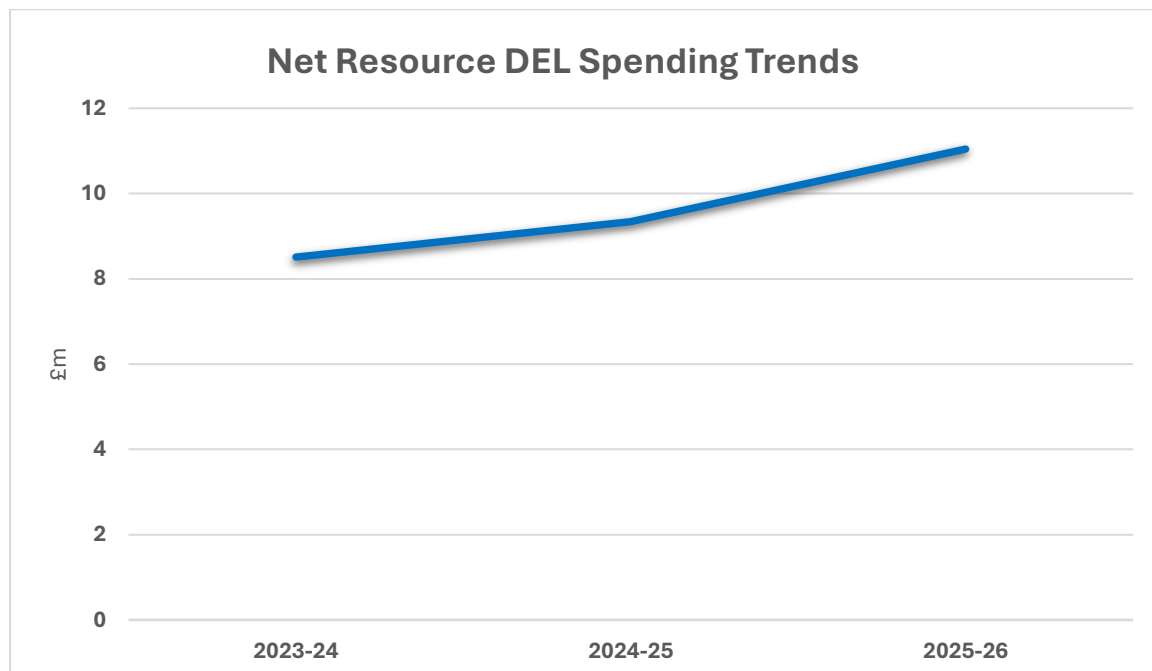
Expenditure Type	2023-24* £'000	2024-25* £'000	2025- 26** £'000
Net Resource DEL	8,509	9,337	11,043
Net Capital DEL	43	-	40

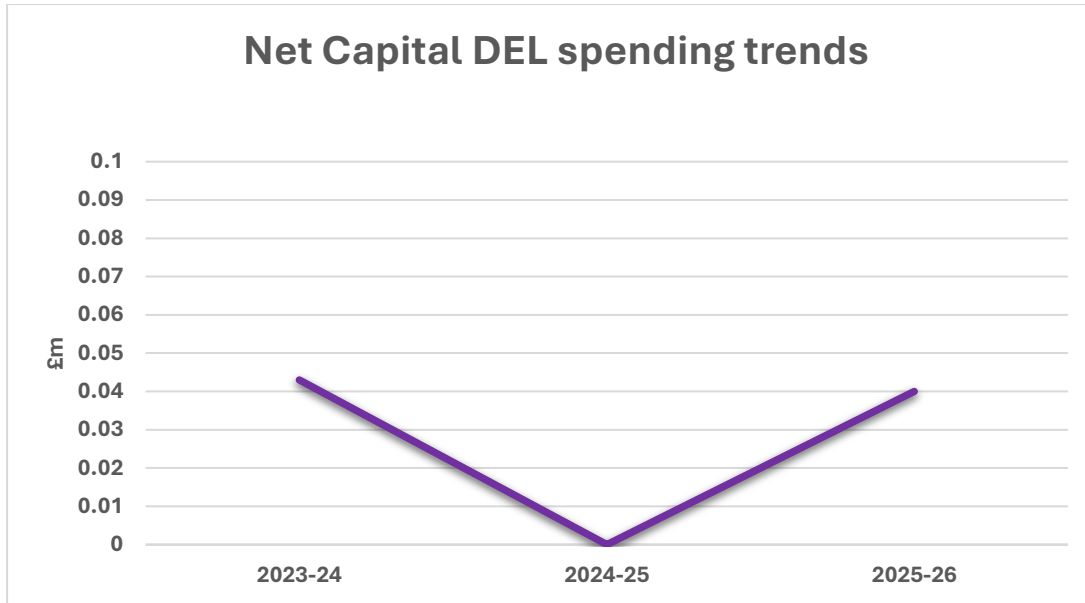
Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of 3 financial years.





Explanation Spending Trends

The capital budget is small at £40k and supports expenditure on fixtures and fittings and capital IT costs which varies year to year. There was no spend in the year 2024-25 due to there being no requirement during that year for any capital works to be undertaken.

2. Expenditure resting on the sole authority of the Budget Act

n/a

3. Contingent liabilities

n/a

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.

DORINNIA CARVILLE
COMPTROLLER AND AUDITOR GENERAL

Department: NIAO

Date: 16 January 2026

NIAUR

The Northern Ireland Authority for Utility Regulation

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

Utility Regulator (UR) is a non-ministerial government department responsible for regulating Northern Ireland's electricity, gas, water, and sewerage industries.

Our work is based on statutory duties set out in various pieces of legislation including the Energy (Northern Ireland) Order 2003, and the Water and Sewerage Services Order 2006. These statutory duties include:

Electricity

To protect the interests of electricity consumers in regard to price and quality of service, by promoting effective competition where appropriate.

Gas

To promote the development and maintenance of an efficient, economic, and co-ordinated gas industry.

Water

To protect the interests of water and sewerage consumers by promoting an efficient industry which delivers high quality services.

More details about our role and our statutory duties is provided on our website: <https://www.uregni.gov.uk/>

1.1 Objectives

Protecting Consumers on the way to Net Zero is the ambitious vision at the heart of our Corporate Strategy 2024-2029. The UR Corporate Strategy Objectives are as follows:

Objective 1: Supporting the just transition.

