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**Northern Ireland**  
**Spring Supplementary Estimates**  
**2025-26**

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**Northern Ireland  
Spring Supplementary  
Estimates  
2025-26**

Department of Finance

February 2026



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

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**Department for Communities**

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**Department for the Economy**

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**Department of Education**

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**Department of Education – Teachers’ Superannuation**

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**Department of Finance**

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**Department of Finance – Superannuation and Other Allowances**

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**Department of Health**

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**Department of Health – Health and Social Care Pension Scheme**

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**Department for Infrastructure**

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**Department of Justice**

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**The Executive Office**

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**Food Standards Agency**

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**Northern Ireland Assembly Commission**

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**Northern Ireland Audit Office**

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**Northern Ireland Authority for Utility Regulation**

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**Northern Ireland Public Services Ombudsman**

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**Public Prosecution Service for Northern Ireland**



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## SECTION 1

# Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments and certain other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act. A full description of Estimates was included in the Northern Ireland Main Estimates 2025-26 presented to the Northern Ireland Assembly on 3 June 2025.

### Supplementary Estimates

2. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Estimates in the same financial year. They may be presented to:
  - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
  - increase or decrease the provision for existing services.

### Estimates to date

3. For the current year, Main Estimates were presented the Northern Ireland Assembly on 3 June 2025. This booklet sets out the request for changes since their publication.

### Original provision, changes and revised Supply

4. **Table 1** below shows the total voted Supply provision sought for 2025-26 in the Main Estimates and the changes sought in the Supplementary Estimates.

**Table 1 - Summary of changes to Supply provision sought, current year (voted)†**

	£'000		
1	2	3	4
	2025-26	2025-26	2025-26
	Current	Changes	Revised
Total Resource Departmental Expenditure Limit	16,664,299	2,170,868	18,835,167
Total Capital Departmental Expenditure Limit	2,182,288	-67,628	2,114,660
Total Resource Annually Managed Expenditure	10,829,314	-218,743	10,610,571
Total Capital Annually Managed Expenditure	551,574	-65,809	485,765
<b>Total Net Budget</b>	<b>30,227,475</b>	<b>1,818,688</b>	<b>32,046,163</b>
Total Non-Budget Resource Expenditure	395,184	70,680	465,864
Total Non-Budget Capital Expenditure	150,000	10,000	160,000
<b>Total Resource and Capital in Estimates</b>	<b>30,772,659</b>	<b>1,899,368</b>	<b>32,672,027</b>
<i>of which</i>			
<i>for Current purposes</i>	27,888,797	2,022,805	29,911,602
<i>for Capital purposes</i>	2,883,862	-123,437	2,760,425
Resource to cash adjustments	-3,341,060	-1,230,497	-4,571,557
<b>Total Net cash requirement</b>	<b>27,431,599</b>	<b>668,871</b>	<b>28,100,470</b>

† Numbers may not add up in the table due to rounding.

5. There are a total of eighteen Supplementary Estimates for Northern Ireland departments and other public bodies seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
6. The main elements of public expenditure are Departmental Expenditure Limits (DEL), for which plans were set in the Minister of Finance's Written Ministerial Statement on 11 February 2026, and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail section 1 of the Northern Ireland Main Estimates 2025-26.
7. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, (e.g. the Northern Ireland National Insurance Fund).

#### **In-year controls**

8. Limits are voted on:
  - The net resource DEL requirement;
  - The net capital DEL requirement;
  - The net resource AME requirement;
  - The net capital AME requirement;
  - The net non-budget resource requirement;
  - The net non-budget capital requirement; and
  - The net cash requirement for the Estimate as a whole.
9. The operation of in-year controls for 2025-26 was explained in Section 1 of the Northern Ireland Main Estimates 2025-26.

#### **Procedure and timing**

10. Supplementary Estimates are normally published in February or March. However, when necessary, further Supplementary Estimates covered by appropriate legislation may be introduced at other times.

#### **Format of Supplementary Estimates**

11. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimate.

#### **Introduction**

12. Each Supplementary Estimate begins with an introduction which contains basic information intended to put the Estimate into context.

#### **Part I**

13. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the 'ambit', which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by showing the additional text in bold.

#### **Part II**

14. Part II of the Supplementary Estimate contains three tables. The first table identifies the sections within each budgetary limit where changes to resource and capital are being proposed, and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) because of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

### **Part III – other statements and notes**

15. Part III of the Supplementary Estimates contains several notes. Each Supplementary Estimate will contain at least:
  - **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates;
  - **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
  - **Part III: Note C** - an analysis of extra receipts payable to the Northern Ireland Consolidated Fund;
  - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
16. The Supplementary Estimates may be accompanied by further notes providing additional information about the specific nature of the department's plans, details of the grants-in-aid paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Department of Agriculture, Environment and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	630,755	69,216	699,971
Capital	119,509	8,137	127,646
<b>Annually Managed Expenditure</b>			
Resource	18,186	108,600	126,786
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	648,941	177,816	826,757
Capital	119,509	8,137	127,646
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>776,391</b>	<b>54,252</b>	<b>830,643</b>
<b>Department for Communities</b>			
<b>Departmental Expenditure Limit</b>			
Resource	941,272	6,826	948,098
Capital	326,220	-13,866	312,354
<b>Annually Managed Expenditure</b>			
Resource	6,244,383	219,153	6,463,536
Capital	25,195	3,901	29,096
<b>Total Net Budget</b>			
Resource	7,185,655	225,979	7,411,634
Capital	351,415	-9,965	341,450
<b>Non-Budget Expenditure</b>			
Resource	28,818	42,081	70,899
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>7,519,204</b>	<b>145,681</b>	<b>7,664,885</b>
<b>Department for the Economy</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,381,787	1,157,378	2,539,165
Capital	212,606	32,225	244,831
<b>Annually Managed Expenditure</b>			
Resource	51,430	-60,792	-9,362
Capital	487,081	-45,896	441,185
<b>Total Net Budget</b>			
Resource	1,433,217	1,096,586	2,529,803
Capital	699,687	-13,671	686,016
<b>Non-Budget Expenditure</b>			
Resource	2,415	-125	2,290
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>1,454,553</b>	<b>93,866</b>	<b>1,548,419</b>

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Department of Education</b>			
<b>Departmental Expenditure Limit</b>			
Resource	3,230,262	357,103	3,587,365
Capital	391,401	13,055	404,456
<b>Annually Managed Expenditure</b>			
Resource	152,133	-17,069	135,064
Capital	-	37	37
<b>Total Net Budget</b>			
Resource	3,382,395	340,034	3,722,429
Capital	391,401	13,092	404,493
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>3,925,737</b>	<b>302,714</b>	<b>4,228,451</b>
<b>Department of Education - Teachers' Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	501,312	-16,416	484,896
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	501,312	-16,416	484,896
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-2,301	-114	-2,415
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>165,480</b>	<b>-69,787</b>	<b>95,693</b>
<b>Department of Finance</b>			
<b>Departmental Expenditure Limit</b>			
Resource	302,714	-5,307	297,407
Capital	32,507	1,420	33,927
<b>Annually Managed Expenditure</b>			
Resource	12,104	6,083	18,187
Capital	1,000	-1,000	-
<b>Total Net Budget</b>			
Resource	314,818	776	315,594
Capital	33,507	420	33,927
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>298,608</b>	<b>-1,030</b>	<b>297,578</b>

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Department of Finance - Superannuation and Other Allowances</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	442,589	-14,089	428,500
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	442,589	-14,089	428,500
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>114,956</b>	<b>-13,156</b>	<b>101,800</b>
<b>Department of Health</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,784,162	555,402	8,339,564
Capital	390,962	-13,311	377,651
<b>Annually Managed Expenditure</b>			
Resource	1,535,379	-842,592	692,787
Capital	4,000	13,170	17,170
<b>Total Net Budget</b>			
Resource	9,319,541	-287,190	9,032,351
Capital	394,962	-141	394,821
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>9,223,183</b>	<b>243,158</b>	<b>9,466,341</b>
<b>Department of Health - Health and Social Care Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	715,075	403,600	1,118,675
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	715,075	403,600	1,118,675
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>-169,625</b>	<b>269</b>	<b>-169,356</b>

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Department for Infrastructure</b>			
<b>Departmental Expenditure Limit</b>			
Resource	517,766	31,522	549,288
Capital	584,944	-98,021	486,923
<b>Annually Managed Expenditure</b>			
Resource	178,055	90,905	268,960
Capital	33,500	-35,928	-2,428
<b>Total Net Budget</b>			
Resource	695,821	122,427	818,248
Capital	618,444	-133,949	484,495
<b>Non-Budget Expenditure</b>			
Resource	366,252	28,838	395,090
Capital	150,000	10,000	160,000
<b>Net Cash Requirement</b>	<b>1,674,509</b>	<b>-23,497</b>	<b>1,651,012</b>
<b>Department of Justice</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,494,916	44,173	1,539,089
Capital	100,000	1,494	101,494
<b>Annually Managed Expenditure</b>			
Resource	670,888	-139,695	531,193
Capital	798	-98	700
<b>Total Net Budget</b>			
Resource	2,165,804	-95,522	2,070,282
Capital	100,798	1,396	102,194
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>1,993,152</b>	<b>1,851</b>	<b>1,995,003</b>
<b>The Executive Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	242,536	-50,670	191,866
Capital	16,323	2,383	18,706
<b>Annually Managed Expenditure</b>			
Resource	304,020	43,144	347,164
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	546,556	-7,526	539,030
Capital	16,323	2,383	18,706
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>308,171</b>	<b>-63,642</b>	<b>244,529</b>

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Food Standards Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	12,602	4,879	17,481
Capital	151	50	201
<b>Annually Managed Expenditure</b>			
Resource	300	-	300
Capital	-	5	5
<b>Total Net Budget</b>			
Resource	12,902	4,879	17,781
Capital	151	55	206
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>17,727</b>	<b>-81</b>	<b>17,646</b>
<b>Northern Ireland Assembly Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	63,532	-1,324	62,208
Capital	3,061	-419	2,642
<b>Annually Managed Expenditure</b>			
Resource	2,200	279	2,479
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	65,732	-1,045	64,687
Capital	3,061	-419	2,642
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>62,644</b>	<b>-2,851</b>	<b>59,793</b>
<b>Northern Ireland Audit Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	10,908	-165	10,743
Capital	40	-	40
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,908	-165	10,743
Capital	40	-	40
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>10,673</b>	<b>10</b>	<b>10,683</b>

**Table 2 Northern Ireland Estimates by department (voted)**

	£'000		
1	2	3	4
	2025-26 Current	2025-26 Changes	2025-26 Revised
<b>Northern Ireland Authority for Utility Regulation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	533	135	668
Capital	3,791	-775	3,016
<b>Annually Managed Expenditure</b>			
Resource	1	-	1
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	534	135	669
Capital	3,791	-775	3,016
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>6,327</b>	<b>-2,698</b>	<b>3,629</b>
<b>Northern Ireland Public Services Ombudsman</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,009	-8	5,001
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,009	-8	5,001
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>4,972</b>	<b>139</b>	<b>5,111</b>
<b>Public Prosecution Service for Northern Ireland</b>			
<b>Departmental Expenditure Limit</b>			
Resource	45,545	1,708	47,253
Capital	773	-	773
<b>Annually Managed Expenditure</b>			
Resource	1,259	146	1,405
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,804	1,854	48,658
Capital	773	-	773
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>44,937</b>	<b>3,673</b>	<b>48,610</b>

**Table 2 Northern Ireland Estimates by department (voted)**

			£'000	
	1	2	3	4
		2025-26 Current	2025-26 Changes	2025-26 Revised

**Grand Total****Departmental Expenditure Limit**

Resource	16,664,299	2,170,868	18,835,167
Capital	2,182,288	-67,628	2,114,660

**Annually Managed Expenditure**

Resource	10,829,314	-218,743	10,610,571
Capital	551,574	-65,809	485,765

**Total Net Budget**

Resource	27,493,613	1,952,125	29,445,738
Capital	2,733,862	-133,437	2,600,425

**Non-Budget Expenditure**

Resource	395,184	70,680	465,864
Capital	150,000	10,000	160,000

**Net Cash Requirement**

<b>27,431,599</b>	<b>668,871</b>	<b>28,100,470</b>
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**Table 3 Resource Departmental Expenditure Limits 2025-26**

<b>£'000</b>					
1	2	3	4	5	6
				<i>of which</i>	
<b>Department</b>	<b>Current Total</b>	<b>Changes</b>	<b>Revised Total</b>	<b>Voted</b>	<b>Non-voted</b>
<b>Northern Ireland Departments</b>					
Department of Agriculture, Environment and Rural Affairs	630,755	69,216	699,971	699,971	-
Department for Communities	954,884	8,887	963,771	948,098	15,673
Department for the Economy	1,381,787	1,156,803	2,538,590	2,539,165	-575
Department of Education	3,230,262	356,603	3,586,865	3,587,365	-500
Department of Education - Teachers' Superannuation	-	-	-	-	-
Department of Finance	289,064	-3,749	285,315	297,407	-12,092
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	8,604,013	559,502	9,163,515	8,339,564	823,951
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	767,529	58,589	826,118	549,288	276,830
Department of Justice	1,502,962	45,050	1,548,012	1,539,089	8,923
The Executive Office	242,536	-50,670	191,866	191,866	-
<b>Sub-total Northern Ireland Departments</b>	<b>17,603,792</b>	<b>2,200,231</b>	<b>19,804,023</b>	<b>18,691,813</b>	<b>1,112,210</b>
<b>Other Public Bodies</b>					
Food Standards Agency	12,602	4,879	17,481	17,481	-
Northern Ireland Assembly Commission	63,532	-1,334	62,198	62,208	-10
Northern Ireland Audit Office	11,208	-165	11,043	10,743	300
Northern Ireland Authority for Utility Regulation	533	135	668	668	-
Northern Ireland Public Services Ombudsman	5,187	-8	5,179	5,001	178
Public Prosecution Service for Northern Ireland	45,545	1,708	47,253	47,253	-
<b>Sub-total Other Public Bodies</b>	<b>138,607</b>	<b>5,215</b>	<b>143,822</b>	<b>143,354</b>	<b>468</b>
<b>Total</b>	<b>17,742,399</b>	<b>2,205,446</b>	<b>19,947,845</b>	<b>18,835,167</b>	<b>1,112,678</b>

**Table 4 Capital Departmental Expenditure Limits 2025-26**

	£'000				
1	2	3	4	5	6
	Current Total	Changes	Revised Total	<i>of which</i>	
				Voted	Non- Voted
<b>Department</b>					
<b>Northern Ireland Departments</b>					
Department of Agriculture, Environment and Rural Affairs	119,509	8,137	127,646	127,646	-
Department for Communities	318,062	-13,783	304,279	312,354	-8,075
Department for the Economy	212,606	32,225	244,831	244,831	-
Department of Education	388,401	14,354	402,755	404,456	-1,701
Department of Education - Teachers' Superannuation	-	-	-	-	-
Department of Finance	32,507	1,420	33,927	33,927	-
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	390,962	-13,311	377,651	377,651	-
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	916,972	-64,697	852,275	486,923	365,352
Department of Justice	100,000	1,494	101,494	101,494	-
The Executive Office	16,323	2,383	18,706	18,706	-
<b>Sub-total Northern Ireland Departments</b>	<b>2,495,342</b>	<b>-31,778</b>	<b>2,463,564</b>	<b>2,107,988</b>	<b>355,576</b>
<b>Other Public Bodies</b>					
Food Standards Agency	151	50	201	201	-
Northern Ireland Assembly Commission	3,061	-419	2,642	2,642	-
Northern Ireland Audit Office	40	-	40	40	-
Northern Ireland Authority for Utility Regulation	3,791	-775	3,016	3,016	-
Northern Ireland Public Services Ombudsman	-	-	-	-	-
Public Prosecution Service for Northern Ireland	773	-	773	773	-
<b>Sub-total Other Public Bodies</b>	<b>7,816</b>	<b>-1,144</b>	<b>6,672</b>	<b>6,672</b>	<b>-</b>
<b>Total</b>	<b>2,503,158</b>	<b>-32,922</b>	<b>2,470,236</b>	<b>2,114,660</b>	<b>355,576</b>

**Table 5 Summary of Expenditure resting on the sole authority of the Budget Act**

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

Section in Part II Subhead Detail	Service	£'000
<b>Department of Finance</b>		<b>586</b>
<b>1</b>	<b>Fiscal Council ■</b> 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 in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	586
<b>Department for Communities</b>		<b>935</b>
<b>1</b>	<b>Welfare Reform and Mitigations ■</b> 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 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.	885
<b>1</b>	<b>PAFER Bill ■</b> 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.	50
<b>The Executive Office</b>		<b>15,663</b>
<b>1</b>	<b>Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■</b> 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.	1,444
<b>1</b>	<b>Ending Violence Against Woman and Girls ■</b> 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..	6,077
<b>1</b>	<b>Truth Recovery Programme ■</b> Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses of up to £4,159K for the financial year 2025-26, as this falls under the ambit of TEO. In addition, there will redress payments to victims. A redress scheme (and the public inquiry), as recommended, will require bespoke legislation which is currently being prepared by TEO officials for public consultation and then introduction into the Assembly.	4,159

**Table 5 Summary of Expenditure resting on the sole authority of the Budget Act**

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

<b>Section in Part II Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
<b>1</b>	<b>Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home 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.	1,899
<b>1</b>	<b>Full Dispersal Asylum Seekers Scheme ■</b> 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.	1,200
<b>1</b>	<b>Strategic Migration Partnership – British Nationals Overseas ■</b> 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.	2
<b>1</b>	<b>Strategic Migration Partnership – Asylum ■</b> 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.	11
<b>1</b>	<b>Northern Ireland Refugee Resettlement Scheme ■</b> 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.	81
<b>1</b>	<b>Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.	790
<b>TOTAL</b>		<b>17,184</b>



SECTION 2

**Individual Spring Supplementary Estimates**

**Spring Supplementary  
Estimate  
2025-26**

Department of  
Agriculture,  
Environment  
and Rural Affairs



## Department of Agriculture, Environment and Rural Affairs

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	80,786	-	80,786
Reduced Requirements	-11,224	-	-11,224
Net Technical Adjustments	-346	-	-346
<b>Total change in Resource DEL</b>	<b>69,216</b>	<b>-</b>	<b>69,216</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	11,342	-	11,342
Reduced Requirements	-2,700	-	-2,700
Net Technical Adjustments	-505	-	-505
<b>Total change in Capital DEL</b>	<b>8,137</b>	<b>-</b>	<b>8,137</b>
<b>Total change in Resource AME</b>	<b>108,600</b>	<b>-</b>	<b>108,600</b>
<b>Total change in Net Cash Requirement</b>			<b>54,252</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	630,755,000	69,216,000	<b>699,971,000</b>	-	-	-	699,971,000
Capital	119,509,000	8,137,000	<b>127,646,000</b>	-	-	-	127,646,000
<b>Annually Managed Expenditure</b>							
Resource	18,186,000	108,600,000	<b>126,786,000</b>	-	-	-	126,786,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	648,941,000	177,816,000	<b>826,757,000</b>	-	-	-	826,757,000
Capital	119,509,000	8,137,000	<b>127,646,000</b>	-	-	-	127,646,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>776,391,000</b>	<b>54,252,000</b>	<b>830,643,000</b>				<b>830,643,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

**Departmental Expenditure Limit:***Expenditure arising from:*

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, businesses, clubs and other organisations for agri-food purposes, horticulture, equine, fisheries and aquaculture purposes, environmental purposes, climate change and rural development; and harbour development. The provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products, including aquatic and fish health, and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food, equine and commercial horticulture industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs, rural development and the protection for all aspects of animal and plant health and animal welfare. The provision and application of policy support, policy development, science support and legislation for protection, regulation and conservation of the environment, biodiversity, fisheries, aquaculture including for mitigating and adapting to climate change; and for furthering the achievement of sustainable development and green growth. The provision of country parks, nature reserves, information centres and a Public Angling Estate. Net spend of the Agri-Food and Biosciences Institute, the Loughs Agency of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority and the Livestock and Meat Commission for Northern Ireland. Funding to the Council for Nature Conservation and the Countryside, the Agricultural Wages Board for Northern Ireland, the Climate Change Committee; and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, furthering sustainable development environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection and conservation of forests and the development and management of the Forest Service estate. Payments under European Union or nationally funded programmes including the Sustainable Agricultural Programme, payments to district councils and other approved delivery bodies and other expenditure on activities that are required to support agriculture, agri-environment, fisheries and rural development. Expenditure on regulation, enforcement activities, monitoring and

surveillance of environmental standards, contingency planning and exercising, digital services, administration costs, compensation payments, UK Covid-19 Inquiry activities; associated non-cash items.

*Income arising from:*

Recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts from the public and from public / private sector organisations in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees and charges; receipts in respect of carrier bag levy; salvage of livestock slaughtered under the disease eradication programme; Emissions Trading Scheme civil penalties; tuition fees and sundry income. Amounts that may be applied as non-operating accruing resources arising from sale of assets.

**Annually Managed Expenditure:**

*Expenditure arising from:*

Creation and movement in provisions, revaluations due to change in market value, depreciation and net spend of arm's length bodies.

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

## Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
57,379	573,376	-1,068	70,284	56,311	643,660	119,509	8,137	127,646
<i>Of which:</i>								
<b>1: Food and Farming</b>								
21,935	416,942	9	7,821	21,944	424,763	79,382	-8,427	70,955
<i>Of which:</i>								
<i>Food and Farming - Departmental Expenditure</i>								
20,830	380,196	404	65	21,234	380,261	48,945	-12,653	36,292
<i>Livestock and Meat Commission (ALB - Net)</i>								
1,105	-576	-395	470	710	-106	-	40	40
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>								
-	37,322	-	7,286	-	44,608	30,437	4,186	34,623
<b>2: Veterinary Service and Animal Health</b>								
9,121	71,828	264	60,795	9,385	132,623	5,909	7,618	13,527
<b>3: Rural Affairs</b>								
2,805	13,100	-202	-1,224	2,603	11,876	1,233	6,860	8,093
<i>Of which:</i>								
<i>Rural Affairs - Departmental Expenditure</i>								
2,805	11,250	-202	119	2,603	11,369	1,233	6,860	8,093
<i>PEACEPLUS</i>								
-	1,850	-	-1,343	-	507	-	-	-
<b>4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)</b>								
-	2,634	-	175	-	2,809	1,150	-50	1,100
<b>5: Environment, Marine and Fisheries</b>								
11,074	21,393	-1,527	2,779	9,547	24,172	10,209	607	10,816
<i>Of which:</i>								
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>								
11,074	19,134	-1,980	2,370	9,094	21,504	10,209	157	10,366
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>								
-	2,259	453	147	453	2,406	-	450	450
<i>PEACEPLUS</i>								
-	-	-	262	-	262	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>6: Forestry</b>								
2,459	2,919	101	2,452	2,560	5,371	1,613	806	2,419
<b>7: Northern Ireland Environment Agency</b>								
8,183	36,321	235	-256	8,418	36,065	9,404	341	9,745
<i>Of which:</i>								
<i>NIEA - Departmental Expenditure</i>								
8,183	34,038	235	1,793	8,418	35,831	9,404	341	9,745
<i>PEACEPLUS</i>								
-	2,283	-	-2,049	-	234	-	-	-
<b>8: Climate Change, Science &amp; Innovation</b>								
1,802	8,239	52	-2,258	1,854	5,981	10,609	382	10,991
<b>Total Spending in DEL</b>								
		<b>-1,068</b>	<b>70,284</b>			<b>8,137</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	18,186	-	108,600	-	126,786	-	-	-
<i>Of which:</i>								
<b>9: Provisions - Departmental</b>								
-	10,320	-	107,927	-	118,247	-	-	-
<b>12: Arm's Length Bodies (Net)</b>								
-	1,700	-	673	-	2,373	-	-	-
<b>Total Spending in AME</b>								
		<b>-</b>	<b>108,600</b>			<b>-</b>		
<b>Total for Estimate</b>								
		<b>-1,068</b>	<b>178,884</b>			<b>8,137</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-1,068	178,884			8,137		
<b>Non-voted Expenditure</b>								
		-	-			-		
<b>£'000</b>								
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>776,391</b>	<b>54,252</b>			<b>830,643</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
58,753	-2,442	56,311	714,853	-71,193	643,660	699,971	278,760	-151,114	127,646
<i>Of which:</i>									
<b>1: Food and Farming</b>									
23,425	-1,481	21,944	437,708	-12,945	424,763	446,707	70,955	-	70,955
<i>Of which:</i>									
<i>Food and Farming - Departmental Expenditure</i>									
22,715	-1,481	21,234	393,206	-12,945	380,261	401,495	36,292	-	36,292
<i>Livestock and Meat Commission (ALB - Net)</i>									
710	-	710	-106	-	-106	604	40	-	40
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>									
-	-	-	44,608	-	44,608	44,608	34,623	-	34,623
<b>2: Veterinary Service and Animal Health</b>									
9,385	-	9,385	159,431	-26,808	132,623	142,008	163,527	-150,000	13,527
<b>3: Rural Affairs</b>									
2,834	-231	2,603	13,908	-2,032	11,876	14,479	8,320	-227	8,093
<i>Of which:</i>									
<i>Rural Affairs - Departmental Expenditure</i>									
2,834	-231	2,603	11,373	-4	11,369	13,972	8,320	-227	8,093
<i>PEACEPLUS</i>									
-	-	-	2,535	-2,028	507	507	-	-	-
<b>4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)</b>									
-	-	-	2,809	-	2,809	2,809	1,100	-	1,100
<b>5: Environment, Marine and Fisheries</b>									
10,277	-730	9,547	31,530	-7,358	24,172	33,719	11,703	-887	10,816
<i>Of which:</i>									
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>									
9,824	-730	9,094	27,813	-6,309	21,504	30,598	11,253	-887	10,366
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>									
453	-	453	2,406	-	2,406	2,859	450	-	450
<i>PEACEPLUS</i>									
-	-	-	1,311	-1,049	262	262	-	-	-
<b>6: Forestry</b>									
2,560	-	2,560	5,380	-9	5,371	7,931	2,419	-	2,419

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>7: Northern Ireland Environment Agency</b>									
8,418	-	8,418	57,605	-21,540	36,065	44,483	9,745	-	9,745
<i>Of which:</i>									
<i>NIEA - Departmental Expenditure</i>									
8,418	-	8,418	56,435	-20,604	35,831	44,249	9,745	-	9,745
<i>PEACEPLUS</i>									
-	-	-	1,170	-936	234	234	-	-	-
<b>8: Climate Change, Science &amp; Innovation</b>									
1,854	-	1,854	6,482	-501	5,981	7,835	10,991	-	10,991
<b>Total Spending in DEL</b>									
58,753	-2,442	56,311	714,853	-71,193	643,660	699,971	278,760	-151,114	127,646
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	126,786	-	126,786	126,786	-	-	-
<i>Of which:</i>									
<b>9: Provisions - Departmental</b>									
-	-	-	118,247	-	118,247	118,247	-	-	-
<b>10: Revaluations - Departmental</b>									
-	-	-	5,050	-	5,050	5,050	-	-	-
<b>11: Depreciation - Departmental</b>									
-	-	-	1,116	-	1,116	1,116	-	-	-
<b>12: Arm's Length Bodies (Net)</b>									
-	-	-	2,373	-	2,373	2,373	-	-	-
<b>Total Spending in AME</b>									
-	-	-	126,786	-	126,786	126,786	-	-	-
<b>Total for Estimate</b>									
58,753	-2,442	56,311	841,639	-71,193	770,446	826,757	278,760	-151,114	127,646
<i>Of which:</i>									
<b>Voted Expenditure</b>									
58,753	-2,442	56,311	841,639	-71,193	770,446	826,757	278,760	-151,114	127,646
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>648,941</b>	<b>177,816</b>	<b>826,757</b>
<b>Net Capital Requirement</b>	<b>119,509</b>	<b>8,137</b>	<b>127,646</b>
<b>Accruals to cash adjustments</b>	<b>7,941</b>	<b>-131,701</b>	<b>-123,760</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-44,444	-8,809	-53,253
Remove voted capital	-31,587	-4,626	-36,213
Add cash grant-in-aid	82,611	-	82,611
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-28,319	-10,339	-38,658
New provisions and adjustments to previous provisions	-10,320	-107,927	-118,247
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	40,000	-	40,000
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>776,391</b>	<b>54,252</b>	<b>830,643</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table £'000

