

FROM: DOF DALO

DATE: 07 FEBRUARY 2025

TO: PETER HALL
COMMITTEE CLERK

REFERENCE: FI1/25/91871

**2024-25 SPRING SUPPLEMENTARY ESTIMATES, 2025-26 VOTE ON ACCOUNT,
2023-24 STATEMENT OF EXCESSES AND BUDGET BILL**

Summary

Business Area: Supply, Public Spending Group (PSG)

Issue: Evidence Session for the 2024-25 Spring Supplementary Estimates, 2025-26 Vote on Account, 2023-24 Statement of Excesses and Budget Bill

Restrictions: Non-disclosure in advance of the introduction of the Budget Bill (planned for 17 February 2025)

Action Required: Committee of Finance to consider in advance of oral briefing on 12 February 2025

Officials Attending: Patrick Neeson, Head of Supply Division (PSG)
Angela Ross, Principal (Supply, PSG).

BACKGROUND

It is planned to bring the Supply Resolution Motions for the 2024-25 Spring Supplementary Estimates, 2025-26 Vote on Account, 2023-24 Statement of

Excesses and the Budget Bill to the Assembly to **Monday 17 February 2025**. The Bill will authorise updated spending for the 2024-25 year following January Monitoring.

The Second Stage (debate) of the Bill is planned for **Tuesday 18 February 2025**.

A background paper is provided in a separate attachment (**Appendix A**) for Committee Members to consider in advance of evidence session to be held on **12 February 2025**.

KEY ISSUES

Request that Committee of Finance considers the attached background paper and associated documentation in relation to 2024-25 Spring Supplementary Estimates, 2025-26 Vote on Account, 2023-24 Statement of Excesses and Budget Bill and considers accelerated passage.

NEXT STEPS

Officials will attend an Evidence Session on Wednesday **12 February 2024**.

ENCL:

Annex A - Background Paper
Annex B - 2024-25 Spring Supplementary Estimates
Annex C – Headroom 2024-25
Annex D – Table of Adjustments since 2024-25 Main Estimates
Annex E - 2025-26 Vote on Account
Annex F – 2023-24 Statement of Excesses
Annex G – PAC Report on Excess Votes 2023-24
Annex H – Budget Bill
Annex I – Explanatory and Financial Memorandum
Annex J – Functions authorised under Sole Authority of the Bill - detail
Annex K – Compilation of Estimates Memorandums.

**BUDGET BILL,
2024-25 SPRING SUPPLEMENTARY ESTIMATES, 2025-26 VOTE ON ACCOUNT
AND 2023-24 STATEMENT OF EXCESSES**

BACKGROUND PAPER

COMMITTEE FOR FINANCE

EVIDENCE SESSION: 12 FEBRUARY 2025

FROM: DoF DALO

DATE: 07 FEBRUARY 2025

Summary

Business Area: SUPPLY DIVISION, PUBLIC SPENDING GROUP

Issue: Accelerated passage of the Budget Bill, 2024-2025 Spring Supplementary Estimates, 2025-26 Vote on Account, 2023-24 Statement of Excesses.

Restrictions: SSEs, Vote on Account and Statement of Excesses are classified as OFFICIAL until laid in the Assembly, planned for 12 February 2025.

Budget Bill and Explanatory and Financial Memorandum are classified as OFFICIAL until introduction in the Assembly on 17 February 2025.

Action Required: To note, prior to evidence session to be held on 12 February 2025.

Introduction

1. The purpose of this briefing paper is to set the context for the Committee briefing, scheduled for **Wednesday 12 February 2025**, in relation to the 2024-25 Spring Supplementary Estimates (SSEs), 2025-26 Vote on Account and 2023-24 Statement of Excesses to be debated on 17 February 2025, followed by the immediate 'Introduction' of the associated Budget Bill.

Budget Bills

2. Budget Bills provide the statutory means for the Assembly to:
 - Authorise spending by departments and issue of cash to departments to fund this expenditure
 - Hold departments accountable for managing and controlling that spending within the limits authorised for that financial year.

Estimates

3. Budget Bills are supported by detailed 'Estimates' which should be aligned to the latest agreed budget position across departments. In relation to the 2024-25 SSEs, the January Monitoring position was agreed by the Executive on **16 January 2025**.

Relationship between Budgets, Estimates and Accounts

4. Budgets, which set the Executive's spending plans, do not in themselves give departments the legal authority to draw down cash or use resources – this is done annually through Assembly approval of both Estimates and associated Budget Bills.
5. Following the close of the financial year, departmental accounts are produced to show departmental outturn and to compare audited outturn against the limits voted by the Assembly.

Timing

6. The Executive agreed the 2024-25 budget on 25 April 2024. Following this, the [Northern Ireland Main Estimates 2024-25](#) were prepared and the [Budget \(No. 2\) Act \(Northern Ireland\) 2024](#) received Royal Assent on 18 October 2024; this provided departments with the authority to spend.
7. The Spring Supplementary Estimates (SSEs) were commissioned on 27 November 2024 with returns requested by 13 December 2024 (for departments only participating in Part 1 January Monitoring) and by Thursday 16 January 2025 for the remaining departments (those participating in Part 2 January Monitoring). The latter return date was extended to 23 January pending Executive approval.
8. In anticipation of Executive approval, DoF prepared in advance for the estimate process. However, this could not progress until January Monitoring had completed and the Executive consulted; the Executive agreed the final 2024-25 budget position on **16 January 2025**.
9. The Executive's decision enabled Department to complete their SSE templates. This involved finalising departmental expenditure plans, recording on accounting systems, preparing Estimates templates and receiving final internal approvals and clearance from Ministers.

10. All Departments provided their returns to DoF by **23 January 2025**, within the agreed deadline.
11. DoF Supply then compiled the eighteen Estimates across departments and public bodies which involved complex, detailed activities including many checks, urgent amendments and printer proofing to obtain a final, validated version of the Estimates.

2024-25 Spring Supplementary Estimates

12. Development of the 2024-25 SSEs are now complete which details revised departmental spending plans. The financial figures in the Supply Resolution and the Budget Bill mirror those contained in the corresponding SSEs. Both are routine requirements at this stage of the financial year, to obtain legislative Assembly authority for spending in terms of resources and associated cash requirements for the revised 2024-25 position. A reconciliation between the Main Estimate Budget position and the Spring Supplementary Estimate budget position is attached at **Annex B**.

Headroom

13. The Executive decided that, should funds become available late in the 2024-25 financial year, headroom should be factored into the 2024-25 SSEs. Therefore, a total of **£183.289m** headroom has been incorporated into the estimates, which is made up of £113.8m CDEL and £69.489m RDEL. This headroom has been added in relation to a variety of pressures, including unmet bids following January Monitoring and pressures following Storm Éoywn. The headroom in the SSEs gives the Executive the ability to spend any funding, yet to be allocated, on priority areas to ensure that no resources are lost to the Block.
14. Whilst this gives departments the Estimates headroom to spend any additional allocations that they may receive, they are also constrained by their budget allocation. Further details on headroom included in the SSEs has been provided in **Annex C** and a summary table of adjustments since 2024-25 Main Estimates has also been provided at **Annex D**.

2025-26 Vote on Account

15. In addition, the Vote on Account (**Annex E**) has been prepared, which provides interim resources and funding (45% of the 2024-25 provision) for the first few months of the 2025-26 financial year, until work on the 2025-26 Main Estimates and Budget Bill has completed. The Vote on Account is a safeguard to ensure departmental business can continue before the Assembly considers the Budget at Main Estimates, typically prior to summer recess.

2023-24 Statement of Excesses

16. A 2023-24 Statement of Excesses (**Annex F**) has also been compiled, responding to Public Account Committee recommendations: [PAC - Report on Excess Votes \(Northern Ireland\) 2023-24 \(Annex G\)](#). The detail of this excess expenditure is provided in the 2023-24 Statement of Excesses document, which will be laid alongside the 2024-25 SSEs and 2025-26 Vote on Account documents. As DoF is simply implementing recommendations, any queries regarding excesses should be directed to the Public Accounts Committee.

Budget Bill and Explanatory and Financial Memorandum

17. A Budget Bill and Explanatory and Financial Memorandum has been prepared and finalised through close liaison with the Office of the Legislative Council and the Assembly Business Office. The Budget Bill provides the legal authority for departments to incur expenditure and use resources as set out in the 2024-25 SSEs, 2025-26 Vote on account and regularises the 2023-24 Statement of Excesses. Both have been provided at **Annexes H & I**.

Timetable

18. DoF is now in a position to present the 2024-25 SSEs, 2025-26 Vote on Account, 2023-24 Statement of Excesses (to be 'laid' on 12 February 2025), Budget Bill and Explanatory and Financial Memorandum, to the Committee for Finance for scrutiny.
19. If the Committee is satisfied that it has had a suitable time to consider, the Minister of Finance intends to bring the three Supply Resolutions and Budget Bill to the Assembly for agreement. Key activities and dates are detailed below:

Activity	Date
Supply Resolutions Debate	
- 2024-25 Spring Supplementary Estimates - 2025-26 Vote on Account - 2023-24 Statement of Excesses	Monday 17 February 2025
Budget Bill	
First Stage - Introduced	Monday 17 February 2025
Second Stage – Debate	Tuesday 18 February 2025
Consideration Stage	Monday 24 February 2025
Further Consideration Stage	Tuesday 25 February 2025
Final Stage	Tuesday 25 February 2025
Royal Assent	By 24 March 2025

20. Royal Assent is required before the end of the financial year for which the expenditure being proposed relates. Practically, the final payrun of the financial year will take place on 25 March and it is at this point that some departments may

run out of cash. Therefore, Royal Assent is required by 24 March (date upon which the cash must be drawn down from the Northern Ireland Consolidated fund).

Use of Sole Authority of the Budget Act

21. Any charge upon public funds must be authorised by legislation. Most expenditure by government departments will be supported by specific enabling legislation. However, where this legislation is not yet in place, expenditure can rely on the sole authority of Budget Acts which gives formal authority for expenditure plans set out in departmental Supply Estimates.
22. In some cases, expenditure is greater than the Assembly would normally be asked to approve. This was due to the absence of an Executive and functioning Assembly which prevented the Assembly legislating for these functions in the normal way.
23. To proactively manage Sole Authority requests, DoF wrote to departments on 4 July 2024 requesting that departments endeavour to obtain relevant statutory power for areas relying on Sole Authority to reduce reliance on it in the Estimates Process.
24. In addition, DoF seeks regular updates from departments on Sole Authority progress. When the Main estimates were produced, the total amount of Sole Authority sought was **£28.276m**. Following updates, the current figure has reduced to **£25.018m** and the majority of departments have indicated that legislation is expected in 2025.
25. The table below lists those functions for which Departments are seeking Sole Authority in the Budget Bill. This information is also set out in Table 6 (pages xx & xxi) of the Spring Supplementary Estimates document. Additional detail has been provided in **Annex J**.

Functions to be authorised under Sole Authority of the Budget Bill

Department	Service	Amount (£'000)
DfC	Welfare Reform and Mitigations	12,000
DoF	Fiscal Council	555
TEO	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group	1,493
	Ending Violence Against Women and Girls	2,000
	Truth Recovery Programme	3,000

	Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine	2,509
	Full Dispersal Asylum Seekers Scheme	613
	Refugee Integration Proposal (other cohorts of refugees)	659
	Strategic Migration Partnership – British Nationals Overseas	38
	Strategic Migration Partnership - Asylum	40
	Northern Ireland Refugee Resettlement Scheme	392
	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy	1,219
Total		24,518

Accelerated Passage

26. The Committee for Finance has a vital role to play in considering the accelerated passage of the Bill and officials will be present on 12 February 2025 for consultation on the 2024-25 SSEs, 2025-56 Vote on Account, 2023-24 Statement of Excesses and related Budget Bill.
27. SSEs are produced after January Monitoring to reflect the most up to date expenditure plans. If completed sooner, this would provide uncertainty in the Estimate position and would impede the ability of the Executive to respond to unforeseen events in later months of the financial year. This results in an extremely tight deadline between producing the SSEs, receiving all approvals and Royal Assent by 24 March 2024.
28. As is normally the case for Budget Bills, the Minister of Finance is seeking the Finance Committee's agreement to use the accelerated passage procedure under Standing Order 42(2) 'Public Bill: Special Scheduling Requirements' where *'the Committee for Finance confirms to the Assembly that the committee is satisfied that there has been appropriate consultation with it on public expenditure proposals contained in the Bill, the Bill shall proceed under the accelerated passage procedure which shall exclude any Committee Stage'*.
29. Should the Committee not grant accelerated passage to the Budget Bill, which finalises funding for the 2024-25 year, as agreed by the Executive, there is a risk that departments will run out of cash.

Suspension of Standing Orders 42(5) & 39 (2)(a)

30. To ensure we can achieve Royal Assent by the year end (and in advance of the March pay run), we will also require the Assembly to suspend:

- Standing Order 42(5); *'No Bill shall pass all its required stages in the Assembly in less than 10 days'.*
- Standing Order 39(2); *'No date may be determined for the Final Stage of a Bill until – the Speaker has considered the Bill in accordance with section 10 of the Northern Ireland Act 1998 and signified to the Minister or member of the Assembly in charge of the Bill that in his or her opinion it may properly proceed to its Final Stage.'*

Estimates Memorandum

31. We plan to publish a compilation of all Estimate Memoranda (**Annex K**) on the DoF website alongside the 2024-25 SSEs. This will provide readers with a greater understanding of the information contained in the Estimates. It will explain funding being sought, the reasons for changes in spending plans between the Main and Spring Supplementary Estimates, as well as other key information.

32. The Memorandum will increase transparency and assist Committees and the Assembly, in their scrutiny role of the spending proposals put forward by departments.

Next Steps

33. If the Committee for Finance is satisfied that it has been consulted on the 2024-25 Spring Supplementary 2024, 2025-26 Vote on Account, 2023-24 Statement of Excesses, Budget Bill and Explanatory and Financial Memorandum and agrees to Accelerated Passage, DoF would wish to progress the Supply Resolutions and Budget Bill as described the timetable at paragraph 19.

Northern Ireland Spring Supplementary Estimates 2024-25

Northern Ireland Spring Supplementary Estimates 2024-25

Department of Finance

February 2025



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Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

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 2024-25 presented to the Northern Ireland Assembly on 1 July 2024.

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 1 July 2024. 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 2024-25 in the Main Estimates and the changes sought in the Supplementary Estimates.

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

	£ million		
1	2	3	4
	2024-25	2024-25	2024-25
	Current	Changes	Revised
Total Resource Departmental Expenditure Limit	15,271,900	867,566	16,139,466
Total Capital Departmental Expenditure Limit	1,819,968	226,951	2,046,919
Total Resource Annually Managed Expenditure	10,712,521	929,930	11,642,451
Total Capital Annually Managed Expenditure	374,087	303,843	677,930
Total Net Budget	28,178,476	2,328,290	30,506,766
Total Non-Budget Resource Expenditure	369,318	3,559	372,877
Total Non-Budget Capital Expenditure	225,000	-63,250	161,750
Total Resource and Capital in Estimates	28,772,794	2,268,599	31,041,393
<i>of which</i>			
for Current purposes	26,353,739	1,801,055	28,154,794
for Capital purposes	2,419,055	467,544	2,886,599
Resource to cash adjustments	-3,517,167	-987,621	-4,504,788
Total Net cash requirement	25,255,627	1,280,978	26,536,605

† 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 16 January 2025, 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 2024-25.
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 2024-25 was explained in Section 1 of the Northern Ireland Main Estimates 2024-25.

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 Estimates is explained more fully in section 2 of the Northern Ireland Main Estimates 2024-25.