Objective 2. Securing our energy supply, and water and wastewater services.

Objective 3. Enabling best in class energy and water companies.

Objective 4. Providing the highest level of consumer 2024-2029 service and protection.

Success of our strategy and progress in achieving our objectives through measuring and monitoring the delivery of our Forward Work. This includes non-routine projects arranged by Corporate Strategy objectives. These FWP projects are the basis of annual directorate plans, and progress against the FWP projects are reported to the Board quarterly and publicly on an annual basis (in the Annual Report).

Further details on our corporate strategy and objectives can be found <https://www.uregni.gov.uk/corporate-strategy>

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL) - £668k

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the energy transition and Climate Change Act targets for 2030 and 2050, UK Covid-19 Inquiry activities; administration; related services; lease dilapidation costs; other non-cash items.

Licence fees; dispute resolution; recoument of salaries and associated costs for seconded staff; recovery of administration costs; related income; sundry receipts.

Capital Departmental Expenditure Limit (Capital DEL) - £3,016k

This is to support the UR to deliver its core activities, and mainly consists of IT Equipment and furniture and fittings.

Resource Annually Managed Expenditure (Resource AME) - £1k

Impairments due to the revaluation of fixed assets, exchange losses on foreign transactions and provision for lease dilapidation costs.

Capital Annually Managed Expenditure (Capital AME)

The UR do not have any capital annually managed expenditure.

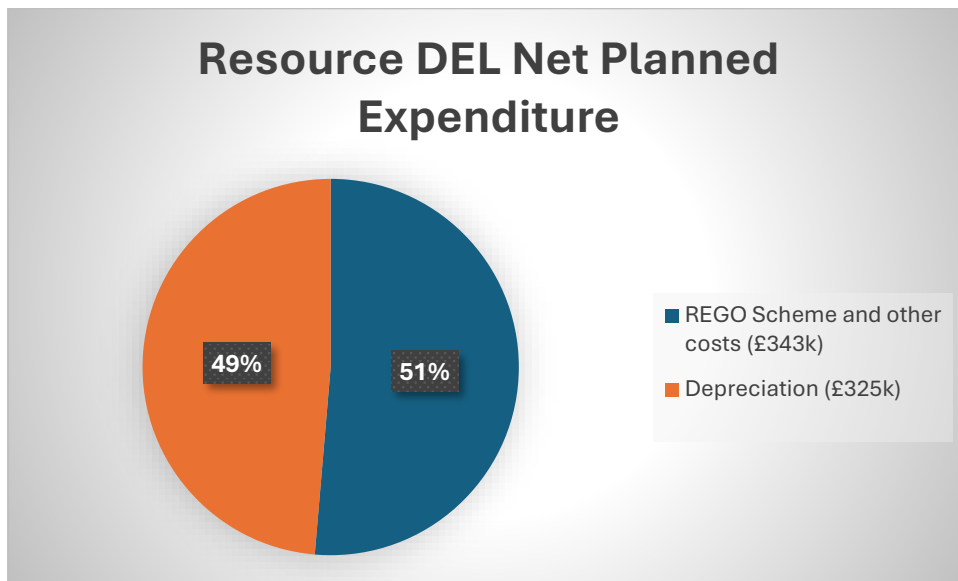
Non-Budget Expenditure (Resource & Capital)

The UR do not have any non-budget expenditure.

1.3 Main Areas of Spending

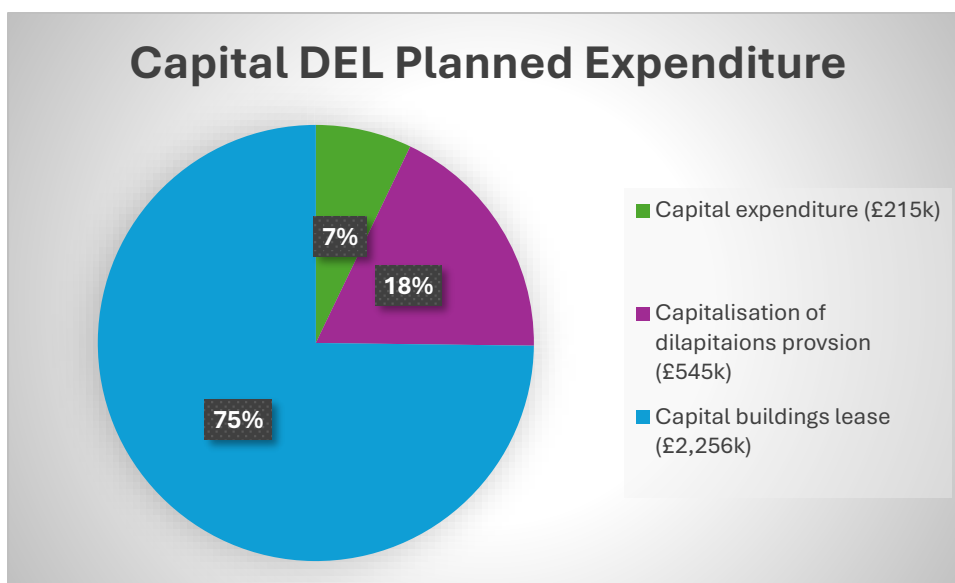
The graphic below shows the main components of the department's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £668k



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £3,016k



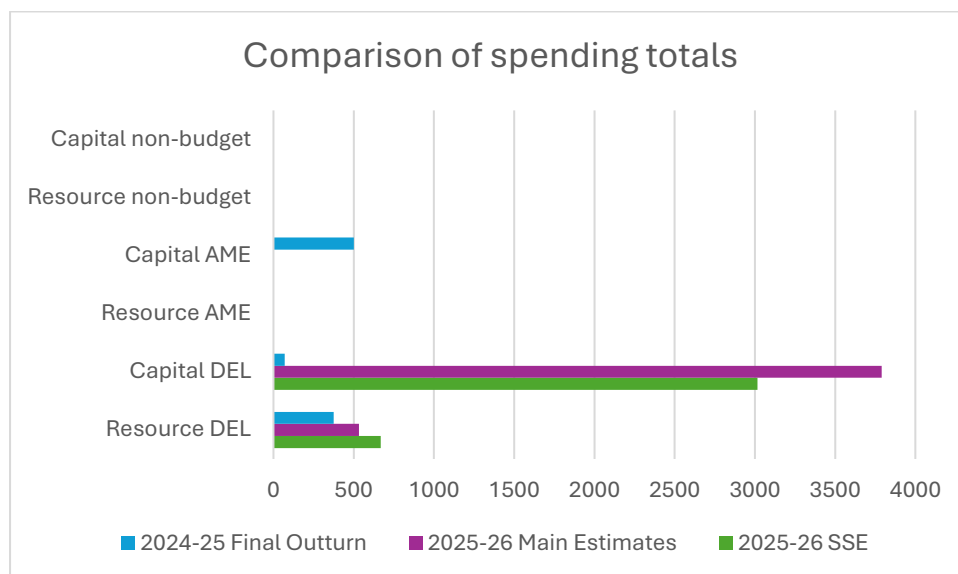
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	668	533	135	25	376	292	78
Capital DEL	3,016	3,791	(775)	(20)	70	2,946	4,209
Resource AME	1	1	0	0	0	1	100
Capital AME	0	0	0	0	500	(500)	(100)
Resource non-budget	0	0	0	0	0	0	0
Capital non-budget	0	0	0	0	0	0	0

