



**Public Accounts Committee**

# **Report on Excess Votes (Northern Ireland) 2024-25 and late accounts from 2023-24**

Ordered by the Public Accounts Committee to be published 20 November 2025.

Report: NIA 129/22-27 Public Accounts Committee

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# Powers and Membership

## Powers

The Public Accounts Committee is a Standing Committee established in accordance with Standing Orders under Section 60(3) of the Northern Ireland Act 1998. It is the statutory function of the Public Accounts Committee to consider the accounts, and reports on accounts laid before the Assembly.

The Public Accounts Committee is appointed under Assembly Standing Order No. 56 of the Standing Orders for the Northern Ireland Assembly. It has the power to send for persons, papers and records and to report from time to time. Neither the Chairperson nor Deputy Chairperson of the Committee shall be a member of the same political party as the Minister of Finance or of any junior minister appointed to the Department of Finance.

## Membership

The Committee has 9 members, including a Chairperson and Deputy Chairperson, and a quorum of five members. The membership of the Committee is as follows:

- Mr Daniel McCrossan MLA (Chairperson)
- Ms Diane Forsythe MLA (Deputy Chairperson)<sup>4</sup>
- Mr Cathal Boylan MLA
- Mr Tom Buchanan MLA
- Mr Jon Burrows MLA<sup>1,2,3,6</sup>
- Mr Pádraig Delargy MLA
- Mr Stephen Dunne MLA<sup>5</sup>
- Mr Colm Gildernew MLA
- Mr David Honeyford MLA

<sup>1</sup>With effect from 5 March 2024 Mr John Stewart replaced Mr Robbie Butler

<sup>2</sup>With effect from 21 October 2024 Mr Colin Crawford replaced Mr John Stewart

<sup>3</sup>With effect from 31 July 2025 Mr Colin Crawford resigned

<sup>4</sup>With effect from 16 September 2025 Ms Diane Forsythe replaced Ms Cheryl Brownlee as Deputy Chairperson

<sup>5</sup>With effect from 23 September 2025 Mr Stephen Dunne replaced Ms Cheryl Brownlee

<sup>6</sup>With effect from 6 October 2025 Mr Jon Burrows replaced Mr Colin Crawford

# **List of Abbreviations and Acronyms used in this Report**

the Assembly: the Northern Ireland Assembly

the Committee: Public Accounts Committee (PAC)

## Summary

1. This report by the Public Accounts Committee (PAC) on Excess Votes is part of the Northern Ireland Assembly's control framework over government spending. The Committee considers the reports by the Comptroller and Auditor General on resource accounts of departments and other public bodies that have exceeded the limits of expenditure authorised by the Northern Ireland Assembly (the Assembly).
2. The Committee recommends whether the Assembly should approve further resources to the departments concerned in order to regularise the excess expenditure. Where the excesses are the results of failures in control within departments, the Committee may make recommendations to departments concerning the causes of these excesses.
3. The system of resource-based Supply requires departments to estimate and manage the resources they will need during a financial year on an accruals basis, as well as the cash they will need as commitments mature. The Assembly authorises both cash spending and the use of resources.
4. In 2024-25 no excess votes were reported by the Comptroller and Auditor General. However, there was one excess vote relating to late accounts from the Department of Education, Teachers' Pension Scheme, which breached its net resource limit in 2023-24 by £9.177 million. The excess was primarily attributable to an overestimation of contribution receipts to the scheme, due mainly to the uncertainties surrounding the Teachers multi-year pay deal.
5. On the basis of our examination of the reason why this department exceeded voted provisions, the Committee recommends that the Assembly provides the necessary amounts by means of an Excess Vote.

## Background

6. This report is part of the framework of Assembly control over government spending. Resource-based Supply requires departments and other public bodies to estimate and manage the resources they will need in a financial year on an accruals basis, as well as the cash they will need as commitments mature. The Assembly authorises spending on both a cash and accruals basis.
7. In 2024-25, the Assembly granted total net resources of £28.773 billion and total cash of £25.256 billion in Supply Estimates to 18 bodies including departments, pension schemes and other vote-funded bodies. The difference in the provision of cash and resources is primarily due to including non-cash charges in resources for items such as depreciation of assets and changes in the value of assets or liabilities.
8. In 2024-25 none of the 18 bodies incurred an excess vote. However, there was one excess vote relating to late accounts from the Department of Education, Teachers' Pension Scheme, which breached its net resource limit in 2023-24 by £9.177 million. Details of the excess is summarised in **Figure 1** on page 9.
9. A breach of any of the budgetary control limits, or the cash limit, results in the need for expenditure to be regularised through the Assembly Excess Vote process. The Public Accounts Committee (the Committee) scrutinises the reasons behind each Departments' excess of allocated resources, and reports to the Assembly on whether it has any objections to making good the reported excesses. Once the Committee has reported, a Statement of Excesses will be presented to the Assembly, to be voted into the Budget Act. The passing of this Act authorises the additional grant by the Assembly to regularise the excesses incurred by public bodies.

## Excess votes relating to 2024-25 accounts

10. There were no excess votes relating to 2024-25 accounts.

## **Excess votes relating to accounts from previous years**

11. **The Department of Education, Teachers' Pension Scheme breached its net resource limit by £9.177 million in its 2023-24 accounts.** The excess was primarily attributable to an overestimation of contribution receipts to the scheme, due mainly to the uncertainties surrounding the Teachers multi-year pay deal. The Department also experienced significant delays in producing its Annual Report and Accounts for the Scheme for the 2023-24 financial year. These delays were primarily due to issues around the implementation of the new Teachers' Pension System and associated financial systems, which also resulted in the delay of the 2020-21, 2021-22 and 2022-23 accounts.
12. The Department advised the Comptroller and Auditor General that the critical system issues have been resolved but that some resourcing issues remain. Despite the ongoing resourcing issues the accounts are now more up to date than in previous years. The 2023-24 accounts have been certified and, while beyond the target deadline of 31 October, the 2024-25 accounts are expected to be finalised within the next few weeks.
13. **The Committee recommends that the Assembly provides additional resources by means of an Excess Vote, as set out in Figure 1 on page 9.**



## Figure 1: Summary of Excess Votes required

	AME: resources for current purposes		AME: resources for capital purposes		Cash (money)	
Public Body	£'000	Amount to be voted £'000	£'000	Amount to be voted £'000	£'000	Amount to be voted £'000
<b>2023-24</b>						
<b>DE Teachers' Pension Scheme</b>						
Amount originally voted	490,794					
Amount expended	<u>499,971</u>			No Excess	No Excess	
		<b>9,177</b>				

## **Links to Appendices**

### **Minutes of Proceedings**

[View Minutes of Proceedings of Committee meetings related to the report](#)



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