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
	2024-25 Current	Changes	2024-25 Revised
Department of Agriculture, Environment and Rural Affairs			
Departmental Expenditure Limit			
Resource	609,100	60,248	669,348
Capital	95,000	6,554	101,554
Annually Managed Expenditure			
Resource	15,036	111,150	126,186
Capital	-	-	-
Total Net Budget			
Resource	624,136	171,398	795,534
Capital	95,000	6,554	101,554
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	703,687	58,741	762,428
Department for Communities			
Departmental Expenditure Limit			
Resource	859,238	61,172	920,410
Capital	174,823	57,714	232,537
Annually Managed Expenditure			
Resource	5,709,685	353,718	6,063,403
Capital	4,250	40,223	44,473
Total Net Budget			
Resource	6,568,923	414,890	6,983,813
Capital	179,073	97,937	277,010
Non-Budget Expenditure			
Resource	60,435	-31,810	28,625
Capital	-	-	-
Net Cash Requirement	6,769,597	499,996	7,269,593
Department for the Economy			
Departmental Expenditure Limit			
Resource	1,346,982	-289,413	1,057,569
Capital	225,630	29,308	254,938
Annually Managed Expenditure			
Resource	158,805	-111,408	47,397
Capital	335,089	172,912	508,001
Total Net Budget			
Resource	1,505,787	-400,821	1,104,966
Capital	560,719	202,220	762,939
Non-Budget Expenditure			
Resource	2,204	97	2,301
Capital	-	-	-
Net Cash Requirement	1,430,191	89,154	1,519,345

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised
Department of Education			
Departmental Expenditure Limit			
Resource	2,876,860	281,328	3,158,188
Capital	256,253	93,409	349,662
Annually Managed Expenditure			
Resource	315,170	4,144	319,314
Capital	-	88	88
Total Net Budget			
Resource	3,192,030	285,472	3,477,502
Capital	256,253	93,497	349,750
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	3,746,208	76,489	3,822,697
Department of Education - Teachers' Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	440,179	-4,287	435,892
Capital	-	-	-
Total Net Budget			
Resource	440,179	-4,287	435,892
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,288	-13	-2,301
Capital	-	-	-
Net Cash Requirement	172,876	-77,877	94,999
Department of Finance			
Departmental Expenditure Limit			
Resource	266,666	-4,943	261,723
Capital	38,876	-16,686	22,190
Annually Managed Expenditure			
Resource	12,104	20,038	32,142
Capital	1,000	-	1,000
Total Net Budget			
Resource	278,770	15,095	293,865
Capital	39,876	-16,686	23,190
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	282,038	-16,126	265,912

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised
Department of Finance - Superannuation and Other Allowances			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	489,496	-94,496	395,000
Capital	-	-	-
Total Net Budget			
Resource	489,496	-94,496	395,000
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	83,000	27,000	110,000
Department of Health			
Departmental Expenditure Limit			
Resource	7,208,055	615,344	7,823,399
Capital	416,810	1,522	418,332
Annually Managed Expenditure			
Resource	1,598,448	-174,700	1,423,748
Capital	-	27,700	27,700
Total Net Budget			
Resource	8,806,503	440,644	9,247,147
Capital	416,810	29,222	446,032
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	8,809,798	196,987	9,006,785
Department of Health - Health and Social Care Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	795,534	77,045	872,579
Capital	-	-	-
Total Net Budget			
Resource	795,534	77,045	872,579
Capital	-	-	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	-169,366	29,145	-140,221

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised
Department for Infrastructure			
Departmental Expenditure Limit			
Resource	446,332	50,664	496,996
Capital	498,214	56,138	554,352
Annually Managed Expenditure			
Resource	177,037	49,670	226,707
Capital	33,500	62,463	95,963
Total Net Budget			
Resource	623,369	100,334	723,703
Capital	531,714	118,601	650,315
Non-Budget Expenditure			
Resource	308,967	35,285	344,252
Capital	225,000	-63,250	161,750
Net Cash Requirement	1,455,119	137,322	1,592,441
Department of Justice			
Departmental Expenditure Limit			
Resource	1,343,645	84,466	1,428,111
Capital	91,947	-3,534	88,413
Annually Managed Expenditure			
Resource	650,561	51,674	702,235
Capital	248	-48	200
Total Net Budget			
Resource	1,994,206	136,140	2,130,346
Capital	92,195	-3,582	88,613
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	1,622,774	244,078	1,866,852
The Executive Office			
Departmental Expenditure Limit			
Resource	185,593	8,392	193,985
Capital	17,845	3,881	21,726
Annually Managed Expenditure			
Resource	346,960	648,650	995,610
Capital	-	-	-
Total Net Budget			
Resource	532,553	657,042	1,189,595
Capital	17,845	3,881	21,726
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	220,535	7,242	227,777

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised
Food Standards Agency			
Departmental Expenditure Limit			
Resource	12,102	4,005	16,107
Capital	526	-100	426
Annually Managed Expenditure			
Resource	300	-	300
Capital	-	5	5
Total Net Budget			
Resource	12,402	4,005	16,407
Capital	526	-95	431
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	12,684	3,945	16,629
Northern Ireland Assembly Commission			
Departmental Expenditure Limit			
Resource	58,454	-3,956	54,498
Capital	3,203	-1,040	2,163
Annually Managed Expenditure			
Resource	2,200	-1,533	667
Capital	-	-	-
Total Net Budget			
Resource	60,654	-5,489	55,165
Capital	3,203	-1,040	2,163
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	57,708	-5,825	51,883
Northern Ireland Audit Office			
Departmental Expenditure Limit			
Resource	10,226	-879	9,347
Capital	40	-10	30
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	10,226	-879	9,347
Capital	40	-10	30
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	10,091	-839	9,252

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised
Northern Ireland Authority for Utility Regulation			
Departmental Expenditure Limit			
Resource	533	-143	390
Capital	70	-	70
Annually Managed Expenditure			
Resource	1	-	1
Capital	-	500	500
Total Net Budget			
Resource	534	-143	391
Capital	70	500	570
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	1,058	9,195	10,253
Northern Ireland Public Services Ombudsman			
Departmental Expenditure Limit			
Resource	4,491	28	4,519
Capital	30	-30	-
Annually Managed Expenditure			
Resource	16	-	16
Capital	-	-	-
Total Net Budget			
Resource	4,507	28	4,535
Capital	30	-30	-
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	4,484	49	4,533
Public Prosecution Service for Northern Ireland			
Departmental Expenditure Limit			
Resource	43,623	1,253	44,876
Capital	701	-175	526
Annually Managed Expenditure			
Resource	989	265	1,254
Capital	-	-	-
Total Net Budget			
Resource	44,612	1,518	46,130
Capital	701	-175	526
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	43,145	2,302	45,447

Table 2 Northern Ireland Estimates by department (Voted)

	£'000		
1	2	3	4
	2024-25 Current	Changes	2024-25 Revised

Grand Total

Departmental Expenditure Limit

Resource	15,271,900	867,566	16,139,466
Capital	1,819,968	226,951	2,046,919

Annually Managed Expenditure

Resource	10,712,521	929,930	11,642,451
Capital	374,087	303,843	677,930

Total Net Budget

	11,086,608	1,233,773	12,320,381
Resource	25,984,421	1,797,496	27,781,917
Capital	2,194,055	530,794	2,724,849

Non-Budget Expenditure

	28,178,476	2,328,290	30,506,766
Resource	369,318	3,559	372,877
Capital	225,000	-63,250	161,750

Net Cash Requirement

	25,255,627	1,280,978	26,536,605
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Table 3 Resource Departmental Expenditure Limits 2024-25

£'000					
1	2	3	4	5	6
	Current Total	Changes	Revised Total	of which	
				Voted	Non- Voted
Department					
Northern Ireland Departments					
Department of Agriculture, Environment and Rural Affairs	609,100	59,183	668,283	669,348	-1,065
Department for Communities	872,701	61,284	933,985	920,410	13,575
Department for the Economy	1,346,982	-290,050	1,056,932	1,057,569	-637
Department of Education	2,876,860	280,471	3,157,331	3,158,188	-857
Department of Education - Teachers' Superannuation	-	-			
Department of Finance	257,096	-6,673	250,423	261,723	-11,300
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	7,953,956	661,894	8,615,850	7,823,399	792,451
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	688,865	82,752	771,617	496,996	274,621
Department of Justice	1,350,148	86,038	1,436,186	1,428,111	8,075
The Executive Office	185,593	8,392	193,985	193,985	-
Sub-total Northern Ireland Departments	16,141,301	943,291	17,084,592	16,009,729	1,074,863
Other Public Bodies					
Food Standards Agency	12,102	4,005	16,107	16,107	-
Northern Ireland Assembly Commission	58,454	-3,966	54,488	54,498	-10
Northern Ireland Audit Office	10,486	-873	9,613	9,347	266
Northern Ireland Authority for Utility Regulation	533	-143	390	390	-
Northern Ireland Public Services Ombudsman	4,665	28	4,693	4,519	174
Public Prosecution Service for Northern Ireland	43,623	1,253	44,876	44,876	-
Sub-total Other Public Bodies	129,863	304	130,167	129,737	430
Total	16,271,164	943,595	17,214,759	16,139,466	1,075,293

Table 4 Capital Departmental Expenditure Limits 2024-25

	£'000				
1	2	3	4	5	6
	Current Total	Changes	Revised Total	<i>of which</i>	
				Voted	Non- Voted
Department					
Northern Ireland Departments					
Department of Agriculture, Environment and Rural Affairs	95,000	6,554	101,554	101,554	-
Department for Communities	163,271	61,004	224,275	232,537	-8,262
Department for the Economy	225,630	29,308	254,938	254,938	-
Department of Education	254,253	92,453	346,706	349,662	-2,956
Department of Education - Teachers' Superannuation	-	-	-	-	-
Department of Finance	38,876	-16,686	22,190	22,190	-
Department of Finance - Superannuation and Other Allowances	-	-	-	-	-
Department of Health	416,810	1,522	418,332	418,332	-
Department of Health - Health and Social Care Pension Scheme	-	-	-	-	-
Department for Infrastructure	820,089	95,335	915,424	554,352	361,072
Department of Justice	91,947	-3,534	88,413	88,413	
The Executive Office	17,845	3,881	21,726	21,726	
Sub-total Northern Ireland Departments	2,123,721	269,837	2,393,558	2,043,704	349,854
Other Public Bodies					
Food Standards Agency	526	-100	426	426	-
Northern Ireland Assembly Commission	3,203	-1,040	2,163	2,163	-
Northern Ireland Audit Office	40	-10	30	30	-
Northern Ireland Authority for Utility Regulation	70	-	70	70	-
Northern Ireland Public Services Ombudsman	30	-30	-	-	-
Public Prosecution Service for Northern Ireland	701	-175	526	526	-
Sub-total Other Public Bodies	4,570	-1,355	3,215	3,215	-
Total	2,128,291	268,482	2,396,773	2,046,919	349,854

Table 5 - Provision included Beyond the Outcome of the Executive's 2024-25 Final Plan

	£'000	
1	2	4
	RDEL	CDEL
Department		
Northern Ireland Departments		
Department of Agriculture, Environment and Rural Affairs		
Department for Communities	3,300	1,500
Department for the Economy	7,000	10,000
Department of Education	8,600	10,000
Department of Education - Teachers' Superannuation	-	-
Department of Finance	-	16,000
Department of Finance - Superannuation and Other Allowances	-	-
Department of Health	29,600	19,300
Department of Health - Health and Social Care Pension Scheme	-	-
Department for Infrastructure	19,294	57,000
Department of Justice	1,217	-
The Executive Office	300	-
Sub-total Northern Ireland Departments	69,311	113,800
Other Public Bodies		
Food Standards Agency	-	-
Northern Ireland Assembly Commission	-	-
Northern Ireland Audit Office	-	-
Northern Ireland Authority for Utility Regulation	-	-
Northern Ireland Public Services Ombudsman	-	-
Public Prosecution Service for Northern Ireland	178	-
Sub-total Other Public Bodies	178	-
Total	69,489	113,800

In normal circumstances, the Spring Supplementary Estimates and the associated Budget Act would be written to the outcome of the Northern Ireland Executive's in-year monitoring rounds during the 2024-25 year.

However, in agreeing January Monitoring allocations, the Executive agreed that departments should be provided with headroom, where required, should further underspends emerge in the final months of the financial year.

In addition, HM Treasury later advised that following an in-depth analysis of the programme level changes in the Westminster Supplementary Estimates, the Executive would receive additional Resource DEL in 2024-25. Headroom was also required to take account of this further late change.

Table 5 shows the remaining headroom, beyond the Executive's 2024-25 Final Plan, included in the Spring Supplementary Estimates and the associated Budget Act.

Table 6 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
Department for Communities		12,000
1	Welfare Reform Mitigations ■ Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation. It is intended to have legislation in place by 1 April 2025. Minister plans to introduce legislation into the Assembly to allow for statutory Welfare Supplementary Payments to be made to those people in receipt of Universal Credit who are eligible for this support. It is intended to have legislation in place by 1 April 2025.	12,000
Department of Finance		555
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.	555
The Executive Office		11,963
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ 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.	1,493
1	Ending Violence Against Women and Girls ■ In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £2,000K is needed to enable full delivery of this function in 2024-25 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.	2,000
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses of up to £3m for the financial year 2024-25, 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.	3,000
1	Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine ■ 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.	2,509

Table 6 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
1	Full Dispersal Asylum Seekers Scheme ■ 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.	613
1	Refugee Integration Proposal (other cohorts of refugees) ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.	659
1	Strategic Migration Partnership – British Nationals Overseas ■ 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.	38
1	Strategic Migration Partnership – Asylum ■ 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.	40
1	Northern Ireland Refugee Resettlement Scheme ■ 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.	392
1	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■ 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.	1,219
TOTAL		24,518

SECTION 2

Individual Spring Supplementary Estimates

Spring Supplementary Estimate 2024-25

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:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Food and Farming	7,661	-	-	-	-228	-	7,433
2	Veterinary Service and Animal Health	5,660	-	-5,200	-	39,941	-	40,401
3	Rural Affairs	-	-	-302	-	-3,383	-	-3,685
4	Foyle, Carlingford and Irish Lights Commission (ALB - Net)	-	-	-	-	-620	-	-620
5	Environment, Marine and Fisheries	2,500	-	-396	-	12,005	-	14,109
6	Forestry	-	-	-	-	2,610	-	2,610
7	Consolidated Fund Extra Receipts	-	-	-	-1,065	-	-	-1,065
	Total change in Resource DEL	15,821	-	-5,898	-1,065	50,325	-	59,183
Capital DEL								
1	Food and Farming	-	-	-	-	-1,968	-	-1,968
2	Veterinary Service and Animal Health	-	-	-	-	2,565	-	2,565
3	Rural Affairs	2,000	-	-118	-	1,025	-	2,907
4	Foyle, Carlingford and Irish Lights Commission (ALB - Net)	-	-	-	-	1,100	-	1,100
5	Environment, Marine and Fisheries	1,634	-	-	-	213	-	1,847
6	Forestry	-	-	-	-	103	-	103
	Total change in Capital DEL	3,634	-	-118	-	3,038	-	6,554
Resource AME								
8	Provisions - Departmental	-	-	-	-	108,315	-	108,315
9	Revaluations - Departmental	-	-	-	-	2,000	-	2,000
10	Depreciation - Departmental	-	-	-	-	1,000	-	1,000
11	Arm's Length Bodies (Net)	-	-	-	-	-165	-	-165
	Total change in Resource AME	-	-	-	-	111,150	-	111,150
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.								58,741
Total change in Net Cash Requirement								58,741

