



Department of
Finance

An Roinn

Airgeadais

www.finance-ni.gov.uk

Climate and Sustainability Action Plan

2026/2027







Page | **Contents**

04 | Foreword

06 | Introduction

07 | Strategic Context

08 | DoF 2026/27 CSAP

09 | DoF Achievements in 2025/26

10 | Governance, Monitoring
and Reporting

11 | Annex A
CSAP 2026/2027

Foreword



Climate change is one of the defining challenges of our time. As a department, we have both a legal obligation and a moral duty to ensure we play our part in delivering the goals of the Climate Change Act (Northern Ireland) 2022 (the Act). Our collective responsibility goes beyond meeting statutory requirements; it is to drive meaningful and lasting change for today and for future generations.

I was pleased that last year, the Department published its first Climate and Sustainability Action Plan (CSAP). This marked an important step in setting out how we would meet our climate obligations. In its first year, we have made strong progress, delivery across a wide range of actions and clear evidence that climate and sustainability considerations are being embedded more systematically into our policies, guidance and ways of working.

The impacts of climate change are already being felt. Here in Northern Ireland, communities and businesses are experiencing more frequent and severe flooding, while rising temperatures are contributing to longer lasting wildfires that damage wildlife and our countryside.

A key challenge for all of us, is to take action to meet our obligations under the Act and to support the transition to net zero emissions by 2050. For the Executive, and for us within DoF, this means ensuring that climate and sustainability considerations remain integral to our policies, decisions and the frameworks we provide across government.

Northern Ireland's first draft Climate Action Plan (CAP), once agreed by the Executive, will set out policies and proposals from across government to reduce emissions. This is being led by DAERA, with full engagement from all departments, including officials from across DoF. Work is also progressing on the development of CAP2, covering the period 2028-2032.

While DoF is not a sector lead, we have a central enabling role. We provide the guidance, frameworks and assurance that help departments to take account of climate change in decision making, investment and procurement. Section 52 of the Act places a clear duty on all departments to act consistently with carbon reduction targets and to work together to support their delivery. Meeting these targets will be challenging and will require sustained collective effort.

I remain committed to ensuring our department plays its full part. Much has been achieved throughout DoF, and I would like to thank colleagues across the department for their continued commitment and for the meaningful progress made to date.

I am pleased to introduce the Department's second CSAP for 2026–2027. This plan builds on the foundations laid since the first CSAP was published in May 2025 and sets out the actions we will take together over the coming year to continue embedding climate and sustainability into all that we do.



Neil Gibson
Permanent Secretary
Department of Finance

Introduction

1.1

A key challenge for the Executive, and for us in the Department of Finance (DoF), is to consider climate change, sustainability and green growth in all our policies. This is necessary if we are to meet our obligations under the Climate Change (Northern Ireland) 2022 Act (the Act). Every business area must consider how it responds to deliver the required changes.

1.2

DoF is committed to leading by example in supporting Northern Ireland's transition to a low carbon, climate resilient future. To show public leadership and help us to meet our obligations under the Act, the Departmental Board (DB) agreed a framework for developing an annual departmental Climate and Sustainability Action Plan (CSAP). This work is led by the Climate and Covid Inquiry Division (CCID), in collaboration with the DoF Climate Working Group (formerly the DoF Green Growth Group)¹.

1.3

The 2025/26 CSAP² was published in May 2025, the end of year report on progress was published on 22 May 2026, and this, our second CSAP, builds on the progress achieved to date.

1.4

The DoF CSAP for 2026/27 has been developed with input from a range of DoF business areas and contains 31 actions, of which 13 have been rolled over from last year's report. The roll over of actions reflects the ongoing nature of this work and recognises that embedding climate and sustainability considerations into departmental activity is a sustained, continuous commitment rather than a one year exercise.

1.5

This plan not only demonstrates our public leadership, it also meets our commitments in the draft **Climate Action Plan (CAP)**, the **Northern Ireland Climate Change Adaptation Plan (NICCAP)**, the **Energy Strategy**, and it delivers against the 'Delivering Climate Action' pillar in the **DoF Social Value (SV) Strategy**³.