	Revised
Gross Administration Costs	58,753
<i>Less:</i>	
Administration DEL Income	-2,442
<b>Net Administration Costs</b>	<b>56,311</b>
Gross Programme Costs	927,838
<i>Less:</i>	
Programme DEL Income	-237,200
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>690,638</b>
<b>Net expenditure for the year (Accounts)</b>	<b>746,949</b>
<i>Of which:</i>	
Resource DEL	699,971
Capital DEL	-79,808
Resource AME	126,786
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	79,808
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>826,757</b>
<i>Of which:</i>	
Resource DEL	699,971
Resource AME	126,786
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>826,757</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised
<b>Voted Resource DEL</b>	<b>-73,635</b>
Administration	
Other Income	-2,442
<i>Of which:</i>	
1: Food and Farming	-1,481
3: Rural Affairs	-231
5: Environment, Marine and Fisheries	-730
<b>Total Administration</b>	<b>-2,442</b>
Programme	
EU Grants Received	-5,310
<i>Of which:</i>	
3: Rural Affairs	-2,028
5: Environment, Marine and Fisheries	-1,049
7: Northern Ireland Environment Agency	-2,233
Other Income	-65,883
<i>Of which:</i>	
1: Food and Farming	-12,945
2: Veterinary Service and Animal Health	-26,808
3: Rural Affairs	-4
5: Environment, Marine and Fisheries	-6,309
6: Forestry	-9
7: Northern Ireland Environment Agency	-19,307
8: Climate Change, Science & Innovation	-501
<b>Total Programme</b>	<b>-71,193</b>
<b>Total Voted Resource Income</b>	<b>-73,635</b>
<b>Voted Capital DEL</b>	<b>-151,114</b>
Programme	
Other Income	-227
<i>Of which:</i>	
3: Rural Affairs	-227
Other Grants	-150,887
<i>Of which:</i>	
2: Veterinary Service and Animal Health	-150,000
5: Environment, Marine and Fisheries	-887
<b>Total Programme</b>	<b>-151,114</b>
<b>Total Voted Capital Income</b>	<b>-151,114</b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Katrina Godfrey
<b>Executive Agency Accounting Officer:</b>	
David Reid	Northern Ireland Environment Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

<b>ALB Accounting Officers:</b>	
Colin Smith	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon McMahan	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission
Kevin Quigley	NI Fishery Harbour Authority

Katrina Godfrey has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1	Livestock and Meat Commission	604	40	-
1, 12	The Agri-Food and Biosciences Institute	46,608	34,623	77,948
4, 12	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	3,182	1,100	3,754
5	NI Fishery Harbour Authority	2,859	450	909
<b>Total</b>		<b>53,253</b>	<b>36,213</b>	<b>82,611</b>



**Spring Supplementary  
Estimate  
2025-26**

Department for  
Communities



## Department for Communities

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	20,318	-	20,318
Reduced Requirements	-11,225	-	-11,225
Net Technical Adjustments	-2,267	2,061	-206
<b>Total change in Resource DEL</b>	<b>6,826</b>	<b>2,061</b>	<b>8,887</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	57,841	-	57,841
Reduced Requirements	-50,682	-	-50,682
Net Technical Adjustments	-21,025	83	-20,942
<b>Total change in Capital DEL</b>	<b>-13,866</b>	<b>83</b>	<b>-13,783</b>
<b>Total change in Resource AME</b>	<b>219,153</b>	<b>77,359</b>	<b>296,512</b>
<b>Total change in Capital AME</b>	<b>3,901</b>	<b>-2,605</b>	<b>1,296</b>
<b>Total change in Resource Non-Budget Expenditure</b>	<b>42,081</b>	<b>-</b>	<b>42,081</b>
<b>Total change in Net Cash Requirement</b>			<b>145,681</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	941,272,000	6,826,000	<b>948,098,000</b>	13,612,000	2,061,000	15,673,000	963,771,000
Capital	326,220,000	-13,866,000	<b>312,354,000</b>	-8,158,000	83,000	-8,075,000	304,279,000
<b>Annually Managed Expenditure</b>							
Resource	6,244,383,000	219,153,000	<b>6,463,536,000</b>	4,191,139,000	77,359,000	4,268,498,000	10,732,034,000
Capital	25,195,000	3,901,000	<b>29,096,000</b>	-599,000	-2,605,000	-3,204,000	25,892,000
<b>Total Net Budget</b>							
Resource	7,185,655,000	225,979,000	<b>7,411,634,000</b>	4,204,751,000	79,420,000	4,284,171,000	11,695,805,000
Capital	351,415,000	-9,965,000	<b>341,450,000</b>	-8,757,000	-2,522,000	-11,279,000	330,171,000
<b>Non-Budget Expenditure</b>							
Resource	28,818,000	42,081,000	<b>70,899,000</b>				70,899,000
Capital	-	-	-				-
<b>Net cash requirement</b>							
	7,519,204,000	145,681,000	<b>7,664,885,000</b>				7,664,885,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department for Communities on:

**Departmental Expenditure Limit:***Expenditure arising from:*

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, the Charity Commission for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Commissioner for Children and Young People, Ulster Supported Employment Limited, Commissioner for Older People for Northern Ireland, Northern Ireland Museums Council, Local Government Staff Commission and Northern Ireland Local Government Officers' Superannuation Committee. Expenditure/services of the Department and its ALBs include: social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; payment of Welfare Supplementary payments; payments associated with the amendment of Special Rules for Terminal Illness; payment of Discretionary Support grants and loans; payment of emergency fuel payments; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies; provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; provision of Financial Transactions Capital Loans to eligible bodies, including for the delivery of housing, regional development, community and voluntary services, culture and sports and associated administration costs; housing-led regeneration; preventing homelessness, and supporting people to stay in their homes; regulation of the NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; urban regeneration including services such as property maintenance and events; community and voluntary sector support; provision of money and debt advice; services provided to the Resettlement Scheme; grants to councils in support of local services, transferred functions and emergency financial assistance; grant funding for delivery of the All-Island Local Authority Programme; built heritage; payments under European Union Structural Funds programmes

and expenditure relating to exiting the European Union; sums payable under the Fresh Start and New Decade, New Approach agreements; expenditure relating to UK Covid-19 Inquiry activities; costs of administering services provided to other departments and partner organisations; costs relating to climate change actions; costs relating to building safety and remediation; indemnities; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

*Income arising from:*

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department in delivering its statutory responsibilities including: recoupment of salaries and associated costs for seconded staff; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from other government departments and other public bodies for services provided; funding from Shared Island and other investment funds; recovery of mesothelioma payments; recovery of proceeds from crime in respect of benefit fraud and organised fraud; sale of capital assets and non-capital items; recovery of discretionary loans; landlord registration income; reimbursement of loan interest charges by the Housing Executive; repayment of grants and loans from housing associations; repayment of Financial Transaction Capital (FTC) loans; rental income; admission fees to historic monuments and events; levies from publications and the users of the Public Record Office of Northern Ireland; Resettlement Scheme recoupments; licence fee income; EU Income; loan interest accrued and recovered; sundry receipts.

**Annually Managed Expenditure:**

*Expenditure arising from:*

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations, including the governmental response to the ongoing and longer-term impacts of the increased costs of living. Costs and payments associated with the collapse of private pension schemes. Other non-cash costs falling within Annually Managed Expenditure. Losses, special payments, write-offs and provisions.

*Income arising from:*

Transfer of Tax Credit debt from other government departments and the recovery of support for mortgage interest loans.

**Non-Budget Expenditure:**

*Expenditure arising from:*

Payment of the grant to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
78,925	862,347	-8,163	14,989	70,762	877,336	326,220	-13,866	312,354
<i>Of which:</i>								
<b>1: Welfare and Employment</b>								
40,229	404,859	-10,973	-16,424	29,256	388,435	1,749	-522	1,227
<i>Of which:</i>								
<i>Operational Delivery</i>								
40,229	361,086	-10,973	-22,965	29,256	338,121	700	-97	603
<i>Discretionary Support Scheme</i>								
-	25,000	-	1,415	-	26,415	1,049	-455	594
<i>Employment Programmes</i>								
-	17,613	-	2,396	-	20,009	-	-	-
<i>Ulster Supported Employment Ltd (ALB – Net)</i>								
-	1,160	-	2,730	-	3,890	-	30	30
<b>2: Local Government</b>								
3,169	54,638	490	494	3,659	55,132	-	-	-
<b>3: Housing Benefit (Rates Element)</b>								
-	71,383	-	-6,500	-	64,883	-	-	-
<b>4: Housing and Regeneration</b>								
19,247	183,207	1,247	16,529	20,494	199,736	275,721	8,959	284,680
<i>Of which:</i>								
<i>Housing</i>								
11,484	1,461	428	1,013	11,912	2,474	23,949	-22,420	1,529
<i>Northern Ireland Housing Executive Landlord Services</i>								
-	61	-	85	-	146	-	16,808	16,808
<i>Northern Ireland Housing Executive (ALB – Net)</i>								
-	174,712	-	15,743	-	190,455	214,793	36,422	251,215
<i>Urban Regeneration</i>								
7,763	5,760	819	692	8,582	6,452	36,445	-21,464	14,981
<i>EU Programme for Peace and Reconciliation</i>								
-	1,213	-	-1,004	-	209	534	-387	147

**Part II: Changes Proposed (Continued)****£'000**

		Net Resources				Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>5: Culture, Arts, Heritage and Sport</b>								
7,481	97,543	227	15,305	7,708	112,848	42,158	-22,911	19,247
<i>Of which:</i>								
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>								
7,481	15,894	30	3,360	7,511	19,254	35,838	-28,727	7,111
<i>Public Record Office of Northern Ireland</i>								
-	6,159	197	2,464	197	8,623	100	142	242
<i>Arts Council of Northern Ireland (ALB – Net)</i>								
-	10,478	-	2,376	-	12,854	-	1,833	1,833
<i>Armagh Observatory and Planetarium (ALB – Net)</i>								
-	2,842	-	125	-	2,967	-	665	665
<i>National Museums and Galleries Northern Ireland (ALB – Net)</i>								
-	21,157	-	3,788	-	24,945	1,020	1,560	2,580
<i>Northern Ireland Museums Council (ALB – Net)</i>								
-	260	-	66	-	326	-	110	110
<i>Northern Ireland Library Authority (ALB – Net)</i>								
-	33,008	-	2,064	-	35,072	5,200	-3,930	1,270
<i>Sports Council for Northern Ireland (ALB – Net)</i>								
-	7,745	-	1,062	-	8,807	-	5,436	5,436
<b>6: Voluntary and Community Funding</b>								
7,446	43,618	926	5,554	8,372	49,172	6,092	658	6,750
<i>Of which:</i>								
<i>Community and Voluntary Sector Funding</i>								
7,446	38,357	926	5,159	8,372	43,516	5,933	634	6,567
<i>Charities Commission NI (ALB – Net)</i>								
-	2,062	-	67	-	2,129	100	73	173
<i>Commissioner for Older People for Northern Ireland (ALB – Net)</i>								
-	1,373	-	186	-	1,559	59	-59	-
<i>Commissioner for Children and Young People for Northern Ireland (ALB – Net)</i>								
-	1,826	-	142	-	1,968	-	10	10
<b>7: Languages</b>								
1,353	7,099	-80	31	1,273	7,130	500	-50	450
<i>Of which:</i>								
<i>Support for Languages</i>								
1,353	1,043	-80	42	1,273	1,085	500	-50	450
<i>North-South Language Implementation Body (ALB - Net)</i>								
-	6,056	-	-11	-	6,045	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Non-voted Expenditure</b>								
-	13,612	-	2,061	-	15,673	-8,158	83	-8,075
<i>Of which:</i>								
<b>8: Welfare and Employment</b>								
-	13,927	-	1,815	-	15,742	3,215	83	3,298
<i>Of which:</i>								
<i>National Insurance Fund</i>								
-	13,000	-	1,801	-	14,801	-	-	-
<i>Expenditure incurred by the Social Fund</i>								
-	1,002	-	-36	-	966	3,215	83	3,298
<i>Other Non Voted Expenditure</i>								
-	-75	-	50	-	-25	-	-	-
<b>10: Housing and Regeneration</b>								
-	-315	-	246	-	-69	-11,373	-	-11,373
<b>Total Spending in DEL</b>		<b>-8,163</b>	<b>17,050</b>			<b>-13,783</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	6,244,383	-	219,153	-	6,463,536	25,195	3,901	29,096
<i>Of which:</i>								
<b>12: Working Age Benefits</b>								
-	2,692,964	-	182,989	-	2,875,953	25,195	3,901	29,096
<i>Of which:</i>								
<i>Universal Credit and Legacy Benefits</i>								
-	2,587,914	-	174,409	-	2,762,323	21,395	4,000	25,395
<i>Other Working Age Benefits</i>								
-	105,050	-	8,580	-	113,630	3,800	-99	3,701
<b>13: Disability Benefits</b>								
-	2,952,282	-	-81,769	-	2,870,513	-	-	-
<i>Of which:</i>								
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>								
-	2,920,750	-	-84,259	-	2,836,491	-	-	-
<i>Other Disability benefits</i>								
-	31,532	-	2,490	-	34,022	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>14: Pension and Other Related Benefits</b>								
-	289,349	-	11,992	-	301,341	-	-	-
<i>Of which:</i>								
<i>Pension Credit</i>								
-	280,965	-	11,188	-	292,153	-	-	-
<i>Other Pension related benefits</i>								
-	8,384	-	804	-	9,188	-	-	-
<b>15: Housing Benefits</b>								
-	263,153	-	54,852	-	318,005	-	-	-
<b>16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs</b>								
-	46,635	-	51,089	-	97,724	-	-	-
<i>Of which:</i>								
<i>Departmental Expenditure</i>								
-	20,581	-	6,099	-	26,680	-	-	-
<i>ALB's Expenditure (Net)</i>								
-	26,054	-	44,990	-	71,044	-	-	-
<b>Non-voted expenditure</b>								
-	4,191,139	-	77,359	-	4,268,498	-599	-2,605	-3,204
<i>Of which:</i>								
<b>17: Working Age Benefits</b>								
-	422,562	-	37,726	-	460,288	-599	-2,605	-3,204
<i>Of which:</i>								
<i>Jobseeker's Allowance (Contributory)</i>								
-	4,435	-	577	-	5,012	-	-	-
<i>Employment and Support Allowance (Contributory)</i>								
-	371,304	-	-6,561	-	364,743	-	-	-
<i>Other Working Age Benefits</i>								
-	46,823	-	43,710	-	90,533	-599	-2,605	-3,204
<b>18: Pension and Other Related Benefits</b>								
-	3,768,577	-	39,633	-	3,808,210	-	-	-
<b>Total Spending in AME</b>								
		-	<b>296,512</b>			<b>1,296</b>		

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	28,818	-	42,081	-	70,899	-	-	-
<b>19: Cash paid into the Social Fund</b>								
-	28,818	-	42,081	-	70,899	-	-	-
<b>Total Non-Budget Spending</b>								
		-	<b>42,081</b>					
<b>Total for Estimate</b>								
		<b>-8,163</b>	<b>355,643</b>			<b>-12,487</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-8,163	276,223			-9,965		
<b>Non-voted Expenditure</b>								
		-	79,420			-2,522		

**£'000**

	Current	Changes	Revised
<b>Net Cash Requirement</b>	<b>7,519,204</b>	<b>145,681</b>	<b>7,664,885</b>

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
70,762	-	70,762	1,085,021	-207,685	877,336	948,098	361,111	-48,757	312,354
<i>Of which:</i>									
<b>1: Welfare and Employment</b>									
29,256	-	29,256	583,305	-194,870	388,435	417,691	9,069	-7,842	1,227
<i>Of which:</i>									
<i>Operational Delivery</i>									
29,256	-	29,256	532,991	-194,870	338,121	367,377	603	-	603
<i>Discretionary Support Scheme</i>									
-	-	-	26,415	-	26,415	26,415	8,436	-7,842	594
<i>Employment Programmes</i>									
-	-	-	20,009	-	20,009	20,009	-	-	-
<i>Ulster Supported Employment Ltd (ALB – Net)</i>									
-	-	-	3,890	-	3,890	3,890	30	-	30
<b>2: Local Government</b>									
3,659	-	3,659	55,192	-60	55,132	58,791	-	-	-
<b>3: Housing Benefit (Rates Element)</b>									
-	-	-	64,883	-	64,883	64,883	-	-	-
<b>4: Housing and Regeneration</b>									
20,494	-	20,494	211,330	-11,594	199,736	220,230	324,749	-40,069	284,680
<i>Of which:</i>									
<i>Housing</i>									
11,912	-	11,912	12,654	-10,180	2,474	14,386	40,844	-39,315	1,529
<i>Northern Ireland Housing Executive Landlord Services</i>									
-	-	-	146	-	146	146	16,808	-	16,808
<i>Northern Ireland Housing Executive (ALB – Net)</i>									
-	-	-	190,455	-	190,455	190,455	251,215	-	251,215
<i>Urban Regeneration</i>									
8,582	-	8,582	7,026	-574	6,452	15,034	15,144	-163	14,981
<i>EU Programme for Peace and Reconciliation</i>									
-	-	-	1,049	-840	209	209	738	-591	147

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>5: Culture, Arts, Heritage and Sport</b>									
7,708	-	7,708	114,009	-1,161	112,848	120,556	19,515	-268	19,247
<i>Of which:</i>									
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>									
7,511	-	7,511	20,319	-1,065	19,254	26,765	7,379	-268	7,111
<i>Public Record Office of Northern Ireland</i>									
197	-	197	8,719	-96	8,623	8,820	242	-	242
<i>Arts Council of Northern Ireland (ALB – Net)</i>									
-	-	-	12,854	-	12,854	12,854	1,833	-	1,833
<i>Armagh Observatory and Planetarium (ALB – Net)</i>									
-	-	-	2,967	-	2,967	2,967	665	-	665
<i>National Museums and Galleries Northern Ireland (ALB – Net)</i>									
-	-	-	24,945	-	24,945	24,945	2,580	-	2,580
<i>Northern Ireland Museums Council (ALB – Net)</i>									
-	-	-	326	-	326	326	110	-	110
<i>Northern Ireland Library Authority (ALB – Net)</i>									
-	-	-	35,072	-	35,072	35,072	1,270	-	1,270
<i>Sports Council for Northern Ireland (ALB – Net)</i>									
-	-	-	8,807	-	8,807	8,807	5,436	-	5,436
<b>6: Voluntary and Community Funding</b>									
8,372	-	8,372	49,172	-	49,172	57,544	7,328	-578	6,750
<i>Of which:</i>									
<i>Community and Voluntary Sector Funding</i>									
8,372	-	8,372	43,516	-	43,516	51,888	7,145	-578	6,567
<i>Charities Commission NI (ALB – Net)</i>									
-	-	-	2,129	-	2,129	2,129	173	-	173
<i>Commissioner for Older People for Northern Ireland (ALB – Net)</i>									
-	-	-	1,559	-	1,559	1,559	-	-	-
<i>Commissioner for Children and Young People for Northern Ireland (ALB – Net)</i>									
-	-	-	1,968	-	1,968	1,968	10	-	10
<b>7: Languages</b>									
1,273	-	1,273	7,130	-	7,130	8,403	450	-	450
<i>Of which:</i>									
<i>Support for Languages</i>									
1,273	-	1,273	1,085	-	1,085	2,358	450	-	450
<i>North-South Language Implementation Body (ALB – Net)</i>									
-	-	-	6,045	-	6,045	6,045	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>Non-voted expenditure</b>									
-	-	-	15,767	-94	15,673	15,673	3,460	-11,535	-8,075
<i>Of which:</i>									
<b>8: Welfare and Employment</b>									
-	-	-	15,767	-25	15,742	15,742	3,460	-162	3,298
<i>Of which:</i>									
<i>National Insurance Fund</i>									
-	-	-	14,801	-	14,801	14,801	-	-	-
<i>Expenditure incurred by the Social Fund</i>									
-	-	-	966	-	966	966	3,460	-162	3,298
<i>Other Non Voted Expenditure</i>									
-	-	-	-	-25	-25	-25	-	-	-
<b>10: Housing and Regeneration</b>									
-	-	-	-	-69	-69	-69	-	-11,373	-11,373
<b>Total Spending in DEL</b>									
70,762	-	70,762	1,100,788	-207,779	893,009	963,771	364,571	-60,292	304,279
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	6,464,536	-1,000	6,463,536	6,463,536	35,481	-6,385	29,096
<i>Of which:</i>									
<b>12: Working Age Benefits</b>									
-	-	-	2,876,953	-1,000	2,875,953	2,875,953	35,481	-6,385	29,096
<i>Of which:</i>									
<i>Universal Credit and Legacy Benefits</i>									
-	-	-	2,762,323	-	2,762,323	2,762,323	30,780	-5,385	25,395
<i>Other Working Age Benefits</i>									
-	-	-	114,630	-1,000	113,630	113,630	4,701	-1,000	3,701

Part II: Revised Subhead detail (*continued*)

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>13: Disability Benefits</b>									
-	-	-	2,870,513	-	2,870,513	2,870,513	-	-	-
<i>Of which:</i>									
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>									
-	-	-	2,836,491	-	2,836,491	2,836,491	-	-	-
<i>Other Disability benefits</i>									
-	-	-	34,022	-	34,022	34,022	-	-	-
<b>14: Pension and Other Related Benefits</b>									
-	-	-	301,341	-	301,341	301,341	-	-	-
<i>Of which:</i>									
<i>Pension Credit</i>									
-	-	-	292,153	-	292,153	292,153	-	-	-
<i>Other Pension related benefits</i>									
-	-	-	9,188	-	9,188	9,188	-	-	-
<b>15: Housing Benefits</b>									
-	-	-	318,005	-	318,005	318,005	-	-	-
<b>16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs</b>									
-	-	-	97,724	-	97,724	97,724	-	-	-
<i>Of which:</i>									
<i>Departmental Expenditure</i>									
-	-	-	26,680	-	26,680	26,680	-	-	-
<i>ALB's Expenditure (Net)</i>									
-	-	-	71,044	-	71,044	71,044	-	-	-
<b>Non-voted expenditure</b>									
-	-	-	4,268,498	-	4,268,498	4,268,498	11,431	-14,635	-3,204
<i>Of which:</i>									
<b>17: Working Age Benefits</b>									
-	-	-	460,288	-	460,288	460,288	11,431	-14,635	-3,204
<i>Of which:</i>									
<i>Jobseeker's Allowance (Contributory)</i>									
-	-	-	5,012	-	5,012	5,012	-	-	-
<i>Employment and Support Allowance (Contributory)</i>									
-	-	-	364,743	-	364,743	364,743	-	-	-
<i>Other Working Age Benefits</i>									
-	-	-	90,533	-	90,533	90,533	11,431	-14,635	-3,204

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>18: Pension and Other Related Benefits</b>									
-	-	-	3,808,210	-	3,808,210	3,808,210	-	-	-
<b>Total Spending in AME</b>									
-	-	-	10,733,034	-1,000	10,732,034	10,732,034	46,912	-21,020	25,892
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
-	-	-	70,899	-	70,899	70,899	-	-	-
<i>Of which:</i>									
<b>19: Cash paid into the Social Fund</b>									
-	-	-	70,899	-	70,899	70,899	-	-	-
<b>Total Non-Budget Spending</b>									
-	-	-	70,899	-	70,899	70,899	-	-	-
<b>Total for Estimate</b>									
70,762	-	70,762	11,904,721	-208,779	11,695,942	11,766,704	411,483	-81,312	330,171
<i>Of which:</i>									
<b>Voted Expenditure</b>									
70,762	-	70,762	7,620,456	-208,685	7,411,711	7,482,533	396,592	-55,142	341,450
<b>Non-voted Expenditure</b>									
-	-	-	4,284,265	-94	4,284,171	4,284,171	14,891	-26,170	-11,279

## Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
<b>Net Resource Requirement</b>	<b>11,419,224</b>	<b>347,480</b>	<b>11,766,704</b>
<b>Net Capital Requirement</b>	<b>342,658</b>	<b>-12,487</b>	<b>330,171</b>
<b>Accruals to cash adjustments</b>	<b>-46,684</b>	<b>-112,414</b>	<b>-159,098</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-288,733	-73,328	-362,061
Remove voted capital	-221,172	-42,150	-263,322
Add cash grant-in-aid	508,585	9,484	518,069
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-29,174	7,994	-21,180
New provisions and adjustments to previous provisions	-4,004	-1,855	-5,859
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-25,969	-	-25,969
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-23,661	-1,528	-25,189
Increase (-) / Decrease (+) in creditors	30,532	-11,699	18,833
Use of provisions	6,912	668	7,580
<b>Removal of non-voted budget items</b>	<b>-4,195,994</b>	<b>-76,898</b>	<b>-4,272,892</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-4,195,994	-76,898	-4,272,892
<b>Net Cash Requirement</b>	<b>7,519,204</b>	<b>145,681</b>	<b>7,664,885</b>

## Part III: Note A – Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	70,762
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>70,762</b>
Gross Programme Costs	12,114,760
<i>Less:</i>	
Programme DEL Income	-234,316
Programme AME Income	-6,385
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>11,874,059</b>
<b>Net expenditure for the year (Accounts)</b>	<b>11,944,821</b>
<i>Of which:</i>	
Resource DEL	963,771
Capital DEL	254,401
Resource AME	10,732,034
Capital AME	-5,385
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-249,016
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,695,805</b>
<i>Of which:</i>	
Resource DEL	963,771
Resource AME	10,732,034
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	70,899
<b>Total Resource (Estimate)</b>	<b>11,766,704</b>

**Part III: Note B – Analysis of Departmental Income****£'000**

	<b>Revised</b>
<b>Voted Resource DEL</b>	<b>-207,685</b>
Programme	
EU Grants Received	-840
<i>Of which:</i>	
4: Housing and Regeneration	-840
Sales of Goods and Services	-1,071
<i>Of which:</i>	
5: Culture, Arts, Heritage and Sport	-1,071
Interest and Dividends	-9,974
<i>Of which:</i>	
4: Housing and Regeneration	-9,974
Other Grants	-336
<i>Of which:</i>	
1: Welfare and Employment	-200
4: Housing and Regeneration	-136
Other Income	-195,464
<i>Of which:</i>	
1: Welfare and Employment	-194,670
2: Local Government	-60
4: Housing and Regeneration	-644
5: Culture, Arts, Heritage and Sport	-90
<b>Total Programme</b>	<b>-207,685</b>
<b>Voted Resource AME</b>	<b>-1,000</b>
Programme	
Interest and Dividends	-1,000
<i>Of which:</i>	
12: Working Age Benefits	-1,000
<b>Total Programme</b>	<b>-1,000</b>
<b>Total Voted Resource Income</b>	<b>-208,685</b>
<b>Voted Capital DEL</b>	<b>-48,757</b>
Programme	
EU Grants Received	-591
<i>Of which:</i>	
4: Housing and Regeneration	-591
Sale of Assets	-14,541
<i>Of which:</i>	
4: Housing and Regeneration	-14,541
Other Grants	-11,568
<i>Of which:</i>	
4: Housing and Regeneration	-11,300
5: Culture, Arts, Heritage and Sport	-268

## Part III: Note B – Analysis of Departmental Income (*Continued*) £'000

	Revised
Repayments	-22,057
<i>Of which:</i>	
1: Welfare and Employment	-7,842
4: Housing and Regeneration	-13,637
6: Voluntary and Community Funding	-578
<b>Total Programme</b>	<b>-48,757</b>
<b>Voted Capital AME</b>	<b>-6,385</b>
Programme	
Other Grants	-5,385
<i>Of which:</i>	
12: Working Age Benefits	-5,385
Repayments	-1,000
<i>Of which:</i>	
12: Working Age Benefits	-1,000
<b>Total Programme</b>	<b>-6,385</b>
<b>Total Voted Capital Income</b>	<b>-55,142</b>

## Part III: Note C – Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-390	-390	296	296	-94	-94
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-390</b>	<b>-390</b>	<b>296</b>	<b>296</b>	<b>-94</b>	<b>-94</b>

### Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Housing and Regeneration	-315	-315	246	246	-69	-69
<i>Of which:</i>						
Private Rented Sector Registration	-306	-306	306	306	-	-
HA Loan Repayments (Interest)	-5	-5	1	1	-4	-4
Housing Receipts	-4	-4	4	4	-	-
FTC Loan Interest	-	-	-65	-65	-65	-65
Welfare and Employment	-75	-75	50	50	-25	-25
<i>Of which:</i>						
Employment and Social Security receipts	-75	-75	50	50	-25	-25
<b>Total</b>	<b>-390</b>	<b>-390</b>	<b>296</b>	<b>296</b>	<b>-94</b>	<b>-94</b>

## Part III: Note D – Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Mrs Emer Morelli (Interim)

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

**ALB Accounting Officers:**

Grainia Long	Northern Ireland Housing Executive
Roisin McDonough	Arts Council Northern Ireland
Michael Burton	Armagh Observatory and Planetarium
Kathryn Thomson	National Museums Northern Ireland
Heather McGuicken	Northern Ireland Museums Council
Jim O'Hagan	Libraries Northern Ireland
Seán Ó Coinn	Foras Na Gaeilge
Ian Crozier	Ulster Scots Agency
Frances McCandless	Charities Commission Northern Ireland
Siobhan Casey	Commissioner for Older People Northern Ireland
Chris Quinn	Northern Ireland Commissioner for Children and Young People
Richard Archibald	Sport Northern Ireland
Scott Jackson	Ulster Supported Employment Limited
Diana Stewart	Local Government Staff Commission
David Murphy	Northern Ireland Local Government Officers' Superannuation Committee

Mrs Emer Morelli has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E – Arm's Length Bodies (ALBs)****£'000****Section in Part II:****Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
4, 16	The Northern Ireland Housing Executive	243,455	251,215	410,000
5, 16	Northern Ireland Library Authority	55,762	1,270	36,597
5, 16	National Museums and Galleries Northern Ireland	24,945	2,580	22,720
5, 16	Arts Council of Northern Ireland	12,546	1,833	14,861
5, 16	Sports Council for Northern Ireland	8,123	5,436	13,509
7, 16	North/South Language Body	6,376	-	7,410
6, 16	Charities Commission Northern Ireland	2,136	173	2,276
5, 16	Armagh Observatory and Planetarium	2,704	665	2,851
6, 16	Commissioner for Children and Young People for Northern Ireland	2,038	10	2,073
1, 16	Ulster Supported Employment Limited	2,196	30	3,824
6, 16	Commissioner for Older People for Northern Ireland	1,454	-	1,521
5, 16	Northern Ireland Museums Council	326	110	427
2, 16	Local Government Staff Commission	-	-	-
2, 16	Northern Ireland Local Government Officers' Superannuation Committee	-	-	-
<b>Total</b>		<b>362,061</b>	<b>263,322</b>	<b>518,069</b>

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## Part III: Note F - Accounting Policy changes

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IPSAS42 Accounting for Social Benefits applies for the first time in 2025-26, requiring restatement of prior year balances (2024-25). The trigger point for recognising a liability to social benefits is now defined in the FReM as the point at which a claimant becomes eligible to receive the benefit. If the conditions for eligibility are met prior to year-end, this is the underlying obligating event. Payments due to eligible individuals for claims that have been received but not processed at yearend, as well as claims expected to be received that satisfied the eligibility requirements prior to year-end, will be treated on an accruals basis in accordance with IAS 1 and IAS 10 principles and para 4.43 of the Conceptual Framework. The exact value of this AME prior period adjustment has not yet been fully confirmed, but current estimates are that it will not exceed £94m (Voted £70.5m, Non-Voted £23.5m).