Part I

£

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	609,100,000	60,248,000	669,348,000	-	-1,065,000	-1,065,000	668,283,000
Capital	95,000,000	6,554,000	101,554,000	-	-	-	101,554,000
Annually Managed Expenditure							
Resource	15,036,000	111,150,000	126,186,000	-	-	-	126,186,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	624,136,000	171,398,000	795,534,000	-	-1,065,000	-1,065,000	794,469,000
Capital	95,000,000	6,554,000	101,554,000	-	-	-	101,554,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	703,687,000	58,741,000	762,428,000				762,428,000

Supplementary amounts required in the year ending 31 March 2025 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, bee 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 and nature reserves and information centres. 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. Grants 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, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or nationally funded programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising,

digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, 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; 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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
75,627	533,473	-8,053	68,301	67,574	601,774	95,000	6,554	101,554
Of which:								
1: Food and Farming								
47,617	395,152	-14,332	21,765	33,285	416,917	63,754	-1,968	61,786
Of which:								
Food and Farming - Departmental Expenditure								
34,151	374,799	-1,698	2,924	32,453	377,723	31,363	-3,844	27,519
Livestock and Meat Commission (ALB - Net)								
590	-576	242	405	832	-171	-	-390	-390
The Agri-Food and Biosciences Institute (ALB - Net)								
12,876	20,929	-12,876	18,436	-	39,365	32,391	2,266	34,657
2: Veterinary Service and Animal Health								
6,780	66,029	1,440	38,961	8,220	104,990	4,769	2,565	7,334
3: Rural Affairs								
7,865	10,875	-3,804	119	4,061	10,994	4,659	2,907	7,566
Of which:								
Rural Affairs - Departmental Expenditure								
7,865	10,280	-3,804	391	4,061	10,671	4,659	2,907	7,566
EU Peace Plus								
-	595	-	-272	-	323	-	-	-
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)								
-	3,254	-	-620	-	2,634	-	1,100	1,100
5: Environment, Marine and Fisheries								
11,570	54,671	8,157	5,952	19,727	60,623	20,517	1,847	22,364
Of which:								
Environment, Marine and Fisheries - Departmental Expenditure								
11,570	52,475	7,758	6,254	19,328	58,729	20,517	1,538	22,055
EU Community Initiatives								
-	-	-	-	-	-	-	64	64
Northern Ireland Fishery Harbour Authority (ALB - Net)								
-	1,800	399	94	399	1,894	-	245	245
EU Peace Plus								
-	396	-	-396	-	-	-	-	-

£'000

7

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
70,791	-3,217	67,574	661,732	-59,958	601,774	669,348	102,540	-986	101,554
<i>Of which:</i>									
1: Food and Farming									
35,653	-2,368	33,285	428,513	-11,596	416,917	450,202	62,281	-495	61,786
<i>Of which:</i>									
<i>Food and Farming - Departmental Expenditure</i>									
34,821	-2,368	32,453	389,319	-11,596	377,723	410,176	28,014	-495	27,519
<i>Livestock and Meat Commission (ALB - Net)</i>									
832	-	832	-171	-	-171	661	-390	-	-390
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>									
-	-	-	39,365	-	39,365	39,365	34,657	-	34,657
2: Veterinary Service and Animal Health									
8,319	-99	8,220	126,440	-21,450	104,990	113,210	7,334	-	7,334
3: Rural Affairs									
4,328	-267	4,061	12,300	-1,306	10,994	15,055	7,605	-39	7,566
<i>Of which:</i>									
<i>Rural Affairs - Departmental Expenditure</i>									
4,328	-267	4,061	10,685	-14	10,671	14,732	7,605	-39	7,566
<i>EU Peace Plus</i>									
-	-	-	1,615	-1,292	323	323	-	-	-
4: Foyle, Carlingford and Irish Lights Commission (ALB - Net)									
-	-	-	2,634	-	2,634	2,634	1,100	-	1,100
5: Environment, Marine and Fisheries									
20,183	-456	19,727	86,219	-25,596	60,623	80,350	22,816	-452	22,364
<i>Of which:</i>									
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>									
19,784	-456	19,328	84,325	-25,596	58,729	78,057	22,142	-87	22,055
<i>EU Community Initiatives</i>									
-	-	-	-	-	-	-	429	-365	64
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>									
399	-	399	1,894	-	1,894	2,293	245	-	245

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
6: Forestry									
2,308	-27	2,281	5,626	-10	5,616	7,897	1,404	-	1,404
Non-voted expenditure									
-	-	-	-	-1,065	-1,065	-1,065	-	-	-
<i>Of which:</i>									
7: Consolidated Fund Extra Receipts									
-	-	-	-	-1,065	-1,065	-1,065	-	-	-
Total Spending in DEL									
70,791	-3,217	67,574	661,732	-61,023	600,709	668,283	102,540	-986	101,554
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	126,186	-	126,186	126,186	-	-	-
<i>Of which:</i>									
8: Provisions - Departmental									
-	-	-	118,485	-	118,485	118,485	-	-	-
9: Revaluations - Departmental									
-	-	-	5,050	-	5,050	5,050	-	-	-
10: Depreciation - Departmental									
-	-	-	1,116	-	1,116	1,116	-	-	-
11: Arm's Length Bodies (Net)									
-	-	-	1,535	-	1,535	1,535	-	-	-
Total Spending in AME									
-	-	-	126,186	-	126,186	126,186	-	-	-
Total for Estimate									
70,791	-3,217	67,574	787,918	-61,023	726,895	794,469	102,540	-986	101,554
<i>Of which:</i>									
Voted Expenditure									
70,791	-3,217	67,574	787,918	-59,958	727,960	795,534	102,540	-986	101,554
Non-voted Expenditure									
-	-	-	-	-1,065	-1,065	-1,065	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	624,136	170,333	794,469
Net Capital Requirement	95,000	6,554	101,554
Accruals to cash adjustments	-15,449	-119,211	-134,660
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-40,573	-5,915	-46,488
Remove voted capital	-32,391	-3,221	-35,612
Add cash grant-in-aid	73,004	6,996	80,000
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-25,319	-13,756	-39,075
New provisions and adjustments to previous provisions	-10,170	-108,315	-118,485
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	20,000	5,000	25,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	1,065	1,065
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	1,065	1,065
Net Cash Requirement	703,687	58,741	762,428

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

£'000

	Revised
Gross Administration Costs	70,791
<i>Less:</i>	
Administration DEL Income	-3,217
Net Administration Costs	67,574
Gross Programme Costs	837,571
<i>Less:</i>	
Programme DEL Income	-60,587
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	776,984
Net expenditure for the year (Accounts)	844,558
<i>Of which:</i>	
Resource DEL	669,348
Capital DEL	49,024
Resource AME	126,186
Capital AME	-
Non-Budget	-
<i>Adjustments to include:</i>	
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-1,065
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-49,024
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	794,469
<i>Of which:</i>	
Resource DEL	668,283
Resource AME	126,186
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	794,469

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-63,175
Administration	
Other Income	-3,217
<i>Of which:</i>	
1: Food and Farming	-2,368
2: Veterinary Service and Animal Health	-99
3: Rural Affairs	-267
5: Environment, Marine and Fisheries	-456
6: Forestry	-27
Total Administration	-3,217
Programme	
EU Grants Received	-1,407
<i>Of which:</i>	
3: Rural Affairs	-1,292
5: Environment, Marine and Fisheries	-115
Other Income	-58,551
<i>Of which:</i>	
1: Food and Farming	-11,596
2: Veterinary Service and Animal Health	-21,450
3: Rural Affairs	-14
5: Environment, Marine and Fisheries	-25,481
6: Forestry	-10
Total Programme	-59,958
Total Voted Resource Income	-63,175
Voted Capital DEL	-986
Programme	
Other Income	-357
<i>Of which:</i>	
1: Food and Farming	-270
5: Environment, Marine and Fisheries	-87
Other Grants	-629
<i>Of which:</i>	
1: Food and Farming	-225
3: Rural Affairs	-39
5: Environment, Marine and Fisheries	-365
Total Programme	-986
Total Voted Capital Income	-986

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)	-	-	-1,065	-1,065	-1,065	-1,065
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-1,065	-1,065	-1,065	-1,065

Detailed description of CFER sources £'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Consolidated Fund Extra Receipts	-	-	-1,065	-1,065	-1,065	-1,065
<i>Of which:</i>	-	-				
Fines and Penalties	-	-	-1,065	-1,065	-1,065	-1,065
Total	-	-	-1,065	-1,065	-1,065	-1,065

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:	Katrina Godfrey
Executive Agency Accounting Officer:	
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):

ALB Accounting Officers:	
Colin Smith	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon McMahon	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 (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	Body	Resources	Capital	Grant-in-Aid
1	Livestock and Meat Commission	661	-390	-
1, 11	The Agri-Food and Biosciences Institute	40,600	34,657	75,366
4, 11	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	2,934	1,100	3,726
5	NI Fishery Harbour Authority	2,293	245	908
Total		46,488	35,612	80,000

Spring Supplementary Estimate 2024-25

Department for
Communities

Department for Communities

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Welfare and Employment	24,757	-	-	-	-7,679	77	17,155
2	Local Government	-	-	-1,477	-	1002	-128	-603
3	Housing Benefit (Rates Element)	-	-	-872	-	-175	-	-1,047
4	Housing and Regeneration	9,651	-	-1,184	-	17,237	200	25,904
5	Culture, Arts, Heritage and Sport	6,505	-	-	-	6,151	-37	12,619
6	Voluntary and Community Funding	42	-	-	-	7,226	-	7,268
7	Languages	-	-	-	-	-12	-	-12
	Total change in Resource DEL	40,955	-	-3,533	-	23,750	112	61,284
Capital DEL								
1	Welfare and Employment	-	-	-	-	3,258	3,290	6,548
2	Local Government	-	-	-	-	-	-	-
3	Housing Benefit (Rates Element)	-	-	-	-	-	-	-
4	Housing and Regeneration	62,490	-	-12,365	-	6,501	-	56,626
5	Culture, Arts, Heritage and Sport	510	-	-13,629	-	9,474	-	-3,645
6	Voluntary and Community Funding	-	-	-	-	1,100	-	1,100
7	Languages	-	-	-125	-	500	-	375
	Total change in Capital DEL	63,000	-	-26,119	-	20,833	3,290	61,004
Resource AME								
11	Working Age Benefits	-	-	-	-	225,444	-37,299	188,145
12	Disability Benefits	-	-	-	-	27,978	-	27,978
13	Pension and Other Related Benefits	-	-	-	-	8,381	6,754	15,135
14	Housing Benefits	-	-	-	-	98,218	-	98,218
15	Provisions, Depreciation, Revaluations, Impairments and Pension Costs	-	-	-	-	-6,303	-	-6,303
	Total change in Resource AME	-	-	-	-	353,718	-30,545	323,173

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Capital AME								
11	Working Age Benefits	-	-	-	-	40,223	1,955	42,178
12	Disability Benefits	-	-	-	-	-	-	-
13	Pension and Other Related Benefits	-	-	-	-	-	-	-
14	Housing Benefits	-	-	-	-	-	-	-
15	Provisions, Depreciation, Revaluations, Impairments and Pension Costs	-	-	-	-	-	-	-
16	Working Age Benefits	-	-	-	-	-	-	-
17	Pension and Other Related Benefits	-	-	-	-	-	-	-
	Total change in Capital AME	-	-	-	-	40,223	1,955	42,178
Resource Non-Budget Expenditure								
18	Cash paid into the Social Fund	-	-	-	-	-31,810	-	-31,810
	Total change in Resource Non-Budget Expenditure	-	-	-	-	-31,810	-	-31,810
Capital Non-Budget Expenditure								
18	Cash paid into the Social Fund	-	-	-	-	-	-	-
	Total change in Resource Non-Budget Expenditure	-	-	-	-	-	-	-
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							499,996
	Total change in Net Cash Requirement							499,996

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	859,238,000	61,172,000	920,410,000	13,463,000	112,000	13,575,000	933,985,000
Capital	174,823,000	57,714,000	232,537,000	-11,552,000	3,290,000	-8,262,000	224,275,000
Annually Managed Expenditure							
Resource	5,709,685,000	353,718,000	6,063,403,000	4,001,852,000	-30,545,000	3,971,307,000	10,034,710,000
Capital	4,250,000	40,223,000	44,473,000	-2,812,000	1,955,000	-857,000	43,616,000
Total Net Budget							
Resource	6,568,923,000	414,890,000	6,983,813,000	4,015,315,000	-30,433,000	3,984,882,000	10,968,695,000
Capital	179,073,000	97,937,000	277,010,000	-14,364,000	5,245,000	-9,119,000	267,891,000
Non-Budget Expenditure							
Resource	60,435,000	-31,810,000	28,625,000				28,625,000
Capital	-	-	-				-
Net cash requirement	6,769,597,000	499,996,000	7,269,593,000				7,269,593,000

Supplementary amounts required in the year ending 31 March 2025 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 arm's length bodies 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, Charities 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 Officer's Superannuation Committee. Expenditure/services of the Department and its arm's length bodies 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 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; residual payments in relation to the wind up of the Northern Ireland Events Company; 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; 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 fees and 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; 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 in AME. 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 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
60,680	798,558	-4,142	65,314	56,538	863,872	174,823	57,714	232,537
<i>Of which:</i>								
1: Welfare and Employment								
27,059	368,216	-8,528	25,606	18,531	393,822	-	3,258	3,258
<i>Of which:</i>								
<i>Operational Delivery</i>								
27,059	335,577	-8,528	2,348	18,531	337,925	-	2,209	2,209
<i>Discretionary Support Scheme</i>								
-	16,600	-	8,400	-	25,000	-	1,049	1,049
<i>Employment Programmes</i>								
-	14,840	-	11,792	-	26,632	-	-	-
<i>Ulster Supported Employment Ltd (ALB – Net)</i>								
-	1,199	-	3,066	-	4,265	-	-	-
2: Local Government								
2,048	55,171	1,121	-1,596	3,169	53,575	-	-	-
3: Housing Benefit (Rates Element)								
-	84,347	-	-1,047	-	83,300	-	-	-
4: Housing and Regeneration								
18,532	156,226	26	25,678	18,558	181,904	155,516	56,626	212,142
<i>Of which:</i>								
<i>Housing</i>								
9,805	1,067	1,211	2,088	11,016	3,155	1,716	-4,378	-2,662
<i>Northern Ireland Housing Executive Landlord Services</i>								
-	136	-	3,726	-	3,862	-	840	840
<i>Northern Ireland Housing Executive (ALB – Net)</i>								
-	151,346	-	17,887	-	169,233	150,999	51,787	202,786
<i>Urban Regeneration</i>								
8,727	2,953	-1,185	2,701	7,542	5,654	1,956	9,222	11,178
<i>EU Programme for Peace and Reconciliation</i>								
-	724	-	-724	-	-	845	-845	-

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
5: Culture, Arts, Heritage and Sport								
5,012	88,872	2,469	10,187	7,481	99,059	14,974	-3,645	11,329
<i>Of which:</i>								
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>								
5,012	13,033	2,469	2,767	7,481	15,800	14,974	-11,257	3,717
<i>Public Record Office of Northern Ireland</i>								
-	7,394	-	-52	-	7,342	-	180	180
<i>Arts Council of Northern Ireland (ALB – Net)</i>								
-	12,082	-	-1,716	-	10,366	-	1,303	1,303
<i>Armagh Observatory and Planetarium (ALB – Net)</i>								
-	2,760	-	12	-	2,772	-	212	212
<i>National Museums and Galleries Northern Ireland (ALB – Net)</i>								
-	19,321	-	2,518	-	21,839	-	1,037	1,037
<i>Northern Ireland Museums Council (ALB – Net)</i>								
-	250	-	13	-	263	-	-	-
<i>Northern Ireland Library Authority (ALB – Net)</i>								
-	26,037	-	6,594	-	32,631	-	4,511	4,511
<i>Sports Council for Northern Ireland (ALB – Net)</i>								
-	7,995	-	51	-	8,046	-	369	369
6: Voluntary and Community Funding								
6,779	38,547	667	6,601	7,446	45,148	4,333	1,100	5,433
<i>Of which:</i>								
<i>Community and Voluntary Sector Funding</i>								
6,779	33,202	667	6,291	7,446	39,493	4,333	1,040	5,373
<i>Charities Commission NI (ALB – Net)</i>								
-	2,152	-	-140	-	2,012	-	50	50
<i>Commissioner for Older People for Northern Ireland (ALB – Net)</i>								
-	1,424	-	235	-	1,659	-	10	10
<i>Commissioner for Children and Young People for Northern Ireland (ALB – Net)</i>								
-	1,769	-	215	-	1,984	-	-	-
7: Languages								
1,250	7,179	103	-115	1,353	7,064	-	375	375
<i>Of which:</i>								
<i>Support for Languages</i>								
1,250	1,121	103	-58	1,353	1,063	-	375	375
<i>North-South Language Implementation Body (ALB - Net)</i>								
-	6,058	-	-57	-	6,001	-	-	-
Non-voted Expenditure								
-	13,463	-	112	-	13,575	-11,552	3,290	-8,262