1.6

As with last year, the actions contained in this plan will not be quantified in terms of emissions savings. Quantification analysis of Northern Ireland Civil Service (NICS) policies and proposals, including DoF policies, will be conducted as part of the Quantification of the CAP, led by DAERA. However, progress on the actions outlined in this plan will continue to be monitored and reported to the DB twice yearly.

¹[DoF Climate Working Group - Terms of Reference | NICS Intranet](#)

²[Climate Sustainability Plan](#)

³[Social Value Strategy 2025-2027 | Department of Finance](#)

Strategic Context

2.1

The DoF response is strategically aligned with a range of key government strategies and statutory plans, which together provide the policy and delivery context for this CSAP.

2.2

The Act sets legally binding targets for reducing greenhouse gas emissions in 2030, 2040 and 2050, and places clear duties and obligations on all NICS departments.

2.3

The Act identifies nine sectors for the development of the CAP. While DoF is not designated as a sector lead, it has a central enabling role in providing some of the frameworks and guidance that support departments to take account of climate considerations in decision making, investment and procurement. DoF will continue to work closely with sector leads, particularly in the Residential Buildings, Public Buildings, and Business and Industrial Processes sectors, reflecting its policy responsibility for Building Regulations. In addition, Section 52 of the Act places a duty on all departments to exercise their functions in a way that is consistent with achieving carbon reduction targets, to co-operate with one another, and to support the development of plans, policies and strategies that contribute to delivery.

2.4

Achieving net zero emissions by 2050 represents a significant challenge and will require sustained cross departmental collaboration and collective effort across government.

2.5

In addition to the Act, a number of wider strategic drivers shape this work. 'Planet' is one of the three long-term Missions in the **Programme for Government**⁴ (published in March 2025). This is focused on "harnessing the potential of a green growth economy while ensuring we provide an equitable transition to a sustainable and affordable society as we take responsibility for decarbonising our economy and society".

2.6

The **Environmental Improvement Plan for Northern Ireland** (EIP)⁵, published in September 2024, is a statutory requirement of the Environment Act 2021 and sets out six Strategic Environmental Outcomes covering the breadth of environmental and climate policy. DoF contributions include: 100% renewable energy for government buildings; new ways of working; and embedding of sustainable construction design recommendations.

2.7

DoF have provided input to DAERA for the development and delivery of **NICCAP3**⁶ (published in March 2026). This includes introducing overheating mitigation requirements through Building Regulations for new dwellings and other residential work, alongside the inclusion of adaptation criteria within Construction and Sourcing Toolkits.

⁴[Programme for Government 2024-2027 'Our Plan: Doing What Matters Most' | The Northern Ireland Executive](#)

⁵[Environmental Improvement Plan for Northern Ireland](#)

⁶[The third Northern Ireland Climate Change Adaptation Programme | Department of Agriculture, Environment and Rural Affairs](#)

2.8

The **Energy Strategy for Northern Ireland**⁷, was published in December 2021 with the most recent Action Plan⁸ published in March 2025. A mid-term review⁹ was published in December 2025. DoF input focuses on the implementation of uplifts to Part F (Conservation of Fuel and Power) of the Building Regulations.

2.9

The CSAP provides the overarching framework for delivering the ‘Delivering Climate Action’ pillar of the **DoF SV Strategy**. Reporting and monitoring schedules for both the CSAP and the SV Strategy are aligned to support coordinated progress reporting and regular updates to the DB. A progress report for the SV strategy was published in September 2025¹⁰.

DoF 2026/27 CSAP

3.1

To support the development of the 2026/27 CSAP, a workshop was held on 13 January 2026 with representatives from across all DoF Groups, including members of the DoF Climate Working Group (CWG). Participants put forward proposed actions under a number of themes, which were then tested for feasibility and deliverability and refined into clear, measurable actions.