## Part III: Note G – Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Revised Subhead Detail	Service	£'000
1	Welfare Reform and Mitigations ■	885
<p>In January 2025, the Upper Tribunal in GB issued a ruling in the case of the Secretary of State for Work &amp; 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 &amp; Work-Related Activity (LCWRA) element of Universal Credit (UC) to be unlawful discrimination. This judgment has implications for 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.</p>		
2	PAFER Bill ■	50
<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>		

**Part III: Note I – Contingent Liabilities****£'000**

Nature of Liability	£'000
<p><b>Potential Changes to Current Benefit Legislation</b></p> <p>The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area.</p>	<b>Unquantifiable</b>
<p><b>Legal Cases</b></p> <p>The ongoing legal cases (judicial reviews and appeals) through the courts may lead to possible obligations where the Department is facing legal challenge to the policy behind the legislation and the outcomes depend on the court rulings. In some early stage cases the legal challenges include numerous arguments that require a decision to be made by the Courts. In these cases, until further rulings are received, a reliable estimate is not always possible. Further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation.</p>	<b>Unquantifiable</b>
<p><b>Charity Commission Northern Ireland</b></p> <p>The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission.</p>	<b>Unquantifiable</b>
<p><b>Compensation Recovery Unit</b></p> <p>The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company.</p>	<b>300</b>
<p><b>Statutory Guarantees</b></p> <p>The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002.</p>	<b>Unquantifiable</b>
<p><b>Statutory Indemnities</b></p> <p>Indemnities to cover local museums borrowing objects for exhibitions.</p>	<b>2,670</b>

**Part III: Note I - Contingent Liabilities (Continued)****£'000****Nature of Liability****£'000****Holiday Pay Liability****Unquantifiable**

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI appealed the Court of Appeal's judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. A provision for legal claims was included in 2023/24 for the period from April 1999 through to 31 March 2013. There are still some significant elements of uncertainty around this estimate. Firstly, legal advice is now required following the Supreme Court judgment. There is also a lack of accessible payroll data for years prior to 2013 and negotiations with Trade Union and their legal representatives are not concluded. Amounts due for the period from 2013/14 onwards have been previously recognised in the Statement of Comprehensive Net Expenditure.

**Pension Liability – Goodwin Judgement****Unquantifiable**

The Housing Executive has recognised a Pension Liability of £5.9m (2024: £77.8m Asset) for the NILGOSC defined benefit scheme. In June 2020, an Employment Tribunal ruled, that the Teachers' Pension Regulations 2010 (as amended) directly discriminated on grounds of sexual orientation in relation to the provision of adult survivor pensions and thereby result in a breach of the non-discrimination rule in section 61(1) to the Equality Act 2010. The provisions found that survivor's benefits of a female member in an opposite sex marriage are less favourable than for a female in a same sex marriage or civil partnership, and that treatment amounts to direct discrimination on grounds of sexual orientation. Although there is a similar differential treatment under the regulations governing the LGPS(NI), it is more limited in scope. The differential applies only where the marriage or civil partnership is entered into after the member has left the scheme (either as a pensioner or becoming a deferred member). As a result any future remedy, regardless of its retrospective scope, is therefore considered likely to be immaterial. The actuary for the scheme currently estimates the Goodwin judgement could add around 0.2% to the defined benefit obligation for a typical employer (and no higher than 0.5%), however the impact will vary depending on the membership profile. The Housing Executive's defined benefit obligation disclosed in Note 21(d) at 31 March 2025 is £857m.

**Spring Supplementary  
Estimate  
2025-26**

Department for  
the Economy



## Department for the Economy

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	1,544,795	-	1,544,795
Reduced Requirements	-3,929	-575	-4,504
Net Technical Adjustments	-383,488	-	-383,488
<b>Total change in Resource DEL</b>	<b>1,157,378</b>	<b>-575</b>	<b>1,156,803</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	24,023	-	24,023
Reduced Requirements	-11,517	-	-11,517
Net Technical Adjustments	19,719	-	19,719
<b>Total change in Capital DEL</b>	<b>32,225</b>	<b>-</b>	<b>32,225</b>
<b>Total change in Resource AME</b>	<b>-60,792</b>	<b>-</b>	<b>-60,792</b>
<b>Total change in Capital AME</b>	<b>-45,896</b>	<b>-</b>	<b>-45,896</b>
<b>Total change in Resource Non-Budget Expenditure</b>	<b>-125</b>	<b>-</b>	<b>-125</b>
<b>Total change in Net Cash Requirement</b>			<b>93,866</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	1,381,787,000	1,157,378,000	<b>2,539,165,000</b>	-	-575,000	-575,000	2,538,590,000
Capital	212,606,000	32,225,000	<b>244,831,000</b>	-	-	-	244,831,000
<b>Annually Managed Expenditure</b>							
Resource	51,430,000	-60,792,000	<b>-9,362,000</b>	-	-	-	-9,362,000
Capital	487,081,000	-45,896,000	<b>441,185,000</b>	-	-	-	441,185,000
<b>Total Net Budget</b>							
Resource	1,433,217,000	1,096,586,000	<b>2,529,803,000</b>	-	-575,000	-575,000	2,529,228,000
Capital	699,687,000	-13,671,000	<b>686,016,000</b>	-	-	-	686,016,000
<b>Non-Budget Expenditure</b>							
Resource	2,415,000	-125,000	<b>2,290,000</b>				2,290,000
Capital	-	-	-				-
<b>Net cash requirement</b>	<b>1,454,553,000</b>	<b>93,866,000</b>	<b>1,548,419,000</b>				<b>1,548,419,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department for the Economy on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications infrastructure; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; delivery of NI Enhanced Investment Zones; air connectivity; social economy; licensing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy legislation including working with the Utility Regulator on a new Utility Regulation (Support for Decarbonisation Preparation) Bill, and the provision of energy-related assistance; providing assistance to the development of tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department for Science, Innovation and Technology and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared Prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; and compliance with legal obligations arising out of the implementation of the Windsor Framework; administration costs, including redundancy payments and other statutory payments, severance payments and

any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK Covid-19 Inquiry activities; funding councils and organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board (CITBNI) (as established under the Industrial Training Act 1964) and General Consumer Council for Northern Ireland; other non-cash items.

*Income arising from:*

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 Northern Ireland; consent fees from NI Electricity; clawback from telecommunications infrastructure and broadband contracts; rental income; European Union Funding; NIO Funding; UK Shared Prosperity Funding; Shared Island Funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department for Science, Innovation and Technology and other funding organisations; income from The Executive Office and Home Office for English for Speakers of other Languages (ESOL) related schemes; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of Renewable Heat Scheme payments.

**Annually Managed Expenditure:**

*Expenditure arising from:*

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board (CITBNI) (as established under the Industrial Training Act 1964), General Consumer Council for Northern Ireland.

*Income arising from:*

Repayment of student loans, including interest; pensions and taxes; recoupment of Renewable Heat Scheme payments.

**Non-Budget Expenditure:**

*Expenditure arising from:*

Further Education pension liabilities; other non-cash items.

*Income arising from:*

Company receipts.

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

## Part II: Changes Proposed

£'000

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
68,714	1,313,073	-493	1,157,871	68,221	2,470,944	212,606	32,225	244,831
<i>Of which:</i>								
<b>1: Economic &amp; Business Development</b>								
27,233	101,471	-4,937	15,577	22,296	117,048	120,315	4,334	124,649
<i>Of which:</i>								
<i>Economic &amp; Business Development - Departmental</i>								
20,054	14,315	-5,259	9,241	14,795	23,556	77,692	-9,081	68,611
<i>Invest Northern Ireland (ALB - Net)</i>								
5,360	69,917	100	4,979	5,460	74,896	42,194	13,315	55,509
<i>Northern Ireland Screen (ALB - Net)</i>								
1,819	17,239	222	1,357	2,041	18,596	429	100	529
<b>2: Tourism</b>								
4,457	40,705	31	9,371	4,488	50,076	50	195	245
<i>Of which:</i>								
<i>Tourism NI - Departmental</i>								
1,302	-	-180	-63	1,122	-63	-	-	-
<i>Tourism NI (ALB - Net)</i>								
3,155	40,705	211	9,434	3,366	50,139	50	195	245
<b>3: Employment and Skills</b>								
28,281	349,389	3,320	51,985	31,601	401,374	15,544	1,974	17,518
<i>Of which:</i>								
<i>Employment and Skills - Departmental</i>								
28,281	116,637	3,320	-38,686	31,601	77,951	1,200	-592	608
<i>EU Programmes – European Social Fund</i>								
-	-695	-	748	-	53	-	-	-
<i>Peace IV</i>								
-	3,782	-	-2,151	-	1,631	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>								
-	132	-	-281	-	-149	114	-	114
<i>Further Education Colleges (ALB - Net)</i>								
-	229,533	-	92,355	-	321,888	14,230	2,566	16,796

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>4: Student Support &amp; Higher Education</b>								
4,013	787,522	1,166	1,087,968	5,179	1,875,490	76,242	25,301	101,543
<i>Of which:</i>								
<i>Student Support &amp; Higher Education - Departmental</i>								
4,013	782,196	1,166	1,086,261	5,179	1,868,457	74,342	24,117	98,459
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>								
-	5,326	-	1,707	-	7,033	1,900	1,184	3,084
<b>5: Tourism Ireland Ltd</b>								
801	-8	374	-9,233	1,175	-9,241	-	7	7
<i>Of which:</i>								
<i>Tourism Ireland Ltd - Departmental</i>								
-	-	-	-	-	-	-	7	7
<i>Tourism Ireland Ltd (ALB - Net)</i>								
801	-8	374	-9,233	1,175	-9,241	-	-	-
<b>6: InterTradeIreland</b>								
-	5,510	-	33	-	5,543	138	-	138
<i>Of which:</i>								
<i>InterTradeIreland (ALB - Net)</i>								
-	5,510	-	33	-	5,543	138	-	138
<b>7: Representation &amp; Regulatory Services</b>								
3,929	28,484	-447	2,170	3,482	30,654	317	414	731
<i>Of which:</i>								
<i>Representation &amp; Regulatory Services - Departmental</i>								
3,305	21,795	-447	466	2,858	22,261	155	123	278
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>								
-	1,646	-	881	-	2,527	15	3	18
<i>Labour Relations Agency (ALB - Net)</i>								
624	4,315	-	747	624	5,062	87	288	375
<i>Health and Safety Executive NI (ALB - Net)</i>								
-	728	-	76	-	804	60	-	60
<b>Non-voted expenditure</b>								
-	-	-	-575	-	-575	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

		Net Resources				Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Of which:</i>								
<b>8: Consolidated Fund Extra Receipts (CFERs)</b>								
-	-	-	-575	-	-575	-	-	-
<i>Of which:</i>								
<i>Departmental</i>								
-	-	-	-300	-	-300	-	-	-
<i>ALBs</i>								
-	-	-	-275	-	-275	-	-	-
<b>Total Spending in DEL</b>								
		-493	1,157,296			32,225		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	51,430	-	-60,792	-	-9,362	487,081	-45,896	441,185
<i>Of which:</i>								
<b>9: Provisions &amp; Revaluations - Departmental Expenditure</b>								
-	5,498	-	-5,998	-	-500	-	-	-
<b>10: NI Renewable Heat Incentive Scheme</b>								
-	33,470	-	-	-	33,470	-	-	-
<b>11: Student Support</b>								
-	-42,445	-	-29,562	-	-72,007	487,081	-45,896	441,185
<b>12: Invest Northern Ireland (ALB - Net)</b>								
-	50,700	-	-22,000	-	28,700	-	-	-
<b>13: Further Education Colleges (ALB - Net)</b>								
-	582	-	-2,879	-	-2,297	-	-	-
<b>14: Other ALBs (Net)</b>								
-	3,625	-	-353	-	3,272	-	-	-
<b>Total Spending in AME</b>								
		-	-60,792			-45,896		
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	2,415	-	-125	-	2,290	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Of which:</i>								
<b>15: Teachers Premature Retirement - on-going liabilities</b>								
-	2,415	-	-125	-	2,290	-	-	-
<b>Total Non-Budget Spending</b>								
		-	-125					
<b>Total for Estimate</b>								
		-493	1,096,379			-13,671		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-493	1,096,954			-13,671		
<b>Non-voted Expenditure</b>								
		-	-575			-		

	£'000		
	Current	Changes	Revised
<b>Net Cash Requirement</b>	<b>1,454,553</b>	<b>93,866</b>	<b>1,548,419</b>

## Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
68,226	-5	68,221	2,484,337	-13,393	2,470,944	2,539,165	248,535	-3,704	244,831
<i>Of which:</i>									
<b>1: Economic &amp; Business Development</b>									
22,296	-	22,296	119,566	-2,518	117,048	139,344	125,607	-958	124,649
<i>Of which:</i>									
<i>Economic &amp; Business Development - Departmental</i>									
14,795	-	14,795	26,074	-2,518	23,556	38,351	69,569	-958	68,611
<i>Invest Northern Ireland (ALB - Net)</i>									
5,460	-	5,460	74,896	-	74,896	80,356	55,509	-	55,509
<i>Northern Ireland Screen (ALB - Net)</i>									
2,041	-	2,041	18,596	-	18,596	20,637	529	-	529
<b>2: Tourism</b>									
4,490	-2	4,488	50,143	-67	50,076	54,564	245	-	245
<i>Of which:</i>									
<i>Tourism NI - Departmental</i>									
1,124	-2	1,122	4	-67	-63	1,059	-	-	-
<i>Tourism NI (ALB - Net)</i>									
3,366	-	3,366	50,139	-	50,139	53,505	245	-	245
<b>3: Employment and Skills</b>									
31,601	-	31,601	408,870	-7,496	401,374	432,975	17,518	-	17,518
<i>Of which:</i>									
<i>Employment and Skills - Departmental</i>									
31,601	-	31,601	78,921	-970	77,951	109,552	608	-	608
<i>EU Programmes – European Social Fund</i>									
-	-	-	53	-	53	53	-	-	-
<i>Peace IV</i>									
-	-	-	8,157	-6,526	1,631	1,631	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>									
-	-	-	-149	-	-149	-149	114	-	114
<i>Further Education Colleges (ALB - Net)</i>									
-	-	-	321,888	-	321,888	321,888	16,796	-	16,796

**Part II: Revised Subhead detail (Continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>4: Student Support &amp; Higher Education</b>									
5,179	-	5,179	1,875,769	-279	1,875,490	1,880,669	103,884	-2,341	101,543
<i>Of which:</i>									
<i>Student Support &amp; Higher Education - Departmental</i>									
5,179	-	5,179	1,868,736	-279	1,868,457	1,873,636	100,800	-2,341	98,459
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>									
-	-	-	7,033	-	7,033	7,033	3,084	-	3,084
<b>5: Tourism Ireland Ltd</b>									
1,175	-	1,175	-9,241	-	-9,241	-8,066	7	-	7
<i>Of which:</i>									
<i>Tourism Ireland Ltd - Departmental</i>									
-	-	-	-	-	-	-	7	-	7
<i>Tourism Ireland Ltd (ALB - Net)</i>									
1,175	-	1,175	-9,241	-	-9,241	-8,066	-	-	-
<b>6: InterTradeIreland</b>									
-	-	-	5,543	-	5,543	5,543	138	-	138
<i>Of which:</i>									
<i>InterTradeIreland (ALB - Net)</i>									
-	-	-	5,543	-	5,543	5,543	138	-	138
<b>7: Representation &amp; Regulatory Services</b>									
3,485	-3	3,482	33,687	-3,033	30,654	34,136	1,136	-405	731
<i>Of which:</i>									
<i>Representation &amp; Regulatory Services - Departmental</i>									
2,861	-3	2,858	25,294	-3,033	22,261	25,119	683	-405	278
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>									
-	-	-	2,527	-	2,527	2,527	18	-	18
<i>Labour Relations Agency (ALB - Net)</i>									
624	-	624	5,062	-	5,062	5,686	375	-	375
<i>Health and Safety Executive NI (ALB - Net)</i>									
-	-	-	804	-	804	804	60	-	60
<b>Non-voted expenditure</b>									
-	-	-	-	-575	-575	-575	-	-	-

Part II: Revised Subhead detail (*Continued*)

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<i>Of which:</i>									
<b>8: Consolidated Fund Extra Receipts (CFERs)</b>									
-	-	-	-	-575	-575	-575	-	-	-
<i>Of which:</i>									
<i>Departmental</i>									
-	-	-	-	-300	-300	-300	-	-	-
<i>ALBs</i>									
-	-	-	-	-275	-275	-275	-	-	-
<b>Total Spending in DEL</b>									
68,226	-5	68,221	2,484,337	-13,968	2,470,369	2,538,590	248,535	-3,704	244,831
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted Expenditure</b>									
-	-	-	193,106	-202,468	-9,362	-9,362	612,065	-170,880	441,185
<i>Of which:</i>									
<b>9: Provisions &amp; Revaluations - Departmental</b>									
-	-	-	-500	-	-500	-500	-	-	-
<b>10: NI Renewable Heat Incentive Scheme</b>									
-	-	-	33,470	-	33,470	33,470	-	-	-
<b>11: Student Support</b>									
-	-	-	130,461	-202,468	-72,007	-72,007	612,065	-170,880	441,185
<b>12: Invest Northern Ireland (ALB - Net)</b>									
-	-	-	28,700	-	28,700	28,700	-	-	-
<b>13: Further Education Colleges (ALB - Net)</b>									
-	-	-	-2,297	-	-2,297	-2,297	-	-	-
<b>14: Other ALBs (Net)</b>									
-	-	-	3,272	-	3,272	3,272	-	-	-
<b>Total Spending in AME</b>									
-	-	-	193,106	-202,468	-9,362	-9,362	612,065	-170,880	441,185

**Part II: Revised Subhead detail (Continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<b>Non-Budget spending</b>									
<b>Voted Expenditure</b>									
-	-	-	2,290	-	2,290	2,290	-	-	-
<i>Of which:</i>									
<b>15: Teachers Premature Retirement - on-going liabilities</b>									
-	-	-	2,290	-	2,290	2,290	-	-	-
<b>Total Non-Budget Spending</b>									
-	-	-	2,290	-	2,290	2,290	-	-	-
<b>Total for Estimate</b>									
68,226	-5	68,221	2,679,733	-216,436	2,463,297	2,531,518	860,600	-174,584	686,016
<i>Of which:</i>									
<b>Voted Expenditure</b>									
68,226	-5	68,221	2,679,733	-215,861	2,463,872	2,532,093	860,600	-174,584	686,016
<b>Non-voted Expenditure</b>									
-	-	-	-	-575	-575	-575	-	-	-

## Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
<b>Net Resource Requirement</b>	<b>1,435,632</b>	<b>1,095,886</b>	<b>2,531,518</b>
<b>Net Capital Requirement</b>	<b>699,687</b>	<b>-13,671</b>	<b>686,016</b>
<b>Accruals to cash adjustments</b>	<b>-680,766</b>	<b>-988,924</b>	<b>-1,669,690</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-441,709	-77,730	-519,439
Remove voted capital	-59,217	-17,651	-76,868
Add cash grant-in-aid	469,001	69,901	538,902
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-772,662	-1,009,082	-1,781,744
New provisions and adjustments to previous provisions	-5,179	2,639	-2,540
Prior Period Adjustments	-	-	-
Other non-cash items	-	40,754	40,754
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,000	-	50,000
Increase (-) / Decrease (+) in creditors	79,000	-	79,000
Use of provisions	-	2,245	2,245
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>575</b>	<b>575</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	575	575
<b>Net Cash Requirement</b>	<b>1,454,553</b>	<b>93,866</b>	<b>1,548,419</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	68,226
<i>Less:</i>	
Administration DEL Income	-5
<b>Net Administration Costs</b>	<b>68,221</b>
Gross Programme Costs	2,893,689
<i>Less:</i>	
Programme DEL Income	-17,204
Programme AME Income	-202,468
Non-Budget Income	-500
<b>Net Programme Costs</b>	<b>2,673,517</b>
<b>Net expenditure for the year (Accounts)</b>	<b>2,741,738</b>
<i>Of which:</i>	
Resource DEL	2,538,590
Capital DEL	203,720
Resource AME	-9,362
Capital AME	-
Non-Budget	8,790
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-203,720
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-8,790
<b>Total Resource Budget</b>	<b>2,529,228</b>
<i>Of which:</i>	
Resource DEL	2,538,590
Resource AME	-9,362
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	2,290
<b>Total Resource (Estimate)</b>	<b>2,531,518</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised
<b>Voted Resource DEL</b>	<b>-13,398</b>
Administration	
Sales of Goods and Services	-2
<i>Of which:</i>	
2: Tourism	-2
Other Income	-3
<i>Of which:</i>	
7: Representation & Regulatory Services	-3
<b>Total Administration</b>	<b>-5</b>
Programme	
EU Grants Received	-6,526
<i>Of which:</i>	
3: Employment & Skills	-6,526
Sales of Goods and Services	-3,200
<i>Of which:</i>	
1: Economic & Business Development	-13
3: Employment & Skills	-154
7: Representation & Regulatory Services	-3,033
Interest and Dividends	-392
<i>Of which:</i>	
1: Economic & Business Development	-113
4: Student Support & Higher Education	-279
Other Grants	-3,180
<i>Of which:</i>	
1: Economic & Business Development	-2,364
3: Employment & Skills	-816
Other Income	-95
<i>Of which:</i>	
1: Economic & Business Development	-28
2: Tourism	-67
<b>Total Programme</b>	<b>-13,393</b>
<b>Voted Resource AME</b>	<b>-202,468</b>
Programme	
Interest and Dividends	-202,468
<i>Of which:</i>	
11: Student Support	-202,468

## Part III: Note B - Analysis of Departmental Income (*Continued*) £'000

	Revised
<b>Total Programme</b>	<b>-202,468</b>
<b>Total Voted Resource Income</b>	<b>-215,866</b>
<b>Voted Capital DEL</b>	<b>-3,704</b>
Programme	
Other Grants	-3,236
<i>Of which:</i>	
1: Economic & Business Development	-490
4: Student Support & Higher Education	-2,341
7: Representation & Regulatory Services	-405
Loans	-468
<i>Of which:</i>	
1: Economic & Business Development	-468
<b>Total Programme</b>	<b>-3,704</b>
<b>Voted Capital AME</b>	<b>-170,880</b>
Programme	
Loans	-170,880
<i>Of which:</i>	
11: Student Support	-170,880
<b>Total Programme</b>	<b>-170,880</b>
<b>Total Voted Capital Income</b>	<b>-174,584</b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-575	-154	-575	-154
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-575</b>	<b>-154</b>	<b>-575</b>	<b>-154</b>

Detailed description of CFER sources	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Economic & Business Development	-	-	-455	-34	-455	-34
<i>Of which:</i>						
Refunds/Recoupments	-	-	-455	-34	-455	-34
Asset sales (Invest NI)	-	-	-	-	-	-
Regulation & Regulatory Services	-	-	-120	-120	-120	-120
<i>Of which:</i>						
Fees & Charges	-	-	-120	-120	-120	-120
<b>Total</b>	-	-	<b>-575</b>	<b>-154</b>	<b>-575</b>	<b>-154</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Ian Snowden

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

**ALB Accounting Officers:**

Professor Jonathan Heggarty	Stranmillis University College
Barry Neilson	Construction Industry Training Board (CITBNI) (as established under the Industrial Training Act 1964)
Richard Williams	NI Screen
Margaret Hearty	InterTradeIreland
Kieran Donoghue	Invest NI
Laura McCorry	Tourism NI
Alice Mansergh (Designate)	Tourism Ireland Limited
Mark McAllister	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Damian Duffy (interim)	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Tommy Martin	South Eastern Regional College
Lee Campbell	Southern Regional College
Celine McCartan	South West College

Ian Snowden has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1,12	Invest Northern Ireland	109,056	55,509	137,995
1,14	Northern Ireland Screen	20,830	529	20,992
2,14	NI Tourist Board	54,736	245	57,010
3,14	Construction Industry Training Board NI (as established under the Industrial Training Act 1964)	-125	114	1
3,13	Further Education	319,591	16,796	298,072
4,14	Higher Education	8,300	3,084	9,158
5,14	Tourism Ireland Ltd	-7,731	-	-
6,14	InterTradeIreland Ltd	5,663	138	5,719
7	Consumer Council for NI	2,527	18	2,532
7,14	Labour Relations Agency	5,788	375	5,888
7	Health & Safety Executive	804	60	1,535
<b>Total</b>		<b>519,439</b>	<b>76,868</b>	<b>538,902</b>

## Part III: Note I - 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
<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>	<b>Unquantifiable</b>



**Spring Supplementary  
Estimate  
2025-26**

Department of  
Education



## Department of Education

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

	£'000		
Changes in budgets, non-budget voted provision and cash	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	356,458	-	356,458
Reduced Requirements	-3,833	-	-3,833
Net Technical Adjustments	4,478	-500	3,978
<b>Total change in Resource DEL</b>	<b>357,103</b>	<b>-500</b>	<b>356,603</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	44,153	-	44,153
Reduced Requirements	-27,153	-	-27,153
Net Technical Adjustments	-3,945	1,299	-2,646
<b>Total change in Capital DEL</b>	<b>13,055</b>	<b>1,299</b>	<b>14,354</b>
<b>Total change in Resource AME</b>	<b>-17,069</b>	<b>-</b>	<b>-17,069</b>
<b>Total change in Capital AME</b>	<b>37</b>	<b>-</b>	<b>37</b>
<b>Total change in Net Cash Requirement</b>			<b>302,714</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	3,230,262,000	357,103,000	<b>3,587,365,000</b>	-	-500,000	-500,000	3,586,865,000
Capital	391,401,000	13,055,000	<b>404,456,000</b>	-3,000,000	1,299,000	-1,701,000	402,755,000
<b>Annually Managed Expenditure</b>							
Resource	152,133,000	-17,069,000	<b>135,064,000</b>	-	-	-	135,064,000
Capital	-	37,000	<b>37,000</b>	-	-	-	37,000
<b>Total Net Budget</b>							
Resource	3,382,395,000	340,034,000	<b>3,722,429,000</b>	-	-500,000	-500,000	3,721,929,000
Capital	391,401,000	13,092,000	<b>404,493,000</b>	-3,000,000	1,299,000	-1,701,000	402,792,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>3,925,737,000</b>	<b>302,714,000</b>	<b>4,228,451,000</b>				<b>4,228,451,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Education on:

**Departmental Expenditure Limit:***Expenditure arising from:*

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the PEACEPLUS funding programme; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; severance payments; compensation payments; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

*Income arising from:*

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its arm's length bodies, and other partner organisations; sale of research publications; receipts from other government departments and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas; Shared Island Funding; sales receipts and profits from departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); repayments of grants, repayments of loans, receipts associated with the closure of departmental ALBs, and recoveries from services provided to Sure Start; the general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services; bank interest; sundry receipts.

**Annually Managed Expenditure:***Expenditure arising from:*

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

*Income arising from:*

Non-cash accounting adjustments; interest and dividends and income from disposal of financial assets.