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>								
8: Welfare and Employment								
-	13,850	-	77	-	13,927	-	3,290	3,290
<i>Of which:</i>								
<i>National Insurance Fund</i>								
-	12,600	-	400	-	13,000	-	-	-
<i>Expenditure incurred by the Social Fund</i>								
-	1,250	-	-248	-	1,002	-	3,290	3,290
<i>Other Non Voted Expenditure</i>								
-	-	-	-75	-	-75	-	-	-
9: Local Government								
-	128	-	-128	-	-	-	-	-
10: Housing and Regeneration								
-	-515	-	200	-	-315	-11,552	-	-11,552
11: Culture, Arts, Heritage and Sport								
-	-	-	-37	-	-37	-	-	-
Total Spending in DEL								
		-4,142	65,426				61,004	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	5,709,685	-	353,718	-	6,063,403	4,250	40,223	44,473
<i>Of which:</i>								
12: Working Age Benefits								
-	2,320,056	-	225,444	-	2,545,500	4,250	40,223	44,473
<i>Of which:</i>								
<i>Universal Credit and Legacy Benefits</i>								
-	2,219,596	-	226,268	-	2,445,864	2,500	37,769	40,269
<i>Other Working Age Benefits</i>								
-	100,460	-	-824	-	99,636	1,750	2,454	4,204
13: Disability Benefits								
-	2,738,274	-	27,978	-	2,766,252	-	-	-
<i>Of which:</i>								
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>								
-	2,706,628	-	25,908	-	2,732,536	-	-	-
<i>Other Disability benefits</i>								
-	31,646	-	2,070	-	33,716	-	-	-

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
14: Pension and Other Related Benefits								
-	287,910	-	8,381	-	296,291	-	-	-
<i>Of which:</i>								
<i>Pension Credit</i>								
-	278,780	-	8,336	-	287,116	-	-	-
<i>Other Pension related benefits</i>								
-	9,130	-	45	-	9,175	-	-	-
15: Housing Benefits								
-	322,500	-	98,218	-	420,718	-	-	-
16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs								
-	40,945	-	-6,303	-	34,642	-	-	-
<i>Of which:</i>								
<i>Departmental Expenditure</i>								
-	13,371	-	-108	-	13,263	-	-	-
<i>ALB's Expenditure (Net)</i>								
-	27,574	-	-6,195	-	21,379	-	-	-
Non-voted expenditure								
-	4,001,852	-	-30,545	-	3,971,307	-2,812	1,955	-857
<i>Of which:</i>								
17: Working Age Benefits								
-	469,344	-	-37,299	-	432,045	-2,812	1,955	-857
<i>Of which:</i>								
<i>Jobseeker's Allowance (Contributory)</i>								
-	3,453	-	1,140	-	4,593	-	-	-
<i>Employment and Support Allowance (Contributory)</i>								
-	377,513	-	-	-	377,513	-	-	-
<i>Other Working Age Benefits</i>								
-	88,378	-	-38,439	-	49,939	-2,812	1,955	-857
18: Pension and Other Related Benefits								
-	3,532,508	-	6,754	-	3,539,262	-	-	-
Total Spending in AME								
		-	323,173				42,178	

			£'000
	Current	Changes	Revised
Net Cash Requirement	6,769,597	499,996	7,269,593

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
56,538	-	56,538	1,035,390	-171,518	863,872	920,410	276,671	-44,134	232,537
<i>Of which:</i>									
1: Welfare and Employment									
18,531	-	18,531	551,275	-157,453	393,822	412,353	12,340	-9,082	3,258
<i>Of which:</i>									
<i>Operational Delivery</i>									
18,531	-	18,531	495,378	-157,453	337,925	356,456	2,209	-	2,209
<i>Discretionary Support Scheme</i>									
-	-	-	25,000	-	25,000	25,000	10,131	-9,082	1,049
<i>Employment Programmes</i>									
-	-	-	26,632	-	26,632	26,632	-	-	-
<i>Ulster Supported Employment Ltd (ALB – Net)</i>									
-	-	-	4,265	-	4,265	4,265	-	-	-
2: Local Government									
3,169	-	3,169	53,625	-50	53,575	56,744	-	-	-
3: Housing Benefit (Rates Element)									
-	-	-	83,300	-	83,300	83,300	-	-	-
4: Housing and Regeneration									
18,558	-	18,558	194,939	-13,035	181,904	200,462	247,069	-34,927	212,142
<i>Of which:</i>									
<i>Housing</i>									
11,016	-	11,016	15,253	-12,098	3,155	14,171	31,387	-34,049	-2,662
<i>Northern Ireland Housing Executive Landlord Services</i>									
-	-	-	3,862	-	3,862	3,862	840	-	840
<i>Northern Ireland Housing Executive (ALB – Net)</i>									
-	-	-	169,233	-	169,233	169,233	202,786	-	202,786
<i>Urban Regeneration</i>									
7,542	-	7,542	6,591	-937	5,654	13,196	12,056	-878	11,178
<i>EU Programme for Peace and Reconciliation</i>									
-	-	-	-	-	-	-	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
5: Culture, Arts, Heritage and Sport									
7,481	-	7,481	100,039	-980	99,059	106,540	11,454	-125	11,329
<i>Of which:</i>									
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>									
7,481	-	7,481	16,760	-960	15,800	23,281	3,842	-125	3,717
<i>Public Record Office of Northern Ireland</i>									
-	-	-	7,362	-20	7,342	7,342	180	-	180
<i>Arts Council of Northern Ireland (ALB – Net)</i>									
-	-	-	10,366	-	10,366	10,366	1,303	-	1,303
<i>Armagh Observatory and Planetarium (ALB – Net)</i>									
-	-	-	2,772	-	2,772	2,772	212	-	212
<i>National Museums and Galleries Northern Ireland (ALB – Net)</i>									
-	-	-	21,839	-	21,839	21,839	1,037	-	1,037
<i>Northern Ireland Museums Council (ALB – Net)</i>									
-	-	-	263	-	263	263	-	-	-
<i>Northern Ireland Library Authority (ALB – Net)</i>									
-	-	-	32,631	-	32,631	32,631	4,511	-	4,511
<i>Sports Council for Northern Ireland (ALB – Net)</i>									
-	-	-	8,046	-	8,046	8,046	369	-	369
6: Voluntary and Community Funding									
7,446	-	7,446	45,148	-	45,148	52,594	5,433	-	5,433
<i>Of which:</i>									
<i>Community and Voluntary Sector Funding</i>									
7,446	-	7,446	39,493	-	39,493	46,939	5,373	-	5,373
<i>Charities Commission NI (ALB – Net)</i>									
-	-	-	2,012	-	2,012	2,012	50	-	50
<i>Commissioner for Older People for Northern Ireland (ALB – Net)</i>									
-	-	-	1,659	-	1,659	1,659	10	-	10
<i>Commissioner for Children and Young People for Northern Ireland (ALB – Net)</i>									
-	-	-	1,984	-	1,984	1,984	-	-	-
7: Languages									
1,353	-	1,353	7,064	-	7,064	8,417	375	-	375
<i>Of which:</i>									
<i>Support for Languages</i>									
1,353	-	1,353	1,063	-	1,063	2,416	375	-	375
<i>North-South Language Implementation Body (ALB – Net)</i>									
-	-	-	6,001	-	6,001	6,001	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Non-voted expenditure									
-	-	-	14,002	-427	13,575	13,575	3,434	-11,696	-8,262
<i>Of which:</i>									
8: Welfare and Employment									
-	-	-	14,002	-75	13,927	13,927	3,434	-144	3,290
<i>Of which:</i>									
<i>National Insurance Fund</i>									
-	-	-	13,000	-	13,000	13,000	-	-	-
<i>Expenditure incurred by the Social Fund</i>									
-	-	-	1,002	-	1,002	1,002	3,434	-144	3,290
<i>Other Non Voted Expenditure</i>									
-	-	-	-	-75	-75	-75	-	-	-
9: Local Government									
-	-	-	-	-	-	-	-	-	-
10: Housing and Regeneration									
-	-	-	-	-315	-315	-315	-	-11,552	-11,552
11: Culture, Arts, Heritage and Sport									
-	-	-	-	-37	-37	-37	-	-	-
Total Spending in DEL									
56,538	-	56,538	1,049,392	-171,945	877,447	933,985	280,105	-55,830	224,275
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	6,064,403	-1,000	6,063,403	6,063,403	75,008	-30,535	44,473
<i>Of which:</i>									
12: Working Age Benefits									
-	-	-	2,546,500	-1,000	2,545,500	2,545,500	75,008	-30,535	44,473
<i>Of which:</i>									
<i>Universal Credit and Legacy Benefits</i>									
-	-	-	2,445,864	-	2,445,864	2,445,864	69,804	-29,535	40,269
<i>Other Working Age Benefits</i>									
-	-	-	100,636	-1,000	99,636	99,636	5,204	-1,000	4,204

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
13: Disability Benefits									
-	-	-	2,766,252	-	2,766,252	2,766,252	-	-	-
<i>Of which:</i>									
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>									
-	-	-	2,732,536	-	2,732,536	2,732,536	-	-	-
<i>Other Disability benefits</i>									
-	-	-	33,716	-	33,716	33,716	-	-	-
14: Pension and Other Related Benefits									
-	-	-	296,291	-	296,291	296,291	-	-	-
<i>Of which:</i>									
<i>Pension Credit</i>									
-	-	-	287,116	-	287,116	287,116	-	-	-
<i>Other Pension related benefits</i>									
-	-	-	9,175	-	9,175	9,175	-	-	-
15: Housing Benefits									
-	-	-	420,718	-	420,718	420,718	-	-	-
16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs									
-	-	-	34,642	-	34,642	34,642	-	-	-
<i>Of which:</i>									
<i>Departmental Expenditure</i>									
-	-	-	13,263	-	13,263	13,263	-	-	-
<i>ALB's Expenditure (Net)</i>									
-	-	-	21,379	-	21,379	21,379	-	-	-
Non-voted expenditure									
-	-	-	3,971,307	-	3,971,307	3,971,307	29,955	-30,812	-857
<i>Of which:</i>									
17: Working Age Benefits									
-	-	-	432,045	-	432,045	432,045	29,955	-30,812	-857
<i>Of which:</i>									
<i>Jobseeker's Allowance (Contributory)</i>									
-	-	-	4,593	-	4,593	4,593	-	-	-
<i>Employment and Support Allowance (Contributory)</i>									
-	-	-	377,513	-	377,513	377,513	-	-	-
<i>Other Working Age Benefits</i>									
-	-	-	49,939	-	49,939	49,939	29,955	-30,812	-857

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
18: Pension and Other Related Benefits									
-	-	-	3,539,262	-	3,539,262	3,539,262	-	-	-
Total Spending in AME									
-	-	-	10,035,710	-1,000	10,034,710	10,034,710	104,963	-61,347	43,616
Non-Budget spending									
Voted expenditure									
-	-	-	28,625	-	28,625	28,625	-	-	-
<i>Of which:</i>									
19: Cash paid into the Social Fund									
-	-	-	28,625	-	28,625	28,625	-	-	-
Total Non-Budget Spending									
-	-	-	28,625	-	28,625	28,625	-	-	-
Total for Estimate									
56,538	-	56,538	11,113,727	-172,945	10,940,782	10,997,320	385,068	-117,177	267,891
<i>Of which:</i>									
Voted Expenditure									
56,538	-	56,538	7,128,418	-172,518	6,955,900	7,012,438	351,679	-74,669	277,010
Non-voted Expenditure									
-	-	-	3,985,309	-427	3,984,882	3,984,882	33,389	-42,508	-9,119

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

	Current	Changes	Revised
Net Resource Requirement	10,644,673	352,647	10,997,320
Net Capital Requirement	164,709	103,182	267,891
Accruals to cash adjustments	-38,834	18,979	-19,855
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-260,575	-21,875	-282,450
Remove voted capital	-150,999	-59,279	-210,278
Add cash grant-in-aid	404,777	111,056	515,833
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-21,574	-322	-21,896
New provisions and adjustments to previous provisions	-4,004	-1,336	-5,340
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,000	-	-30,000
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-21,504	-2,157	-23,661
Increase (-) / Decrease (+) in creditors	38,133	-7,601	30,532
Use of provisions	6,912	493	7,405
Removal of non-voted budget items	-4,000,951	25,188	-3,975,763
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-4,000,951	25,188	-3,975,763
Net Cash Requirement	6,769,597	499,996	7,269,593

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

£'000

	Revised
Gross Administration Costs	56,538
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	56,538
Gross Programme Costs	11,304,507
<i>Less:</i>	
Programme DEL Income	-200,904
Programme AME Income	-30,535
Non-Budget Income	-
Net Programme Costs	11,073,068
Net expenditure for the year (Accounts)	11,129,606
<i>Of which:</i>	
Resource DEL	933,985
Capital DEL	190,446
Resource AME	10,034,710
Capital AME	-29,535
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	-160,911
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	10,968,695
<i>Of which:</i>	
Resource DEL	933,985
Resource AME	10,034,710
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	28,625
Total Resource (Estimate)	10,997,320

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

	Revised
Voted Resource DEL	-171,518
Programme	
EU Grants Received	-
<i>Of which:</i>	
1: Welfare and Employment	-
Sales of Goods and Services	-890
<i>Of which:</i>	
5: Culture, Arts, Heritage and Sport	-890
Interest and Dividends	-10,979
<i>Of which:</i>	
4: Housing and Regeneration	-10,979
Other Grants	-801
<i>Of which:</i>	
1: Welfare and Employment	-200
4: Housing and Regeneration	-601
Other Income	-158,848
<i>Of which:</i>	
1: Welfare and Employment	-157,253
2: Local Government	-50
4: Housing and Regeneration	-1,455
5: Culture, Arts, Heritage and Sport	-90
Total Programme	-171,518
Voted Resource AME	-1,000
Programme	
Interest and Dividends	-1,000
<i>Of which:</i>	
11: Working Age Benefits	-1,000
Total Programme	-1,000
Total Voted Resource Income	-172,518
Voted Capital DEL	-44,134
Programme	
EU Grants Received	-
<i>Of which:</i>	
4: Housing and Regeneration	-
Sale of Assets	-15,537
<i>Of which:</i>	
1: Welfare and Employment	-
4: Housing and Regeneration	-15,537
5: Culture, Arts, Heritage and Sport	-
Other Grants	-14,300
<i>Of which:</i>	
4: Housing and Regeneration	-14,175
5: Culture, Arts, Heritage and Sport	-125