3.2

The proposed actions for inclusion in the 2026/27 CSAP were discussed and agreed by the DoF CWG on 10 March 2026 and endorsed by DB on 15 April 2026.

3.3

Our 2026/27 CSAP, attached at **Annex A**, includes 31 actions from a range of business areas, covering the work of the Department.

3.4

Of these 31 actions, four have been taken from the ‘Delivering Climate Action’ pillar within the SV Strategy and 13 have been rolled over from last year’s CSAP. This plan also contains a number of actions that DoF will deliver on an ongoing basis that highlight our commitment to Climate and Sustainability.

3.5

The actions included in the 2026/27 plan have been categorised under the five themes reflecting the remit of the Department: Finance; Staff & HR; Assets & Estates; Professional

⁷[The Path to Net Zero Energy. Safe. Affordable. Clean.](#)

⁸[Energy Strategy - The Path to Net Zero Energy - Action Plan 2025](#)

⁹[Mid-term Review of the Energy Strategy - The Path to Net Zero Energy](#)

¹⁰[DoF Social Value Strategy Progress Report \(September 2025\).pdf](#)

Services; and Other Enabling Support.

DoF Achievements in 2025/26

4.1

The 2025/26 Action Plan was ambitious with 38 actions to be delivered, and as a department we have made significant progress. An end of year report on progress noted that 32 actions were complete. The report was published on 22 May 2026, with key achievements including:

- The Strategic Asset Management Unit (SAMU) was established within Land & Property Services in April 2025, and during its first year of operation SAMU developed the first Strategic Overview of Land and Property Assets, establishing a verified baseline of the central government estate to support strategic, evidence based decision making.
- NICS Hybrid Working Policy was published on 1 September 2025, with FAQ reflecting consideration of the Climate Change Act.
- Guidance on Incorporating Environmental and Climate Considerations into Business Cases was published on 11 September 2025¹¹.
- The Budget Report providing linkages between PfG and high-level spending areas was published on 6 October 2025¹².
- Allocation of at least 10% to social value of the maximum weighted score to deliver climate action through a number of collaborative contracts.
- The Government Land and Property Register (GLPR) has continued to be populated and strengthened, with Departments and their Arm's Length Bodies verifying and improving asset data. Development of the enhanced GLPR Portal and departmental Viewers continues to provide secure, authoritative data, improve transparency, reduce duplication, and support faster, better informed estate decisions.
- DoF staff Climate survey completed with findings¹³ and DoF response¹⁴ published.

¹¹[Incorporating Environmental and Climate Considerations into Business Cases | Department of Finance](#)

¹²[Budget Sustainability - PfG Alignment to Final Budget 2025-26 | Department of Finance](#)

¹³[DoF Climate Change Staff Survey Results - Summary Report of Findings | NICS Intranet](#)

¹⁴[DoF Climate Change Staff - DoF Response to the Climate Change Staff Survey | NICS Intranet](#)

Governance, Monitoring and Reporting

5.1

Robust governance, monitoring and reporting arrangements are essential to support delivery of the actions set out in this plan. These arrangements will provide clear leadership, support capacity and capability, and ensure effective risk management.

5.2

The DB has overall responsibility for overseeing delivery of the 2026/27 CSAP. Progress against the actions will be reported to DB on a biannual basis, aligned with the reporting cycle for the SV Strategy.

5.3

However, accountability for delivery rests across all areas of the Department. Business areas are responsible for taking ownership of relevant actions and for embedding climate and sustainability considerations into day to day activity and decision making.

5.4

The DoF CWG provides departmental oversight of climate related activity and meets every two months, or more frequently if required. The Group's remit covers all climate change activity within the Department, including the development, implementation and monitoring of the annual CSAP. The Group is chaired by the Director of the CCID, and CCID, as secretariat, will coordinate the collation of updates from business areas, record progress against actions, and work with Group members to produce biannual progress reports for DB.