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

Estimated £2m legal fees and associated third party costs in relation to several litigation challenges that could potentially cost £2m. The Utility Regulator was required to provide a defence in relation to these matters. These costs need to be funded by electricity licence fee income and will therefore be recharged as part of 2026/27 licence fees should they be realised.

Capital DEL

In 2025-26 UR relocated to new premises, entering into a new lease. Under IFRS16 this lease is accounted for as capital and makes up £2,256k of the total £3,016k balance. In the main estimates, prior to signing the lease and based on the information known at the time, the lease liability was calculated to be £3,249k. Furthermore, in 2025-26 there is the realisation of the dilapidations cost relating to the previous office building, Queen's House, which in the Main Estimates was still carried and presented as an AME provision. The provision in 2025-26 has now been released. The provision in the accounts was for £500k, however the final invoice amount was lower at £461k. In addition, following the office relocation, UR have increased their annual capital spend from £42k in the Main Estimates to an

estimated capital expenditure of £215k in 2025-26 in relation to audio visual equipment and office furniture to complete the fitout of the new premises.

Resource AME

N/A

Capital AME

N/A

Resource non-budget

N/A

Capital non-budget

N/A

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

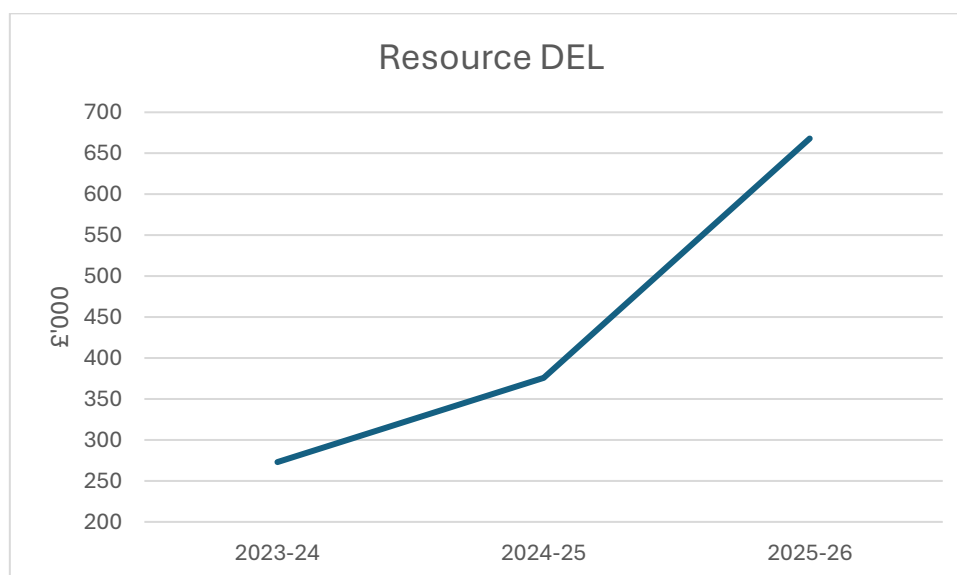
Expenditure Type	2023-24*	2024-25*	2025-26**
	£'000	£'000	£'000
Net Resource DEL	273	376	668
Net Capital DEL	20	70	3,016

Totals may not sum due to rounding

* Final Outturn

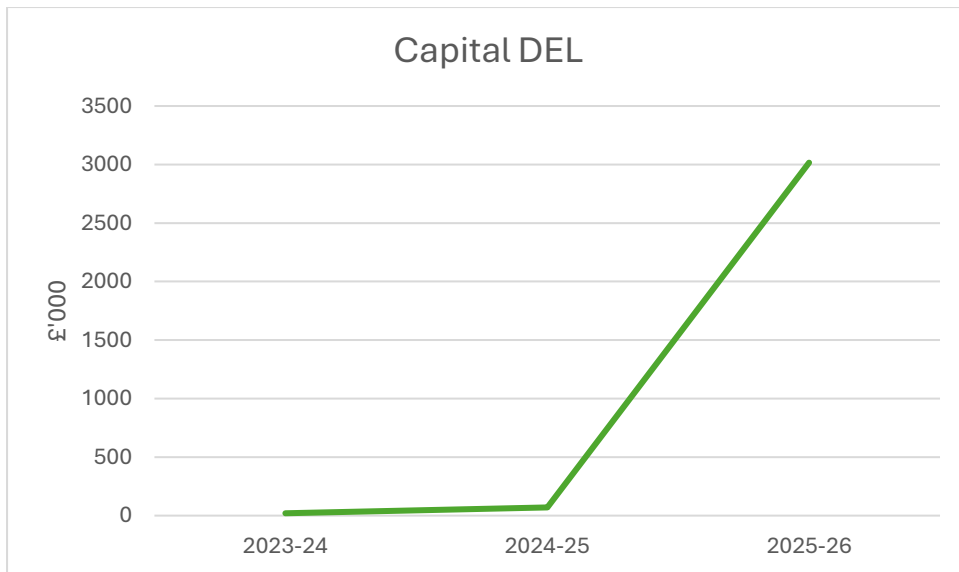
** SSE Part 1 figures 2024-25

The charts below show overall net spending trends over a period of 3 financial years.



