Northern Ireland Assembly

Public Accounts Committee

Report on Excess Votes (Northern Ireland) 2025-26

Ordered by the Public Accounts Committee to be published 12 November 2026.

Report: NIA 209/22-27 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)
- Mr Tom Buchanan MLA (Deputy Chairperson)
- Mr Cathal Boylan MLA
- Mr Stephen Dunne MLA[5]
- Mr Colm Gildernew MLA
- Mr David Honeyford MLA
- Ms Áine Murphy MLA[11]
- Mr Mike Nesbitt MLA[1,2,3,6,10]
- Mr Gareth Wilson MLA

[1]With effect from 5 March 2024 Mr John Stewart replaced Mr Robbie Butler

[2]With effect from 21 October 2024 Mr Colin Crawford replaced Mr John Stewart

[3]With effect from 31 July 2025 Mr Colin Crawford resigned

[4]With effect from 16 September 2025 Ms Diane Forsythe replaced Ms Cheryl Brownlee as Deputy Chairperson

[5]With effect from 23 September 2025 Mr Stephen Dunne replaced Ms Cheryl Brownlee

[6]With effect from 6 October 2025 Mr Jon Burrows replaced Mr Colin Crawford

[8]With effect from 2 March 2026 Mr Gareth Wilson replaced Ms Diane Forsythe

[9]With effect from 2 March 2026 Ms Jemma Dolan replaced Mr Pádraig Delargy

[10]With effect from 15 September 2026 Mr Mike Nesbitt replaced Mr Jon Burrows

[11]With effect from 28 September 2026 Ms Áine Murphy replaced Ms Jemma Dolan

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 vote. 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 2025-26 there was one excess vote reported by the Comptroller and Auditor General. This was in relation to the Department of Education Teachers' Pension Scheme, which breached a Non-Budget resource limit in 2025-26 by £147,000. The excess was primarily attributable to lower than anticipated premature retirement compensation receipts from the Department for the Economy.

5. On the basis of our examination of the reason why the Department of Education 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 2025-26, the Assembly granted total net resources of £30.773 billion and total cash of £27.432 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 2025-26 one of the eighteen bodies incurred an excess vote. This related to the Department of Education Teachers' Pension Scheme, which breached a Non-Budget resource limit in 2025-26 by £147,000. Details of the excess are 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 Department's 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 2025-26 accounts

10. **The Department of Education Teachers' Pension Scheme breached a Non-Budget resource limit by £147,000 in its 2025-26 accounts.** The excess was primarily attributable to lower than anticipated premature retirement compensation receipts from the Department for the Economy. The Assembly had authorised a negative resource limit for the Scheme's Non-Budget expenditure line of -£2,415,000 (i.e. income) for 2025-26. The Scheme reported a shortfall in anticipated receipts, resulting in an outturn of -£2,268,000, breaching the authorised limit by £147,000.

11. In its Annual Report, the Department of Education explained that this type of income by nature is not static and is difficult to precisely control. For this reason, the Department is in discussion with the Department of Finance to reclassify this income from Non-Budget to Annually Managed Expenditure, thereby allowing the Department greater flexibility in managing the potential of an excess vote.

12. The Department had previously experienced significant delays in producing its Annual Report and Accounts for the Scheme for the 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 financial years. These delays were primarily due to issues around the implementation of a new Teachers' Pension System, associated financial systems, and resourcing issues. These issues have been resolved and the backlog of accounts has now been cleared.

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 in 2025-26

	AME: resources for current purposes		AME: resources for capital purposes		Cash (money)		Non-Budget Expenditure	
Public Body	**£'000**	**Amount to be voted £'000**	**£'000**	**Amount to be voted £'000**	**£'000**	**Amount to be voted £'000**	**£'000**	**Amount to be voted £'000**
2025-26								
DE Teachers' Pension Scheme Amount originally voted Amount expended	No Excess		No Excess		No Excess		-2,415 -2,268	**147**

Note - The excess relates to a shortfall in anticipated income against a negatively voted Non-Budget expenditure limit.

Links to Appendices

Minutes of Proceedings

View Minutes of Proceedings of Committee meetings related to the report

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