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

**Part II: Changes Proposed****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
22,601	3,207,661	742	356,361	23,343	3,564,022	391,401	13,055	404,456
<i>Of which:</i>								
<b>1: Delegated School Budgets</b>								
-	1,692,591	-	87,378	-	1,779,969	-	-	-
<i>Of which:</i>								
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>								
-	1,284,132	-	61,187	-	1,345,319	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>								
-	97,236	-	7,933	-	105,169	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>								
-	311,223	-	18,258	-	329,481	-	-	-
<b>2: Education Authority Grants</b>								
-	1,128,804	-	278,941	-	1,407,745	-	-	-
<i>Of which:</i>								
<i>Education Authority special educational needs (ALB - Net)</i>								
-	641,804	-	149,491	-	791,295	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>								
-	61,520	-	15,120	-	76,640	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>								
-	82,458	-	25,095	-	107,553	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>								
-	343,022	-	89,235	-	432,257	-	-	-
<b>3: Education Authority and Schools Specific Funds</b>								
-	251,798	-	-52,246	-	199,552	-	-	-
<i>Of which:</i>								
<i>Education Authority specific funds (ALB - Net)</i>								
-	262,774	-	-50,554	-	212,220	-	-	-
<i>Schools specific funds (ALB - Net)</i>								
-	925	-	227	-	1,152	-	-	-
<i>Peace Plus funding</i>								
-	734	-	-391	-	343	-	-	-
<i>Other External Funding</i>								
-	-12,635	-	-1,528	-	-14,163	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>4: Other Education Services</b>								
21,903	59,722	590	26,456	22,493	86,178	-	-	-
<i>Of which:</i>								
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>								
-	22,554	-	2,291	-	24,845	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>								
-	3,623	-	364	-	3,987	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>								
-	673	-	121	-	794	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>								
-	111	-	-124	-	-13	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>								
-	1,611	-	52	-	1,663	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>								
-	674	-	9	-	683	-	-	-
<i>Other Education Services</i>								
21,903	30,476	590	23,743	22,493	54,219	-	-	-
<b>5: Early Years Provision</b>								
-	34,944	-	9,605	-	44,549	-	-	-
<b>6: Youth and Community Relations</b>								
-	37,517	-	5,891	-	43,408	-	-	-
<i>Of which:</i>								
<i>Youth and Community Relations</i>								
-	37,517	-	5,500	-	43,017	-	-	-
<i>Peace Plus funding</i>								
-	-	-	391	-	391	-	-	-
<b>7: Capital</b>								
698	2,285	152	336	850	2,621	391,401	13,055	404,456
<i>Of which:</i>								
<i>Major Works</i>								
-	-	-	-	-	-	68,758	-1,468	67,290
<i>School Enhancement Programme</i>								
-	-	-	-	-	-	16,438	919	17,357
<i>Minor Works</i>								
-	-	-	-	-	-	114,500	29,045	143,545
<i>Other Activities to Support Capital Investment</i>								
698	2,285	152	336	850	2,621	191,705	-15,441	176,264

**Part II: Changes Proposed (Continued)****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Non-voted expenditure</b>								
-	-	-	-500	-	-500	-3,000	1,299	-1,701
<i>Of which:</i>								
<b>8: Consolidated Fund Extra Receipts</b>								
-	-	-	-500	-	-500	-3,000	1,299	-1,701
<b>Total Spending in DEL</b>								
		<b>742</b>	<b>355,861</b>			<b>14,354</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	152,133	-	-17,069	-	135,064	-	37	37
<i>Of which:</i>								
<b>9: Provisions</b>								
-	-941	-	-52,725	-	-53,666	-	37	37
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	-3,350	-	-50,750	-	-54,100	-	-	-
<i>Other ALBs (Net)</i>								
-	2,159	-	-2,536	-	-377	-	37	37
<i>Departmental</i>								
-	250	-	561	-	811	-	-	-
<b>10: Depreciation and impairment</b>								
-	152,999	-	35,656	-	188,655	-	-	-
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	151,890	-	35,760	-	187,650	-	-	-
<i>Other ALBs (Net)</i>								
-	2	-	3	-	5	-	-	-
<i>Departmental</i>								
-	1,107	-	-107	-	1,000	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Total Spending in AME</b>								
		-	-17,069				37	
<b>Total for Estimate</b>								
		742	338,792				14,391	
<i>Of which:</i>								
<b>Voted Expenditure</b>		742	339,292				13,092	
<b>Non-voted Expenditure</b>		-	-500				1,299	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		3,925,737	302,714			4,228,451		

## Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
23,470	-127	23,343	3,588,222	-24,200	3,564,022	3,587,365	404,456	-	404,456
<i>Of which:</i>									
<b>1: Delegated School Budgets</b>									
-	-	-	1,779,969	-	1,779,969	1,779,969	-	-	-
<i>Of which:</i>									
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>									
-	-	-	1,345,319	-	1,345,319	1,345,319	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>									
-	-	-	105,169	-	105,169	105,169	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>									
-	-	-	329,481	-	329,481	329,481	-	-	-
<b>2: Education Authority Grants</b>									
-	-	-	1,407,745	-	1,407,745	1,407,745	-	-	-
<i>Of which:</i>									
<i>Education Authority special educational needs (ALB - Net)</i>									
-	-	-	791,295	-	791,295	791,295	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>									
-	-	-	76,640	-	76,640	76,640	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>									
-	-	-	107,553	-	107,553	107,553	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>									
-	-	-	432,257	-	432,257	432,257	-	-	-
<b>3: Education Authority and Schools Specific Funds</b>									
-	-	-	215,084	-15,532	199,552	199,552	-	-	-
<i>Of which:</i>									
<i>Education Authority specific funds (ALB - Net)</i>									
-	-	-	212,220	-	212,220	212,220	-	-	-
<i>Schools specific funds (ALB - Net)</i>									
-	-	-	1,152	-	1,152	1,152	-	-	-
<i>Peace Plus funding</i>									
-	-	-	1,712	-1,369	343	343	-	-	-
<i>Other External Funding</i>									
-	-	-	-	-14,163	-14,163	-14,163	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>4: Other Education Services</b>									
22,493	-	22,493	92,826	-6,648	86,178	108,671	-	-	-
<i>Of which:</i>									
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>									
-	-	-	24,845	-	24,845	24,845	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>									
-	-	-	3,987	-	3,987	3,987	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>									
-	-	-	794	-	794	794	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>									
-	-	-	-13	-	-13	-13	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>									
-	-	-	1,663	-	1,663	1,663	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>									
-	-	-	683	-	683	683	-	-	-
<i>Other Education Services</i>									
22,493	-	22,493	60,867	-6,648	54,219	76,712	-	-	-
<b>5: Early Years Provision</b>									
-	-	-	44,549	-	44,549	44,549	-	-	-
<b>6: Youth and Community Relations</b>									
-	-	-	44,973	-1,565	43,408	43,408	-	-	-
<i>Of which:</i>									
<i>Youth and Community Relations</i>									
-	-	-	43,017	-	43,017	43,017	-	-	-
<i>Peace Plus funding</i>									
-	-	-	1,956	-1,565	391	391	-	-	-
<b>7: Capital</b>									
977	-127	850	3,076	-455	2,621	3,471	404,456	-	404,456
<i>Of which:</i>									
<i>Major Works</i>									
-	-	-	-	-	-	-	67,290	-	67,290
<i>School Enhancement Programme</i>									
-	-	-	-	-	-	-	17,357	-	17,357
<i>Minor Works</i>									
-	-	-	-	-	-	-	143,545	-	143,545
<i>Other Activities to Support Capital Investment</i>									
977	-127	850	3,076	-455	2,621	3,471	176,264	-	176,264

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Non-voted expenditure</b>									
-	-	-	-	-500	-500	-500	-	-1,701	-1,701
<i>Of which:</i>									
<b>8: Consolidated Fund Extra Receipts</b>									
-	-	-	-	-500	-500	-500	-	-1,701	-1,701
<b>Total Spending in DEL</b>									
<b>23,470</b>	<b>-127</b>	<b>23,343</b>	<b>3,588,222</b>	<b>-24,700</b>	<b>3,563,522</b>	<b>3,586,865</b>	<b>404,456</b>	<b>-1,701</b>	<b>402,755</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	135,064	-	135,064	135,064	37	-	37
<i>Of which:</i>									
<b>9: Provisions</b>									
-	-	-	-53,666	-	-53,666	-53,666	37	-	37
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	-54,100	-	-54,100	-54,100	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	-377	-	-377	-377	37	-	37
<i>Departmental</i>									
-	-	-	811	-	811	811	-	-	-
<b>10: Depreciation and impairment</b>									
-	-	-	188,655	-	188,655	188,655	-	-	-
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	187,650	-	187,650	187,650	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	5	-	5	5	-	-	-
<i>Departmental</i>									
-	-	-	1,000	-	1,000	1,000	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised										
Resources							Capital			
Administration			Programme				Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net	Gross				
1	2	3	4	5	6	7	8	9	10	
<b>11: Other AME (including Disposal of Assets)</b>										
-	-	-	75	-	75	75	-	-	-	
<i>Of which:</i>										
<i>Education Authority (ALB - Net)</i>										
-	-	-	75	-	75	75	-	-	-	
<b>Total Spending in AME</b>										
-	-	-	<b>135,064</b>	-	<b>135,064</b>	<b>135,064</b>	<b>37</b>	-	<b>37</b>	
<b>Total for Estimate</b>										
<b>23,470</b>	<b>-127</b>	<b>23,343</b>	<b>3,723,286</b>	<b>-24,700</b>	<b>3,698,586</b>	<b>3,721,929</b>	<b>404,493</b>	<b>-1,701</b>	<b>402,792</b>	
<i>Of which:</i>										
<b>Voted Expenditure</b>										
23,470	-127	23,343	3,723,286	-24,200	3,699,086	3,722,429	404,493	-	404,493	
<b>Non-voted Expenditure</b>										
-	-	-	-	-500	-500	-500	-	-1,701	-1,701	

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>3,382,395</b>	<b>339,534</b>	<b>3,721,929</b>
<b>Net Capital Requirement</b>	<b>388,401</b>	<b>14,391</b>	<b>402,792</b>
<b>Accruals to cash adjustments</b>	<b>151,941</b>	<b>-50,412</b>	<b>101,529</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-3,302,633	-306,682	-3,609,315
Remove voted capital	-255,385	-45,147	-300,532
Add cash grant-in-aid	3,692,402	294,341	3,986,743
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,193	-363	-2,556
New provisions and adjustments to previous provisions	-250	-588	-838
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	8,000	8,000
Increase (-) / Decrease (+) in creditors	20,000	-	20,000
Use of provisions	-	27	27
<b>Removal of non-voted budget items</b>	<b>3,000</b>	<b>-799</b>	<b>2,201</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	3,000	-799	2,201
<b>Net Cash Requirement</b>	<b>3,925,737</b>	<b>302,714</b>	<b>4,228,451</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	23,470
<i>Less:</i>	
Administration DEL Income	-127
<b>Net Administration Costs</b>	<b>23,343</b>
Gross Programme Costs	3,723,286
<i>Less:</i>	
Programme DEL Income	-24,700
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>3,698,586</b>
<b>Net expenditure for the year (Accounts)</b>	<b>3,721,929</b>
<i>Of which:</i>	
Resource DEL	3,586,865
Capital DEL	-
Resource AME	135,064
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>3,721,929</b>
<i>Of which:</i>	
Resource DEL	3,586,865
Resource AME	135,064
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>3,721,929</b>

## Part III: Note B - Analysis of Departmental Income £'000

	Revised
<b>Voted Resource DEL</b>	<b>-24,327</b>
Administration	
Other Income	-127
<i>Of which:</i>	
7: Capital	-127
<b>Total Administration</b>	<b>-127</b>
Programme	
EU Grants Received	-2,934
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-1,369
6: Youth and Community Relations	-1,565
Other Grants	-13,750
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-13,750
Other Income	-7,516
<i>Of which:</i>	
3: Education Authority and Schools Specific Funds	-413
4: Other Education Services	-6,648
7: Capital	-455
<b>Total Programme</b>	<b>-24,200</b>
<b>Total Voted Resource Income</b>	<b>-24,327</b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-500	-500	-500	-500
Income in budgets surrendered to the Consolidated Fund (capital)	-3,000	-3,000	1,299	1,299	-1,701	-1,701
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-3,000</b>	<b>-3,000</b>	<b>799</b>	<b>799</b>	<b>-2,201</b>	<b>-2,201</b>

### Detailed description of CFER sources £'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Other Education Services	-	-	-500	-500	-500	-500
<i>Of which:</i>						
Miscellaneous CFER's	-	-	-500	-500	-500	-500
Capital	-3,000	-3,000	1,299	1,299	-1,701	-1,701
<i>Of which:</i>						
Education Authority - Capital Receipts	-2,000	-2,000	299	299	-1,701	-1,701
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-1,000	-1,000	1,000	1,000	-	-
<b>Total</b>	<b>-3,000</b>	<b>-3,000</b>	<b>799</b>	<b>799</b>	<b>-2,201</b>	<b>-2,201</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** David Malcolm

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

**ALB Accounting Officers:**

Richard Pengelly	Education Authority
Ian Gallagher	General Teaching Council for Northern Ireland
Maria Thomasson	Comhairle na Gaelscolaíochta
Eamonn Broderick	Council for Catholic Maintained Schools
Gerald Campbell	Council for the Curriculum, Examinations and Assessment
Sean Pettis	Northern Ireland Council for Integrated Education
Stephen Douthart	Middletown Centre for Autism Ltd

David Malcolm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1,2,3,6,7,9	Education Authority	3,114,018	244,853	3,250,588
1,2,3,7	Voluntary and Grant Maintained Integrated Schools	463,710	55,369	700,000
4,7,9	Council for the Curriculum, Examinations and Assessment	24,104	220	28,217
4,7,9	Council for Catholic Maintained Schools	3,896	20	4,219
4,7,9	Middletown Centre for Autism Ltd	1,901	23	1,830
4,7,9	Comhairle na Gaelscolaíochta	921	-	966
4,7,9	Northern Ireland Council for Integrated Education	706	10	923
4,7,9	General Teaching Council for Northern Ireland	59	37	-
<b>Total</b>		<b>3,609,315</b>	<b>300,532</b>	<b>3,986,743</b>

## Part III: Note I - 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
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

**Spring Supplementary  
Estimate  
2025-26**

Department of  
Education - Teachers'  
Superannuation



## Department of Education – Teachers’ Superannuation

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
Total change in Resource AME	-16,416	-	-16,416
Total change in Resource Non-Budget Expenditure	-114	-	-114
Total change in Net Cash Requirement			-69,787

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Annually Managed Expenditure</b>							
Resource	501,312,000	-16,416,000	<b>484,896,000</b>	-	-	-	484,896,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	501,312,000	-16,416,000	<b>484,896,000</b>	-	-	-	484,896,000
Capital	-	-	-	-	-	-	-
<b>Non-Budget Expenditure</b>							
Resource	-2,301,000	-114,000	<b>-2,415,000</b>				-2,415,000
Capital	-	-	-				-
<b>Net cash requirement</b>	<b>165,480,000</b>	<b>-69,787,000</b>	<b>95,693,000</b>				<b>95,693,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Education on:

**Annually Managed Expenditure:***Expenditure arising from:*

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

*Income arising from:*

Employer and employee contributions; transfers into the Northern Ireland Teachers' Pension Scheme; certain receipts from the state pension scheme; certain payments received from specific government funds set up to facilitate early retirement initiatives.

**Non-Budget Expenditure:***Income arising from:*

Payments from the Department for the Economy in relation to the added years compensation element paid to teachers and lecturers who retired prematurely from Further Education colleges.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	501,312	-	-16,416	-	484,896	-	-	-
<i>Of which:</i>								
<b>1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation</b>								
-	501,312	-	-16,416	-	484,896	-	-	-
<b>Total Spending in AME</b>								
		-	-16,416				-	
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	-2,301	-	-114	-	-2,415	-	-	-
<i>Of which:</i>								
<b>2: Premature Retirement Compensation – Receipts</b>								
-	-2,301	-	-114	-	-2,415	-	-	-
<b>Total Non-Budget Spending</b>								
		-	-114				-	
<b>Total for Estimate</b>								
		-	-16,530				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-16,530				-	
<b>Non-voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								
<b>Current</b>		<b>Changes</b>		<b>Revised</b>				
<b>Net Cash Requirement</b>		<b>165,480</b>		<b>-69,787</b>		<b>95,693</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	979,000	-494,104	484,896	484,896	-	-	-
<i>Of which:</i>									
<b>1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation</b>									
-	-	-	979,000	-494,104	484,896	484,896	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>979,000</b>	<b>-494,104</b>	<b>484,896</b>	<b>484,896</b>	-	-	-
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
-	-	-	-	-2,415	-2,415	-2,415	-	-	-
<i>Of which:</i>									
<b>2: Premature Retirement Compensation – Receipts</b>									
-	-	-	-	-2,415	-2,415	-2,415	-	-	-
<b>Total Non-Budget Spending</b>									
-	-	-	-	<b>-2,415</b>	<b>-2,415</b>	<b>-2,415</b>	-	-	-
<b>Total for Estimate</b>									
-	-	-	<b>979,000</b>	<b>-496,519</b>	<b>482,481</b>	<b>482,481</b>	-	-	-
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	979,000	-496,519	482,481	482,481	-	-	-
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>499,011</b>	<b>-16,530</b>	<b>482,481</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-333,531</b>	<b>-53,257</b>	<b>-386,788</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-944,000	-35,000	-979,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,000	-	5,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	605,469	-18,257	587,212
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>165,480</b>	<b>-69,787</b>	<b>95,693</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Programme Costs	979,000
<i>Of which:</i>	
Increases in liability	319,000
Interest on scheme liability	660,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-490,104
Transfers in	-4,000
Other income	-
Non-Budget Income	-2,415
<b>Net Programme Costs</b>	<b>482,481</b>
<b>Net expenditure for the year (Accounts)</b>	<b>482,481</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	484,896
Capital AME	-
Non-Budget	-2,415
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,415
<b>Total Resource Budget</b>	<b>484,896</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	484,896
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-2,415
<b>Total Resource (Estimate)</b>	<b>482,481</b>

## Part III: Note B - Analysis of Departmental Income £'000

	Revised
<b>Voted Resource AME</b>	<b>-494,104</b>
Programme	
Pensions	-494,104
<i>Of which:</i>	
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-494,104
<b>Total Programme</b>	<b>-494,104</b>
<b>Total Voted Resource Income</b>	<b>-494,104</b>
<b>Voted Non-Budget</b>	
Programme	
Repayments	-2,415
<i>Of which:</i>	
2: Premature Retirement Compensation – Receipts	-2,415
<b>Total Programme</b>	<b>-2,415</b>
<b>Total Voted Non-Budget Income</b>	<b>-2,415</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

DE-S

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** David Malcolm

David Malcolm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.



**Spring Supplementary  
Estimate  
2025-26**

Department of Finance



## Department of Finance

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	3,469	-	3,469
Reduced Requirements	-9,092	-	-9,092
Net Technical Adjustments	316	1,558	1,874
<b>Total change in Resource DEL</b>	<b>-5,307</b>	<b>1,558</b>	<b>-3,749</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	1,000	-	1,000
Reduced Requirements	-	-	-
Net Technical Adjustments	420	-	420
<b>Total change in Capital DEL</b>	<b>1,420</b>	<b>-</b>	<b>1,420</b>
<b>Total change in Resource AME</b>	<b>6,083</b>	<b>-</b>	<b>6,083</b>
<b>Total change in Capital AME</b>	<b>-1,000</b>	<b>-</b>	<b>-1,000</b>
<b>Total change in Net Cash Requirement</b>			<b>-1,030</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	302,714,000	-5,307,000	<b>297,407,000</b>	-13,650,000	1,558,000	-12,092,000	285,315,000
Capital	32,507,000	1,420,000	<b>33,927,000</b>	-	-	-	33,927,000
<b>Annually Managed Expenditure</b>							
Resource	12,104,000	6,083,000	<b>18,187,000</b>	-	-	-	18,187,000
Capital	1,000,000	-1,000,000	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	314,818,000	776,000	<b>315,594,000</b>	-13,650,000	1,558,000	-12,092,000	303,502,000
Capital	33,507,000	420,000	<b>33,927,000</b>	-	-	-	33,927,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>298,608,000</b>	<b>-1,030,000</b>	<b>297,578,000</b>				<b>297,578,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Finance on:

**Departmental Expenditure Limit:***Expenditure arising from:*

Finance, procurement and policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT including cyber security, training, digital transformation and service related administration costs; NICS Accommodation Services including for the wider public sector; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; net operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council; net operational costs of the Legal Services Oversight Commissioner; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; severance payments; compensation payments; bank charges; other non-cash items.

*Income arising from:*

Recovery of administration costs and other associated costs, from other Departments, other bodies and the public including charges for seconded staff; costs of legal services, including the Legal Services Oversight Commissioner; Construction and Procurement Delivery services; charges levied by Northern Ireland Statistics and Research Agency; fees for Land and Property Services; NICS Accommodation Services; NICS Shared Services for personnel, finance, ICT and training; European Union income; other grants and other centralised service charges; bank interest; the disposal of assets; fines imposed by the Legal Services Oversight Commissioner.

**Annually Managed Expenditure:***Expenditure arising from:*

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
192,266	110,448	-9,380	4,073	182,886	114,521	32,507	1,420	33,927
<i>Of which:</i>								
<b>1: Finance, Procurement, Policy and Accommodation</b>								
78,130	797	-1,125	20	77,005	817	6,752	-7,984	-1,232
<i>Of which:</i>								
<i>Accommodation Services</i>								
54,536	-	460	-	54,996	-	6,321	-7,988	-1,667
<i>Strategic Policy and Reform</i>								
5,941	-	133	-	6,074	-	-	-	-
<i>Departmental Solicitors Office</i>								
5,070	-	-2,558	-	2,512	-	-	-	-
<i>Central Procurement</i>								
4,466	-	1,283	-	5,749	-	109	304	413
<i>Public Spending Group</i>								
4,406	47	-347	-	4,059	47	322	-300	22
<i>International Fund for Ireland</i>								
-	750	-	20	-	770	-	-	-
<i>Other Central Functions</i>								
3,711	-	-96	-	3,615	-	-	-	-
<b>2: NICS Shared Services</b>								
108,452	184	-7,471	5	100,981	189	7,840	3,833	11,673
<i>Of which:</i>								
<i>Digital, Security and Finance Shared Services</i>								
51,262	-	3,436	-	54,698	-	7,130	3,801	10,931
<i>NICS Human Resources</i>								
21,643	184	1,012	-	22,655	184	710	32	742
<i>People and Organisational Development</i>								
5,128	-	-134	-	4,994	-	-	-	-
<i>Integr8 Project</i>								
25,370	-	-8,835	-	16,535	-	-	-	-
<i>Other Shared Services Functions</i>								
5,049	-	-2,950	5	2,099	5	-	-	-
<b>3: Northern Ireland Statistics and Research Agency</b>								
1,014	19,474	129	-1,888	1,143	17,586	2,680	184	2,864

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>4: Land and Property Services</b>								
2,200	87,593	-57	6,323	2,143	93,916	15,235	5,358	20,593
<b>5: EU Programmes</b>								
-	2,400	-	-387	-	2,013	-	-	-
<i>Of which:</i>								
<i>EU Peace Programmes</i>								
-	2,400	-	-387	-	2,013	-	-	-
<b>6: Special EU Programmes Body (ALB – Net)</b>								
2,470	-	-856	-	1,614	-	-	29	29
<b>Non-voted expenditure</b>								
-	-13,650	-	1,558	-	-12,092	-	-	-
<i>Of which:</i>								
<b>7: Land and Property Services</b>								
-	-13,650	-	1,558	-	-12,092	-	-	-
<b>Total Spending in DEL</b>						<b>1,420</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	12,104	-	6,083	-	18,187	1,000	-1,000	-
<i>Of which:</i>								
<b>8: Provisions - Departmental</b>								
-	2,510	-	-1,214	-	1,296	1,000	-1,000	-
<b>9: Depreciation – Departmental</b>								
-	9,394	-	7,180	-	16,574	-	-	-
<b>10: Special EU Programmes Body (ALB – Net)</b>								
-	200	-	117	-	317	-	-	-
<b>Total Spending in AME</b>						<b>-1,000</b>		

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Total for Estimate</b>								
		<b>-9,380</b>	<b>11,714</b>				<b>420</b>	
<i>Of which:</i>								
<b>Voted Expenditure</b>		-9,380	10,156				420	
<b>Non-voted Expenditure</b>		-	1,558				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>298,608</b>	<b>-1,030</b>			<b>297,578</b>		

## Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
282,899	-100,013	182,886	186,399	-71,878	114,521	297,407	35,377	-1,450	33,927
<i>Of which:</i>									
<b>1: Finance, Procurement, Policy and Accommodation</b>									
119,159	-42,154	77,005	817	-	817	77,822	218	-1,450	-1,232
<i>Of which:</i>									
<i>Accommodation Services</i>									
62,135	-7,139	54,996	-	-	-	54,996	-217	-1,450	-1,667
<i>Strategic Policy and Reform</i>									
7,545	-1,471	6,074	-	-	-	6,074	-	-	-
<i>Departmental Solicitors Office</i>									
16,638	-14,126	2,512	-	-	-	2,512	-	-	-
<i>Central Procurement</i>									
20,235	-14,486	5,749	-	-	-	5,749	413	-	413
<i>Public Spending Group</i>									
4,080	-21	4,059	47	-	47	4,106	22	-	22
<i>International Fund for Ireland</i>									
-	-	-	770	-	770	770	-	-	-
<i>Other Central Functions</i>									
8,526	-4,911	3,615	-	-	-	3,615	-	-	-
<b>2: NICS Shared Services</b>									
158,840	-57,859	100,981	189	-	189	101,170	11,673	-	11,673
<i>Of which:</i>									
<i>Digital, Security and Finance Shared Services</i>									
86,133	-31,435	54,698	-	-	-	54,698	10,931	-	10,931
<i>NICS Human Resources</i>									
48,691	-26,036	22,655	184	-	184	22,839	742	-	742
<i>People and Organisational Development</i>									
5,049	-55	4,994	-	-	-	4,994	-	-	-
<i>Integr8 Project</i>									
16,535	-	16,535	-	-	-	16,535	-	-	-
<i>Other Shared Services Functions</i>									
2,432	-333	2,099	5	-	5	2,104	-	-	-
<b>3: Northern Ireland Statistics and Research Agency</b>									
1,143	-	1,143	43,416	-25,830	17,586	18,729	2,864	-	2,864

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>4: Land and Property Services</b>									
2,143	-	2,143	131,912	-37,996	93,916	96,059	20,593	-	20,593
<b>5: EU Programmes</b>									
-	-	-	10,065	-8,052	2,013	2,013	-	-	-
<i>Of which:</i>									
<i>EU Peace Programmes</i>									
-	-	-	10,065	-8,052	2,013	2,013	-	-	-
<b>6: Special EU Programmes Body (ALB – Net)</b>									
1,614	-	1,614	-	-	-	1,614	29	-	29
<b>Non-voted expenditure</b>									
-	-	-	-	-12,092	-12,092	-12,092	-	-	-
<i>Of which:</i>									
<b>7: Land and Property Services</b>									
-	-	-	-	-12,092	-12,092	-12,092	-	-	-
<b>Total Spending in DEL</b>									
282,899	-100,013	182,886	186,399	-83,970	102,429	285,315	35,377	-1,450	33,927
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	18,187	-	18,187	18,187	-	-	-
<i>Of which:</i>									
<b>8: Provisions – Departmental</b>									
-	-	-	1,296	-	1,296	1,296	-	-	-
<b>9: Depreciation – Departmental</b>									
-	-	-	16,574	-	16,574	16,574	-	-	-
<b>10: Special EU Programmes Body (ALB – Net)</b>									
-	-	-	317	-	317	317	-	-	-
<b>Total Spending in AME</b>									
-	-	-	18,187	-	18,187	18,187	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Total for Estimate</b>									
282,899	-100,013	182,886	204,586	-83,970	120,616	303,502	35,377	-1,450	33,927
<i>Of which:</i>									
<b>Voted Expenditure</b>									
282,899	-100,013	182,886	204,586	-71,878	132,708	315,594	35,377	-1,450	33,927
<b>Non-voted Expenditure</b>									
-	-	-	-	-12,092	-12,092	-12,092	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>301,168</b>	<b>2,334</b>	<b>303,502</b>
<b>Net Capital Requirement</b>	<b>33,507</b>	<b>420</b>	<b>33,927</b>
<b>Accruals to cash adjustments</b>	<b>-49,717</b>	<b>-2,226</b>	<b>-51,943</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-2,670	739	-1,931
Remove voted capital	-	-29	-29
Add cash grant-in-aid	1,271	-	1,271
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-58,308	-9,350	-67,658
New provisions and adjustments to previous provisions	-3,510	879	-2,631
Prior Period Adjustments	-	-	-
Other non-cash items	-22,500	4,200	-18,300
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	36,000	-	36,000
Use of provisions	-	1,335	1,335
<b>Removal of non-voted budget items</b>	<b>13,650</b>	<b>-1,558</b>	<b>12,092</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	13,650	-1,558	12,092
<b>Net Cash Requirement</b>	<b>298,608</b>	<b>-1,030</b>	<b>297,578</b>

## Part III: Note A – Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	282,899
<i>Less:</i>	
Administration DEL Income	-100,013
<b>Net Administration Costs</b>	<b>182,886</b>
Gross Programme Costs	204,586
<i>Less:</i>	
Programme DEL Income	-71,878
Programme AME Income	-
Non-Budget Income	-464
<b>Net Programme Costs</b>	<b>132,244</b>
<b>Net expenditure for the year (Accounts)</b>	<b>315,130</b>
<i>Of which:</i>	
Resource DEL	297,407
Capital DEL	-
Resource AME	18,187
Capital AME	-
Non-Budget	-464
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	464
Other adjustments	-12,092
<b>Total Resource Budget</b>	<b>303,502</b>
<i>Of which:</i>	
Resource DEL	285,315
Resource AME	18,187
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>303,502</b>