Explanation for Spending Trends

The main driver for change is the increase in cost associated with administering the NI Government's Renewable Energy Guarantee of Origin scheme (REGO) and depreciation costs because of increased capital expenditure. These costs are inescapable and cannot be recovered through licence fees.



Explanation for Spending Trends

The increase in capital is due to the inclusion of the lease which under IFRS16 is classified as capital. Furthermore, the increase in capital expenditure primarily relates to an increase in IT and equipment due to the increased headcount and furniture and fittings following our premises move to Millennium House, both to support core business activities.

2. Expenditure resting on the sole authority of the Budget Act

The UR has no expenditure of this nature.

3. Contingent liabilities

Litigation

UR is involved in several litigation matters. All of these are at various stages and in various judicial forums. Due to the complexity and timings of the matters, a reliable estimate of the potential costs cannot be quantified at this stage. Based on probability and establishing an estimate of costs, it has not been considered appropriate to make a provision for any such costs under the criteria set out in IAS 37.

Public Sector Pensions – Injury to Feeling Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



John French

Chief Executive Officer (CEO)

Department: NIAUR

Date: 15 January 2026

NIPSO

Northern Ireland Public Sector Ombudsman (NIPSO)

2025-26 Spring Supplementary Estimate Memorandum

1. Overview

The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government, health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors; considers complaints regarding applications for selection or those selected by Northern Ireland Judicial Appointments Commission (NIJAC); and promotes best practice in complaints handling and learning from complaints and improvements in ethical standards by councillors in local government.

1.1 Objectives

NIPSO's purpose is to investigate unresolved complaints about public bodies, uphold standards and ensure accountability for both public bodies and for local Councillors. As well as contribute to broader improvement by sharing the learning from both individual complaints and systemic reports. To fulfil this purpose NIPSO set objectives across 4 key themes in our Strategic Plan 2025– 2029;

Making a Difference: We use our work to provide redress, inform improvement and make a positive change for people, public services and public policy.

Engagement: We actively engage with the public, public bodies and political representatives to better understand key issues affecting public services and to improve awareness and understanding of our work.

Accessibility: We use our work to actively improve access to justice. We ensure public bodies embed accessibility and inclusion as key components of complaints procedures. We strive to ensure everyone who needs to use our service can do so.

Delivering & Improving: We focus on our people, systems and approaches to ensure we are an effective and healthy organisation, demonstrating high levels of governance and accountability.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which includes (but not restricted to) investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints by applicants for selection or those selected by Northern Ireland Judicial Appointments Commission; other non-cash items.

Income can also be generated from recoupment of salary and associated costs for any seconded staff.

Capital Departmental Expenditure Limit (Capital DEL)

NIPSO has no capital expenditure for 25/26.

Resource Annually Managed Expenditure (Resource AME)

NIPSO has no AME for 25/26.

Capital Annually Managed Expenditure (Capital AME)

NIPSO has no capital AME for 25/26

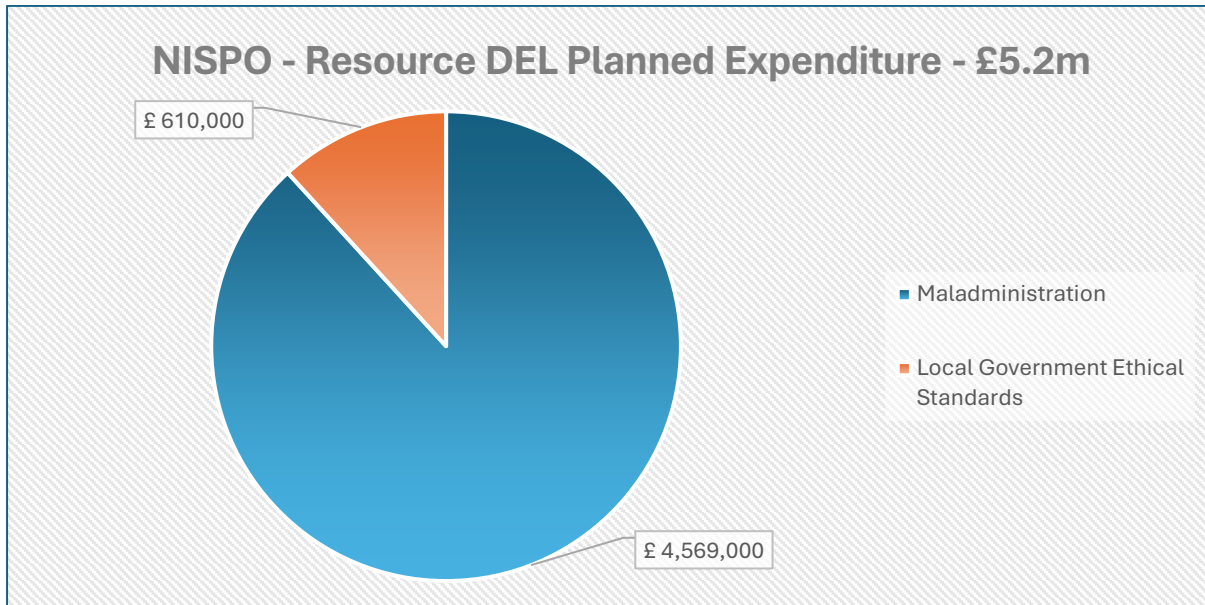
Non-Budget Expenditure (Resource & Capital)

Income and expenditure that are not included in DEL or AME such as increases in creditors or debtors, and notional charges such as audit fees for services undertaken by NI Audit Office.