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

	Revised
Repayments	-14,297
<i>Of which:</i>	
1: Welfare and Employment	-9,082
4: Housing and Regeneration	-5,215
Total Programme	-44,134
 Voted Capital AME	 -30,535
Programme	
Other Grants	-29,535
<i>Of which:</i>	
12: Working Age Benefits	-29,535
Repayments	-1,000
<i>Of which:</i>	
12: Working Age Benefits	-1,000
Total Programme	-30,535
 Total Voted Capital Income	 -74,669

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)	-515	-515	88	88	-427	-427
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-515	-515	88	88	-427	-427

Detailed description of CFER sources**£'000**

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Housing and Regeneration	-515	-515	200	200	-315	-315
Of which:						
Private Rented Sector Registration	-404	-404	98	98	-306	-306
HA Loan Repayments (Interest)	-63	-63	58	58	-5	-5
Housing receipts	-48	-48	44	44	-4	-4
Culture, Arts, Heritage and Sport	-	-	-37	-37	-37	-37
Of which:						
Heritage Environment Division receipts	-	-	-37	-37	-37	-37
Welfare and Employment	-	-	-75	-75	-75	-75
Of which:						
Employment and Social Security receipts	-	-	-75	-75	-75	-75
Total	-515	-515	88	88	-427	-427

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: Mr Colum Boyle

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
Patrick Anderson (Interim Accounting Officer)	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

Mr Colum Boyle 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	Body	Resources	Capital	Grant-in-Aid
4, 15	The Northern Ireland Housing Executive	183,233	202,786	414,500
5, 15	Northern Ireland Library Authority	39,638	4,511	38,836
5, 15	National Museums and Galleries Northern Ireland	21,839	1,037	19,230
5, 15	Arts Council of Northern Ireland	10,358	1,303	15,513
5, 15	Sports Council for Northern Ireland	8,146	369	8,086
7, 15	Language Body	6,203	-	7,410
6, 15	Charities Commission Northern Ireland	2,019	50	1,947
5, 15	Armagh Observatory and Planetarium	2,790	212	2,494
6, 15	Commissioner for Children and Young People for Northern Ireland	1,984	-	1,969
1, 15	Ulster Supported Employment Limited	4,430	-	3,900
6	Commissioner for Older People for Northern Ireland	1,547	10	1,694
5	Northern Ireland Museums Council	263	-	254
5	Local Government Staff Commission	-	-	-
Total		282,450	210,278	515,833

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 ■	12,000
<p>Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation. It is intended to have legislation in place by 1 April 2025. Minister plans to introduce legislation into the Assembly to allow for statutory Welfare Supplementary Payments to be made to those people in receipt of Universal Credit who are eligible for this support. It is intended to have legislation in place by 1 April 2025.</p>		

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

Nature of Liability	£'000
Public Liability Claims	9,100
At 31 March 2024, there is a contingent liability of £9.1m (2023: £8.5m) for public liability claims, representing claims notified and not finalised and where it is considered a payment is probable.	
Potential Changes to Current Benefit Legislation	Unquantifiable
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.	
Legal Cases	Unquantifiable
The Department is aware of ongoing legal cases for example Judicial Reviews and appeals which may lead to possible future obligations. It is not possible to assess the timing, likelihood or amount of any financial settlement of these cases at this time. The Department will continue to monitor the ongoing developments in this area.	
Charity Commission Northern Ireland	Unquantifiable
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.	
Compensation Recovery Unit	300
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.	
Statutory Guarantees	Unquantifiable
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.	
Statutory Indemnities	3,700
Indemnities to cover local museums borrowing objects for exhibitions.	

Part III: Note I - Contingent Liabilities (*Continued*)

£'000

Nature of Liability	£'000
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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 has been included for an estimated amount from April 1999 through to 31 March 2013 in 2023/24. There are still some significant elements of uncertainty around this estimate for a number of reasons. 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 recognised in the Statement of Comprehensive Net Expenditure throughout the current / past years.

Pension Liability – Goodwin Judgement

Unquantifiable

The Housing Executive has recognised a Pension Asset of £77.8m (2023: £15.6m) 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 23(d) at 31 March 2024 is £963m.

Spring Supplementary Estimate 2024-25

Department for
the Economy

Department for the Economy

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Economic & Business Development	8,709	-	-	-	11,780	-	20,489
2	Tourism	-	-	-	-	3,653	-	3,653
3	Employment and Skills	38,111	-	-373	-	34,071	-	71,809
4	Student Support & Higher Education	350	-	-316	-	-384,760	-	-384,726
5	Tourism Ireland Ltd	-	-	-	-	-3,861	-	-3,861
6	InterTradeIreland	-	-	-	-	1,076	-	1,076
7	Representation & Regulatory Services	139	-	-	-	2,008	-	2,147
8	Consolidated Fund Extra Receipts (CFERs)	-	-	-	-637	-	-	-637
	Total change in Resource DEL	47,309	-	-689	-637	-336,033	-	-290,050
Capital DEL								
1	Economic & Business Development	5,577	-	-8,666	-	-4,810	-	-7,899
2	Tourism	-	-	-	-	-405	-	-405
3	Employment and Skills	-	-	-	-	2,701	-	2,701
4	Student Support & Higher Education	-	-	-	-	35,239	-	35,239
5	Tourism Ireland Ltd	-	-	-	-	138	-	138
7	Representation & Regulatory Services	-	-	-	-	-466	-	-466
	Total change in Capital DEL	5,577	-	-8,666	-	32,397	-	29,308
Resource AME								
9	Provisions & Revaluations - Departmental Expenditure	-	-	-	-	-1,553	-	-1,553
11	Student Support	-	-	-	-	-84,381	-	-84,381
12	Invest Northern Ireland (ALB - Net)	-	-	-	-	-21,000	-	-21,000
13	Further Education Colleges (ALB - Net)	-	-	-	-	-4,456	-	-4,456
14	Other ALBs (Net)	-	-	-	-	-18	-	-18
	Total change in Resource AME	-	-	-	-	-111,408	-	-111,408

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Capital AME							
11	Student Support	-	-	-	-	172,912	-	172,912
	Total change in Capital AME	-	-	-	-	172,912	-	172,912
15	Teachers Premature Retirement - on-going liabilities	-	-	-	-	97	-	97
	Total change in Resource Non-Budget Expenditure	-	-	-	-	97	-	97
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							89,154
	Total change in Net Cash Requirement							89,154

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	1,346,982,000	-289,413,000	1,057,569,000	-	-637,000	-637,000	1,056,932,000
Capital	225,630,000	29,308,000	254,938,000	-	-	-	254,938,000
Annually Managed Expenditure							
Resource	158,805,000	-111,408,000	47,397,000	-	-	-	47,397,000
Capital	335,089,000	172,912,000	508,001,000	-	-	-	508,001,000
Total Net Budget							
Resource	1,505,787,000	-400,821,000	1,104,966,000	-	-637,000	-637,000	1,104,329,000
Capital	560,719,000	202,220,000	762,939,000	-	-	-	762,939,000
Non-Budget Expenditure							
Resource	2,204,000	97,000	2,301,000				2,301,000
Capital	-	-	-				-
Net cash requirement	1,430,191,000	89,154,000	1,519,345,000				1,519,345,000

Supplementary amounts required in the year ending 31 March 2025 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; 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 noncash 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 Northern Ireland 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 Northern Ireland, 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****DfE**

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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
59,665	1,287,317	3,075	-292,488	62,740	994,829	225,630	29,308	254,938
<i>Of which:</i>								
1: Economic & Business Development								
22,911	97,217	-2,091	22,580	20,820	119,797	110,225	-7,899	102,326
<i>Of which:</i>								
<i>Economic & Business Development - Departmental</i>								
17,298	9,963	-3,636	8,441	13,662	18,404	69,189	4,723	73,912
<i>EU Programmes – European Regional Development Fund</i>								
-	11	-	-208	-	-197	-	-	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>								
-	-	-	-164	-	-164	-	-184	-184
<i>Invest Northern Ireland (ALB - Net)</i>								
4,960	67,300	400	15,595	5,360	82,895	40,916	-12,538	28,378
<i>Northern Ireland Screen (ALB - Net)</i>								
653	19,943	1,145	-1,084	1,798	18,859	120	100	220
2: Tourism								
3,952	39,944	111	3,542	4,063	43,486	1,641	-405	1,236
<i>Of which:</i>								
<i>Tourism NI - Departmental</i>								
1,186	-	-18	-	1,168	-	-	-	-
<i>Tourism NI (ALB - Net)</i>								
2,766	39,944	129	3,542	2,895	43,486	1,641	-405	1,236
3: Employment and Skills								
25,166	329,067	4,677	67,132	29,843	396,199	29,390	2,701	32,091
<i>Of which:</i>								
<i>Employment and Skills - Departmental</i>								
25,166	94,198	4,677	-3,318	29,843	90,880	1,000	-600	400
<i>EU Programmes – European Social Fund</i>								
-	-	-	323	-	323	-	-	-
<i>Peace IV</i>								
-	1,391	-	1,410	-	2,801	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>								
-	339	-	-550	-	-211	416	-	416

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>Further Education Colleges (ALB - Net)</i>								
-	233,139	-	69,267	-	302,406	27,974	3,301	31,275
4: Student Support & Higher Education								
3,853	791,231	398	-385,124	4,251	406,107	82,208	35,239	117,447
<i>Of which:</i>								
<i>Student Support & Higher Education - Departmental</i>								
3,853	785,494	398	-385,302	4,251	400,192	80,258	35,249	115,507
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>								
-	5,737	-	178	-	5,915	1,950	-10	1,940
5: Tourism Ireland Ltd								
779	-795	203	-4,064	982	-4,859	825	138	963
<i>Of which:</i>								
<i>Tourism Ireland Ltd - Departmental</i>								
2	-	-2	-	-	-	-	30	30
<i>Tourism Ireland Ltd (ALB - Net)</i>								
777	-795	205	-4,064	982	-4,859	825	108	933
6: InterTradeIreland								
-	5,353	-	1,076	-	6,429	155	-	155
<i>Of which:</i>								
<i>InterTradeIreland - Departmental</i>								
-	12	-	-12	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>								
-	5,341	-	1,088	-	6,429	155	-	155
7: Representation & Regulatory Services								
3,004	25,300	-223	2,370	2,781	27,670	1,186	-466	720
<i>Of which:</i>								
<i>Representation & Regulatory Services - Departmental</i>								
2,327	19,162	-273	344	2,054	19,506	756	-449	307
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>								
-	1,425	-	1,011	-	2,436	-	84	84
<i>Labour Relations Agency (ALB - Net)</i>								
677	3,966	50	653	727	4,619	410	-86	324
<i>Health and Safety Executive NI (ALB - Net)</i>								
-	747	-	362	-	1,109	20	-15	5

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
Non-voted expenditure								
-	-	-	-637	-	-637	-	-	-
<i>Of which:</i>								
8: Consolidated Fund Extra Receipts (CFERs)								
-	-	-	-637	-	-637	-	-	-
<i>Of which:</i>								
<i>Departmental</i>								
-	-	-	-347	-	-347	-	-	-
<i>ALBs</i>								
-	-	-	-290	-	-290	-	-	-
Total Spending in DEL								
		3,075	-293,125				29,308	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	158,805	-	-111,408	-	47,397	335,089	172,912	508,001
<i>Of which:</i>								
9: Provisions & Revaluations - Departmental Expenditure								
-	5,813	-	-1,553	-	4,260	-	-	-
10: NI Renewable Heat Incentive Scheme								
-	33,470	-	-	-	33,470	-	-	-
11: Student Support								
-	60,246	-	-84,381	-	-24,135	335,089	172,912	508,001
12: Invest Northern Ireland (ALB - Net)								
-	50,700	-	-21,000	-	29,700	-	-	-
13: Further Education Colleges (ALB - Net)								
-	4,957	-	-4,456	-	501	-	-	-
14: Other ALBs (Net)								
-	3,619	-	-18	-	3,601	-	-	-
Total Spending in AME								
		-	-111,408				172,912	

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
Non-Budget spending								
Voted expenditure								
-	2,204	-	97	-	2,301	-	-	-
Of which:								
15: Teachers Premature Retirement - on-going liabilities								
-	2,204	-	97	-	2,301	-	-	-
Total Non-Budget Spending								
		-	97			-		
Total for Estimate								
		3,075	-404,436			202,220		
Of which:								
Voted Expenditure								
		3,075	-403,799				202,220	
Non-voted Expenditure								
		-	-637				-	

£'000			
	Current	Changes	Revised
Net Cash Requirement	1,430,191	89,154	1,519,345

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
62,742	-2	62,740	1,012,108	-17,279	994,829	1,057,569	261,825	-6,887	254,938
<i>Of which:</i>									
1: Economic & Business Development									
20,820	-	20,820	122,446	-2,649	119,797	140,617	106,808	-4,482	102,326
<i>Of which:</i>									
<i>Economic & Business Development - Departmental</i>									
13,662	-	13,662	20,632	-2,228	18,404	32,066	78,210	-4,298	73,912
<i>EU Programmes - European Regional Development Fund</i>									
-	-	-	224	-421	-197	-197	-	-	-
<i>EU Community Initiatives</i>									
-	-	-	-	-	-	-	-	-	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>									
-	-	-	-164	-	-164	-164	-	-184	-184
<i>Invest Northern Ireland (ALB - Net)</i>									
5,360	-	5,360	82,895	-	82,895	88,255	28,378	-	28,378
<i>Northern Ireland Screen (ALB - Net)</i>									
1,798	-	1,798	18,859	-	18,859	20,657	220	-	220
2: Tourism									
4,065	-2	4,063	43,486	-	43,486	47,549	1,236	-	1,236
<i>Of which:</i>									
<i>Tourism NI - Departmental</i>									
1,170	-2	1,168	-	-	-	1,168	-	-	-
<i>Tourism NI (ALB - Net)</i>									
2,895	-	2,895	43,486	-	43,486	46,381	1,236	-	1,236
3: Employment and Skills									
29,843	-	29,843	408,085	-11,886	396,199	426,042	32,091	-	32,091
<i>Of which:</i>									
<i>Employment and Skills - Departmental</i>									
29,843	-	29,843	91,562	-682	90,880	120,723	400	-	400
<i>EU Programmes - European Social Fund</i>									
-	-	-	323	-	323	323	-	-	-
<i>Peace IV</i>									
-	-	-	14,005	-11,204	2,801	2,801	-	-	-
<i>Construction Industry Training Board (ALB - Net)</i>									
-	-	-	-211	-	-211	-211	416	-	416

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
<i>Further Education Colleges (ALB - Net)</i>									
-	-	-	302,406	-	302,406	302,406	31,275	-	31,275
4: Student Support & Higher Education									
4,251	-	4,251	406,402	-295	406,107	410,358	119,642	-2,195	117,447
<i>Of which:</i>									
<i>Student Support & Higher Education - Departmental</i>									
4,251	-	4,251	400,487	-295	400,192	404,443	117,702	-2,195	115,507
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>									
-	-	-	5,915	-	5,915	5,915	1,940	-	1,940
5: Tourism Ireland Ltd									
982	-	982	-4,859	-	-4,859	-3,877	963	-	963
<i>Of which:</i>									
<i>Tourism Ireland Ltd - Departmental</i>									
-	-	-	-	-	-	-	30	-	30
<i>Tourism Ireland Ltd (ALB - Net)</i>									
982	-	982	-4,859	-	-4,859	-3,877	933	-	933
6: InterTradeIreland									
-	-	-	6,429	-	6,429	6,429	155	-	155
<i>Of which:</i>									
<i>InterTradeIreland - Departmental</i>									
-	-	-	-	-	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>									
-	-	-	6,429	-	6,429	6,429	155	-	155
7: Representation & Regulatory Services									
2,781	-	2,781	30,119	-2,449	27,670	30,451	930	-210	720
<i>Of which:</i>									
<i>Representation & Regulatory Services - Departmental</i>									
2,054	-	2,054	21,955	-2,449	19,506	21,560	517	-210	307
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>									
-	-	-	2,436	-	2,436	2,436	84	-	84
<i>Labour Relations Agency (ALB - Net)</i>									
727	-	727	4,619	-	4,619	5,346	324	-	324
<i>Health and Safety Executive NI (ALB - Net)</i>									
-	-	-	1,109	-	1,109	1,109	5	-	5