## Part III: Note B – Analysis of Departmental Income £'000

	Revised
<b>Voted Resource DEL</b>	<b>-171,891</b>
Administration	
Sales of Goods and Services	-100,013
<i>Of which:</i>	
1: Finance, Procurement, Policy and Accommodation	-42,154
2: NICS Shared Services	-57,859
<b>Total Administration</b>	<b>-100,013</b>
Programme	
EU Grants Received	-8,052
<i>Of which:</i>	
5: EU Programmes	-8,052
Sales of Goods and Services	-63,826
<i>Of which:</i>	
3: Northern Ireland Statistics and Research Agency	-25,830
4: Land and Property Services	-37,996
<b>Total Programme</b>	<b>-71,878</b>
<b>Total Voted Resource Income</b>	<b>-171,891</b>
<b>Voted Capital DEL</b>	<b>-1,450</b>
Programme	
Sale of Assets	-1,450
<i>Of which:</i>	
1: Finance, Procurement, Policy and Accommodation	-1,450
<b>Total Programme</b>	<b>-1,450</b>
<b>Total Voted Capital Income</b>	<b>-1,450</b>

## Part III: Note C – Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-464	-464	-464	-464
<b>Total</b>	-	-	<b>-464</b>	<b>-464</b>	<b>-464</b>	<b>-464</b>

### Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
<b>Non-Budget</b>						
Miscellaneous	-	-	-464	-464	-464	-464
<b>Total</b>	-	-	<b>-464</b>	<b>-464</b>	<b>-464</b>	<b>-464</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Neil Gibson
<b>Executive Agency Accounting Officer:</b>	
Philip Wales	NI Statistics and Research Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

<b>ALB Accounting Officers:</b>	
Gina McIntyre	Special EU Programmes Body

Neil Gibson has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead  
Detail**

	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
6, 10	Special EU Programmes Body	1,931	29	1,271
<b>Total</b>		<b>1,931</b>	<b>29</b>	<b>1,271</b>

## Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Revised Subhead Detail	Service	£'000
1	Fiscal Council ■  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 in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.	586

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p><b>Public/employer liability cases</b></p> <p>There were 17 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.</p>	Unquantifiable
<p><b>Public Sector Pensions - Injury to Feelings Claims</b></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>	Unquantifiable
<p><b>Other legal issues</b></p> <p>There is one judicial review case and one industrial tribunal case pending.</p>	Unquantifiable

**Spring Supplementary  
Estimate  
2025-26**

Department  
of Finance –  
Superannuation and  
Other Allowances



## Department of Finance – Superannuation and Other Allowances

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
Total change in Resource AME	-14,089	-	-14,089
Total change in Net Cash Requirement			-13,156

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Annually Managed Expenditure</b>							
Resource	442,589,000	-14,089,000	<b>428,500,000</b>	-	-	-	428,500,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	442,589,000	-14,089,000	<b>428,500,000</b>	-	-	-	428,500,000
Capital	-	-	-	-	-	-	-
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>114,956,000</b>	<b>-13,156,000</b>	<b>101,800,000</b>				<b>101,800,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Finance on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

*Income arising from:*

Recovery of redundancy, early retirement and rechargeable injury payments made in respect of those covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

**Annually Managed Expenditure:**

*Expenditure arising from:*

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

*Income arising from:*

Receipts of superannuation contributions in respect of employees and employers; transfer values received; recovery of contribution equivalent premiums; refunds of superannuation payments and repayment of taxation paid on behalf of scheme members; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	442,589	-	-14,089	-	428,500	-	-	-
<i>Of which:</i>								
<b>2: Pensions, Lump Sum and Gratuities</b>								
-	442,589	-	-14,089	-	428,500	-	-	-
<b>Total Spending in AME</b>								
		-	-14,089				-	
<b>Total for Estimate</b>								
		-	-14,089				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-14,089				-	
<b>Non-voted Expenditure</b>								
		-	-				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		114,956	-13,156			101,800		

## Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	15,000	-15,000	-	-	-	-	-
<i>Of which:</i>									
<b>1: Redundancy and Early Retirement Costs</b>									
-	-	-	15,000	-15,000	-	-	-	-	-
<b>Total Spending in DEL</b>									
-	-	-	<b>15,000</b>	<b>-15,000</b>	-	-	-	-	-
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	871,000	-442,500	428,500	428,500	-	-	-
<i>Of which:</i>									
<b>2: Pensions, Lump Sum and Gratuities</b>									
-	-	-	871,000	-442,500	428,500	428,500	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>871,000</b>	<b>-442,500</b>	<b>428,500</b>	<b>428,500</b>	-	-	-
<b>Total for Estimate</b>									
-	-	-	<b>886,000</b>	<b>-457,500</b>	<b>428,500</b>	<b>428,500</b>	-	-	-
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	886,000	-457,500	428,500	428,500	-	-	-
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>442,589</b>	<b>-14,089</b>	<b>428,500</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-327,633</b>	<b>933</b>	<b>-326,700</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-861,576	-9,424	-871,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	30,000	-15,000	15,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	503,943	25,357	529,300
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>114,956</b>	<b>-13,156</b>	<b>101,800</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Programme Costs	886,000
<i>Of which:</i>	
Increases in liability	313,000
Interest on scheme liability	558,000
Other expenditure	15,000
<i>Less:</i>	
Contributions received	-438,500
Transfers in	-4,000
Other income	-15,000
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>428,500</b>
<b>Net expenditure for the year (Accounts)</b>	<b>428,500</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	428,500
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>428,500</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	428,500
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>428,500</b>

## Part III: Note B - Analysis of Departmental Income £'000

	Revised
<b>Voted Resource DEL</b>	<b>-15,000</b>
Programme	
Other Income	-15,000
<i>Of which:</i>	
1: Redundancy and Early Retirement Costs	-15,000
<b>Total Programme</b>	<b>-15,000</b>
 <b>Voted Resource AME</b>	 <b>-442,500</b>
Programme	
Pensions	-442,500
<i>Of which:</i>	
2: Pensions, Lump Sum and Gratuities	-442,500
<b>Total Programme</b>	<b>-442,500</b>
 <b>Total Voted Resource Income</b>	 <b>-442,500</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Neil Gibson

Neil Gibson has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.



**Spring Supplementary  
Estimate  
2025-26**

Department of Health



## Department of Health

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	456,274	-	456,274
Reduced Requirements	-3,314	-	-3,314
Net Technical Adjustments	102,442	4,100	106,542
<b>Total change in Resource DEL</b>	<b>555,402</b>	<b>4,100</b>	<b>559,502</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	25,199	-	25,199
Reduced Requirements	-42,980	-	-42,980
Net Technical Adjustments	4,470	-	4,470
<b>Total change in Capital DEL</b>	<b>-13,311</b>	<b>-</b>	<b>-13,311</b>
<b>Total change in Resource AME</b>	<b>-842,592</b>	<b>-</b>	<b>-842,592</b>
<b>Total change in Capital AME</b>	<b>13,170</b>	<b>-</b>	<b>13,170</b>
<b>Total change in Net Cash Requirement</b>			<b>243,158</b>

<b>Part I</b>							<b>£</b>
	<b>Voted</b>			<b>Non-Voted</b>			<b>Total</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>	<b>Current</b>	<b>Changes</b>	<b>Revised</b>	
<b>Departmental Expenditure Limit</b>							
Resource	7,784,162,000	555,402,000	<b>8,339,564,000</b>	819,851,000	4,100,000	823,951,000	9,163,515,000
Capital	390,962,000	-13,311,000	<b>377,651,000</b>	-	-	-	377,651,000
<b>Annually Managed Expenditure</b>							
Resource	1,535,379,000	-842,592,000	<b>692,787,000</b>	-	-	-	692,787,000
Capital	4,000,000	13,170,000	<b>17,170,000</b>	-	-	-	17,170,000
<b>Total Net Budget</b>							
Resource	9,319,541,000	-287,190,000	<b>9,032,351,000</b>	819,851,000	4,100,000	823,951,000	9,856,302,000
Capital	394,962,000	-141,000	<b>394,821,000</b>	-	-	-	394,821,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>9,223,183,000</b>	<b>243,158,000</b>	<b>9,466,341,000</b>				<b>9,466,341,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Health on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

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; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; response to COVID-19; response to emerging health issues; grants to voluntary organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK Covid-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; administration; related services; profit or loss on disposal of assets; depreciation and impairments; write offs; bad debts; related expenditure; other non-cash items.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

*Income arising from:*

Hospital, paramedic and ambulance services; social care services; family health services; sales of goods and services; grants; donations including donations of assets; receipts for joint, co-funded and other projects; receipts from other government departments and other sources including the European Union; Shared Island Funding; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; repayment of grants; repayment of loans; interest and repayments on financial transaction capital loans; compensation and settlement of claims; disposals of assets; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; pension contributions; related income; other sundry receipts.

**Annually Managed Expenditure:***Expenditure arising from:*

Creation and movement of provisions; non-cash items including but not restricted to depreciation and impairments; write offs; bad debts; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; response to COVID-19; UK Covid-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; related expenditure and costs.

Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
48,121	7,736,041	-930	556,332	47,191	8,292,373	390,962	-13,311	377,651
<i>Of which:</i>								
<b>1: Hospital Services</b>								
3,486	4,421,205	-	379,168	3,486	4,800,373	237,326	-54,193	183,133
<b>2: Social Care Services</b>								
6,599	1,695,829	-	10,461	6,599	1,706,290	97	-3	94
<b>3: Family Health Services – General Medical Services</b>								
1,394	373,715	-	27,555	1,394	401,270	29,836	-441	29,395
<b>4: Family Health Services – Pharmaceutical Services</b>								
1,412	515,552	-	27,560	1,412	543,112	-	-	-
<b>5: Family Health Services – Dental Services</b>								
149	118,522	-	-4,652	149	113,870	-	-	-
<b>6: Family Health Services – Ophthalmic Services</b>								
-	25,790	-	2,727	-	28,517	-	-	-
<b>7: Health Support Services</b>								
30,607	247,200	-930	92,794	29,677	339,994	91,247	31,806	123,053
<b>8: Public Health Services</b>								
3,962	96,070	-	2,645	3,962	98,715	13,548	5,364	18,912
<b>9: Ambulance and Paramedic Services</b>								
-	133,008	-	9,882	-	142,890	5,782	2,352	8,134
<b>11: Fire and Rescue Services</b>								
512	107,116	-	8,192	512	115,308	13,126	1,804	14,930
<b>Non-voted expenditure</b>								
-	819,851	-	4,100	-	823,951	-	-	-
<i>Of which:</i>								
<b>12: Health Services Financed by National Insurance Contributions</b>								
-	819,951	-	5,000	-	824,951	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>13: Consolidated Fund Extra Receipts (CFERs)</b>								
-	-100	-	-900	-	-1,000	-	-	-
<b>Total Spending in DEL</b>								
		<b>-930</b>	<b>560,432</b>			<b>-13,311</b>		
<i>Of which:</i>								
<i>Central Expenditure</i>								
48,121	1,284,019	-930	42,644	47,191	1,326,663	18,080	6,487	24,567
<i>Health and Social Care Trusts (ALBs – Net)</i>								
-	6,682,939	-	335,137	-	7,018,076	276,318	-54,473	221,845
<i>Regional Business Services Organisation (ALB – Net)</i>								
-	256,757	-	100,301	-	357,058	83,011	32,127	115,138
<i>Northern Ireland Blood Transfusion Service (ALB – Net)</i>								
-	15,903	-	2,333	-	18,236	-	436	436
<i>Children’s Court Guardian Agency for Northern Ireland (ALB – Net)</i>								
-	4,996	-	664	-	5,660	97	-3	94
<i>Northern Ireland Medical and Dental Training Agency (ALB – Net)</i>								
-	185,786	-	70,101	-	255,887	330	122	452
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB – Net)</i>								
-	1,435	-	95	-	1,530	-	-	-
<i>Northern Ireland Social Care Council (ALB – Net)</i>								
-	3,878	-	486	-	4,364	-	-	-
<i>Patient and Client Council (ALB – Net)</i>								
-	2,186	-	-45	-	2,141	-	34	34
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB – Net)</i>								
-	8,846	-	1,349	-	10,195	-	155	155
<i>The Institute of Public Health in Ireland CLG (ALB - Net)</i>								
-	422	-	75	-	497	-	-	-
<i>Northern Ireland Fire and Rescue Service Board (ALB – Net)</i>								
-	106,791	-	8,192	-	114,983	13,126	1,804	14,930
<i>Consolidated Fund Extra Receipts (CFERs)</i>								
-	-100	-	-900	-	-1,000	-	-	-
<i>Note:</i>								
<i>Central Expenditure (above) includes European Union Programmes Peace Plus</i>								
-	3,007	-	-2,773	-	234	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	1,535,379	-	-842,592	-	692,787	4,000	13,170	17,170
<i>Of which:</i>								
<b>14: Central Expenditure</b>								
-	9,248	-	23,099	-	32,347	-	20	20
<b>15: Health and Social Care Trusts (ALBs – Net)</b>								
-	1,438,842	-	-864,244	-	574,598	-	150	150
<b>16: Northern Ireland Fire and Rescue Service Board (ALB – Net)</b>								
-	61,924	-	7,758	-	69,682	-	-	-
<b>17: Other ALBs (Net)</b>								
-	25,365	-	-9,205	-	16,160	4,000	13,000	17,000
<b>Total Spending in AME</b>								
		-	-842,592				13,170	
<b>Total for Estimate</b>								
		-930	-282,160				-141	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-930	-286,260				-141	
<b>Non-voted Expenditure</b>								
		-	4,100				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>9,223,183</b>	<b>243,158</b>			<b>9,466,341</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
47,456	-265	47,191	8,381,277	-88,904	8,292,373	8,339,564	386,689	-9,038	377,651
<i>Of which:</i>									
<b>1: Hospital Services</b>									
3,486	-	3,486	4,801,373	-1,000	4,800,373	4,803,859	183,133	-	183,133
<b>2: Social Care Services</b>									
6,599	-	6,599	1,706,290	-	1,706,290	1,712,889	94	-	94
<b>3: Family Health Services – General Medical Services</b>									
1,394	-	1,394	401,273	-3	401,270	402,664	29,433	-38	29,395
<b>4: Family Health Services – Pharmaceutical Services</b>									
1,412	-	1,412	543,187	-75	543,112	544,524	-	-	-
<b>5: Family Health Services – Dental Services</b>									
149	-	149	136,570	-22,700	113,870	114,019	-	-	-
<b>6: Family Health Services – Ophthalmic Services</b>									
-	-	-	28,517	-	28,517	28,517	-	-	-
<b>7: Health Support Services</b>									
29,942	-265	29,677	397,894	-57,900	339,994	369,671	129,053	-6,000	123,053
<b>8: Public Health Services</b>									
3,962	-	3,962	105,941	-7,226	98,715	102,677	21,912	-3,000	18,912
<b>9: Ambulance and Paramedic Services</b>									
-	-	-	142,890	-	142,890	142,890	8,134	-	8,134
<b>10: Food Safety Promotion Board (ALB - Net)</b>									
-	-	-	2,034	-	2,034	2,034	-	-	-
<b>11: Fire and Rescue Services</b>									
512	-	512	115,308	-	115,308	115,820	14,930	-	14,930
<b>Non-voted expenditure</b>									
-	-	-	824,951	-1,000	823,951	823,951	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<i>Of which:</i>									
<b>12: Health Services Financed by National Insurance Contributions</b>									
-	-	-	824,951	-	824,951	824,951	-	-	-
<b>13: Consolidated Fund Extra Receipts (CFERs)</b>									
-	-	-	-	-1,000	-1,000	-1,000	-	-	-
<b>Total Spending in DEL</b>									
<b>47,456</b>	<b>-265</b>	<b>47,191</b>	<b>9,206,228</b>	<b>-89,904</b>	<b>9,116,324</b>	<b>9,163,515</b>	<b>386,689</b>	<b>-9,038</b>	<b>377,651</b>
<i>Of which:</i>									
<i>Central Expenditure</i>									
47,456	-265	47,191	1,415,567	-88,904	1,326,663	1,373,854	33,605	-9,038	24,567
<i>Health and Social Care Trusts (ALBs – Net)</i>									
-	-	-	7,018,076	-	7,018,076	7,018,076	221,845	-	221,845
<i>Regional Business Services Organisation (ALB – Net)</i>									
-	-	-	357,058	-	357,058	357,058	115,138	-	115,138
<i>Northern Ireland Blood Transfusion Service (ALB – Net)</i>									
-	-	-	18,236	-	18,236	18,236	436	-	436
<i>Children’s Court Guardian Agency for Northern Ireland (ALB – Net)</i>									
-	-	-	5,660	-	5,660	5,660	94	-	94
<i>Northern Ireland Medical and Dental Training Agency (ALB – Net)</i>									
-	-	-	255,887	-	255,887	255,887	452	-	452
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB – Net)</i>									
-	-	-	1,530	-	1,530	1,530	-	-	-
<i>Northern Ireland Social Care Council (ALB – Net)</i>									
-	-	-	4,364	-	4,364	4,364	-	-	-
<i>Patient and Client Council (ALB – Net)</i>									
-	-	-	2,141	-	2,141	2,141	34	-	34
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB – Net)</i>									
-	-	-	10,195	-	10,195	10,195	155	-	155
<i>Food Safety Promotion Board (ALB – Net)</i>									
-	-	-	2,034	-	2,034	2,034	-	-	-
<i>The Institute of Public Health in Ireland CLG (ALB – Net)</i>									
-	-	-	497	-	497	497	-	-	-
<i>Northern Ireland Fire and Rescue Service Board (ALB – Net)</i>									
-	-	-	114,983	-	114,983	114,983	14,930	-	14,930
<i>Consolidated Fund Extra Receipts (CFERs)</i>									
-	-	-	-	-1,000	-1,000	-1,000	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	10
<i>Note:</i>									
<i>Central Expenditure (above) includes European Union Programmes</i>									
<i>Peace Plus</i>									
-	-	-	1,170	-936	234	234	-	-	-
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	692,787	-	692,787	692,787	17,170	-	17,170
<i>Of which:</i>									
<b>14: Central Expenditure</b>									
-	-	-	32,347	-	32,347	32,347	20	-	20
<b>15: Health and Social Care Trusts (ALBs – Net)</b>									
-	-	-	574,598	-	574,598	574,598	150	-	150
<b>16: Northern Ireland Fire and Rescue Service Board (ALB – Net)</b>									
-	-	-	69,682	-	69,682	69,682	-	-	-
<b>17: Other ALBs (Net)</b>									
-	-	-	16,160	-	16,160	16,160	17,000	-	17,000
<b>Total Spending in AME</b>									
-	-	-	<b>692,787</b>	-	<b>692,787</b>	<b>692,787</b>	<b>17,170</b>	-	<b>17,170</b>
<b>Total for Estimate</b>									
<b>47,456</b>	<b>-265</b>	<b>47,191</b>	<b>9,899,015</b>	<b>-89,904</b>	<b>9,809,111</b>	<b>9,856,302</b>	<b>403,859</b>	<b>-9,038</b>	<b>394,821</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>									
47,456	-265	47,191	9,074,064	-88,904	8,985,160	9,032,351	403,859	-9,038	394,821
<b>Non-voted Expenditure</b>									
-	-	-	824,951	-1,000	823,951	823,951	-	-	-

## Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
<b>Net Resource Requirement</b>	<b>10,139,392</b>	<b>-283,090</b>	<b>9,856,302</b>
<b>Net Capital Requirement</b>	<b>394,962</b>	<b>-141</b>	<b>394,821</b>
<b>Accruals to cash adjustments</b>	<b>-491,320</b>	<b>530,489</b>	<b>39,169</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-7,978,153	352,003	-7,626,150
Remove voted capital	-376,882	6,648	-370,234
Add cash grant-in-aid	7,534,383	115,635	7,650,018
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-8,044	-14,592	-22,636
New provisions and adjustments to previous provisions	-7,624	-10,900	-18,524
Prior Period Adjustments	-	-	-
Other non-cash items	110,000	30,000	140,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	150,000	50,000	200,000
Increase (-) / Decrease (+) in creditors	85,000	-	85,000
Use of provisions	-	1,695	1,695
<b>Removal of non-voted budget items</b>	<b>-819,851</b>	<b>-4,100</b>	<b>-823,951</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-819,851	-4,100	-823,951
<b>Net Cash Requirement</b>	<b>9,223,183</b>	<b>243,158</b>	<b>9,466,341</b>

<b>Part III: Note A – Statement of Comprehensive Net Expenditure &amp; Reconciliation Table</b>		<b>£'000</b>
		<b>Revised</b>
Gross Administration Costs		47,430
<i>Less:</i>		
Administration DEL Income		-265
<b>Net Administration Costs</b>		<b>47,165</b>
Gross Programme Costs		9,939,504
<i>Less:</i>		
Programme DEL Income		-92,904
Programme AME Income		-
Non-Budget Income		-
<b>Net Programme Costs</b>		<b>9,846,600</b>
<b>Net expenditure for the year (Accounts)</b>		<b>9,893,765</b>
<i>Of which:</i>		
Resource DEL		9,105,016
Capital DEL		21,463
Resource AME		751,286
Capital AME		16,000
Non-Budget		-
<i>Adjustments to include:</i>		
Consolidated Fund Extra Receipts in the budget but not in the SoCNE		-
<i>Adjustments to remove:</i>		
Capital in the SoCNE		-37,463
Non-Budget Consolidated Fund Extra Receipts in the SoCNE		-
Other adjustments		-
<b>Total Resource Budget</b>		<b>9,856,302</b>
<i>Of which:</i>		
Resource DEL		9,163,515
Resource AME		692,787
<i>Adjustment to include:</i>		
Prior period adjustments		-
Other adjustments		-
<b>Total Resource (Estimate)</b>		<b>9,856,302</b>

## Part III: Note B – Analysis of Departmental Income £'000

	Revised
<b>Voted Resource DEL</b>	<b>-89,169</b>
Administration	
Sales of Goods and Services	-265
<i>Of which:</i>	
7: Health Support Services	-265
<b>Total Administration</b>	<b>-265</b>
Programme	
EU Grants Received	-936
<i>Of which:</i>	
7: Health Support Services	-936
Sales of Goods and Services	-86,928
<i>Of which:</i>	
4: Family Health Services – Pharmaceutical Services	-75
5: Family Health Services – Dental Services	-22,700
7: Health Support Services	-56,927
8: Public Health Services	-7,226
Interest and Dividends	-3
<i>Of which:</i>	
3: Family Health Services - General Medical Services	-3
Other Grants	-1,000
<i>Of which:</i>	
1: Hospital Services	-1,000
Other Income	-37
<i>Of which:</i>	
7: Health Support Services	-37
<b>Total Programme</b>	<b>-88,904</b>
<b>Total Voted Resource Income</b>	<b>-89,169</b>
<b>Voted Capital DEL</b>	<b>-9,038</b>
Programme	
Sale of Assets	-6,000
<i>Of which:</i>	
7: Health Support Services	-6,000
Repayments	-38
<i>Of which:</i>	
3: Family Health Services – General Medical Services	-38
Other Grants	-3,000
<i>Of which:</i>	
8: Public Health Services	-3,000
<b>Total Programme</b>	<b>-9,038</b>
<b>Total Voted Capital Income</b>	<b>-9,038</b>

## Part III: Note C – Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-100	-100	-900	-900	-1,000	-1,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-100</b>	<b>-100</b>	<b>-900</b>	<b>-900</b>	<b>-1,000</b>	<b>-1,000</b>

Detailed description of CFER sources	Current		Changes		Revised		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
<b>Departmental Expenditure Limit</b>							
Health Support Services	-100	-100	-900	-900	-1,000	-1,000	
<i>Of which:</i>							
Non-retainable resource income	-100	-100	-900	-900	-1,000	-1,000	
<b>Total</b>	<b>-100</b>	<b>-100</b>	<b>-900</b>	<b>-900</b>	<b>-1,000</b>	<b>-1,000</b>	

## Part III: Note D – Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Mike Farrar

**Executive Agency Accounting Officer:**

Aidan Dawson Regional Agency for Public Health and Social Well-being (Public Health Agency)

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

### ALB Accounting Officers:

Jennifer Welsh	Belfast Health and Social Care Trust
Suzanne Pullins	Northern Health and Social Care Trust
Roisin Coulter	South Eastern Health and Social Care Trust
Steve Spoerry	Southern Health and Social Care Trust
Neil Guckian	Western Health and Social Care Trust
Maxine Paterson	Northern Ireland Ambulance Service Health and Social Care Trust
Karen Bailey	Regional Business Services Organisation
Karin Jackson	Northern Ireland Blood Transfusion Service
Edel McKenna	Children's Court Guardian Agency for Northern Ireland
Mark McCarey	Northern Ireland Medical and Dental Training Agency
Linda Kelly	Northern Ireland Practice and Education Council for Nursing and Midwifery
Tracy Reid	Northern Ireland Social Care Council
Meadhbha Monaghan	Patient and Client Council
Briege Donaghy	Health and Social Care Regulation and Quality Improvement Authority
Aidan Jennings	Northern Ireland Fire and Rescue Service Board
Joanne Uí Chrualaoich	Food Safety Promotion Board (safefood)
Suzanne Costello	The Institute of Public Health in Ireland CLG

Mike Farrar has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E – Arm’s Length Bodies (ALBs)****£’000**

<b>Section in Part II: Revised Subhead Detail</b>		<b>Body</b>	<b>Resources<sup>(1)</sup></b>	<b>Capital<sup>(1)</sup></b>	<b>Grant-in-Aid</b>
1, 2, 3, 7, 8, 9, 12, 15	Health and Social Care Trusts <sup>(2) (3)</sup>		7,592,674	221,995	7,955,000
1, 7, 17	Regional Business Services Organisation		372,726	132,138	290,000
1, 7, 17	Northern Ireland Blood Transfusion Service		18,196	436	1,500
2, 17	Children’s Court Guardian Agency for Northern Ireland		5,741	94	6,500
1, 17	Northern Ireland Medical and Dental Training Agency		255,902	452	47,000
1, 17	Northern Ireland Practice and Education Council for Nursing and Midwifery		1,588	-	2,000
2, 7, 17	Northern Ireland Social Care Council		4,458	-	6,000
7, 17	Patient and Client Council		2,143	34	3,000
7, 17	Health and Social Care Regulation and Quality Improvement Authority		10,327	155	11,500
10, 17	Food Safety Promotion Board (safefood)		2,184	-	1,972
8	The Institute of Public Health in Ireland CLG		497	-	497
11, 16	Northern Ireland Fire and Rescue Service Board <sup>(4)</sup>		184,665	14,930	150,000
<b>Total</b>			<b>8,451,101</b>	<b>370,234</b>	<b>8,474,969</b>

*Of which:*

Voted Expenditure <sup>(5)</sup>	7,626,150	370,234	7,650,018
Non-voted Expenditure	824,951	-	824,951

- (1) Estimates are prepared on a consolidated basis for the Departmental group eliminating intragroup transactions. Consequently the resource and capital allocations shown here on a consolidated basis may not align with the unconsolidated positions which will be reported in the accounts of individual bodies.
- (2) Health and Social Care Trusts comprise the Belfast Health and Social Care Trust, Northern Health and Social Care Trust, South Eastern Health and Social Care Trust, Southern Health and Social Care Trust, Western Health and Social Care Trust and the Northern Ireland Ambulance Service Health and Social Care Trust. Separate accounts are prepared by each organisation.
- (3) Includes non-voted expenditure in section 12 of the Part II: Subhead Detail and associated grant-in-aid payments funded from National Insurance Contributions under section 142 (9) of the Social Security Administration (Northern Ireland) Act 1992.
- (4) Includes income and expenditure of pension schemes.
- (5) Only the voted expenditure for which provision is being sought under the Budget Act is adjusted for in the ALB section of the Part II: Resource to Cash Reconciliation table.

## Part III: Note I – 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.	<b>9,053</b>
There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.	<b>Unquantifiable</b>

**Spring Supplementary  
Estimate  
2025-26**

Department of Health –  
Health and Social Care  
Pension Scheme



## Department of Health - Health and Social Care Pension Scheme

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
Total change in Resource AME	403,600	-	403,600
Total change in Net Cash Requirement			269

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Annually Managed Expenditure</b>							
Resource	715,075,000	403,600,000	<b>1,118,675,000</b>	-	-	-	1,118,675,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	715,075,000	403,600,000	<b>1,118,675,000</b>	-	-	-	1,118,675,000
Capital	-	-	-	-	-	-	-
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	-169,625,000	269,000	<b>-169,356,000</b>				-169,356,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Health on:

**Annually Managed Expenditure:***Expenditure arising from:*

Pension payments, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions and compensation for early retirement to or in respect of persons engaged in health and social care or other approved employment; creation and movement in provisions; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; related costs; other non-cash items.

*Income arising from:*

Employee and employer contributions; inward transfer values received; recovery of contribution equivalent premiums; refunds of payments; related income; other sundry receipts.