1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £5,179,000



Net RDEL includes income and depreciation

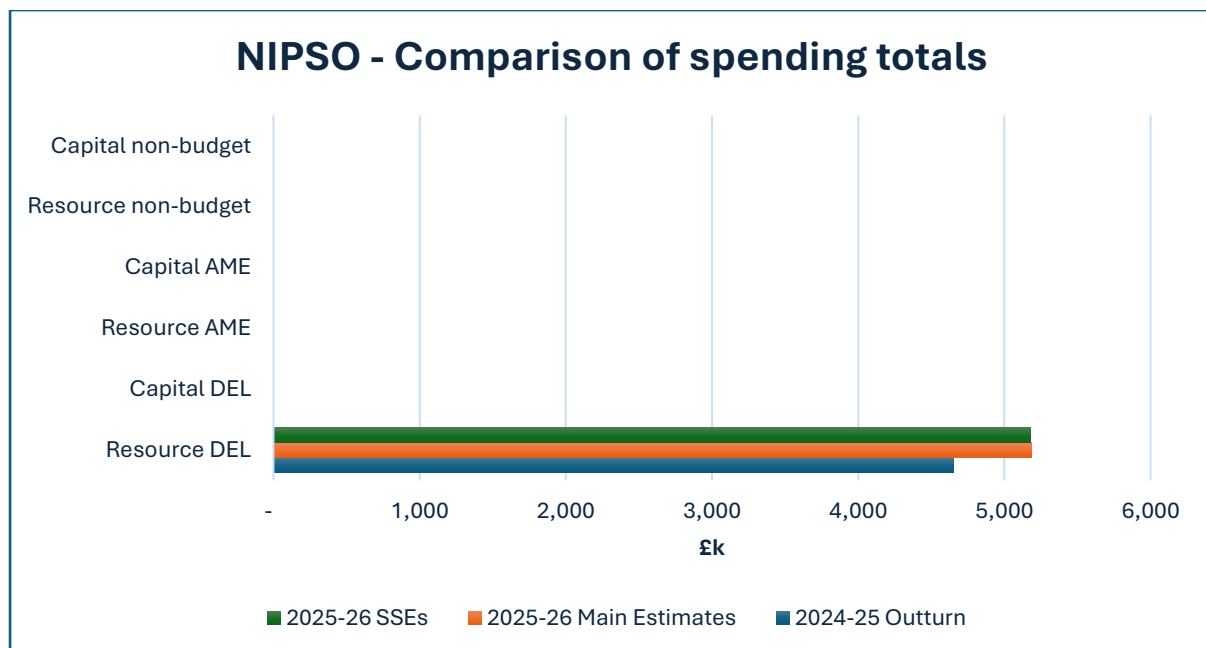
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	5,179	5,187	(8)	(0.2)	4,651	528	11.4
Capital DEL	-	-	-	-	-	-	-
Resource AME	-	-	-	-	-	-	-
Capital AME	-	-	-	-	-	-	-
Resource non-budget	-	-	-	-	-	-	-
Capital non-budget	-	-	-	-	-	-	-

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

£69k technical transfer, investing in extra Local Government Ethical Standards resources. £110k reduction in depreciation resulting from revaluation of PPE.

Capital DEL

N/A

Resource AME

N/A

Capital AME

N/A

Resource non-budget

N/A

Capital non-budget

N/A

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

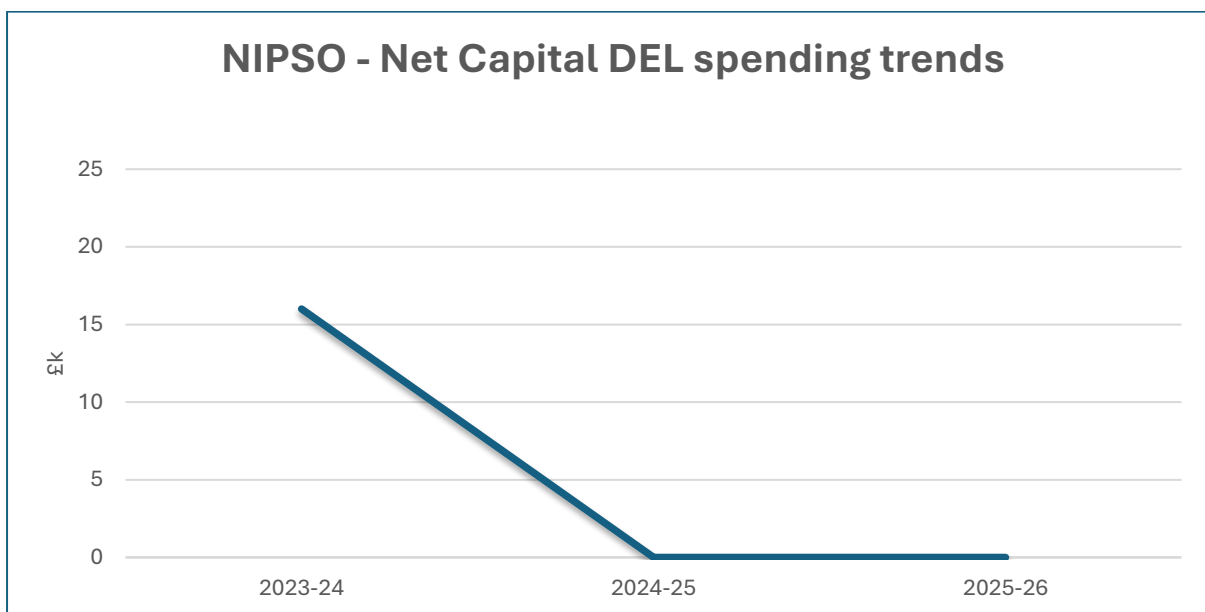
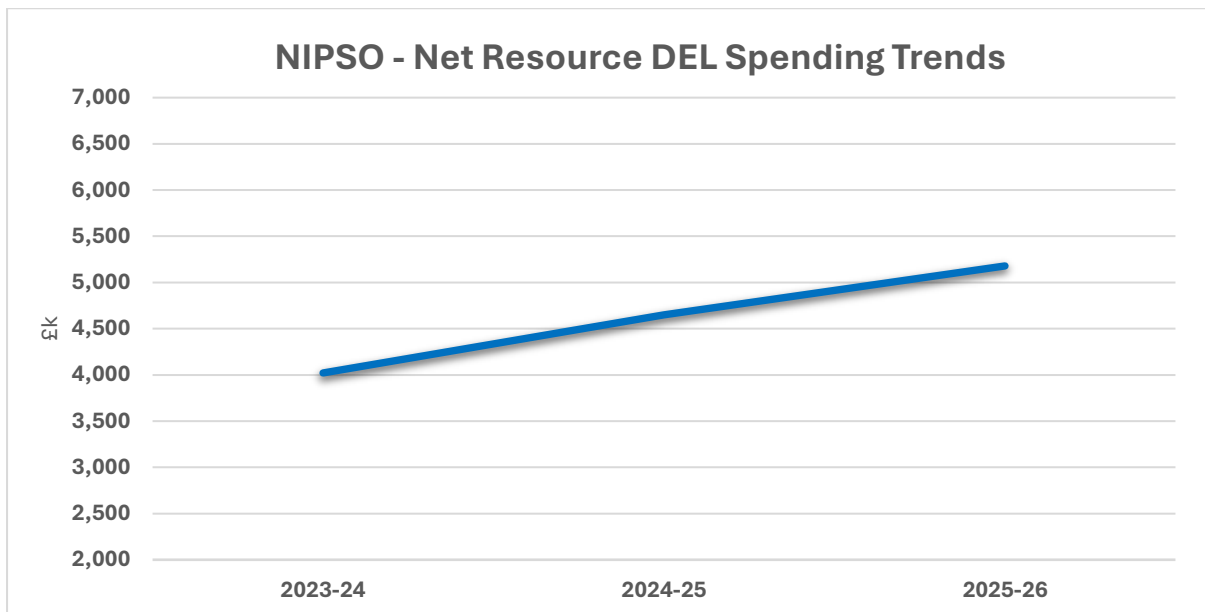
Expenditure Type	2023-24* £'000	2024-25* £'000	2025- 26** £'000
Net Resource DEL	4,021	4,651	5,179
Net Capital DEL	16	-	-