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Non-voted expenditure									
-	-	-	-	-637	-637	-637	-	-	-
<i>Of which:</i>									
8: Consolidated Fund Extra Receipts (CFERs)									
-	-	-	-	-637	-637	-637	-	-	-
<i>Of which:</i>									
<i>Departmental</i>									
-	-	-	-	-347	-347	-347	-	-	-
<i>ALBs</i>									
-	-	-	-	-290	-290	-290	-	-	-
Total Spending in DEL									
62,742	-2	62,740	1,012,108	-17,916	994,192	1,056,932	261,825	-6,887	254,938
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
-	-	-	331,711	-284,314	47,397	47,397	683,839	-175,838	508,001
<i>Of which:</i>									
9: Provisions & Revaluations - Departmental									
-	-	-	4,260	-	4,260	4,260	-	-	-
10: NI Renewable Heat Incentive Scheme									
-	-	-	33,470	-	33,470	33,470	-	-	-
11: Student Support									
-	-	-	260,179	-284,314	-24,135	-24,135	683,839	-175,838	508,001
12: Invest Northern Ireland (ALB - Net)									
-	-	-	29,700	-	29,700	29,700	-	-	-
13: Further Education Colleges (ALB - Net)									
-	-	-	501	-	501	501	-	-	-
14: Other ALBs (Net)									
			3,601	-	3,601	3,601	-	-	-
Total Spending in AME									
-	-	-	331,711	-284,314	47,397	47,397	683,839	-175,838	508,001

Part II: Revised Subhead detail *(Continued)*

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Non-Budget spending									
Voted Expenditure									
-	-	-	2,301	-	2,301	2,301	-	-	-
Of which:									
15: Teachers Premature Retirement - on-going liabilities									
			2,301	-	2,301	2,301	-	-	-
Total Non-Budget Spending									
-	-	-	2,301	-	2,301	2,301	-	-	-
Total for Estimate									
62,742	-2	62,740	1,346,120	-302,230	1,043,890	1,106,630	945,664	-182,725	762,939
Of which:									
Voted Expenditure									
62,742	-2	62,740	1,346,120	-301,593	1,044,527	1,107,267	945,664	-182,725	762,939
Non-voted Expenditure									
-	-	-	-	-637	-637	-637	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	1,507,991	-401,361	1,106,630
Net Capital Requirement	560,719	202,220	762,939
Accruals to cash adjustments	-638,519	287,658	-350,861
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-446,195	-62,453	-508,648
Remove voted capital	-74,427	9,461	-64,966
Add cash grant-in-aid	464,860	43,885	508,745
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-725,626	280,691	-444,935
New provisions and adjustments to previous provisions	-6,131	53	-6,078
Prior Period Adjustments	-	-	-
Other non-cash items	-	33,763	33,763
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	60,000	-10,000	50,000
Increase (-) / Decrease (+) in creditors	89,000	-10,000	79,000
Use of provisions	-	2,258	2,258
Removal of non-voted budget items	-	637	637
<i>Of which:</i>			
Consolidated Fund Standing Services	-	637	637
Other adjustments	-	-	-
Net Cash Requirement	1,430,191	89,154	1,519,345

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

£'000

	Revised
Gross Administration Costs	62,742
<i>Less:</i>	
Administration DEL Income	-2
Net Administration Costs	62,740
Gross Programme Costs	1,571,344
<i>Less:</i>	
Programme DEL Income	-24,146
Programme AME Income	-284,314
Non-Budget Income	-450
Net Programme Costs	1,262,434
Net expenditure for the year (Accounts)	1,325,174
<i>Of which:</i>	
Resource DEL	1,056,932
Capital DEL	214,494
Resource AME	47,397
Capital AME	-
Non-Budget	6,351
<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	-214,494
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-6,351
Total Resource Budget	1,104,329
<i>Of which:</i>	
Resource DEL	1,056,932
Resource AME	47,397
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	2,301
Total Resource (Estimate)	1,106,630

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

	Revised
Voted Resource DEL	-17,281
Administration	
Sales of Goods and Services	-2
<i>Of which:</i>	
2: Tourism	-2
Total Administration	-2
Programme	
EU Grants Received	-11,625
<i>Of which:</i>	
1: Economic & Business Development	-421
3: Employment & Skills	-11,204
Sales of Goods and Services	-2,685
<i>Of which:</i>	
1: Economic & Business Development	-12
3: Employment & Skills	-224
7: Representation & Regulatory Services	-2,449
Interest and Dividends	-458
<i>Of which:</i>	
1: Economic & Business Development	-163
4: Student Support & Higher Education	-295
Other Grants	-2,511
<i>Of which:</i>	
1: Economic & Business Development	-2,053
3: Employment & Skills	-458
4: Student Support & Higher Education	-
Total Programme	-17,279
Voted Resource AME	-284,314
Programme	
Interest and Dividends	
<i>Of which:</i>	
11: Student Support	-284,314
Total Programme	-284,314
Total Voted Resource Income	-301,595

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

	Revised
Voted Capital DEL	-6,887
Programme	
Sale of Assets	
<i>Of which:</i>	
3: Employment & Skills	-
Other Grants	-2,405
<i>Of which:</i>	
1: Economic & Business Development	-
4: Student Support & Higher Education	-2,195
7: Representation & Regulatory Services	-210
Loans	-4,482
<i>Of which:</i>	
1: Economic & Business Development	-4,482
Total Programme	-6,887
Voted Capital AME	-175,838
Programme	
Loans	-175,838
<i>Of which:</i>	
11: Student Support	-175,838
Total Programme	-175,838
Total Voted Capital Income	-182,725

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

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)	-	-	-637	-	-637	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-637	-	-637	-

Detailed description of CFER sources**£'000**

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Economic & Business Development	-	-	-493	-	-493	-
<i>Of which:</i>						
Refunds/Recoupments	-	-	-493	-	-493	-
Asset sales (Invest NI)	-	-	-	-	-	-
Grant Repayments (Invest NI)	-	-	-	-	-	-
Regulation & Regulatory Services	-	-	-144	-	-144	-
<i>Of which:</i>						
Fees & Charges	-	-	-144	-	-144	-
Total	-	-	-637	-	-637	-

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:

Interim 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
John McGrillen	Tourism NI
Alice Mansergh (Designate)	Tourism Ireland Limited
Mark McAllister	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Damien Duffy (interim)	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Tommy Martin (interim)	South Eastern Regional College
Lee Campbell (interim)	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**

Detail	Body	Resources	Capital	Grant-in-Aid
1,12	Invest Northern Ireland	117,955	28,378	112,132
1,14	Northern Ireland Screen	21,207	220	20,782
2,14	NI Tourist Board	47,602	1,236	52,022
3,14	Construction Industry Training Board (CITBNI) (as established under the Industrial Training Act 1964)	-205	416	1
3,13	Further Education	302,907	31,275	301,415
4,14	Higher Education	7,182	1,940	6,717
5,14	Tourism Ireland Ltd	-3,542	933	-
6,14	InterTradeIreland Ltd	6,549	155	6,674
7	Consumer Council for NI	2,436	84	2,434
7	Labour Relations Agency	5,448	324	5,562
7	Health & Safety Executive	1,109	5	1,006
Total		508,648	64,966	508,745

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues with Abandoned Mines.	Unquantifiable
There are 128 outstanding litigation cases as at 31 March 2024. The estimated total potential liability is £0.8m.	800

**Spring Supplementary
Estimate
2024-25**

Department of
Education

Department of Education

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Delegated School Budgets	53,000	-	-	-	-13,995	-	39,005
2	Education Authority Grants	184,925	-	-	-	17,620	-	202,545
3	Education Authority and Schools Specific Funds	6,800	-	-	-	16,118	-	22,918
4	Other Education Services	535	-	-	-	7,922	-	8,457
5	Early Years Provision	25,000	-	-1,800	-	-19,179	-	4,021
6	Youth and Community Relations	-	-	-	-	4,382	-	4,382
8	Consolidated Fund Extra Receipts	-	-	-	-	-	-857	-857
	Total change in Resource DEL	270,260	-	-1,800	-	12,868	-857	280,471
Capital DEL								
7	Capital	27,500	-	-10,300	-	76,209	-	93,409
8	Consolidated Fund Extra Receipts	-	-	-	-	-	-956	-956
	Total change in Capital DEL	27,500	-	-10,300	-	76,209	-956	92,453
Resource AME								
9	Provisions	-	-	-	-	-1,188	-	-1,188
10	Depreciation and impairment	-	-	-	-	5,332	-	5,332
	Total change in Resource AME	-	-	-	-	4,144	-	4,144
Capital AME								
9	Provisions	-	-	-	-	88	-	88
	Total change in Capital AME	-	-	-	-	88	-	88
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							76,489
	Total change in Net Cash Requirement							76,489

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	2,876,860,000	281,328,000	3,158,188,000	-	-857,000	-857,000	3,157,331,000
Capital	256,253,000	93,409,000	349,662,000	-2,000,000	-956,000	-2,956,000	346,706,000
Annually Managed Expenditure							
Resource	315,170,000	4,144,000	319,314,000	-	-	-	319,314,000
Capital	-	88,000	88,000	-	-	-	88,000
Total Net Budget							
Resource	3,192,030,000	285,472,000	3,477,502,000	-	-857,000	-857,000	3,476,645,000
Capital	256,253,000	93,497,000	349,750,000	-2,000,000	-956,000	-2,956,000	346,794,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	3,746,208,000	76,489,000	3,822,697,000				3,822,697,000

Supplementary amounts required in the year ending 31 March 2025 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 European Union Programme for Peace and Reconciliation; 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; governmental response to the coronavirus COVID-19 pandemic; 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

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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
20,209	2,856,651	-23	281,351	20,186	3,138,002	256,253	93,409	349,662
<i>Of which:</i>								
1: Delegated School Budgets								
-	1,637,426	-	39,005	-	1,676,431	-	-	-
<i>Of which:</i>								
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>								
-	1,245,891	-	22,390	-	1,268,281	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>								
-	94,452	-	2,620	-	97,072	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>								
-	297,083	-	13,995	-	311,078	-	-	-
2: Education Authority Grants								
-	990,871	-	202,545	-	1,193,416	-	-	-
<i>Of which:</i>								
<i>Education Authority special educational needs (ALB - Net)</i>								
-	522,047	-	102,938	-	624,985	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>								
-	51,244	-	69,865	-	121,109	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>								
-	54,957	-	30,091	-	85,048	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>								
-	362,623	-	-349	-	362,274	-	-	-
3: Education Authority and Schools Specific Funds								
-	96,827	-	22,918	-	119,745	-	-	-
<i>Of which:</i>								
<i>Education Authority specific funds (ALB - Net)</i>								
-	109,809	-	21,175	-	130,984	-	-	-
<i>Schools specific funds (ALB - Net)</i>								
-	925	-	42	-	967	-	-	-
<i>Peace Plus/Peace IV funds</i>								
-	654	-	275	-	929	-	-	-
<i>Other External Funding</i>								
-	-14,561	-	1,426	-	-13,135	-	-	-

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
4: Other Education Services								
19,511	55,809	-23	8,480	19,488	64,289	-	-	-
<i>Of which:</i>								
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>								
-	25,566	-	-2,501	-	23,065	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>								
-	4,177	-	-490	-	3,687	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>								
-	887	-	-115	-	772	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>								
-	110	-	-150	-	-40	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>								
-	1,683	-	-63	-	1,620	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>								
-	792	-	-124	-	668	-	-	-
<i>Other Education Services</i>								
19,511	22,594	-23	11,923	19,488	34,517	-	-	-
5: Early Years Provision								
-	34,512	-	4,021	-	38,533	-	-	-
6: Youth and Community Relations								
-	38,451	-	4,382	-	42,833	-	-	-
<i>Of which:</i>								
<i>Youth and Community Relations</i>								
-	38,451	-	3,638	-	42,089	-	-	-
<i>Peace Plus/Peace IV funds</i>								
-	-	-	744	-	744	-	-	-
7: Capital								
698	2,755	-	-	698	2,755	256,253	93,409	349,662
<i>Of which:</i>								
<i>Major Works</i>								
-	-	-	-	-	-	94,219	12,681	106,900
<i>School Enhancement Programme</i>								
-	-	-	-	-	-	10,433	539	10,972
<i>Minor Works</i>								
-	-	-	-	-	-	99,625	24,339	123,964
<i>Other Activities to Support Capital Investment</i>								
698	2,755	-	-	698	2,755	51,976	55,850	107,826

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
Non-voted expenditure								
-	-	-	-857	-	-857	-2,000	-956	-2,956
<i>Of which:</i>								
8: Consolidated Fund Extra Receipts								
-	-	-	-857	-	-857	-2,000	-956	-2,956
Total Spending in DEL								
		-23	280,494				92,453	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	315,470	-	4,144	-	319,614	-	88	88
<i>Of which:</i>								
9: Provisions								
-	162,993	-	-1,188	-	161,805	-	88	88
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	159,546	-	-787	-	158,759	-	-	-
<i>Other ALBs (Net)</i>								
-	3,197	-	-471	-	2,726	-	88	88
<i>Departmental</i>								
-	250	-	70	-	320	-	-	-
10: Depreciation and impairment								
-	152,477	-	5,332	-	157,809	-	-	-
<i>Of which:</i>								
<i>Education Authority (ALB - Net)</i>								
-	151,370	-	4,830	-	156,200	-	-	-
<i>Other ALBs (Net)</i>								
-	2	-	2	-	4	-	-	-
<i>Departmental</i>								
-	1,105	-	500	-	1,605	-	-	-

£'000

DE

£'000

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
20,313	-127	20,186	3,158,948	-20,946	3,138,002	3,158,188	349,662	-	349,662
<i>Of which:</i>									
1: Delegated School Budgets									
-	-	-	1,676,431	-	1,676,431	1,676,431	-	-	-
<i>Of which:</i>									
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>									
-	-	-	1,268,281	-	1,268,281	1,268,281	-	-	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>									
-	-	-	97,072	-	97,072	97,072	-	-	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>									
-	-	-	311,078	-	311,078	311,078	-	-	-
2: Education Authority Grants									
-	-	-	1,193,416	-	1,193,416	1,193,416	-	-	-
<i>Of which:</i>									
<i>Education Authority special educational needs (ALB - Net)</i>									
-	-	-	624,985	-	624,985	624,985	-	-	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>									
-	-	-	121,109	-	121,109	121,109	-	-	-
<i>Education Authority schools meals (ALB - Net)</i>									
-	-	-	85,048	-	85,048	85,048	-	-	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>									
-	-	-	362,274	-	362,274	362,274	-	-	-
3: Education Authority and Schools Specific Funds									
-	-	-	136,597	-16,852	119,745	119,745	-	-	-
<i>Of which:</i>									
<i>Education Authority specific funds (ALB - Net)</i>									
-	-	-	130,984	-	130,984	130,984	-	-	-
<i>Schools specific funds (ALB - Net)</i>									
-	-	-	967	-	967	967	-	-	-
<i>Peace Plus/Peace IV funds</i>									
-	-	-	4,646	-3,717	929	929	-	-	-
<i>Other External Funding</i>									
-	-	-	-	-13,135	-13,135	-13,135	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
4: Other Education Services									
19,488	-	19,488	64,950	-661	64,289	83,777	-	-	-
<i>Of which:</i>									
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>									
-	-	-	23,065	-	23,065	23,065	-	-	-
<i>Council for Catholic Maintained Schools (ALB - Net)</i>									
-	-	-	3,687	-	3,687	3,687	-	-	-
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>									
-	-	-	772	-	772	772	-	-	-
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>									
-	-	-	-40	-	-40	-40	-	-	-
<i>Middletown Centre for Autism (ALB - Net)</i>									
-	-	-	1,620	-	1,620	1,620	-	-	-
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>									
-	-	-	668	-	668	668	-	-	-
<i>Youth Council for Northern Ireland (ALB - Net)</i>									
-	-	-	-	-	-	-	-	-	-
<i>Other Education Services</i>									
19,488	-	19,488	35,178	-661	34,517	54,005	-	-	-
5: Early Years Provision									
-	-	-	38,533	-	38,533	38,533	-	-	-
6: Youth and Community Relations									
-	-	-	45,811	-2,978	42,833	42,833	-	-	-
<i>Of which:</i>									
<i>Youth and Community Relations</i>									
-	-	-	42,089	-	42,089	42,089	-	-	-
<i>Peace Plus/Peace IV funds</i>									
-	-	-	3,722	-2,978	744	744	-	-	-
7: Capital									
825	-127	698	3,210	-455	2,755	3,453	349,662	-	349,662
<i>Of which:</i>									
<i>Major Works</i>									
-	-	-	-	-	-	-	106,900	-	106,900
<i>School Enhancement Programme</i>									
-	-	-	-	-	-	-	10,972	-	10,972
<i>Minor Works</i>									
-	-	-	-	-	-	-	123,964	-	123,964
<i>Other Activities to Support Capital Investment</i>									
825	-127	698	3,210	-455	2,755	3,453	107,826	-	107,826