Ref	Theme	Action	Group	Lead Official	Date	Strategic Link
1	Finance	Conduct research on benefits of Green Budget Tagging to inform whether guidance is developed to help departments assess the climate impact of budget choices.	PSG	Jeff McGuinness	30 Sep 2026	Green Growth Strategy / PfG
2	Finance	Continue to explore opportunities to maximise funding from EU sources to support climate action.	SPAR	Jillian Gilmore	31 Mar 2027	Dept Action
3	Finance	Develop budget sustainability as part of the multi-year Budget (Resource 2026/27 to 2028/29 and Capital 2026/27 to 2029/30) enabling transparency between departmental longer term spend and PfG priorities including climate. To be repeated once a final 2026-27 to 2029-30 budget is delivered.	PSG	Jeff McGuinness	31 Mar 2027	PfG
4	Staff and HR	DoF CWG members will undertake climate training and continue to promote this across their business areas. DoF staff uptake will be monitored.	All	Helen Toner / CWG	31 Mar 2027	Dept Action
5	Staff and HR	Promote existing Climate Smart training available on LInKS, and work with DAERA as they develop alternative climate training to widen access for NICS staff by supporting its inclusion in core learning and development provision and ongoing promotion.	NICS HR / SPAR	Debbie Sherlock / Helen Toner	31 Mar 2027	CAP
6	Staff and HR	Review the e-learning corporate induction training package to embed climate obligations and increase awareness.	People & OD / NICS HR / SPAR	Aisling Quinn / Debbie Sherlock / Helen Toner	31 Dec 2026	Dept Action
7	Staff and HR	Embed climate and sustainability considerations into NICS recruitment process including progressing a new Recruitment Assessment Management Platform and digital Candidate Interview Assessment Booklet to support a more modern, scalable and data-driven recruitment system.	NICS HR	Gary McAlorum	31 Mar 2027	Dept Action

Ref	Theme	Action	Group	Lead Official	Date	Strategic Link
8	Staff and HR	Consider Capacity and Capability Taskforce Group recommendations as relevant to NICS HR and People & OD work during the year (subject to resourcing).	People & OD / NICS HR	Jill Minne/ Catherine Shannon	31 Mar 2027	Dept Action
9	Staff and HR	Continue to promote online training for all short courses (i.e. half day or less) where subject matter lends itself to this. Collate statistics and provide updates to Departmental Board biannually.	NICS HR	Debbie Sherlock	31 Mar 2027	Dept Action
10	Staff and HR	Seek approval on feasibility study for way forward and next steps for an Electric Vehicle Salary Sacrifice Scheme (pending HMT approval).	People & OD	Olivia Martin	30 Jun 2026	Dept Action
11	Staff and HR	Document how all HR policies under review, will consider obligations in the Climate Change Act as part of FAQs.	People & OD	Aisling Quinn	31 Mar 2027	Dept Action
12	Assets and Estates	DoF will work with DfE on a project to consider the potential for using geothermal energy to heat DoF buildings on the Stormont Estate.	CPD	Desi McDonnell	31 Mar 2027	Dept Action
13	Assets and Estates	Engage with the construction industry to identify an appropriate industry standard methodology for setting targets and measuring the carbon impact of new and refurbished public buildings, for recommendation to DfE for inclusion in the Public Buildings Sectoral Plan.	CPD	Stewart Heaney	31 Aug 2026	CAP
14	Assets and Estates	Reduce the DoF fleet of 11 vehicles to 8 vehicles with DoF commitment to use non-fossil fuel alternatives for all replacement DoF vehicles (where these are available).	CPD	Bronagh McCullough / Donna Williams	31 Mar 2027	Social Value Strategy