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2025-26

The charts below show overall net spending trends over a period of 3 financial years.



Explanation Spending Trends

Net Resource DEL: Increase over the past 3 years reflects the investment in staffing over this period and increase in staff to manage the increase in complaints received over this period.

Net Capital DEL: NIPSO invested in new legal records system in 2023-24.

2. Expenditure resting on the sole authority of the Budget Act

The following functions contain provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act:

Ref	Description / Update	Amount of Provision £'000
1	N/A	-

3. Contingent liabilities

Nature of liability	£'000
Challenge to Ombudsman or Commissioner Decisions	Unquantifiable
Public Sector Pensions - Injury to Feelings Claims	Unquantifiable

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Margaret Kelly
Ombudsman

Department: NIPSO

Date: 17/12/2025

PPS



PPS

Independent
Fair
Effective

Public Prosecution Service for Northern
Ireland
2025-26 Spring Supplementary Estimate
Memorandum

1. Overview

The Public Prosecution Service (PPS) is the principal prosecuting authority in Northern Ireland. In addition to taking decisions as to prosecution in cases initiated or investigated by the police, it also considers cases initiated or investigated by other statutory authorities, for example HM Revenue and Customs.

1.1 Objectives

The PPS provides an independent, fair and effective prosecution service, acting impartially and in the interest of justice at all times. The primary role of the PPS is to reach decisions to prosecute or not, however additional services including the provision of prosecutorial and pre-charge advice which enhance effectiveness are also part of the core functions and objectives of the PPS.

The PPS operates largely against five key strategic priorities as outlined:

- Supporting a safer community by providing an effective and high quality prosecution service;
- Building confidence in the independence, fairness and effectiveness of the service;
- Meeting the needs of victims and witnesses;
- Strengthening our capability by continuously improving the way we work; and
- Supporting and empowering our people.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which includes (but not restricted to) expenditure on legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and other public sector bodies; administration; staffing and property management costs.

Income from costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from

services provided to departments and other public bodies; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the department’s infrastructure, enabling it to deliver its core activities such as transformation in relation to Case Management development which includes service improvements to victim and witness support, committal reform and multimedia evidence sharing.

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as pension liabilities, provisions and other non-cash costs.

Capital Annually Managed Expenditure (Capital AME)

N/A

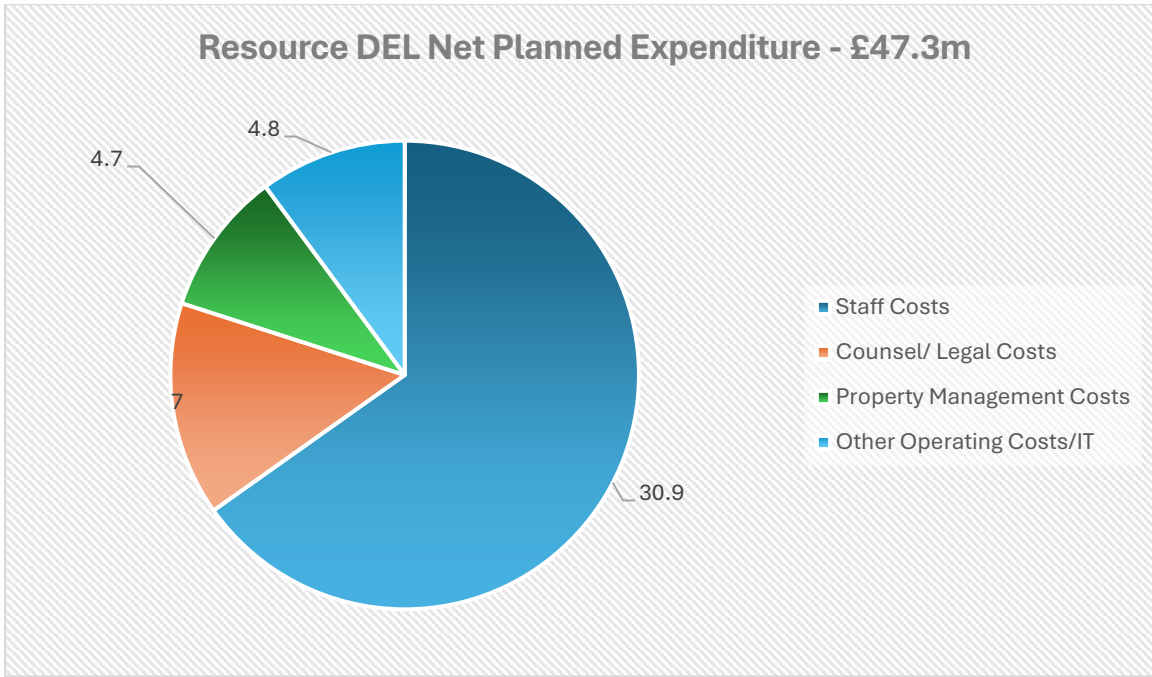
Non-Budget Expenditure (Resource & Capital)