Part II: Revised Subhead detail (*continued*)

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Non-voted expenditure									
-	-	-	-	-857	-857	-857	-	-2,956	-2,956
<i>Of which:</i>									
8: Consolidated Fund Extra Receipts									
-	-	-	-	-857	-857	-857	-	-2,956	-2,956
Total Spending in DEL									
20,313	-127	20,186	3,158,948	-21,803	3,137,145	3,157,331	349,662	-2,956	346,706
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	319,314	-	319,314	319,314	88	-	88
<i>Of which:</i>									
9: Provisions									
-	-	-	161,805	-	161,805	161,805	88	-	88
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	158,759	-	158,759	158,759	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	2,726	-	2,726	2,726	88	-	88
<i>Departmental</i>									
-	-	-	320	-	320	320	-	-	-
10: Depreciation and impairment									
-	-	-	157,809	-	157,809	157,809	-	-	-
<i>Of which:</i>									
<i>Education Authority (ALB - Net)</i>									
-	-	-	156,200	-	156,200	156,200	-	-	-
<i>Other ALBs (Net)</i>									
-	-	-	4	-	4	4	-	-	-
<i>Departmental</i>									
-	-	-	1,605	-	1,605	1,605	-	-	-

Part II: Revised Subhead detail *(continued)*

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
11: Other AME (including Disposal of Assets)									
-	-	-	-300	-	-300	-300	-	-	-
Of which:									
Education Authority (ALB - Net)									
-	-	-	-300	-	-300	-300	-	-	-
Total Spending in AME									
-	-	-	319,314	-	319,314	319,314	88	-	88
Total for Estimate									
20,313	-127	20,186	3,478,262	-21,803	3,456,459	3,476,645	349,750	-2,956	346,794
Of which:									
Voted Expenditure									
20,313	-127	20,186	3,478,262	-20,946	3,457,316	3,477,502	349,750	-	349,750
Non-voted Expenditure									
-	-	-	-	-857	-857	-857	-	-2,956	-2,956

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

	Current	Changes	Revised
Net Resource Requirement	3,192,030	284,615	3,476,645
Net Capital Requirement	254,253	92,541	346,794
Accruals to cash adjustments	297,925	-302,480	-4,555
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-3,124,512	-266,536	-3,391,048
Remove voted capital	-233,850	-88,689	-322,539
Add cash grant-in-aid	3,638,728	53,674	3,692,402
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,191	-859	-3,050
New provisions and adjustments to previous provisions	-250	-102	-352
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	20,000	-	20,000
Use of provisions	-	32	32
Removal of non-voted budget items	2,000	1,813	3,813
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,000	1,813	3,813
Net Cash Requirement	3,746,208	76,489	3,822,697

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

£'000

	Revised
Gross Administration Costs	20,313
<i>Less:</i>	
Administration DEL Income	-127
Net Administration Costs	20,186
Gross Programme Costs	3,478,482
<i>Less:</i>	
Programme DEL Income	-21,803
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	3,456,679
Net expenditure for the year (Accounts)	3,476,865
<i>Of which:</i>	
Resource DEL	3,157,331
Capital DEL	220
Resource AME	319,314
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	-220
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,476,645
<i>Of which:</i>	
Resource DEL	3,157,331
Resource AME	319,314
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	3,476,645

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-21,073
Administration	
Other Income	-127
Of which:	
7: Capital	-127
Total Administration	-127
Programme	
EU Grants Received	-6,695
Of which:	
3: Education Authority and Schools Specific Funds	-3,717
6: Youth and Community Relations	-2,978
Other Grants	-12,235
Of which:	
3: Education Authority and Schools Specific Funds	-12,235
Other Income	-2,016
Of which:	
3: Education Authority and Schools Specific Funds	-900
4: Other Education Services	-661
7: Capital	-455
Total Programme	-20,946
Total Voted Resource Income	-21,073

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)	-	-	-857	-857	-857	-857
Income in budgets surrendered to the Consolidated Fund (capital)	-2,000	-2,000	-956	-956	-2,956	-2,956
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-2,000	-2,000	-1,813	-1,813	-3,813	-3,813

Detailed description of CFER sources £'000

	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Other Education Services	-	-	-857	-857	-857	-857
<i>Of which:</i>						
Miscellaneous CFER's	-	-	-857	-857	-857	-857
Capital	-2,000	-2,000	-956	-956	-2,956	-2,956
<i>Of which:</i>						
Education Authority - Capital Receipts	-1,100	-1,100	-441	-441	-1,541	-1,541
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-900	-900	-469	-469	-1,369	-1,369
Other Capital Receipts	-	-	-46	-46	-46	-46
Total	-2,000	-2,000	-1,813	-1,813	-3,813	-3,813

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: Ronnie Armour

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
Eve Bremner	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

Ronnie Armour 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		Body	Resources	Capital	Grant-in-Aid
1,2,3,6,7,9	Education Authority		2,909,783	225,508	2,956,247
1,2,3,7	Voluntary and Grant Maintained Integrated Schools		448,763	95,592	700,000
4,7,9	Council for the Curriculum, Examinations and Assessment		25,165	657	28,217
4,7,9	Council for Catholic Maintained Schools		3,717	599	4,219
4,7,9	Middletown Centre for Autism Ltd		1,794	-	1,830
4,7,9	Comhairle na Gaelscolaíochta		886	25	966
4,7,9	Northern Ireland Council for Integrated Education		690	4	923
4,7,9	General Teaching Council for Northern Ireland		250	154	-
4	Youth Council for Northern Ireland		-	-	-
Total			3,391,048	322,539	3,692,402

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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.	221
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 2024-25

Department of
Education - Teachers'
Superannuation

Department of Education – Teachers’ Superannuation

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource AME								
1	Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-	-	-	-	-4,287	-	-4,287
	Total change in Resource AME	-	-	-	-	-4,287	-	-4,287
Resource Non-Budget Expenditure								
2	Premature Retirement Compensation – Receipts	-	-	-	-	-13	-	-13
	Total change in Resource Non-Budget Expenditure	-	-	-	-	-13	-	-13
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							-77,877
	Total change in Net Cash Requirement							-77,877

DE-S

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	440,179,000	-4,287,000	435,892,000	-	-	-	435,892,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	440,179,000	-4,287,000	435,892,000	-	-	-	435,892,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-2,288,000	-13,000	-2,301,000				-2,301,000
Capital	-	-	-				-
Net cash requirement	172,876,000	-77,877,000	94,999,000				94,999,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	440,179	-	-4,287	-	435,892	-	-	-
<i>Of which:</i>								
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation								
-	440,179	-	-4,287	-	435,892	-	-	-
Total Spending in AME								
		-	-4,287				-	
Non-Budget spending								
Voted expenditure								
-	-2,288	-	-13	-	-2,301	-	-	-
<i>Of which:</i>								
2: Premature Retirement Compensation – Receipts								
-	-2,288	-	-13	-	-2,301	-	-	-
Total Non-Budget Spending								
		-	-13				-	
Total for Estimate								
		-	-4,300				-	
<i>Of which:</i>								
Voted Expenditure								
		-	-4,300				-	
Non-voted Expenditure								
		-	-				-	

£'000

	Current	Changes	Revised
Net Cash Requirement	172,876	-77,877	94,999

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	924,000	-488,108	435,892	435,892	-	-	-
Of which:									
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation									
-	-	-	924,000	-488,108	435,892	435,892	-	-	-
Total Spending in AME									
-	-	-	924,000	-488,108	435,892	435,892	-	-	-
Non-Budget spending									
Voted expenditure									
-	-	-	-	-2,301	-2,301	-2,301	-	-	-
Of which:									
2: Premature Retirement Compensation – Receipts									
-	-	-	-	-2,301	-2,301	-2,301	-	-	-
Total Non-Budget Spending									
-	-	-	-	-2,301	-2,301	-2,301	-	-	-
Total for Estimate									
-	-	-	924,000	-490,409	433,591	433,591	-	-	-
Of which:									
Voted Expenditure									
-	-	-	924,000	-490,409	433,591	433,591	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	437,891	-4,300	433,591
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-265,015	-73,577	-338,592
<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	-854,000	-70,000	-924,000
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	583,985	-3,577	580,408
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	172,876	-77,877	94,999

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

£'000

	Revised
Gross Programme Costs	924,000
<i>Of which:</i>	
Increases in liability	304,000
Interest on scheme liability	620,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-484,108
Transfers in	-4,000
Other income	-
Non-Budget Income	-2,301
Net Programme Costs	433,591
Net expenditure for the year (Accounts)	433,591
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	435,892
Capital AME	-
Non-Budget	-2,301
<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	2,301
Total Resource Budget	435,892
<i>Of which:</i>	
Resource DEL	-
Resource AME	435,892
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-2,301
Total Resource (Estimate)	433,591

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

	Revised
Voted Resource AME	-488,108
Programme	
Pensions	-488,108
<i>Of which:</i>	
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-488,108
Total Programme	-488,108
Total Voted Resource Income	-488,108
Voted Non-Budget	
Programme	
Repayments	-2,301
<i>Of which:</i>	
2: Premature Retirement Compensation – Receipts	-2,301
Total Programme	-2,301
Total Voted Non-Budget Income	-2,301

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

No CFER income or receipts are expected in 2024-25.

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:	Ronnie Armour
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Ronnie Armour 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.

DE-S

Spring Supplementary Estimate 2024-25

Department of Finance

Department of Finance

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Finance, Procurement and Policy	1,174	-	-1,741	-	-918	-	-1,485
2	NICS Shared Services	600	-	-3,941	-	4,804	-	1,463
3	Northern Ireland Statistics and Research Agency	754	-	-	-	-1,647	-	-893
4	Land and Property Services	4,248	-	-6,090	-	-207	-1,730	-3,779
5	EU Programmes	-	-	-	-	229	-	229
6	Special EU Programmes Body (ALB – Net)	1	-	-93	-	592	-	500
7	Accommodation Services	538	-	-1,511	-	-1,735	-	-2,708
	Total change in Resource DEL	7,315	-	-13,376	-	1,118	-1,730	-6,673
Capital DEL								
1	Finance, Procurement and Policy	-	-	-	-	37	-	37
2	NICS Shared Services	-	-	-	-	1,992	-	1,992
3	Northern Ireland Statistics and Research Agency	-	-	-	-	-839	-	-839
4	Land and Property Services	-	-	-6,200	-	1,421	-	-4,779
6	Special EU Programmes Body (ALB – Net)	-	-	-	-	27	-	27
7	Accommodation Services	-	-	-26,617	-	13,493	-	-13,124
	Total change in Capital DEL	-	-	-32,817	-	16,131	-	-16,686
Resource AME								
9	Provisions – Departmental	-	-	-	-	20,000	-	20,000
11	Special EU Programmes Body (ALB – Net)	-	-	-	-	38	-	38
	Total change in Resource AME	-	-	-	-	20,038	-	20,038
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							-16,126
	Total change in Net Cash Requirement							-16,126

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	266,666,000	-4,943,000	261,723,000	-9,570,000	-1,730,000	-11,300,000	250,423,000
Capital	38,876,000	-16,686,000	22,190,000	-	-	-	22,190,000
Annually Managed Expenditure							
Resource	12,104,000	20,038,000	32,142,000	-	-	-	32,142,000
Capital	1,000,000	-	1,000,000	-	-	-	1,000,000
Total Net Budget							
Resource	278,770,000	15,095,000	293,865,000	-9,570,000	-1,730,000	-11,300,000	282,565,000
Capital	39,876,000	-16,686,000	23,190,000	-	-	-	23,190,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	282,038,000	-16,126,000	265,912,000				265,912,000

Supplementary amounts required in the year ending 31 March 2025 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; the sponsorship and provision of secretariats in respect of other independent bodies; funding to support the Boardroom Apprentice Programme; 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; 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.

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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
174,577	92,089	-4,845	-98	169,732	91,991	38,876	-16,686	22,190
<i>Of which:</i>								
1: Finance, Procurement and Policy								
21,312	787	-1,503	18	19,809	805	290	37	327
2: NICS Shared Services								
88,610	112	1,391	72	90,001	184	10,914	1,992	12,906
3: Northern Ireland Statistics and Research Agency								
2,285	13,226	-1,196	303	1,089	13,529	3,576	-839	2,737
4: Land and Property Services								
2,994	76,497	-1,671	-378	1,323	76,119	13,000	-4,779	8,221
5: EU Programmes								
-	1,125	-	229	-	1,354	-	-	-
<i>Of which:</i>								
<i>EU Peace Programmes</i>								
-	1,125	-	229	-	1,354	-	-	-
6: Special EU Programmes Body (ALB – Net)								
1,786	-	500	-	2,286	-	-	27	27
7: Accommodation Services								
57,590	342	-2,366	-342	55,224	-	11,096	-13,124	-2,028
Non-voted expenditure								
-	-9,570	-	-1,730	-	-11,300	-	-	-
<i>Of which:</i>								
8: Land and Property Services								
-	-9,570	-	-1,730	-	-11,300	-	-	-
Total Spending in DEL								
		-4,845	-1,828				-16,686	

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
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	9,594	-	20,038	-	29,632	-	-	-
Of which:								
10: Depreciation – Departmental								
-	9,394	-	20,000	-	29,394	-	-	-
11: Special EU Programmes Body (ALB – Net)								
-	200	-	38	-	238	-	-	-
Total Spending in AME								
		-	20,038				-	
Total for Estimate								
		-4,845	18,210				-16,686	
Of which:								
Voted Expenditure								
		-4,845	19,940				-16,686	
Non-voted Expenditure								
		-	-1,730				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	282,038	-16,126	265,912