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

## Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	715,075	-	403,600	-	1,118,675	-	-	-
<i>Of which:</i>								
<b>1: Health and Social Care Pension Scheme</b>								
-	715,075	-	403,600	-	1,118,675	-	-	-
<b>Total Spending in AME</b>								
		-	<b>403,600</b>					
<b>Total for Estimate</b>								
		-	<b>403,600</b>					
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	403,600					
<b>Non-voted Expenditure</b>								
		-	-					
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>-169,625</b>	<b>269</b>			<b>-169,356</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	2,063,300	-944,625	1,118,675	1,118,675	-	-	-
<i>Of which:</i>									
<b>1: Health and Social Care Pension Scheme</b>									
-	-	-	2,063,300	-944,625	1,118,675	1,118,675	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>2,063,300</b>	<b>-944,625</b>	<b>1,118,675</b>	<b>1,118,675</b>	-	-	-
<b>Total for Estimate</b>									
-	-	-	<b>2,063,300</b>	<b>-944,625</b>	<b>1,118,675</b>	<b>1,118,675</b>	-	-	-
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	2,063,300	-944,625	1,118,675	1,118,675	-	-	-
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>715,075</b>	<b>403,600</b>	<b>1,118,675</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-884,700</b>	<b>-403,331</b>	<b>-1,288,031</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,678,700	-384,600	-2,063,300
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	50,000	-	50,000
Increase (-) / Decrease (+) in creditors	5,000	-	5,000
Use of provisions	739,000	-18,731	720,269
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-169,625</b>	<b>269</b>	<b>-169,356</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Programme Costs	2,063,300
<i>Of which:</i>	
Increases in liability	803,300
Interest on scheme liability	1,260,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-930,725
Transfers in	-13,200
Other income	-700
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>1,118,675</b>
<b>Net expenditure for the year (Accounts)</b>	<b>1,118,675</b>
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	1,118,675
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>1,118,675</b>
<i>Of which:</i>	
Resource DEL	-
Resource AME	1,118,675
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>1,118,675</b>

## Part III: Note B - Analysis of Departmental Income £'000

	Revised
<b>Voted Resource AME</b>	<b>-944,625</b>
Programme	
Other income	-944,625
<i>Of which:</i>	
1: Health and Social Care Pension Scheme	-944,625
<b>Total Programme</b>	<b>-944,625</b>
<b>Total Voted Resource Income</b>	<b>-944,625</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Mike Farrar

Mike Farrar has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

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## Part III: Note I - Contingent Liabilities

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Nature of Liability	£'000
The Health and Social Care Pension Scheme is exposed to a number of unquantifiable contingent liabilities that arise from legal cases and guarantees.	Unquantifiable

**Spring Supplementary  
Estimate  
2025-26**

Department for  
Infrastructure



## Department for Infrastructure

### Introduction

Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	30,752	27,431	58,183
Reduced Requirements	-870	-	-870
Net Technical Adjustments	1,640	-364	1,276
<b>Total change in Resource DEL</b>	<b>31,522</b>	<b>27,067</b>	<b>58,589</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	64,760	29,097	93,857
Reduced Requirements	-162,535	-	-162,535
Net Technical Adjustments	-246	4,227	3,981
<b>Total change in Capital DEL</b>	<b>-98,021</b>	<b>33,324</b>	<b>-64,697</b>
<b>Total change in Resource AME</b>	<b>90,905</b>	<b>21,186</b>	<b>112,091</b>
<b>Total change in Capital AME</b>	<b>-35,928</b>	<b>-</b>	<b>-35,928</b>
<b>Total change in Resource Non-Budget Expenditure</b>	<b>28,838</b>	<b>-</b>	<b>28,838</b>
<b>Total change in Capital Non-Budget Expenditure</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
<b>Total change in Net Cash Requirement</b>			<b>-23,497</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	517,766,000	31,522,000	<b>549,288,000</b>	249,763,000	27,067,000	276,830,000	826,118,000
Capital	584,944,000	-98,021,000	<b>486,923,000</b>	332,028,000	33,324,000	365,352,000	852,275,000
<b>Annually Managed Expenditure</b>							
Resource	178,055,000	90,905,000	<b>268,960,000</b>	11,510,000	21,186,000	32,696,000	301,656,000
Capital	33,500,000	-35,928,000	<b>-2,428,000</b>	-	-	-	-2,428,000
<b>Total Net Budget</b>							
Resource	695,821,000	122,427,000	<b>818,248,000</b>	261,273,000	48,253,000	309,526,000	1,127,774,000
Capital	618,444,000	-133,949,000	<b>484,495,000</b>	332,028,000	33,324,000	365,352,000	849,847,000
<b>Non-Budget Expenditure</b>							
Resource	366,252,000	28,838,000	<b>395,090,000</b>				395,090,000
Capital	150,000,000	10,000,000	<b>160,000,000</b>				160,000,000
<b>Net cash requirement</b>	<b>1,674,509,000</b>	<b>-23,497,000</b>	<b>1,651,012,000</b>				<b>1,651,012,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department for Infrastructure on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

Design, construction and maintenance of roads, bridges, structures, footpaths, street lighting and car parks; costs associated with walking and cycling infrastructure; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer licensing, hosting and software, equipment and stores; supporting research in the development of new innovative digital solutions; public liability claims; compensation payments; costs associated with the decriminalisation of parking enforcement; costs associated with the enforcement of moving traffic offences; costs associated with residents' parking improvement; restoration or promotion of the recreational or navigational use of any waterway; maintenance of designated watercourses and sea defences; reservoir operational issues including the maintenance of reservoirs in which the department has an interest; construction and maintenance of drainage and flood defence structures; protection of drainage function of all watercourses; implementation of the Water Environment (Floods Directive) Regulations (Northern Ireland) 2009; emergency response to flooding and Lead Government Department responsibilities; experimental work under the Drainage (Northern Ireland) Order 1973; enhancing community resilience to flooding; development of reservoir safety legislation and support for Drainage Council for Northern Ireland; Flood Risk Planning consultation advice; protection, restoration and bringing back into active use the Grade A listed Crumlin Road Gaol and the management of the St Lucia site; road safety services and promotion; driver licensing, driver and vehicle testing, transport licensing, enforcement and regulation; rail safety regulation; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, costs associated with greenways and active travel, including grants and grants for the former Blue-Green infrastructure; policies and actions to decarbonise transport, including Low/Zero Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union

programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

*Income arising from:*

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents' parking; operation of the Blue Badge Scheme; operation of the SmartPass Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus service permits; application and licensing fees for Goods Vehicle Operators; application fees for approving new railways infrastructure and/or rolling stock; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals; Crumlin Road Gaol; Mater Hospital car park; property certifications; compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; European Union income; Shared Island Fund income; Trust Port loan repayments; related income; miscellaneous receipts.

**Annually Managed Expenditure:**

*Expenditure arising from:*

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

**Non-Budget Expenditure:**

*Expenditure arising from:*

Payment of income subsidies, equity injections, grants and net lending to Northern Ireland Water Limited.

*Income arising from:*

Dividend and loan interest from Northern Ireland Water Limited.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
94,600	423,166	19,703	11,819	114,303	434,985	584,944	-98,021	486,923
<i>Of which:</i>								
<b>1: Roads, Rivers and Waterways</b>								
81,059	240,697	14,851	7,351	95,910	248,048	336,711	-119,496	217,215
<i>Of which:</i>								
<i>Roads</i>								
80,145	211,137	11,508	8,091	91,653	219,228	321,311	-118,676	202,635
<i>Rivers</i>								
-	28,580	-	-4,265	-	24,315	15,400	-990	14,410
<i>Ferry Services</i>								
-	409	-	-523	-	-114	-	-	-
<i>Inland Waterways</i>								
-	382	-	-323	-	59	-	-	-
<i>Central Policy and Other Services</i>								
914	189	3,343	4,371	4,257	4,560	-	170	170
<b>2: Waterways Ireland (ALB – Net)</b>								
-	6,013	2,138	-1,817	2,138	4,196	2,740	-64	2,676
<b>3: Bus, Rail and Ports</b>								
5,380	158,260	4,137	7,069	9,517	165,329	240,358	20,679	261,037
<i>Of which:</i>								
<i>Ferry Services, Air and Sea Port</i>								
-	6,246	-	-4,946	-	1,300	534	930	1,464
<i>Railway Services</i>								
-	72,687	-	-730	-	71,957	169,221	5,023	174,244
<i>Road Passenger Services</i>								
5,380	79,327	4,137	12,745	9,517	92,072	64,192	16,335	80,527
<i>EU Peace Plus</i>								
-	-	-	-	-	-	6,411	-1,609	4,802
<b>4: Road Safety Services including DVA</b>								
2,657	13,157	-985	-1,539	1,672	11,618	2,100	460	2,560
<i>Of which:</i>								
<i>Road Safety Services</i>								
2,657	8,157	-985	-2,985	1,672	5,172	600	-540	60
<i>Driver and Vehicle Agency</i>								
-	5,000	-	1,446	-	6,446	1,500	1,000	2,500

## Part II: Changes Proposed (*Continued*) £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
<b>5: Planning and Legacy Sites</b>								
2,482	4,839	-528	930	1,954	5,769	35	-6	29
<i>Of which:</i>								
<i>Planning and Policy</i>								
2,482	4,701	-528	188	1,954	4,889	35	-6	29
<i>Reinvestment and Reform</i>								
-	138	-	742	-	880	-	-	-
<b>6: Water and Sewerage</b>								
3,022	200	90	-175	3,112	25	3,000	406	3,406
<b>Non-voted expenditure</b>								
-	249,763	-	27,067	-	276,830	332,028	33,324	365,352
<i>Of which:</i>								
<b>7: Consolidated Fund Extra Receipts (CFERs)</b>								
-	-	-	-70	-	-70	-	-	-
<b>9: Northern Ireland Water Limited</b>								
-	249,763	-	27,137	-	276,900	332,028	33,324	365,352
<b>Total Spending in DEL</b>								
		<b>19,703</b>	<b>38,886</b>			<b>-64,697</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
2,483	175,572	1,997	88,908	4,480	264,480	33,500	-35,928	-2,428
<i>Of which:</i>								
<b>10: Depreciation &amp; Impairment Costs</b>								
2,183	166,986	-53	50,000	2,130	216,986	-	-	-
<b>11: Provisions</b>								
300	7,950	2,050	38,972	2,350	46,922	33,500	-35,928	-2,428
<b>12: Waterways Ireland (ALB – Net)</b>								
-	636	-	-64	-	572	-	-	-
<b>Non-voted expenditure</b>								
-	11,510	-	21,186	-	32,696	-	-	-

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Of which:</i>								
<b>13: Northern Ireland Water Limited</b>								
-	11,510	-	21,186	-	32,696	-	-	-
<b>Total Spending in AME</b>						<b>-35,928</b>		
<b>Non-Budget spending</b>								
<b>Voted expenditure</b>								
-	366,252	-	28,838	-	395,090	150,000	10,000	160,000
<b>14: Northern Ireland Water Limited</b>								
-	366,252	-	28,838	-	395,090	150,000	10,000	160,000
<b>Total Non-Budget Spending</b>						<b>10,000</b>		
<b>Total for Estimate</b>						<b>-90,625</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		21,700	129,565				-123,949	
<b>Non-voted Expenditure</b>								
		-	48,253				33,324	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>1,674,509</b>	<b>-23,497</b>			<b>1,651,012</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
115,624	-1,321	114,303	460,895	-25,910	434,985	549,288	546,932	-60,009	486,923
<i>Of which:</i>									
<b>1: Roads, Rivers and Waterways</b>									
95,910	-	95,910	269,841	-21,793	248,048	343,958	254,092	-36,877	217,215
<i>Of which:</i>									
<i>Roads</i>									
91,653	-	91,653	239,249	-20,021	219,228	310,881	239,471	-36,836	202,635
<i>Rivers</i>									
-	-	-	24,625	-310	24,315	24,315	14,451	-41	14,410
<i>Ferry Services</i>									
-	-	-	1,348	-1,462	-114	-114	-	-	-
<i>Inland Waterways</i>									
-	-	-	59	-	59	59	-	-	-
<i>Central Policy and Other Services</i>									
4,257	-	4,257	4,560	-	4,560	8,817	170	-	170
<b>2: Waterways Ireland (ALB – Net)</b>									
2,138	-	2,138	4,196	-	4,196	6,334	2,676	-	2,676
<b>3: Bus, Rail and Ports</b>									
9,517	-	9,517	165,627	-298	165,329	174,846	280,246	-19,209	261,037
<i>Of which:</i>									
<i>Ferry Services, Air and Sea Port</i>									
-	-	-	1,300	-	1,300	1,300	1,464	-	1,464
<i>Railway Services</i>									
-	-	-	71,957	-	71,957	71,957	174,244	-	174,244
<i>Road Passenger Services</i>									
9,517	-	9,517	92,370	-298	92,072	101,589	80,527	-	80,527
<i>EU Peace Plus</i>									
-	-	-	-	-	-	-	24,011	-19,209	4,802
<b>4: Road Safety Services including DVA</b>									
2,993	-1,321	1,672	15,133	-3,515	11,618	13,290	2,560	-	2,560
<i>Of which:</i>									
<i>Road Safety Services</i>									
2,993	-1,321	1,672	5,695	-523	5,172	6,844	60	-	60
<i>Driver and Vehicle Agency</i>									
-	-	-	9,438	-2,992	6,446	6,446	2,500	-	2,500

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>5: Planning and Legacy Sites</b>									
1,954	-	1,954	6,073	-304	5,769	7,723	29	-	29
<i>Of which:</i>									
<i>Planning and Policy</i>									
1,954	-	1,954	5,003	-114	4,889	6,843	29	-	29
<i>Reinvestment and Reform</i>									
-	-	-	1,070	-190	880	880	-	-	-
<b>6: Water and Sewerage</b>									
3,112	-	3,112	25	-	25	3,137	7,329	-3,923	3,406
<b>Non-voted expenditure</b>									
-	-	-	426,504	-149,674	276,830	276,830	406,271	-40,919	365,352
<i>Of which:</i>									
<b>7: Consolidated Fund Extra Receipts (CFERs)</b>									
-	-	-	-	-70	-70	-70	-	-	-
<b>8: National Fund Loan</b>									
-	-	-	55	-55	-	-	910	-910	-
<b>9: Northern Ireland Water Limited</b>									
-	-	-	426,449	-149,549	276,900	276,900	405,361	-40,009	365,352
<b>Total Spending in DEL</b>									
<b>115,624</b>	<b>-1,321</b>	<b>114,303</b>	<b>887,399</b>	<b>-175,584</b>	<b>711,815</b>	<b>826,118</b>	<b>953,203</b>	<b>-100,928</b>	<b>852,275</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
4,480	-	4,480	264,480	-	264,480	268,960	-2,428	-	-2,428
<i>Of which:</i>									
<b>10: Depreciation &amp; Impairment Costs</b>									
2,130	-	2,130	216,986	-	216,986	219,116	-	-	-
<b>11: Provisions</b>									
2,350	-	2,350	46,922	-	46,922	49,272	-2,428	-	-2,428

## Part II: Revised Subhead detail (*continued*) £'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>12: Waterways Ireland (ALB – Net)</b>									
-	-	-	572	-	572	572	-	-	-
<b>Non-voted expenditure</b>									
-	-	-	32,696	-	32,696	32,696	-	-	-
<i>Of which:</i>									
<b>13: Northern Ireland Water Limited</b>									
-	-	-	32,696	-	32,696	32,696	-	-	-
<b>Total Spending in AME</b>									
4,480	-	4,480	297,176	-	297,176	301,656	-2,428	-	-2,428
<b>Non-Budget spending</b>									
<b>Voted expenditure</b>									
-	-	-	507,613	-112,523	395,090	395,090	160,000	-	160,000
<i>Of which:</i>									
<b>14: Northern Ireland Water Limited</b>									
-	-	-	507,613	-112,523	395,090	395,090	160,000	-	160,000
<b>Total Non-Budget Spending</b>									
-	-	-	507,613	-112,523	395,090	395,090	160,000	-	160,000
<b>Total for Estimate</b>									
120,104	-1,321	118,783	1,692,188	-288,107	1,404,081	1,522,864	1,110,775	-100,928	1,009,847
<i>Of which:</i>									
<b>Voted Expenditure</b>									
120,104	-1,321	118,783	1,232,988	-138,433	1,094,555	1,213,338	704,504	-60,009	644,495
<b>Non-voted Expenditure</b>									
-	-	-	459,200	-149,674	309,526	309,526	406,271	-40,919	365,352

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>1,323,346</b>	<b>199,518</b>	<b>1,522,864</b>
<b>Net Capital Requirement</b>	<b>1,100,472</b>	<b>-90,625</b>	<b>1,009,847</b>
<b>Accruals to cash adjustments</b>	<b>-156,008</b>	<b>-50,813</b>	<b>-206,821</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-6,649	-257	-6,906
Remove voted capital	-2,740	64	-2,676
Add cash grant-in-aid	12,702	-	12,702
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-196,423	-60,726	-257,149
New provisions and adjustments to previous provisions	-41,750	-18,133	-59,883
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-108	51	-57
Increase (+) / Decrease (-) in debtors	23,302	56,172	79,474
Increase (-) / Decrease (+) in creditors	55,658	-42,817	12,841
Use of provisions	-	14,833	14,833
<b>Removal of non-voted budget items</b>	<b>-593,301</b>	<b>-81,577</b>	<b>-674,878</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-593,301	-81,577	-674,878
<b>Net Cash Requirement</b>	<b>1,674,509</b>	<b>-23,497</b>	<b>1,651,012</b>

## Part III: Note A – Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	120,104
<i>Less:</i>	
Administration DEL Income	-1,321
<b>Net Administration Costs</b>	<b>118,783</b>
Gross Programme Costs	1,506,507
<i>Less:</i>	
Programme DEL Income	-85,503
Programme AME Income	-
Non-Budget Income	-112,523
<b>Net Programme Costs</b>	<b>1,308,481</b>
<b>Net expenditure for the year (Accounts)</b>	<b>1,427,264</b>
<i>Of which:</i>	
Resource DEL	549,218
Capital DEL	213,996
Resource AME	268,960
Capital AME	-
Non-Budget	395,090
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-213,996
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-85,494
<b>Total Resource Budget</b>	<b>1,127,774</b>
<i>Of which:</i>	
Resource DEL	826,118
Resource AME	301,656
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	395,090
<b>Total Resource (Estimate)</b>	<b>1,522,864</b>

**Part III: Note B – Analysis of Departmental Income****£'000**

	<b>Revised</b>
<b>Voted Resource DEL</b>	<b>-27,231</b>
Administration	
Sales of Goods and Services	-1,321
<i>Of which:</i>	
4: Road Safety Services Including DVA	-1,321
<b>Total Administration</b>	<b>-1,321</b>
Programme	
Sales of Goods and Services	-22,904
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-21,793
3: Bus, Rail and Ports	-298
4: Road Safety Services Including DVA	-523
5: Planning and Legacy Sites	-290
Interest and Dividends	-2,992
<i>Of which:</i>	
4: Road Safety Services Including DVA	-2,992
Other Income	-14
<i>Of which:</i>	
5: Planning and Legacy Sites	-14
<b>Total Programme</b>	<b>-25,910</b>
<b>Total Voted Resource Income</b>	<b>-27,231</b>
<b>Voted Capital DEL</b>	<b>-60,009</b>
Programme	
EU Grants Received	-23,132
<i>Of which:</i>	
3: Bus, Rail and Ports	-19,209
6: Water and Sewerage	-3,923
Sale of Assets	-486
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-486
Developer Contributions	-36,391
<i>Of which:</i>	
1: Roads, Rivers and Waterways	-36,391
<b>Total Programme</b>	<b>-60,009</b>
<b>Total Voted Capital Income</b>	<b>-60,009</b>
<b>Voted Non Budget Resource and Capital</b>	<b>-112,523</b>
Programme	
Interest and Dividends	-112,523
<i>Of which:</i>	
14: Northern Ireland Water Limited	-112,523
<b>Total Programme</b>	<b>-112,523</b>
<b>Total Voted Non budget</b>	<b>-112,523</b>

## Part III: Note C – Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-70	-70	-70	-70
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-70</b>	<b>-70</b>	<b>-70</b>	<b>-70</b>

### Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Roads, Rivers and Waterways	-	-	-70	--70	-70	-70
<i>Of which:</i>						
Forfeited deposits and rental income	-	-	-70	-70	-70	-70
<b>Total</b>	-	-	<b>-70</b>	<b>-70</b>	<b>-70</b>	<b>-70</b>

## Part III: Note D – Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Declan McGeown

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

**ALB Accounting Officers:**

Sara Venning	Northern Ireland Water
John McDonagh	Waterways Ireland

Declan McGeown has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E – Arm’s Length Bodies (ALBs)****£’000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
2, 12	Waterways Ireland	6,906	2,676	12,702
9, 13	Northern Ireland Water <sup>1</sup>	309,596	365,352	555,090
<b>Total</b>		<b>316,502</b>	<b>368,028</b>	<b>567,792</b>

<sup>1</sup> Northern Ireland Water while classified as an NDPB for public expenditure purposes has been established as a government-owned company, and its resource and capital consumption are non-voted in these Estimates.

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## Part III: Note F - Accounting Policy changes

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From 1 April 2025 HM Treasury changed the requirements in the Government Financial Reporting Manual (FReM) in respect of revaluations of property, plant and equipment. In line with this, DfI's non-investment assets are now classed as held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).

Operational property assets which were previously valued annually will now be revalued on a quinquennial basis, with annual indexation applied to assets during the four intervening years, this has impacted Crumlin Road Gaol and St Lucia Barracks in the Department, all other property assets were valued quinquennially on a rolling basis. Non-property assets only will continue to be revalued using appropriate indices.

In addition, FReM requires that for intangible assets the option to measure using the revaluation model has been withdrawn. DfI did apply this model, as such a change in accounting policy is necessary which will be effective from the transition date (1 April 2025). The carrying values at the transition date will be considered historical cost and no restatement will be required. All intangible assets will now be held as non-indexing.

## Part III: Note I – Contingent Liabilities

Nature of Liability	£'000
Public & Employers Liability: Unsettled public and employer liability cases in which the Department is disputing liability but which could lead to a loss. A review of outstanding cases by the Claims Unit highlights cases which are considered unlikely to succeed has indicated possible liabilities	14,104
Contractor Claims Capital: Contractor legal cases pending.	1,720
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	10,000
<b>Total</b>	<b>25,824</b>



**Spring Supplementary  
Estimate  
2025-26**

Department of Justice



## Department of Justice

### Introduction

This Spring Supplementary Estimate is required for the following purposes: to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	53,942	616	54,558
Reduced Requirements	-1,403	-108	-1,511
Net Technical Adjustments	-8,366	369	-7,997
<b>Total change in Resource DEL</b>	<b>44,173</b>	<b>877</b>	<b>45,050</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	1,150	-	1,150
Reduced Requirements	-	-	-
Net Technical Adjustments	344	-	344
<b>Total change in Capital DEL</b>	<b>1,494</b>	<b>-</b>	<b>1,494</b>
<b>Total change in Resource AME</b>	<b>-139,695</b>	<b>-383</b>	<b>-140,078</b>
<b>Total change in Capital AME</b>	<b>-98</b>	<b>-</b>	<b>-98</b>
<b>Total change in Net Cash Requirement</b>			<b>1,851</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	1,494,916,000	44,173,000	<b>1,539,089,000</b>	8,046,000	877,000	8,923,000	1,548,012,000
Capital	100,000,000	1,494,000	<b>101,494,000</b>	-	-	-	101,494,000
<b>Annually Managed Expenditure</b>							
Resource	670,888,000	-139,695,000	<b>531,193,000</b>	-	-383,000	-383,000	530,810,000
Capital	798,000	-98,000	<b>700,000</b>	-	-	-	700,000
<b>Total Net Budget</b>							
Resource	2,165,804,000	-95,522,000	<b>2,070,282,000</b>	8,046,000	494,000	8,540,000	2,078,822,000
Capital	100,798,000	1,396,000	<b>102,194,000</b>	-	-	-	102,194,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	1,993,152,000	1,851,000	<b>1,995,003,000</b>				1,995,003,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Department of Justice on:

**Departmental Expenditure Limit:***Expenditure arising from:*

Access to Justice services and policy development, including expenditure by Legal Services Agency NI, NI Courts and Tribunals Service, costs relating to The Appeals Service and Office of President of Appeals Tribunal, cost relating to the Truth Recovery Redress Service and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for NI and the NI Law Commission, net expenditure for Criminal Justice Inspection NI; Safer Communities services, policy development and legislation, including expenditure by Forensic Science NI, net expenditure for the Probation Board for NI, Police Ombudsman for NI, NI Policing Board, NI Police Fund, Police Rehabilitation and Retraining Trust and the RUC George Cross Foundation, also expenditure on state pathology services and the Prisoner Ombudsman, Independent Monitoring Boards, RUC GC Widows Association and search and rescue services. Reducing Offending services and policy development including expenditure by the NI Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of NI, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs including requests for information and disclosure to inquests / public enquires; implementation of the Stormont House Agreement and Fresh Start Agreement; Access NI; compensation schemes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay claims, severance payments, pension scheme payments including pension scheme benefits to or in respect of persons covered by the NI Judicial Pension Scheme, related services; governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; period products costs; other non-cash items.

*Income arising from:*

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011;

other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for The Appeals Service and Office of President of Appeals Tribunal; recovery of costs for the Truth Recovery Redress Service, and recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; Income from the Home Office for holding Foreign National Offenders; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; receipts arising from disposal of assets and those arising from breach of claw back clauses in contracts of sale; donations; merchandise sales; other fees; related income; sundry receipts.

**Annually Managed Expenditure:**

*Expenditure arising from:*

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes, the NI Local Government pension scheme and the NI Judicial Pension Scheme; corporation tax; other non-cash items.