N/A

1.3 Main Areas of Spending

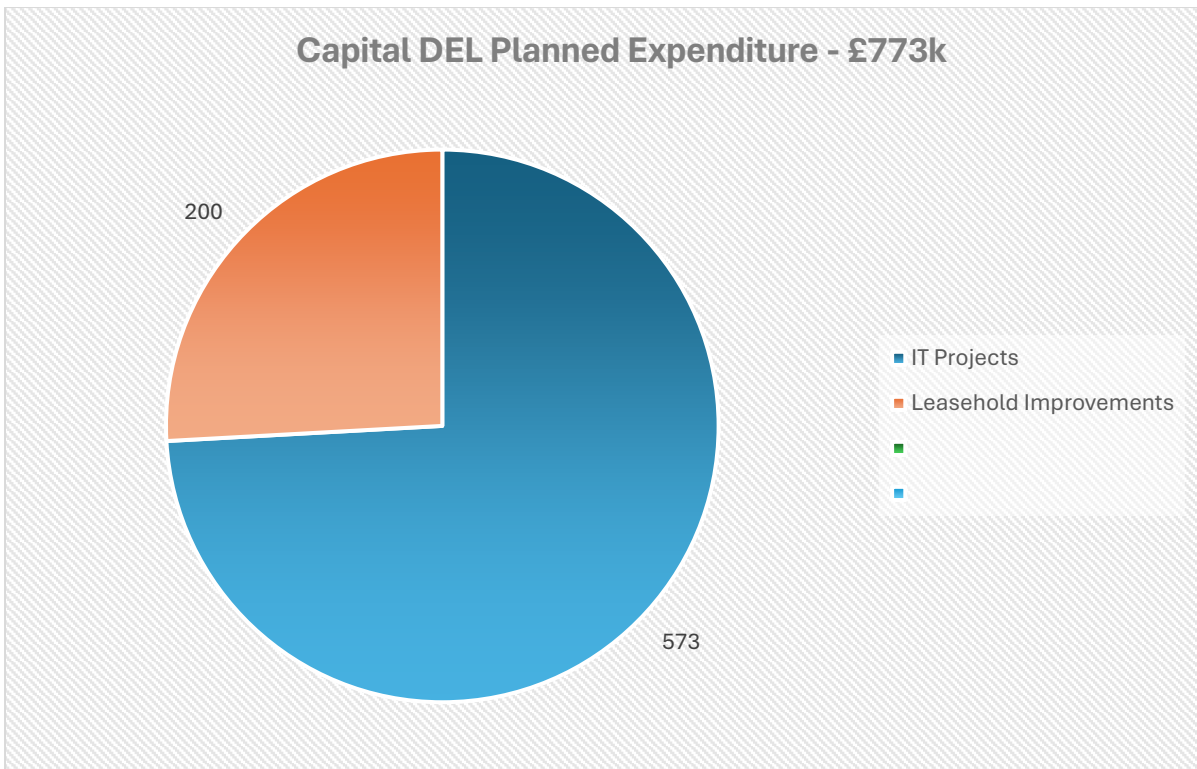
The graphic below shows the main components of the department’s budget for the financial year 2025-26 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £47.3



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £0.8m



Net CDEL includes income

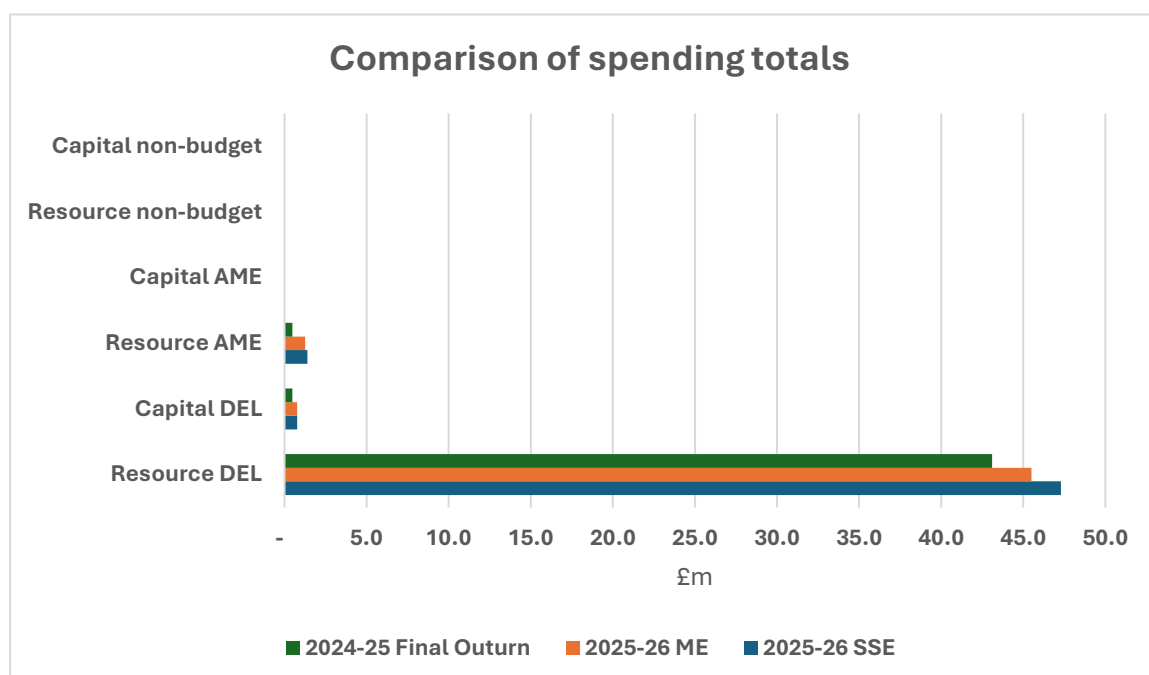
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.

Type	Spending total* SSE 2025-26 - amount sought	Spending total - Main Estimate 2025-26	Variance (+/-) Compared to Main Estimates 2025-26		Spending total – Final Outturn 2024-25	Variance (+/-) compared to final outturn 2024-25	
	£'000	£'000	£'000	%	£'000	£'000	%
Resource DEL	47,253	45,545	1,708	3.7	43,119	4,134	9.6
Capital DEL	773	773	0	0	479	294	61
Resource AME	1,405	1,259	146	11.6	377	0	0
Capital AME	-	-	-	-	-	-	-
Resource non-budget	-	-	-	-	-	-	-
Capital non-budget	-	-	-	-	-	-	-

*Should agree to Part I of SSEs

The graph below shows comparisons between 2024-25 outturn, 2025-26 Main Estimates and 2025-26 SSEs.