Ref	Theme	Action	Group	Lead Official	Date	Strategic Link
15	Assets and Estates	The Strategic Asset Management Unit (SAMU) will continue to strengthen and populate the Government Land and Property Register (GLPR) with required data by depts and their ALBs/ Agencies to better inform strategic and operational estate decisions.	LPS	Suzanne McLaughlin	31 Mar 2027	Dept Action
16	Assets and Estates	Publish and roll out the first Strategic Asset Management Plan (SAMP) framework which will help Departments to plan, assess and optimise their assets, to support evidence-based decisions, sustainability considerations and improve strategic alignment.	LPS	Suzanne McLaughlin	31 Mar 2027	Dept Action
17	Assets and Estates	Implement a Waste Action Plan for DoF occupied buildings to address weaknesses identified from the 2025 Waste Audit.	CPD	Donna Williams	30 Sep 2026	Social Value Strategy
18	Assets and Estates	Reduce the NICS Estate by a further four sites by 31 March 2027, as part of the NICS Estate Strategy.	CPD	Desi McDonnell	31 Mar 2027	Social Value Strategy
19	Assets and Estates	Complete the procurement of a Carbon Footprint Exercise for the NICS Office Estate.	CPD	Desi McDonnell	31 Mar 2027	Social Value Strategy
20	Assets and Estates	Complete the planning process, obtain permissions and progress procurement for installation of a PV Array ("solar farm") at Stormont Estate.	CPD	Desi McDonnell	31 Mar 2027	Dept Action

Ref	Theme	Action	Group	Lead Official	Date	Strategic Link
21	Professional Services	Deliver an ongoing Climate Communications and Engagement programme to DoF staff to increase awareness on climate action. Impact to be monitored in future iterations of Climate Staff survey.	SPAR	Helen Toner	31 Mar 2027	Dept Action
22	Professional Services	Deliver Behavioural Insights research, resources and a pilot education programme for NICS staff via EPIC Futures NI.	SPAR	Thomas Byrne	31 Dec 2026	Dept Action
23	Professional Services	Complete the necessary preparations to inform a decision on switching the production of key Labour Market statistics from the NI Labour Force Survey to the online NI Labour Market Survey.	NISRA	Brian Green	31 Mar 2027	Dept Action
24	Professional Services	Utilise the Social Value element of current DoF Integr8 contracts to develop climate training and support for DoF staff.	DSF / SPAR	Kirstie Murray / Helen Toner	31 Mar 2027	Dept Action
25	Other Enabling Support	Climate and sustainability considerations will be taken into account, and documented where relevant, when reviewing or developing DoF policy, guidance or commissioning frameworks, with Departmental Groups reflecting any appropriate climate related objectives in their 2027/28 business plans.	All	All	31 Mar 2027	Dept Action
26	Other Enabling Support	Produce an IT Sustainability Strategy to establish baseline DoF performance in this area and investigate improvements in areas such as data storage, digital waste recycling and behaviour.	DSF	Geraldine Devine	31 Mar 2027	Social Value Strategy
27	Other Enabling Support	Sign up to the Circular and Fair IT Pact; and ensure that climate considerations are taken into account, where relevant, in IT contracts.	DSF	Geraldine Devine	31 Mar 2027	Social Value Strategy

Ref	Theme	Action	Group	Lead Official	Date	Strategic Link
28	Other Enabling Support	Monitor and disseminate quarterly printing statistics updates to DoF Business Areas and biannually to DB to increase understanding of need to reduce paper usage.	DSF / SPAR	Geraldine Devine / Helen Toner	31 Mar 2027	Dept Action
29	Other Enabling Support	Allocate at least 10% to social value of the maximum weighted score to deliver climate action through Print Management and Multi-Functional Devices.	CPD	Donna Williams	31 Mar 2027	Social Value Strategy
30	Other Enabling Support	Additional Climate Action Targets in contracts with the DoF top 10% highest spend suppliers will be published.	CPD	Donna Williams	31 Mar 2027	Social Value Strategy
31	Other Enabling Support	Explore opportunities for the circular economy in collaborative supplies contracts.	CPD	Donna Williams	31 Mar 2027	Social Value Strategy



Department of

Finance

An Roinn

Airgeadais

www.finance-ni.gov.uk