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

**Part II: Changes Proposed****£'000**

Current		Net Resources		Revised		Net Capital		
Admin	Prog	Changes		Admin	Prog	Current	Changes	Revised
1	2	3	4	5	6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
49,321	1,445,595	164	44,009	49,485	1,489,604	100,000	1,494	101,494
<i>Of which:</i>								
<b>1: Access to Justice</b>								
21,289	206,874	96	-4,809	21,385	202,065	16,625	1,030	17,655
<i>Of which:</i>								
<i>Access to Justice - Core Departmental Expenditure</i>								
12,389	18,164	77	-4,365	12,466	13,799	2,617	-427	2,190
<i>Northern Ireland Courts and Tribunals Services</i>								
8,900	56,202	19	760	8,919	56,962	13,900	1,451	15,351
<i>Legal Services Agency Northern Ireland</i>								
-	131,177	-	-1,344	-	129,833	107	-	107
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>								
-	1,331	-	140	-	1,471	1	6	7
<b>2: Safer Communities</b>								
11,487	104,707	-337	-7,071	11,150	97,636	6,163	-223	5,940
<i>Of which:</i>								
<i>Safer Communities - Core Departmental Expenditure</i>								
11,487	36,812	-337	-7,694	11,150	29,118	1,585	-528	1,057
<i>Forensic Science Northern Ireland</i>								
-	18,213	-	-286	-	17,927	3,397	700	4,097
<i>Probation Board for Northern Ireland (ALB - Net)</i>								
-	27,108	-	1,064	-	28,172	1,020	-499	521
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>								
-	12,188	-	134	-	12,322	-	71	71
<i>Northern Ireland Policing Board (ALB - Net)</i>								
-	6,659	-	-161	-	6,498	1	2	3
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>								
-	1,999	-	-130	-	1,869	157	-22	135
<i>Northern Ireland Police Fund (ALB - Net)</i>								
-	1,520	-	2	-	1,522	3	3	6
<i>RUC George Cross Foundation (ALB - Net)</i>								
-	208	-	-	-	208	-	50	50

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>3: Reducing Offending</b>								
16,545	180,723	405	-515	16,950	180,208	15,292	-463	14,829
<i>Of which:</i>								
<i>Reducing Offending - Core Departmental Expenditure</i>								
5,196	6,631	-192	98	5,004	6,729	1,286	-463	823
<i>Northern Ireland Prison Service</i>								
11,349	156,473	597	-509	11,946	155,964	13,588	-	13,588
<i>Youth Justice Agency</i>								
-	17,619	-	-104	-	17,515	418	-	418
<b>4: Police Service of Northern Ireland (ALB - Net)</b>								
-	953,291	-	56,404	-	1,009,695	61,920	1,150	63,070
<b>Non-voted expenditure</b>								
-	8,046	-	877	-	8,923	-	-	-
<i>Of which:</i>								
<b>5: NI Courts and Tribunals Service CFSS</b>								
-	11,046	-	877	-	11,923	-	-	-
<b>Total Spending in DEL</b>								
		<b>164</b>	<b>44,886</b>			<b>1,494</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	670,888	-	-139,695	-	531,193	798	-98	700
<i>Of which:</i>								
<b>7: Core Department</b>								
-	162,254	-	-9,227	-	153,027	-	-	-
<b>8: Northern Ireland Courts and Tribunals Service</b>								
-	263	-	-69	-	194	-	-	-
<b>9: Legal Services Agency Northern Ireland</b>								
-	99,250	-	-78,433	-	20,817	-	-	-
<b>11: Northern Ireland Prison Service</b>								
-	8,910	-	-4,373	-	4,537	-	-	-
<b>12: Youth Justice Agency</b>								
-	150	-	-60	-	90	248	-198	50

**Part II: Changes Proposed (Continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>13: PSNI Police Pension (ALB - Net)</b>								
-	338,430	-	-63,068	-	275,362	-	-	-
<b>14: PSNI (ALB - Net)</b>								
-	55,400	-	19,207	-	74,607	-	-	-
<b>15: Other ALBs (Net)</b>								
-	5,881	-	-3,672	-	2,209	550	100	650
<b>Non-voted expenditure</b>								
-	-	-	-383	-	-383	-	-	-
<i>Of which:</i>								
<b>17: NI Courts and Tribunals Service CFSS</b>								
-	-	-	-383	-	-383	-	-	-
<b>Total Spending in AME</b>								
		-	<b>-140,078</b>			<b>-98</b>		
<b>Total for Estimate</b>								
		<b>164</b>	<b>-95,192</b>			<b>1,396</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
49,321	2,116,483	164	-95,686	49,485	2,020,797	100,798	1,396	102,194
<b>Non-voted Expenditure</b>								
-	8,046	-	494	-	8,540	-	-	-

**£'000**

	Current	Changes	Revised
<b>Net Cash Requirement</b>	<b>1,993,152</b>	<b>1,851</b>	<b>1,995,003</b>

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
50,858	-1,373	49,485	1,567,594	-77,990	1,489,604	1,539,089	101,559	-65	101,494
<i>Of which:</i>									
<b>1: Access to Justice</b>									
22,013	-628	21,385	256,036	-53,971	202,065	223,450	17,715	-60	17,655
<i>Of which:</i>									
<i>Access to Justice - Core Departmental Expenditure</i>									
12,820	-354	12,466	23,409	-9,610	13,799	26,265	2,190	-	2,190
<i>Northern Ireland Courts and Tribunals Services</i>									
9,193	-274	8,919	99,523	-42,561	56,962	65,881	15,411	-60	15,351
<i>Legal Services Agency Northern Ireland</i>									
-	-	-	131,633	-1,800	129,833	129,833	107	-	107
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>									
-	-	-	1,471	-	1,471	1,471	7	-	7
<b>2: Safer Communities</b>									
11,541	-391	11,150	107,117	-9,481	97,636	108,786	5,940	-	5,940
<i>Of which:</i>									
<i>Safer Communities - Core Departmental Expenditure</i>									
11,541	-391	11,150	38,226	-9,108	29,118	40,268	1,057	-	1,057
<i>Forensic Science Northern Ireland</i>									
-	-	-	18,300	-373	17,927	17,927	4,097	-	4,097
<i>Probation Board for Northern Ireland (ALB - Net)</i>									
-	-	-	28,172	-	28,172	28,172	521	-	521
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>									
-	-	-	12,322	-	12,322	12,322	71	-	71
<i>Northern Ireland Policing Board (ALB - Net)</i>									
-	-	-	6,498	-	6,498	6,498	3	-	3
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>									
-	-	-	1,869	-	1,869	1,869	135	-	135
<i>Northern Ireland Police Fund (ALB - Net)</i>									
-	-	-	1,522	-	1,522	1,522	6	-	6
<i>RUC George Cross Foundation (ALB - Net)</i>									
-	-	-	208	-	208	208	50	-	50

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>3: Reducing Offending</b>									
17,304	-354	16,950	194,746	-14,538	180,208	197,158	14,834	-5	14,829
<i>Of which:</i>									
<i>Reducing Offending - Core Departmental Expenditure</i>									
5,358	-354	5,004	15,837	-9,108	6,729	11,733	823	-	823
<i>Northern Ireland Prison Service</i>									
11,946	-	11,946	161,381	-5,417	155,964	167,910	13,593	-5	13,588
<i>Youth Justice Agency</i>									
-	-	-	17,528	-13	17,515	17,515	418	-	418
<b>4: Police Service of Northern Ireland (ALB - Net)</b>									
-	-	-	1,009,695	-	1,009,695	1,009,695	63,070	-	63,070
<b>Non-voted expenditure</b>									
-	-	-	11,923	-3,000	8,923	8,923	-	-	-
<i>Of which:</i>									
<b>5: NI Courts and Tribunals Service CFSS</b>									
-	-	-	11,923	-	11,923	11,923	-	-	-
<b>6: Consolidated Fund extra Receipts (CFERs)</b>									
-	-	-	-	-3,000	-3,000	-3,000	-	-	-
<b>Total Spending in DEL</b>									
50,858	-1,373	49,485	1,579,517	-80,990	1,498,527	1,548,012	101,559	-65	101,494
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	531,193	-	531,193	531,193	700	-	700
<i>Of which:</i>									
<b>7: Core Department</b>									
-	-	-	153,027	-	153,027	153,027	-	-	-
<b>8: Northern Ireland Courts and Tribunals Service</b>									
-	-	-	194	-	194	194	-	-	-
<b>9: Legal Services Agency Northern Ireland</b>									
-	-	-	20,817	-	20,817	20,817	-	-	-

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>10: Forensic Science Northern Ireland</b>									
-	-	-	50	-	50	50	-	-	-
<b>11: Northern Ireland Prison Service</b>									
-	-	-	4,537	-	4,537	4,537	-	-	-
<b>12: Youth Justice Agency</b>									
-	-	-	90	-	90	90	50	-	50
<b>13: PSNI Police Pension (ALB - Net)</b>									
-	-	-	275,362	-	275,362	275,362	-	-	-
<b>14: PSNI (ALB - Net)</b>									
-	-	-	74,607	-	74,607	74,607	-	-	-
<b>15: Other ALBs (Net)</b>									
-	-	-	2,209	-	2,209	2,209	650	-	650
<b>16: Northern Ireland Judicial Pension Scheme</b>									
-	-	-	300	-	300	300	-	-	-
<b>Non-voted expenditure</b>									
-	-	-	-383	-	-383	-383	-	-	-
<i>Of which:</i>									
<b>17: NI Courts and Tribunals Service CFSS</b>									
-	-	-	-383	-	-383	-383	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>530,810</b>	-	<b>530,810</b>	<b>530,810</b>	<b>700</b>	-	<b>700</b>
<b>Total for Estimate</b>									
<b>50,858</b>	<b>-1,373</b>	<b>49,485</b>	<b>2,110,327</b>	<b>-80,990</b>	<b>2,029,337</b>	<b>2,078,822</b>	<b>102,259</b>	<b>-65</b>	<b>102,194</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>									
50,858	-1,373	49,485	2,098,787	-77,990	2,020,797	2,070,282	102,259	-65	102,194
<b>Non-voted Expenditure</b>									
-	-	-	11,540	-3,000	8,540	8,540	-	-	-

## Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
<b>Net Resource Requirement</b>	<b>2,173,850</b>	<b>-95,028</b>	<b>2,078,822</b>
<b>Net Capital Requirement</b>	<b>100,798</b>	<b>1,396</b>	<b>102,194</b>
<b>Accruals to cash adjustments</b>	<b>-273,450</b>	<b>95,977</b>	<b>-177,473</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,404,015	-9,920	-1,413,935
Remove voted capital	-63,652	-861	-64,513
Add cash grant-in-aid	1,200,746	17,702	1,218,448
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-35,365	-1,613	-36,978
New provisions and adjustments to previous provisions	-269,909	-49,241	-319,150
Prior Period Adjustments	-	-	-
Other non-cash items	7,224	1,918	9,142
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	289,372	-3,625	285,747
Use of provisions	2,149	141,617	143,766
<b>Removal of non-voted budget items</b>	<b>-8,046</b>	<b>-494</b>	<b>-8,540</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-11,046	-494	-11,540
Other adjustments	3,000	-	3,000
<b>Net Cash Requirement</b>	<b>1,993,152</b>	<b>1,851</b>	<b>1,995,003</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	50,858
<i>Less:</i>	
Administration DEL Income	-1,373
<b>Net Administration Costs</b>	<b>49,485</b>
Gross Programme Costs	2,111,006
<i>Less:</i>	
Programme DEL Income	-77,990
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>2,033,016</b>
<b>Net expenditure for the year (Accounts)</b>	<b>2,082,501</b>
<i>Of which:</i>	
Resource DEL	1,551,012
Capital DEL	679
Resource AME	530,810
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-3,000
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-679
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-3,679
<b>Total Resource Budget</b>	<b>2,078,822</b>
<i>Of which:</i>	
Resource DEL	1,548,012
Resource AME	530,810
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>2,078,822</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	Revised
<b>Voted Resource DEL</b>	<b>-79,363</b>
Administration	
Sales of Goods and Services	-1,373
<i>Of which:</i>	
1: Access to Justice	-628
2: Safer Communities	-391
3: Reducing Offending	-354
<b>Total Administration</b>	<b>-1,373</b>
Programme	
Sales of Goods and Services	-77,490
<i>Of which:</i>	
1: Access to Justice	-53,471
2: Safer Communities	-9,481
3: Reducing Offending	-14,538
Other Income	-500
<i>Of which:</i>	
1: Access to Justice	-500
<b>Total Programme</b>	<b>-77,990</b>
<b>Total Voted Resource Income</b>	<b>-79,363</b>
<b>Voted Capital DEL</b>	<b>-65</b>
Programme	
Sale of Assets	-65
<i>Of which:</i>	
1: Access to Justice	-60
3: Reducing Offending	-5
<b>Total Programme</b>	<b>-65</b>
<b>Total Voted Capital Income</b>	<b>-65</b>

## Part III: Note C - Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-3000	-3000	-	-	-3000	-3000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-5,000	-5000	-	-	-5000	-5000
<b>Total</b>	<b>-8000</b>	<b>-8000</b>	<b>-</b>	<b>-</b>	<b>-8000</b>	<b>-8000</b>

Detailed description of CFER sources	Current		Changes		Revised		£'000
	Income	Receipts	Income	Receipts	Income	Receipts	
<b>Departmental Expenditure Limit</b>							
Safer Communities	-3,000	-3,000	-	-	-3000	-3000	
<i>Of which:</i>							
Asset Recovery Incentivisation Scheme	-3,000	-3,000	-	-	-3,000	-3,000	
<b>Non-Budget</b>							
Fines and Penalties	-5,000	-5,000	-	-	-5,000	-5,000	
<b>Total</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-</b>	<b>-</b>	<b>-8,000</b>	<b>-8,000</b>	

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Hugh Widdis
<b>Executive Agency Accounting Officer(s):</b>	
Glyn Capper	NI Courts and Tribunals Service
Paul Andrews	Legal Services Agency NI
Andrew Elliott	Forensic Science NI
Beverley Wall	NI Prison Service
Stephen Martin	Youth Justice Agency

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

<b>ALB Accounting Officers:</b>	
James Corrigan	Criminal Justice Inspection
Hugh Hume	Police Ombudsman for NI
Sinead Simpson	NI Policing Board
Amanda Stewart	Probation Board for NI
Stephen White	RUC George Cross Foundation
Kelly Robinson	NI Police Fund
Norry McBride	Police Rehabilitation and Retraining Trust
Jon Boutcher	Police Service of NI
Jon Boutcher	Police Service of NI - Pension Scheme

Hugh Widdis has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRm), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1	Criminal Justice Inspection	1,471	7	1,472
2, 15	Police Ombudsman for NI	12,977	721	12,241
2, 15	NI Policing Board	8,456	3	6,451
2, 15	Probation Board for NI	27,767	521	28,101
2	RUC George Cross Foundation	208	50	164
2	NI Police Fund	1,523	6	1,523
2, 15	Police Rehabilitation and Retraining Trust	1,869	135	1,933
4, 14	Police Service of NI	1,084,302	63,070	1,014,209
13	Police Service of NI - Pension Schemes	275,362	-	152,354
<b>Total</b>		<b>1,413,935</b>	<b>64,513</b>	<b>1,218,448</b>

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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### Public Sector Pensions - Injury to Feelings Claims

**Unquantifiable**

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.

**Spring Supplementary  
Estimate  
2025-26**

**The Executive Office**



## The Executive Office

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	7,063	-	7,063
Reduced Requirements	-58,120	-	-58,120
Net Technical Adjustments	387	-	387
<b>Total change in Resource DEL</b>	<b>-50,670</b>	<b>-</b>	<b>-50,670</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	2,165	-	2,165
Reduced Requirements	-1,268	-	-1,268
Net Technical Adjustments	1,486	-	1,486
<b>Total change in Capital DEL</b>	<b>2,383</b>	<b>-</b>	<b>2,383</b>
<b>Total change in Resource AME</b>	<b>43,144</b>	<b>-</b>	<b>43,144</b>
<b>Total change in Net Cash Requirement</b>			<b>-63,642</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	242,536,000	-50,670,000	<b>191,866,000</b>	-	-	-	191,866,000
Capital	16,323,000	2,383,000	<b>18,706,000</b>	-	-	-	18,706,000
<b>Annually Managed Expenditure</b>							
Resource	304,020,000	43,144,000	<b>347,164,000</b>	-	-	-	347,164,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	546,556,000	-7,526,000	<b>539,030,000</b>	-	-	-	539,030,000
Capital	16,323,000	2,383,000	<b>18,706,000</b>	-	-	-	18,706,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>308,171,000</b>	<b>-63,642,000</b>	<b>244,529,000</b>				<b>244,529,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by The Executive Office on:

**Departmental Expenditure Limit:***Expenditure arising from:*

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; Advice and support to the Head of the NI Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; delivery of the King's Honours investitures; co-ordination of activities to support innovation, digital transformation, and evidence-based policy through the Office of Science and Technology and the Office of AI and Digital, as guided by the Chief Scientific and Technology Advisor; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy, associated legislation and strategy; the skills development and support of public appointees and potential public appointees and actions and guidance to improve broader public sector governance and capacity and policy development; public appointments; support for civic engagement and consultation; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; East-West Council, Council for the Nations and Regions; civil contingencies and resilience in the Prevent, Prepare, Respond and Recover phases and as described in the NI Civil Contingencies (Building Resilience Together) Framework; maintenance of former Regional Government Headquarters building, Ballymena under the Protocol for the Care of the Government Historic Estate; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Institutions and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 21) ;

net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme (including covering the work of the Collaboration Test and Learn pilots), T:BUC Trees Initiative; the policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seekers support and integration, including support for those displaced as a result of global conflict or other emergency situation; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of Social Value; victims and survivors including actions and payments associated with the operation of the Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; North West Development Fund; the Commission on Flags, Identity, Culture and Tradition; net expense of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental recovery from the coronavirus COVID-19 pandemic; actions associated with the Strategic Framework to End Violence Against Women and Girls and related Delivery Plans; actions associated with the Period Products (Free Provision) Act (NI) 2022; the Executive Insight and Strategy Unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALBs severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; IT Service Provision; development and oversight of the Executive's legislative programme; UK Covid-19 Inquiry activities; Administration; development of actions and policy stemming from the Climate Change (NI) Act 2022, to include the establishment of the NI Climate Commissioner's Office; facilities management and vehicle maintenance costs; Workplace Health Improvement Programmes; participation in Foreign, Commonwealth and Development Office healthcare contracts; engagement events; volunteering activities; corporate membership; other non-cash items; Coordinating the outworking of the Windsor Framework; Support to the Executive, Departments and wider public and voluntary sectors on reform and transformation of public services.

*Income arising from:*

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; capital receipts from the disposal of buildings at the Ebrington Site; rents and services charges at the Ebrington Site; recovery of costs for Other Services. Voluntary contributions from charitable organisations for HIA redress.

**Annually Managed Expenditure:**

*Expenditure arising from:*

Revaluations of strategic sites and land and buildings; movement on provisions, impairment of Financial Transactions Capital loans, and unrealised exchange gains and losses.

**The Executive Office** will account for this Estimate.

**Part II: Changes Proposed****£'000**

Current		Net Resources				Net Capital		
		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
24,689	217,847	1,630	-52,300	26,319	165,547	16,323	2,383	18,706
<b>1: Executive Support</b>								
22,151	198,270	1,474	-50,376	23,625	147,894	8,623	1,573	10,196
<i>Of which:</i>								
<i>Executive Support and Policy Development - Departmental Expenditure</i>								
19,412	53,271	1,561	-18,430	20,973	34,841	4,805	98	4,903
<i>Historical Institutional Abuse</i>								
-	12,415	-	5,391	-	17,806	250	-216	34
<i>Victims Payments</i>								
-	99,538	-	-38,579	-	60,959	130	-50	80
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>								
-	1,175	-	26	-	1,201	1,000	-	1,000
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>								
-	934	-	3	-	937	83	-27	56
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>								
28	963	-28	-85	-	878	-	8	8
<i>Equality Commission for Northern Ireland (ALB - Net)</i>								
317	4,760	-21	1,153	296	5,913	-	115	115
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>								
169	1,027	-	-17	169	1,010	-	-	-
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	4,519	-	378	-	4,897	2,323	1,520	3,843
<i>Victims and Survivors Service Limited (ALB - Net)</i>								
2,225	19,668	-38	-1,043	2,187	18,625	32	95	127
<i>Office of Identity and Cultural Expression (ALB - Net)</i>								
-	-	-	275	-	275	-	10	10
<i>Commissioner for the Ulster Scots &amp; the Ulster British Tradition (ALB - Net)</i>								
-	-	-	276	-	276	-	10	10
<i>Irish Language Commissioner (ALB - Net)</i>								
-	-	-	276	-	276	-	10	10
<b>2: Good Relations</b>								
510	18,670	-1	-2,018	509	16,652	7,700	810	8,510
<i>Of which:</i>								
<i>Good Relations - Departmental Expenditure</i>								
-	13,096	-	-2,538	-	10,558	7,700	800	8,500
<i>Northern Ireland Community Relations Council (ALB - Net)</i>								
510	2,633	-1	200	509	2,833	-	10	10

**Part II: Changes Proposed (continued)****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	400	-	20	-	420	-	-	-
<i>EU Peace Funding</i>								
-	2,541	-	300	-	2,841	-	-	-
<b>3: North-South Ministerial Council</b>								
73	907	7	94	80	1,001	-	-	-
<b>4: Attorney General for Northern Ireland</b>								
1,955	-	150	-	2,105	-	-	-	-
<b>Total Spending in DEL</b>								
		<b>1,630</b>	<b>-52,300</b>			<b>2,383</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	304,020	-	43,144	-	347,164	-	-	-
<i>Of which:</i>								
<b>5: Strategic Sites</b>								
-	1,750	-	6,750	-	8,500	-	-	-
<b>6: Provisions</b>								
-	300,610	-	36,244	-	336,854	-	-	-
<b>7: ALBs (Net)</b>								
-	1,660	-	150	-	1,810	-	-	-
<b>Total Spending in AME</b>								
		-	<b>43,144</b>			-	-	-
<b>Total for Estimate</b>								
		<b>1,630</b>	<b>-9,156</b>			<b>2,383</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		1,630	-9,156			2,383		
<b>Non-voted Expenditure</b>								
		-	-			-		
<b>£'000</b>								
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>308,171</b>	<b>-63,642</b>			<b>244,529</b>		

## Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
26,319	-	26,319	177,194	-11,647	165,547	191,866	19,040	-334	18,706
<i>Of which:</i>									
<b>1: Executive Support</b>									
23,625	-	23,625	148,177	-283	147,894	171,519	10,530	-334	10,196
<i>Of which:</i>									
<i>Executive Support and Policy Development - Departmental Expenditure</i>									
20,973	-	20,973	35,124	-283	34,841	55,814	5,237	-334	4,903
<i>Historical Institutional Abuse</i>									
-	-	-	17,806	-	17,806	17,806	34	-	34
<i>Victims Payments</i>									
-	-	-	60,959	-	60,959	60,959	80	-	80
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>									
-	-	-	1,201	-	1,201	1,201	1,000	-	1,000
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>									
-	-	-	937	-	937	937	56	-	56
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>									
-	-	-	878	-	878	878	8	-	8
<i>Equality Commission for Northern Ireland (ALB - Net)</i>									
296	-	296	5,913	-	5,913	6,209	115	-	115
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>									
169	-	169	1,010	-	1,010	1,179	-	-	-
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	4,897	-	4,897	4,897	3,843	-	3,843
<i>Victims and Survivors Service Limited (ALB - Net)</i>									
2,187	-	2,187	18,625	-	18,625	20,812	127	-	127
<i>Office of Identity and Cultural Expression (ALB - Net)</i>									
-	-	-	275	-	275	275	10	-	10
<i>Commissioner for the Ulster Scots &amp; the Ulster British Tradition (ALB - Net)</i>									
-	-	-	276	-	276	276	10	-	10
<i>Irish Language Commissioner (ALB - Net)</i>									
-	-	-	276	-	276	276	10	-	10
<b>2: Good Relations</b>									
509	-	509	28,016	-11,364	16,652	17,161	8,510	-	8,510
<i>Of which:</i>									
<i>Good Relations - Departmental Expenditure</i>									
-	-	-	10,558	-	10,558	10,558	8,500	-	8,500

**Part II: Revised Subhead detail (continued)****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<i>Northern Ireland Community Relations Council (ALB - Net)</i>									
509	-	509	2,833	-	2,833	3,342	10	-	10
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	420	-	420	420	-	-	-
<i>EU Peace Funding</i>									
-	-	-	14,205	-11,364	2,841	2,841	-	-	-
<b>3: North-South Ministerial Council</b>									
80	-	80	1,001	-	1,001	1,081	-	-	-
<b>4: Attorney General for Northern Ireland</b>									
2,105	-	2,105	-	-	-	2,105	-	-	-
<b>Total Spending in DEL</b>									
26,319	-	26,319	177,194	-11,647	165,547	191,866	19,040	-334	18,706
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	347,164	-	347,164	347,164	-	-	-
<i>Of which:</i>									
<b>5: Strategic Sites</b>									
-	-	-	8,500	-	8,500	8,500	-	-	-
<b>6: Provisions</b>									
-	-	-	336,854	-	336,854	336,854	-	-	-
<b>7: ALBs (Net)</b>									
-	-	-	1,810	-	1,810	1,810	-	-	-
<b>Total Spending in AME</b>									
-	-	-	347,164	-	347,164	347,164	-	-	-
<b>Total for Estimate</b>									
26,319	-	26,319	524,358	-11,647	512,711	539,030	19,040	-334	18,706
<i>Of which:</i>									
<b>Voted Expenditure</b>									
26,319	-	26,319	524,358	-11,647	512,711	539,030	19,040	-334	18,706
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation £'000

	Current	Changes	Revised
<b>Net Resource Requirement</b>	<b>546,556</b>	<b>-7,526</b>	<b>539,030</b>
<b>Net Capital Requirement</b>	<b>16,323</b>	<b>2,383</b>	<b>18,706</b>
<b>Accruals to cash adjustments</b>	<b>-254,708</b>	<b>-58,499</b>	<b>-313,207</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-40,988	-1,524	-42,512
Remove voted capital	-3,438	-1,751	-5,189
Add cash grant-in-aid	43,537	-2,256	41,281
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,209	-6,724	-9,933
New provisions and adjustments to previous provisions	-300,110	-88,180	-388,290
Prior Period Adjustments	-	-	-
Other non-cash items	-500	-	-500
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	25,000	-5,000	20,000
Increase (-) / Decrease (+) in creditors	25,000	-5,000	20,000
Use of provisions	-	51,936	51,936
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>308,171</b>	<b>-63,642</b>	<b>244,529</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	26,319
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>26,319</b>
Gross Programme Costs	535,408
<i>Less:</i>	
Programme DEL Income	-11,647
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>523,761</b>
<b>Net expenditure for the year (Accounts)</b>	<b>550,080</b>
<i>Of which:</i>	
Resource DEL	191,866
Capital DEL	11,050
Resource AME	347,164
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-11,050
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>539,030</b>
<i>Of which:</i>	
Resource DEL	191,866
Resource AME	347,164
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>539,030</b>

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**Part III: Note B - Analysis of Departmental Income** **£'000**


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	<b>Revised</b>
<b>Voted Resource DEL</b>	<b>-11,647</b>
Programme	
EU Grants Received	-11,364
<i>Of which:</i>	
2: Good relations	-11,364
Other Income	-283
<i>Of which:</i>	
1: Executive Support	-283
<b>Total Programme</b>	<b>-11,647</b>
<b>Total Voted Resource Income</b>	<b>-11,647</b>
<b>Voted Capital DEL</b>	<b>-334</b>
Programme	
Sale of Assets	-334
<i>Of which:</i>	
1: Executive Support	-334
<b>Total Programme</b>	<b>-334</b>
<b>Total Voted Capital Income</b>	<b>-334</b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** **Maura Doherty**

In accordance with Chapter 3 of Managing Public Money Northern Ireland (issued by the Department of Finance), the following individuals have been appointed as Accounting Officers of the department's Arm's Length Bodies (ALBs):

**ALB Accounting Officers:**

Steve Harper	Strategic Investment Board Limited
Andrew Walker	Victims and Survivors Service limited
Jacqueline Irwin	Northern Ireland Community Relations Council
Tonya McCormac	Northern Ireland Judicial Appointments Commission
Louise Conlon	Equality Commission for Northern Ireland
Andrew Sloan	Commission for Victims and Survivors for Northern Ireland
Neil McIvor (Interim)	Maze/Long Kesh Development Corporation
Karen Pearson	Office of the Attorney General for Northern Ireland
Gary Fair	Commissioner for Public Appointments
Fiona Ryan	Commissioner for Survivors of Institutional Childhood Abuse
Carolyn Mada (Acting)	Office of Identity and Cultural Expression
Lee Reynolds	Commissioner for the Ulster Scots & the Ulster British tradition
Pól Deeds	Irish Language Commissioner

David Malcolm has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRm), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

**Part III: Note E - Arm's Length Bodies (ALBs)****£'000****Section in Part II:  
Revised Subhead**

<b>Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1,7	Maze/Long Kesh Development Corporation	2,861	1,000	2,221
1, 2	Strategic Investment Board Limited	5,317	3,843	5,507
1	Equality Commission for Northern Ireland	6,209	115	6,527
1	Commission for Victims and Survivors for Northern Ireland	878	8	878
1	Victims and Survivors Service Limited	20,812	127	19,681
2	Northern Ireland Community Relations Council	3,342	10	3,304
1	Northern Ireland Judicial Appointments Commission	1,329	-	1,276
1	Commissioner for Survivors of Institutional Childhood Abuse	937	56	1,033
1	Office of Identity and Cultural Expression	275	10	284
1	Commissioner for the Ulster Scots & the Ulster British Tradition	276	10	285
1	Irish Language Commissioner	276	10	285
<b>Total</b>		<b>42,512</b>	<b>5,189</b>	<b>41,281</b>

## Part III: Note G - Expenditure resting on the sole authority of the Budget Act

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

Section in Part II: Revised Subhead Detail	Service	£'000
<p>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</p>		
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.	

<b>Section in Part II: Revised Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
1	Afghan Citizens Resettlement Scheme , Afghan Relocation and Assistance Policy and Afghan Resettlement Programme  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.	<b>790</b>
1	Ending Violence Against Woman and Girls  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;	<b>6,077</b>
1	Truth Recovery Programme  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.	<b>4,159</b>

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>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.</p>	<b>Unquantifiable</b>
<p>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.</p>	<b>Unquantifiable</b>
<p>The Department may have a contingent liability 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.</p>	<b>Unquantifiable</b>
<p><b>Public Sector Pensions – Injury to Feeling Claims</b>  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>	<b>Unquantifiable</b>

**Spring Supplementary  
Estimate  
2025-26**

**Food Standards Agency**



## Food Standards Agency

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	5,490	-	5,490
Reduced Requirements	-561	-	-561
Net Technical Adjustments	-50	-	-50
<b>Total change in Resource DEL</b>	<b>4,879</b>	<b>-</b>	<b>4,879</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	-	-	-
Reduced Requirements	-	-	-
Net Technical Adjustments	50	-	50
<b>Total change in Capital DEL</b>	<b>50</b>	<b>-</b>	<b>50</b>
<b>Total change in Capital AME</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>Total change in Net Cash Requirement</b>			<b>-81</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	12,602,000	4,879,000	<b>17,481,000</b>	-	-	-	17,481,000
Capital	151,000	50,000	<b>201,000</b>	-	-	-	201,000
<b>Annually Managed Expenditure</b>							
Resource	300,000	-	<b>300,000</b>	-	-	-	300,000
Capital	-	5,000	<b>5,000</b>	-	-	-	5,000
<b>Total Net Budget</b>							
Resource	12,902,000	4,879,000	<b>17,781,000</b>	-	-	-	17,781,000
Capital	151,000	55,000	<b>206,000</b>	-	-	-	206,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	17,727,000	-81,000	<b>17,646,000</b>				17,646,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Food Standards Agency on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

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

*Income arising from:*

Meat hygiene inspection fees; diet, nutrition and food safety projects and events; rental income; recovery of administration costs; related income; sundry receipts.

**Annually Managed Expenditure:**

*Expenditure arising from:*

Provisions; other non-cash items.