1.5 Key drivers of spending changes since the 2025-26 Main Estimate

The main causes of changes are:

Resource DEL

Increase in staffing costs associated with the Transformation project along with increases in staff pay awards and higher expenditure on counsel fees and legal costs.

Capital DEL

Increase in IT project spend.

Resource AME

Increase in Counsel Fees provision.

Capital AME

N/A

Resource non-budget

N/A

Capital non-budget

N/A

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

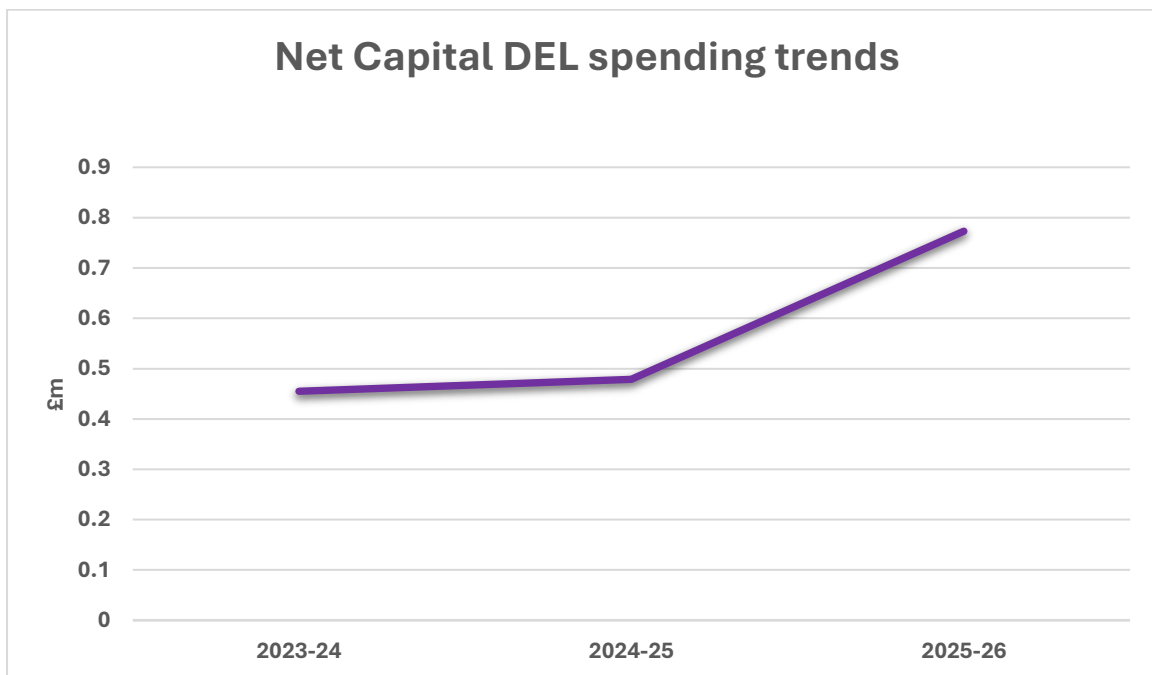
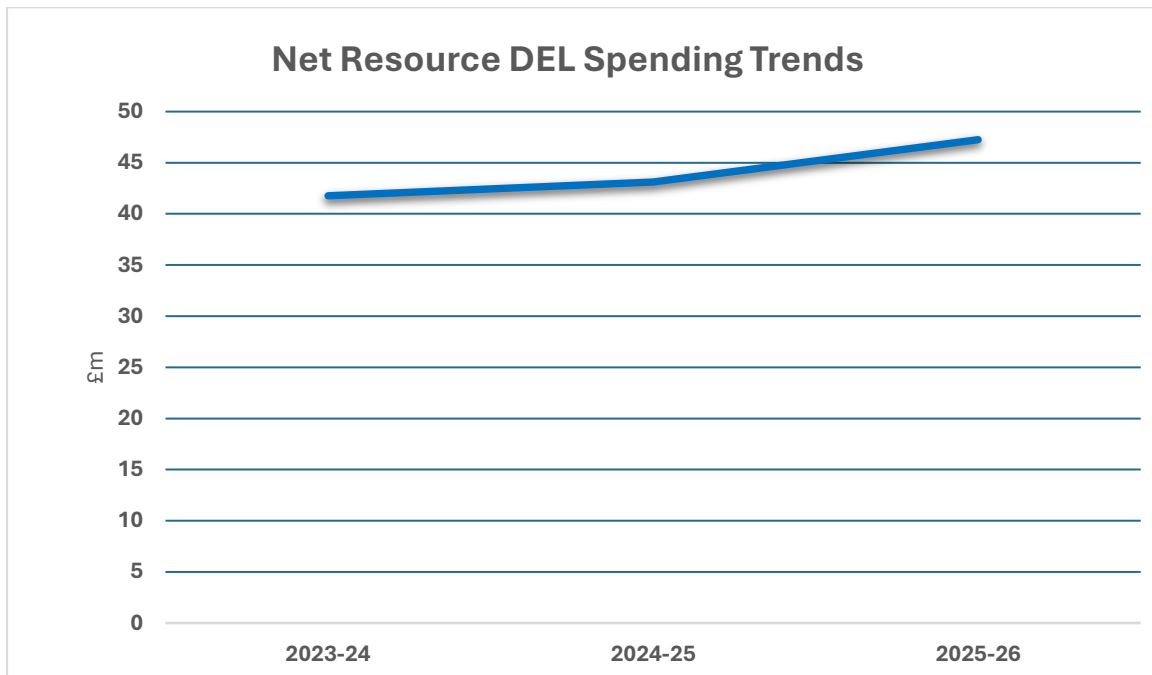
Expenditure Type	2023-24* £'000	2024-25* £'000	2025-26** £'000
Net Resource DEL	41,768	43,119	47,253
Net Capital DEL	455	479	773

Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2024-25

The charts below show overall net spending trends over a period of 3 financial years.



Explanation Spending Trends

The increase in Resource Del has been as a result of increases in staff pay awards along with large increases in legal costs which include Counsel fees and court costs. Due to the demand led nature of Counsel costs it is hard to forecast on a year-to-year basis.

The increase in Capital costs mainly relate to transformation costs in relation to the development of the Case Management System.

4. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the Department of Finance. The information in this Estimates Memorandum has been approved by me as Departmental Accounting Officer.



Stephen Herron
Accounting Officer

Department: Public Prosecution Service

Date: 9th January 2026