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

## Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	12,602	-	4,879	-	17,481	151	50	201
<i>Of which:</i>								
<b>1: Public Health Protection from Food and Feed Risk</b>								
-	12,602	-	4,879	-	17,481	151	50	201
<b>Total Spending in DEL</b>								
		-	4,879				50	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	300	-	-	-	300	-	5	5
<i>Of which:</i>								
<b>2: Provisions</b>								
-	300	-	-	-	300	-	5	5
<b>Total Spending in AME</b>								
		-	-				5	
<b>Total for Estimate</b>								
		-	4,879				55	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	4,879				55	
<b>Non-voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		17,727	-81			17,646		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	23,723	-6,242	17,481	17,481	201	-	201
<i>Of which:</i>									
<b>1: Public Health Protection from Food and Feed Risk</b>									
-	-	-	23,723	-6,242	17,481	17,481	201	-	201
<b>Total Spending in DEL</b>									
-	-	-	23,723	-6,242	17,481	17,481	201	-	201
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	300	-	300	300	5	-	5
<i>Of which:</i>									
<b>2: Provisions</b>									
-	-	-	300	-	300	300	5	-	5
<b>Total Spending in AME</b>									
-	-	-	300	-	300	300	5	-	5
<b>Total for Estimate</b>									
-	-	-	24,023	-6,242	17,781	17,781	206	-	206
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	24,023	-6,242	17,781	17,781	206	-	206
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>12,902</b>	<b>4,879</b>	<b>17,781</b>
<b>Net Capital Requirement</b>	<b>151</b>	<b>55</b>	<b>206</b>
<b>Accruals to cash adjustments</b>	<b>4,674</b>	<b>-5,015</b>	<b>-341</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-159	-11	-170
New provisions and adjustments to previous provisions	-300	-5	-305
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,133	-4,999	134
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,727</b>	<b>-81</b>	<b>17,646</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	24,158
<i>Less:</i>	
Programme DEL Income	-6,242
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>17,916</b>
<b>Net expenditure for the year (Accounts)</b>	<b>17,916</b>
<i>Of which:</i>	
Resource DEL	17,481
Capital DEL	135
Resource AME	300
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-135
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>17,781</b>
<i>Of which:</i>	
Resource DEL	17,481
Resource AME	300
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>17,781</b>

**Part III: Note B - Analysis of Departmental Income****£'000**

	<b>Revised</b>
<b>Voted Resource DEL</b>	<b>-6,242</b>
Programme	
Other Income	-6,242
<i>Of which:</i>	
1: Public Health Protection from Food and Feed Risk	-6,242
<b>Total Programme</b>	<b>-6,242</b>
<b>Total Voted Resource Income</b>	<b>-6,242</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Katie Pettifer

Katie Pettifer has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.



**Spring Supplementary  
Estimate  
2025-26**

Northern Ireland  
Assembly Commission



## Northern Ireland Assembly Commission

### Introduction

Spring Supplementary Estimate is required for the following purposes:

	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	898	-	898
Reduced Requirements	-3,359	-10	-3,369
Net Technical Adjustments	1,137	-	1,137
<b>Total change in Resource DEL</b>	<b>-1,324</b>	<b>-10</b>	<b>-1,334</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	-	-	-
Reduced Requirements	-419	-	-419
Net Technical Adjustments	-	-	-
<b>Total change in Capital DEL</b>	<b>-419</b>	<b>-</b>	<b>-419</b>
<b>Total change in Resource AME</b>	<b>279</b>	<b>-</b>	<b>279</b>
<b>Total change in Net Cash Requirement</b>			<b>-2,851</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	63,532,000	-1,324,000	<b>62,208,000</b>	-	-10,000	-10,000	62,198,000
Capital	3,061,000	-419,000	<b>2,642,000</b>	-	-	-	2,642,000
<b>Annually Managed Expenditure</b>							
Resource	2,200,000	279,000	<b>2,479,000</b>	-	-	-	2,479,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	65,732,000	-1,045,000	<b>64,687,000</b>	-	-10,000	-10,000	64,677,000
Capital	3,061,000	-419,000	<b>2,642,000</b>	-	-	-	2,642,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>62,644,000</b>	<b>-2,851,000</b>	<b>59,793,000</b>				<b>59,793,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Assembly Commission on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

The remuneration of Members of the Assembly, the operation of services supporting Members as they exercise their functions as Members, in the Assembly, constituencies and elsewhere, including the administration of the financial support framework for Members. The provision of property, staff and services to the Assembly; hosting events; provision of services to enhance the public awareness and involvement in the working of the Assembly; service related administration costs; severance payments; associated depreciation; other non-cash items.

*Income arising from:*

Recovery of administration costs from other Departments, other bodies and the public including the recoupment of staff salaries, ministerial salaries and associated employer related costs; recoupment of costs for hosted events; recoupment of costs associated with installing donated heritage assets; certain retail outlet sales; sundry receipts relating to overpayments.

**Annually Managed Expenditure:**

*Expenditure arising from:*

The provision for legal costs, early departure costs, and the annual finance costs for the Assembly Members' Pension Scheme.

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

## Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	63,532	-	-1,324	-	62,208	3,061	-419	2,642
<i>Of which:</i>								
<b>1: Administration and Support Services</b>								
-	63,532	-	-1,324	-	62,208	3,061	-419	2,642
<b>Non-voted expenditure</b>								
-	-	-	-10	-	-10	-	-	-
<i>Of which:</i>								
<b>2: Consolidated Fund receipts (non-retainable income)</b>								
-	-	-	-10	-	-10	-	-	-
<b>Total Spending in DEL</b>						<b>-419</b>		
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	2,200	-	279	-	2,479	-	-	-
<i>Of which:</i>								
<b>3: Service Costs of Assembly Members' Pension Scheme</b>								
-	2,200	-	279	-	2,479	-	-	-
<b>Total Spending in AME</b>						<b>-</b>		
<b>Total for Estimate</b>						<b>-419</b>		
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-1,045			-419		
<b>Non-voted Expenditure</b>								
		-	-10			-		
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>62,644</b>	<b>-2,851</b>			<b>59,793</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	62,832	-624	62,208	62,208	2,662	-20	2,642
<i>Of which:</i>									
<b>1: Administration and Support Services</b>									
-	-	-	62,832	-624	62,208	62,208	2,662	-20	2,642
<b>Non-voted expenditure</b>									
-	-	-	-	-10	-10	-10	-	-	-
<i>Of which:</i>									
<b>2: Consolidated Fund receipts (non-retainable income)</b>									
-	-	-	-	-10	-10	-10	-	-	-
<b>Total Spending in DEL</b>									
-	-	-	<b>62,832</b>	<b>-634</b>	<b>62,198</b>	<b>62,198</b>	<b>2,662</b>	<b>-20</b>	<b>2,642</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	2,479	-	2,479	2,479	-	-	-
<i>Of which:</i>									
<b>3: Service Costs of Assembly Members' Pension Scheme</b>									
-	-	-	2,479	-	2,479	2,479	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>2,479</b>	<b>-</b>	<b>2,479</b>	<b>2,479</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total for Estimate</b>									
-	-	-	<b>65,311</b>	<b>-634</b>	<b>64,677</b>	<b>64,677</b>	<b>2,662</b>	<b>-20</b>	<b>2,642</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	65,311	-624	64,687	64,687	2,662	-20	2,642
<b>Non-voted Expenditure</b>									
-	-	-	-	-10	-10	-10	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>65,732</b>	<b>-1,055</b>	<b>64,677</b>
<b>Net Capital Requirement</b>	<b>3,061</b>	<b>-419</b>	<b>2,642</b>
<b>Accruals to cash adjustments</b>	<b>-6,149</b>	<b>-1,387</b>	<b>-7,536</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,949	-898	-4,847
New provisions and adjustments to previous provisions	-2,200	-711	-2,911
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-10	-10
Increase (-) / Decrease (+) in creditors	-	-200	-200
Use of provisions	-	432	432
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>10</b>	<b>10</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	10	10
<b>Net Cash Requirement</b>	<b>62,644</b>	<b>-2,851</b>	<b>59,793</b>

## Part III: Note A – Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	65,311
<i>Less:</i>	
Programme DEL Income	-654
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>64,657</b>
<b>Net expenditure for the year (Accounts)</b>	<b>64,657</b>
<i>Of which:</i>	
Resource DEL	62,198
Capital DEL	-20
Resource AME	2,479
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	20
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>64,677</b>
<i>Of which:</i>	
Resource DEL	62,198
Resource AME	2,479
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>64,677</b>

**Part III: Note B - Analysis of Departmental Income****£'000**

	<b>Revised</b>
<b>Voted Resource DEL</b>	<b>-624</b>
Programme	
Sales of Goods and Services	-20
<i>Of which:</i>	
1: Administration and Support Services	-20
Other Income – from the recoupment of seconded and ministerial salaries	-604
<i>Of which:</i>	
1: Administration and Support Services	-604
<b>Total Programme</b>	<b>-624</b>
<b>Total Voted Resource Income</b>	<b>-624</b>
<b>Voted Capital DEL</b>	<b>-20</b>
Programme	
Other Grants	-20
<i>Of which:</i>	
1: Administration and Support Services	-20
<b>Total Programme</b>	<b>-20</b>
<b>Total Voted Capital Income</b>	<b>-20</b>

## Part III: Note C – Analysis of Consolidated Fund Extra Receipts £'000

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-10	-10	-10	-10
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-10</b>	<b>-10</b>	<b>-10</b>	<b>-10</b>

### Detailed description of CFER sources

£'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Northern Ireland Assembly Commission	-	-	-10	-10	-10	-10
<i>Of which:</i>						
Non-retainable income	-	-	-10	-10	-10	-10
<b>Total</b>	-	-	<b>-10</b>	<b>-10</b>	<b>-10</b>	<b>-10</b>

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Lesley Hogg

Lesley Hogg has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.



**Spring Supplementary  
Estimate  
2025-26**

**Northern Ireland  
Audit Office**



## Northern Ireland Audit Office

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non- Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	-90	-	-90
Reduced Requirements	-75	-	-75
Net Technical Adjustments	-	-	-
<b>Total change in Resource DEL</b>	<b>-165</b>	<b>-</b>	<b>-165</b>
<b>Total change in Net Cash Requirement</b>			<b>10</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	10,908,000	-165,000	<b>10,743,000</b>	300,000	-	300,000	11,043,000
Capital	40,000	-	<b>40,000</b>	-	-	-	40,000
<b>Annually Managed Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	10,908,000	-165,000	<b>10,743,000</b>	300,000	-	300,000	11,043,000
Capital	40,000	-	<b>40,000</b>	-	-	-	40,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	10,673,000	10,000	<b>10,683,000</b>				10,683,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Audit Office on:

**Departmental Expenditure Limit:***Expenditure arising from:*

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

*Income arising from:*

The provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income; sundry receipts.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	10,908	-	-165	-	10,743	40	-	40
<i>Of which:</i>								
<b>1: Audit and Assurance Services</b>								
-	10,908	-	-165	-	10,743	40	-	40
<b>Non-voted expenditure</b>								
-	300	-	-	-	300	-	-	-
<i>Of which:</i>								
<b>2: Comptroller and Auditor General's Costs</b>								
-	300	-	-	-	300	-	-	-
<b>Total Spending in DEL</b>								
		-	-165				-	
<b>Total for Estimate</b>								
		-	-165				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-165				-	
<b>Non-voted Expenditure</b>								
		-	-				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>10,673</b>	<b>10</b>			<b>10,683</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	13,593	-2,850	10,743	10,743	40	-	40
<i>Of which:</i>									
<b>1: Audit and Assurance Services</b>									
-	-	-	13,593	-2,850	10,743	10,743	40	-	40
<b>Non-voted expenditure</b>									
-	-	-	300	-	300	300	-	-	-
<i>Of which:</i>									
<b>2: Comptroller and Auditor General's Costs</b>									
-	-	-	300	-	300	300	-	-	-
<b>Total Spending in DEL</b>									
-	-	-	<b>13,893</b>	<b>-2,850</b>	<b>11,043</b>	<b>11,043</b>	<b>40</b>	<b>-</b>	<b>40</b>
<b>Total for Estimate</b>									
-	-	-	<b>13,893</b>	<b>-2,850</b>	<b>11,043</b>	<b>11,043</b>	<b>40</b>	<b>-</b>	<b>40</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	13,593	-2,850	10,743	10,743	40	-	40
<b>Non-voted Expenditure</b>									
-	-	-	300	-	300	300	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>11,208</b>	<b>-165</b>	<b>11,043</b>
<b>Net Capital Requirement</b>	<b>40</b>	<b>-</b>	<b>40</b>
<b>Accruals to cash adjustments</b>	<b>-275</b>	<b>175</b>	<b>-100</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-275	75	-200
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	100	100
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-300</b>	<b>-</b>	<b>-300</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-300	-	-300
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,673</b>	<b>10</b>	<b>10,683</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	13,893
<i>Less:</i>	
Programme DEL Income	-2,850
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>11,043</b>
<b>Net expenditure for the year (Accounts)</b>	<b>11,043</b>
<i>Of which:</i>	
Resource DEL	11,043
Capital DEL	-
Resource AME	-
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>11,043</b>
<i>Of which:</i>	
Resource DEL	11,043
Resource AME	-
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>11,043</b>

**Part III: Note B - Analysis of Departmental Income****£'000**

	Revised
<b>Voted Resource DEL</b>	<b>-2,850</b>
Programme	
Other Income	-2,850
<i>Of which:</i>	
1: Audit and Assurance Services	-2,850
<b>Total Programme</b>	<b>-2,850</b>
<b>Total Voted Resource Income</b>	<b>-2,850</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Dorinnia Carville (Comptroller and Auditor General for Northern Ireland)

Dorinnia Carville has personal responsibility for the proper presentation of the NIAO's resource accounts and their transmission to NIAO's External Auditors, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.



**Spring Supplementary  
Estimate  
2025-26**

The Northern Ireland  
Authority for  
Utility Regulation



# The Northern Ireland Authority for Utility Regulation

## Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	330	-	330
Reduced Requirements	-	-	-
Net Technical Adjustments	-195	-	-195
<b>Total change in Resource DEL</b>	<b>135</b>	<b>-</b>	<b>135</b>
<b>Capital Departmental Expenditure Limit (DEL)</b>			
Allocations	-	-	-
Reduced Requirements	-775	-	-775
Net Technical Adjustments	-	-	-
<b>Total change in Capital DEL</b>	<b>-775</b>	<b>-</b>	<b>-775</b>
<b>Total change in Net Cash Requirement</b>			<b>-2,698</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	533,000	135,000	<b>668,000</b>	-	-	-	<b>668,000</b>
Capital	3,791,000	-775,000	<b>3,016,000</b>	-	-	-	<b>3,016,000</b>
<b>Annually Managed Expenditure</b>							
Resource	1,000	-	<b>1,000</b>	-	-	-	<b>1,000</b>
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	534,000	135,000	<b>669,000</b>	-	-	-	<b>669,000</b>
Capital	3,791,000	-775,000	<b>3,016,000</b>	-	-	-	<b>3,016,000</b>
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>6,327,000</b>	<b>-2,698,000</b>	<b>3,629,000</b>				<b>3,629,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Authority for Utility Regulation on:

**Departmental Expenditure Limit:**

*Expenditure arising from:*

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.

*Income arising from:*

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

**Annually Managed Expenditure:**

*Expenditure arising from:*

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

**Non-Budget Expenditure:**

*Expenditure arising from:*

Non-cash items.

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

## Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	533	-	135	-	668	3,791	-775	3,016
<i>Of which:</i>								
<b>1: Utility Regulation</b>								
-	533	-	135	-	668	3,791	-775	3,016
<b>Total Spending in DEL</b>								
		-	135				-775	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	1	-	-	-	1	-	-	-
<i>Of which:</i>								
<b>2: Provisions</b>								
-	1	-	-	-	1	-	-	-
<b>Total Spending in AME</b>								
		-	-				-	
<b>Total for Estimate</b>								
		-	135				-775	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	135				-775	
<b>Non-voted Expenditure</b>								
		-	-				-	
<b>£'000</b>								
<b>Current</b>		<b>Changes</b>		<b>Revised</b>				
<b>Net Cash Requirement</b>		<b>6,327</b>		<b>-2,698</b>		<b>3,629</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	31,237	-30,569	668	668	3,016	-	3,016
<i>Of which:</i>									
<b>1: Utility Regulation</b>									
-	-	-	31,237	-30,569	668	668	3,016	-	3,016
<b>Total Spending in DEL</b>									
-	-	-	<b>31,237</b>	<b>-30,569</b>	<b>668</b>	<b>668</b>	<b>3,016</b>	-	<b>3,016</b>
<b>Spending in Annually Managed Expenditure (AME)</b>									
<b>Voted expenditure</b>									
-	-	-	1	-	1	1	-	-	-
<i>Of which:</i>									
<b>2: Provisions</b>									
-	-	-	1	-	1	1	-	-	-
<b>Total Spending in AME</b>									
-	-	-	<b>1</b>	-	<b>1</b>	<b>1</b>	-	-	-
<b>Total for Estimate</b>									
-	-	-	<b>31,238</b>	<b>-30,569</b>	<b>669</b>	<b>669</b>	<b>3,016</b>	-	<b>3,016</b>
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	31,238	-30,569	669	669	3,016	-	3,016
<b>Non-voted Expenditure</b>									
-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>534</b>	<b>135</b>	<b>669</b>
<b>Net Capital Requirement</b>	<b>3,791</b>	<b>-775</b>	<b>3,016</b>
<b>Accruals to cash adjustments</b>	<b>2,002</b>	<b>-2,058</b>	<b>-56</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-198	-127	-325
New provisions and adjustments to previous provisions	-500	-45	-545
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	200	1,828	2,028
Increase (-) / Decrease (+) in creditors	2,000	-3,714	-1,714
Use of provisions	500	-	500
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>6,327</b>	<b>-2,698</b>	<b>3,629</b>

## Part III: Note A – Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	31,238
<i>Less:</i>	
Programme DEL Income	-30,569
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>669</b>
<b>Net expenditure for the year (Accounts)</b>	<b>669</b>
<i>Of which:</i>	
Resource DEL	668
Capital DEL	-
Resource AME	1
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>669</b>
<i>Of which:</i>	
Resource DEL	668
Resource AME	1
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>669</b>

## Part III: Note B – Analysis of Departmental Income £'000

	Revised
<b>Voted Resource DEL</b>	<b>-30,569</b>
Programme	
Other Income	-30,569
<i>Of which:</i>	
1: Utility Regulation	-30,569
<b>Total Programme</b>	<b>-30,569</b>
<b>Total Voted Resource Income</b>	<b>-30,569</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** John French

John French has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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The Utility Regulator 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. On the basis of probability and establishing an estimate of costs, it has not also been considered appropriate to make a provision for any such costs under the criteria set out in IAS 37.

**Unquantifiable**

Public Sector Pensions - Injury to Feelings 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**

**Spring Supplementary  
Estimate  
2025-26**

Northern Ireland  
Public Services  
Ombudsman



## Northern Ireland Public Services Ombudsman

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

	£'000		
Changes in budgets, non-budget voted provision and cash	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	100	-	100
Reduced Requirements	-177	-	-177
Net Technical Adjustments	69	-	69
<b>Total change in Resource DEL</b>	<b>-8</b>	<b>-</b>	<b>-8</b>
<b>Total change in Net Cash Requirement</b>			<b>139</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	5,009,000	-8,000	<b>5,001,000</b>	178,000	-	178,000	5,179,000
Capital	-	-	-	-	-	-	-
<b>Annually Managed Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	5,009,000	-8,000	<b>5,001,000</b>	178,000	-	178,000	5,179,000
Capital	-	-	-	-	-	-	-
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	<b>4,972,000</b>	<b>139,000</b>	<b>5,111,000</b>				<b>5,111,000</b>

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Public Services Ombudsman on:

**Departmental Expenditure Limit:***Expenditure arising from:*

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 about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

*Income arising from:*

Recoupment of salary and associated costs for any seconded staff.

**Annually Managed Expenditure:***Expenditure arising from:*

Creation and movement in provisions.

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

**Part II: Changes Proposed****£'000**

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
-	5,009	-	-8	-	5,001	-	-	-
<i>Of which:</i>								
<b>1: Investigation and Adjudication</b>								
-	5,009	-	-8	-	5,001	-	-	-
<b>Non-voted expenditure</b>								
-	178	-	-	-	178	-	-	-
<i>Of which:</i>								
<b>2: Ombudsman Salary</b>								
-	178	-	-	-	178	-	-	-
<b>Total Spending in DEL</b>								
		-	-8				-	
<b>Total for Estimate</b>								
		-	-8				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
		-	-8				-	
<b>Non-voted Expenditure</b>								
		-	-				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		<b>4,972</b>	<b>139</b>			<b>5,111</b>		

**Part II: Revised Subhead detail****£'000**

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Gross	Income	Net Capital
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7			
<b>Spending in Departmental Expenditure Limits (DEL)</b>									
<b>Voted expenditure</b>									
-	-	-	5,001	-	5,001	5,001	-	-	-
<i>Of which:</i>									
<b>1: Investigation and Adjudication</b>									
-	-	-	5,001	-	5,001	5,001	-	-	-
<b>Non-voted expenditure</b>									
-	-	-	178	-	178	178	-	-	-
<i>Of which:</i>									
<b>2: Ombudsman Salary</b>									
-	-	-	178	-	178	178	-	-	-
<b>Total Spending in DEL</b>									
-	-	-	<b>5,179</b>	-	<b>5,179</b>	<b>5,179</b>	-	-	-
<b>Total for Estimate</b>									
-	-	-	<b>5,179</b>	-	<b>5,179</b>	<b>5,179</b>	-	-	-
<i>Of which:</i>									
<b>Voted Expenditure</b>									
-	-	-	5,001	-	5,001	5,001	-	-	-
<b>Non-voted Expenditure</b>									
-	-	-	178	-	178	178	-	-	-

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>5,187</b>	<b>-8</b>	<b>5,179</b>
<b>Net Capital Requirement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-37</b>	<b>147</b>	<b>110</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-237	147	-90
New provisions and adjustments to previous provisions	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	200	-	200
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-178</b>	<b>-</b>	<b>-178</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-178	-	-178
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>4,972</b>	<b>139</b>	<b>5,111</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
<b>Gross Administration Costs</b>	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	5,179
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>5,179</b>
<b>Net expenditure for the year (Accounts)</b>	<b>5,179</b>
<i>Of which:</i>	
Resource DEL	5,179
Capital DEL	-
Resource AME	-
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>5,179</b>
<i>Of which:</i>	
Resource DEL	5,179
Resource AME	-
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>5,179</b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Margaret Kelly

Margaret Kelly has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

## Part III: Note I - Contingent Liabilities

£'000

### Nature of Liability

Unquantifiable

The application for leave to take a judicial review ongoing on 31 March 2023 into a decision of the Local Government Commissioner for Standards was dismissed. The judicial review decision was appealed to court of appeal, where it was also dismissed. The matter has now been brought as a High Court Appeal as laid out in the 2014 Act. The matter remains ongoing. As a result, no further disclosure is being made in respect of these ongoing legal cases, since to do so would prejudice NIPSO's position.

### Public Sector Pensions - Injury to Feelings Claims

Unquantifiable

NIPSO is a named Respondent in a class action affecting employers across the public sector. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.



**Spring Supplementary  
Estimate  
2025-26**

**Public Prosecution  
Service for  
Northern Ireland**



## Public Prosecution Service for Northern Ireland

### Introduction

This Spring Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	£'000		
	Voted	Non-Voted	Total
<b>Resource Departmental Expenditure Limit (DEL)</b>			
Allocations	513	-	513
Reduced Requirements	-750	-	-750
Net Technical Adjustments	1,945	-	1,945
<b>Total change in Resource DEL</b>	<b>1,708</b>	<b>-</b>	<b>1,708</b>
<b>Total change in Resource AME</b>	<b>146</b>	<b>-</b>	<b>146</b>
<b>Total change in Net Cash Requirement</b>			<b>3,673</b>

**Part I****£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
<b>Departmental Expenditure Limit</b>							
Resource	45,545,000	1,708,000	<b>47,253,000</b>	-	-	-	47,253,000
Capital	773,000	-	<b>773,000</b>	-	-	-	773,000
<b>Annually Managed Expenditure</b>							
Resource	1,259,000	146,000	<b>1,405,000</b>	-	-	-	1,405,000
Capital	-	-	-	-	-	-	-
<b>Total Net Budget</b>							
Resource	46,804,000	1,854,000	<b>48,658,000</b>	-	-	-	48,658,000
Capital	773,000	-	<b>773,000</b>	-	-	-	773,000
<b>Non-Budget Expenditure</b>							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
<b>Net cash requirement</b>	44,937,000	3,673,000	<b>48,610,000</b>				48,610,000

Supplementary amounts required in the year ending 31 March 2026 for expenditure by the Public Prosecution Service for Northern Ireland on::

**Departmental Expenditure Limit:***Expenditure arising from:*

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

*Income arising from:*

Costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

**Annually Managed Expenditure:***Expenditure arising from:*

Pension liabilities; provisions; other non-cash costs.

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

## Part II: Changes Proposed £'000

Net Resources						Net Capital		
Current		Changes		Revised		Current	Changes	Revised
Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
<b>Spending in Departmental Expenditure Limits (DEL)</b>								
<b>Voted expenditure</b>								
2,178	43,367	-	1,708	2,178	45,075	773	-	773
<i>Of which:</i>								
<b>1: Public Prosecution and Legal Services</b>								
2,178	43,367	-	1,708	2,178	45,075	773	-	773
<b>Total Spending in DEL</b>								
		-	1,708				-	
<b>Spending in Annually Managed Expenditure (AME)</b>								
<b>Voted expenditure</b>								
-	1,259	-	146	-	1,405	-	-	-
<i>Of which:</i>								
<b>2: BBA Pensions</b>								
-	134	-	15	-	149	-	-	-
<b>3: Provisions</b>								
-	1,125	-	131	-	1,256	-	-	-
<b>Total Spending in AME</b>								
		-	146				-	
<b>Total for Estimate</b>								
		-	1,854				-	
<i>Of which:</i>								
<b>Voted Expenditure</b>								
2,178	44,626	-	1,854	2,178	46,480		-	
<b>Non-voted Expenditure</b>								
		-	-				-	
						<b>£'000</b>		
		<b>Current</b>	<b>Changes</b>			<b>Revised</b>		
<b>Net Cash Requirement</b>		44,937	3,673			48,610		

**Part II: Revised Subhead detail****£'000**

Revised										
Resources							Capital			
Administration			Programme			Net Resources	Gross	Income	Net Capital	
Gross	Income	Net	Gross	Income	Net					Gross
1	2	3	4	5	6	7	8	9	10	
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
2,178	-	2,178	45,575	-500	45,075	47,253	773	-	773	
<i>Of which:</i>										
<b>1: Public Prosecution and Legal Services</b>										
2,178	-	2,178	45,575	-500	45,075	47,253	773	-	773	
<b>Total Spending in DEL</b>										
2,178	-	2,178	45,575	-500	45,075	47,253	773	-	773	
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,405	-	1,405	1,405	-	-	-	
<i>Of which:</i>										
<b>2: BBA Pensions</b>										
-	-	-	149	-	149	149	-	-	-	
<b>3: Provisions</b>										
-	-	-	1,256	-	1,256	1,256	-	-	-	
<b>Total Spending in AME</b>										
-	-	-	1,405	-	1,405	1,405	-	-	-	
<b>Total for Estimate</b>										
2,178	-	2,178	46,980	-500	46,480	48,658	773	-	773	
<i>Of which:</i>										
<b>Voted Expenditure</b>										
2,178	-	2,178	46,980	-500	46,480	48,658	773	-	773	
<b>Non-voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	

**Part II: Resource to cash reconciliation****£'000**

	<b>Current</b>	<b>Changes</b>	<b>Revised</b>
<b>Net Resource Requirement</b>	<b>46,804</b>	<b>1,854</b>	<b>48,658</b>
<b>Net Capital Requirement</b>	<b>773</b>	<b>-</b>	<b>773</b>
<b>Accruals to cash adjustments</b>	<b>-2,640</b>	<b>1,819</b>	<b>-821</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-4,222	750	-3,472
New provisions and adjustments to previous provisions	-1,259	-146	-1,405
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	100	-	100
Increase (-) / Decrease (+) in creditors	2,500	1,215	3,715
Use of provisions	241	-	241
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>44,937</b>	<b>3,673</b>	<b>48,610</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	Revised
Gross Administration Costs	2,178
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	<b>2,178</b>
Gross Programme Costs	46,980
<i>Less:</i>	
Programme DEL Income	-500
Programme AME Income	-
Non-Budget Income	-
<b>Net Programme Costs</b>	<b>46,480</b>
<b>Net expenditure for the year (Accounts)</b>	<b>48,658</b>
<i>Of which:</i>	
Resource DEL	47,253
Capital DEL	-
Resource AME	1,405
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
<b>Total Resource Budget</b>	<b>48,658</b>
<i>Of which:</i>	
Resource DEL	47,253
Resource AME	1,405
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	<b>48,658</b>

**Part III: Note B - Analysis of Departmental Income****£'000**

	Revised
<b>Voted Resource DEL</b>	<b>-500</b>
Programme	
Other Income	-500
<i>Of which:</i>	
1: Public Prosecution and Legal Services	-500
<b>Total Programme</b>	<b>-500</b>
<b>Total Voted Resource Income</b>	<b>-500</b>

## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

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No CFER income or receipts are expected in 2025-26.

## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individual is responsible for the expenditure within this Estimate:

**Accounting Officer:** Stephen Herron

Stephen Herron has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

## Part III: Note I – Contingent Liabilities

£'000

### Nature of Liability

£'000

#### Public Sector Pensions – Injury to Feeling Claims

Unquantifiable

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.