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
257,173	-87,441	169,732	157,566	-65,575	91,991	261,723	44,708	-22,518	22,190
<i>Of which:</i>									
1: Finance, Procurement and Policy									
46,853	-27,044	19,809	805	-	805	20,614	327	-	327
2: NICS Shared Services									
143,758	-53,757	90,001	184	-	184	90,185	12,910	-4	12,906
3: Northern Ireland Statistics and Research Agency									
1,089	-	1,089	36,229	-22,700	13,529	14,618	2,737	-	2,737
4: Land and Property Services									
1,323	-	1,323	113,577	-37,458	76,119	77,442	8,221	-	8,221
5: EU Programmes									
-	-	-	6,771	-5,417	1,354	1,354	-	-	-
<i>Of which:</i>									
<i>EU Peace Programmes</i>									
-	-	-	6,771	-5,417	1,354	1,354	-	-	-
6: Special EU Programmes Body (ALB – Net)									
2,286	-	2,286	-	-	-	2,286	27	-	27
7: Accommodation Services									
61,864	-6,640	55,224	-	-	-	55,224	20,486	-22,514	-2,028
Non-voted expenditure									
-	-	-	-	-11,300	-11,300	-11,300	-	-	-
<i>Of which:</i>									
8: Land and Property Services									
-	-	-	-	-11,300	-11,300	-11,300	-	-	-
Total Spending in DEL									
257,173	-87,441	169,732	157,566	-76,875	80,691	250,423	44,708	-22,518	22,190

Part II: Revised Subhead detail *(continued)*

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	32,142	-	32,142	32,142	1,000	-	1,000
Of which:									
9: Provisions – Departmental									
-	-	-	2,510	-	2,510	2,510	1,000	-	1,000
10: Depreciation – Departmental									
-	-	-	29,394	-	29,394	29,394	-	-	-
11: Special EU Programmes Body (ALB – Net)									
-	-	-	238	-	238	238	-	-	-
Total Spending in AME									
-	-	-	32,142	-	32,142	32,142	1,000	-	1,000
Total for Estimate									
257,173	-87,441	169,732	189,708	-76,875	112,833	282,565	45,708	-22,518	23,190
Of which:									
Voted Expenditure									
257,173	-87,441	169,732	189,708	-65,575	124,133	293,865	45,708	-22,518	23,190
Non-voted Expenditure									
-	-	-	-	-11,300	-11,300	-11,300	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	269,200	13,365	282,565
Net Capital Requirement	39,876	-16,686	23,190
Accruals to cash adjustments	-36,608	-14,535	-51,143
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-538	-2,524
Remove voted capital	-	-27	-27
Add cash grant-in-aid	1,196	-	1,196
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-58,308	-24,786	-83,094
New provisions and adjustments to previous provisions	-3,510	-	-3,510
Prior Period Adjustments	-	-	-
Other non-cash items	-10,000	-4,184	-14,184
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	36,000	15,000	51,000
Use of provisions	-	-	-
Removal of non-voted budget items	9,570	1,730	11,300
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	1,730	11,300
Net Cash Requirement	282,038	-16,126	265,912

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

£'000

	Revised
Gross Administration Costs	257,173
<i>Less:</i>	
Administration DEL Income	-87,441
Net Administration Costs	169,732
Gross Programme Costs	189,808
<i>Less:</i>	
Programme DEL Income	-65,575
Programme AME Income	-
Non-Budget Income	-292
Net Programme Costs	123,941
Net expenditure for the year (Accounts)	293,673
<i>Of which:</i>	
Resource DEL	261,723
Capital DEL	100
Resource AME	32,142
Capital AME	-
Non-Budget	-292
<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	-100
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	292
Other adjustments	-11,300
Total Resource Budget	282,565
<i>Of which:</i>	
Resource DEL	250,423
Resource AME	32,142
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	282,565

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

	Revised
Voted Resource DEL	-153,016
Administration	
Sales of Goods and Services	-87,441
<i>Of which:</i>	
1: Finance, Procurement and Policy	-27,044
2: NICS Shared Services	-53,757
7: Accommodation Services	-6,640
Total Administration	-87,441
Programme	
EU Grants Received	-5,417
<i>Of which:</i>	
5: EU Programmes	-5,417
Sales of Goods and Services	-60,158
<i>Of which:</i>	
3: Northern Ireland Statistics and Research Agency	-22,700
4: Land and Property Services	-37,458
Total Programme	-65,575
Total Voted Resource Income	-153,016
Voted Capital DEL	-22,518
Programme	
Sale of Assets	-22,518
<i>Of which:</i>	
2: NICS Shared Services	-4
7: Accommodation Services	-22,514
Total Programme	-22,518
Total Voted Capital Income	-22,518

Part III: Note C – Analysis of Consolidated Fund Extra Receipts

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)	-	-	-292	-292	-292	-292
Total	-	-	-292	-292	-292	-292
Detailed description of CFER sources						£'000
	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Non-Budget						
Miscellaneous	-	-	-292	-292	-292	-292
Total	-	-	-292	-292	-292	-292

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:	Neil Gibson
Executive Agency Accounting Officer:	
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):

ALB Accounting Officers:	
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 (FRoM), 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		Body	Resources	Capital	Grant-in-Aid
6, 11		Special EU Programmes Body	2,524	27	1,196
Total			2,524	27	1,196

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.	555

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
As at December 2024 the Department had entered into the following unquantifiable contingent liabilities:	
Public/employer liability cases – There were 17 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.	Unquantifiable
Other legal issues – There were 5 judicial review cases pending.	Unquantifiable
Tax Compliance – The Department continues to work with HMRC to ensure full tax compliance in all areas. It is expected that some revision to existing practices will be required but it is not possible to accurately estimate all potential liabilities at this stage.	Unquantifiable

DoF

Spring Supplementary Estimate 2024-25

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:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource AME							
2	Pensions, Lump Sum and Gratuities	-	-	-	-	-94,496	-	-94,496
	Total change in Resource AME	-	-	-	-	-94,496	-	-94,496
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							27,000
	Total change in Net Cash Requirement							27,000

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	489,496,000	-94,496,000	395,000,000	-	-	-	395,000,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	489,496,000	-94,496,000	395,000,000	-	-	-	395,000,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	83,000,000	27,000,000	110,000,000				110,000,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	489,496	-	-94,496	-	395,000	-	-	-
Of which:								
2: Pensions, Lump Sum and Gratuities								
-	489,496	-	-94,496	-	395,000	-	-	-
Total Spending in AME								
		-	-94,496				-	
Total for Estimate								
		-	-94,496				-	
Of which:								
Voted Expenditure								
		-	-94,496				-	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	83,000	27,000	110,000

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	15,000	-15,000	-	-	-	-	-
Of which:									
1: Redundancy and Early Retirement Costs									
-	-	-	15,000	-15,000	-	-	-	-	-
Total Spending in DEL									
-	-	-	15,000	-15,000	-	-	-	-	-
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	811,526	-416,526	395,000	395,000	-	-	-
Of which:									
2: Pensions, Lump Sum and Gratuities									
-	-	-	811,526	-416,526	395,000	395,000	-	-	-
Total Spending in AME									
-	-	-	811,526	-416,526	395,000	395,000	-	-	-
Total for Estimate									
-	-	-	826,526	-431,526	395,000	395,000	-	-	-
Of which:									
Voted Expenditure									
-	-	-	826,526	-431,526	395,000	395,000	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

DoF-S

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	489,496	-94,496	395,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-406,496	121,496	-285,000
<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	-901,553	90,027	-811,526
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	5,676	19,831	25,507
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	489,381	11,638	501,019
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	83,000	27,000	110,000

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

£'000

	Revised
Gross Programme Costs	826,526
<i>Of which:</i>	
Increases in liability	291,526
Interest on scheme liability	520,000
Other expenditure	15,000
<i>Less:</i>	
Contributions received	-411,500
Transfers in	-5,026
Other income	-15,000
Non-Budget Income	-
Net Programme Costs	395,000
Net expenditure for the year (Accounts)	395,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	395,000
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	-
Total Resource Budget	395,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	395,000
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	395,000

Part III: Note B - Analysis of Departmental Income		£'000
		Revised
Voted Resource DEL		-15,000
Programme		
Other Income		-15,000
Of which:		
1: Redundancy and Early Retirement Costs		-15,000
Total Programme		-15,000
Voted Resource AME		-416,526
Programme		
Pensions		-416,526
Of which:		
2: Pensions, Lump Sum and Gratuities		-416,526
Total Programme		-416,526
Total Voted Resource Income		-431,526

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

No CFER income or receipts are expected in 2024-25.

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: 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 (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.

Spring Supplementary Estimate 2024-25

Department of Health

Department of Health

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Hospital Services	412,966	-	-2,191	-	46,267	-	457,042
2	Social Care Services	80,939	-	-	-	23,744	-	104,683
3	Family Health Services – General Medical Services	11,579	-	-	-	10,662	-	22,241
4	Family Health Services – Pharmaceutical Services	3,707	-	-	-	4,181	-	7,888
5	Family Health Services – Dental Services	4,339	-	-	-	5,287	-	9,626
6	Family Health Services – Ophthalmic Services	831	-	-	-	512	-	1,343
7	Health Support Services	23,551	-	-123	-	-35,074	-	-11,646
8	Public Health Services	1,356	-	-	-	4,507	-	5,863
9	Ambulance and Paramedic Services	4,672	-	-	-	2,915	-	7,587
11	Fire and Rescue Services	8	-	-	-	10,709	-	10,717
12	Health Services Financed by National Insurance Contributions	-	-	-	-	-	47,000	47,000
13	Consolidated Fund Extra Receipts (CFERs)	-	-	-	-	-	-450	-450
	Total change in Resource DEL	543,948	-	-2,314	-	73,710	46,550	661,894
Capital DEL								
1	Hospital Services	-	-	-48,089	-	9,155	-	-38,934
2	Social Care Services	-	-	-	-	1,053	-	1,053
3	Family Health Services - General Medical Services	13,500	-	-	-	7,111	-	20,611
7	Health Support Services	-	-	-	-	12,588	-	12,588
8	Public Health Services	-	-	-	-	1,029	-	1,029
9	Ambulance and Paramedic Services	-	-	-	-	1,362	-	1,362
11	Fire and Rescue Services	-	-	-	-	3,813	-	3,813
	Total change in Capital DEL	13,500	-	-48,089	-	36,111	-	1,522

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource AME							
14	Central Expenditure	-	-	-	-	-11,221	-	-11,221
15	Health and Social Care Trusts (ALBs - Net)	-	-	-	-	-135,947	-	-135,947
16	Northern Ireland Fire and Rescue Service Board (ALB - Net)	-	-	-	-	-34,339	-	-34,339
17	Other ALBs (Net)	-	-	-	-	6,807	-	6,807
	Total change in Resource AME	-	-	-	-	-174,700	-	-174,700
	Capital AME							
17	Other ALBs (Net)	-	-	-	-	27,700	-	27,700
	Total change in Capital AME	-	-	-	-	27,700	-	27,700
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							196,987
	Total change in Net Cash Requirement							196,987

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	7,208,055,000	615,344,000	7,823,399,000	745,901,000	46,550,000	792,451,000	8,615,850,000
Capital	416,810,000	1,522,000	418,332,000	-	-	-	418,332,000
Annually Managed Expenditure							
Resource	1,598,448,000	-174,700,000	1,423,748,000	-	-	-	1,423,748,000
Capital	-	27,700,000	27,700,000	-	-	-	27,700,000
Total Net Budget							
Resource	8,806,503,000	440,644,000	9,247,147,000	745,901,000	46,550,000	792,451,000	10,039,598,000
Capital	416,810,000	29,222,000	446,032,000	-	-	-	446,032,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	8,809,798,000	196,987,000	9,006,785,000				9,006,785,000

Supplementary amounts required in the year ending 31 March 2025 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 safe food); 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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
44,890	7,163,165	-2,381	617,725	42,509	7,780,890	416,810	1,522	418,332
<i>Of which:</i>								
1: Hospital Services								
1,461	4,030,219	-414	457,456	1,047	4,487,675	251,993	-38,934	213,059
2: Social Care Services								
4,428	1,551,218	-112	104,795	4,316	1,656,013	37	1,053	1,090
3: Family Health Services – General Medical Services								
769	352,366	518	21,723	1,287	374,089	25,347	20,611	45,958
4: Family Health Services – Pharmaceutical Services								
1,181	507,715	51	7,837	1,232	515,552	-	-	-
5: Family Health Services – Dental Services								
135	109,681	9	9,617	144	119,298	-	-	-
6: Family Health Services – Ophthalmic Services								
771	24,820	-271	1,614	500	26,434	-	-	-
7: Health Support Services								
32,948	269,298	-3,144	-8,502	29,804	260,796	99,979	12,588	112,567
8: Public Health Services								
2,546	90,014	-721	6,584	1,825	96,598	13,450	1,029	14,479
9: Ambulance and Paramedic Services								
13	127,554	1	7,586	14	135,140	7,277	1,362	8,639
11: Fire and Rescue Services								
638	97,926	1,702	9,015	2,340	106,941	18,727	3,813	22,540
Non-voted expenditure								
-	745,901	-	46,550	-	792,451	-	-	-

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>								
12: Health Services Financed by National Insurance Contributions								
-	745,951	-	47,000	-	792,951	-	-	-
13: Consolidated Fund Extra Receipts (CFERs)								
-	-50	-	-450	-	-500	-	-	-
Total Spending in DEL								
		-2,381	664,275				1,522	
<i>Of which:</i>								
<i>Central Expenditure</i>								
44,890	1,226,292	-2,381	38,320	42,509	1,264,612	18,753	30,825	49,578
<i>Health and Social Care Trusts (ALBs – Net)</i>								
-	6,099,071	-	585,013	-	6,684,084	284,765	-46,302	238,463
<i>Regional Business Services Organisation (ALB – Net)</i>								
-	283,873	-	-8,550	-	275,323	94,223	10,468	104,691
<i>Northern Ireland Blood Transfusion Service (ALB – Net)</i>								
-	16,017	-	-114	-	15,903	-	384	384
<i>Children's Court Guardian Agency for Northern Ireland (ALB – Net)</i>								
-	4,781	-	304	-	5,085	37	378	415
<i>Northern Ireland Medical and Dental Training Agency (ALB – Net)</i>								
-	162,935	-	40,125	-	203,060	305	24	329
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB – Net)</i>								
-	1,348	-	124	-	1,472	-	337	337
<i>Northern Ireland Social Care Council (ALB – Net)</i>								
-	3,873	-	5	-	3,878	-	675	675
<i>Patient and Client Council (ALB – Net)</i>								
-	1,921	-	265	-	2,186	-	-	-
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB – Net)</i>								
-	8,598	-	248	-	8,846	-	920	920
<i>Northern Ireland Fire and Rescue Service Board (ALB – Net)</i>								
-	97,631	-	8,985	-	106,616	18,727	3,813	22,540
<i>Consolidated Fund Extra Receipts (CFERs)</i>								
-	-50	-	-450	-	-500	-	-	-

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
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	1,598,448	-	-174,700	-	1,423,748	-	27,700	27,700
<i>Of which:</i>								
14: Central Expenditure								
-	17,857	-	-11,221	-	6,636	-	-	-
15: Health and Social Care Trusts (ALBs – Net)								
-	1,482,949	-	-135,947	-	1,347,002	-	-	-
16: Northern Ireland Fire and Rescue Service Board (ALB – Net)								
-	80,835	-	-34,339	-	46,496	-	-	-
17: Other ALBs (Net)								
-	16,807	-	6,807	-	23,614	-	27,700	27,700
Total Spending in AME								
		-	-174,700				27,700	
Total for Estimate								
		-2,381	489,575				29,222	
<i>Of which:</i>								
Voted Expenditure								
		-2,381	443,025				29,222	
Non-voted Expenditure								
		-	46,550				-	

£'000

	Current	Changes	Revised
Net Cash Requirement	8,809,798	196,987	9,006,785

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
42,648	-139	42,509	7,848,271	-67,381	7,780,890	7,823,399	427,383	-9,051	418,332
<i>Of which:</i>									
1: Hospital Services									
1,047	-	1,047	4,487,675	-	4,487,675	4,488,722	213,059	-	213,059
2: Social Care Services									
4,316	-	4,316	1,656,013	-	1,656,013	1,660,329	1,090	-	1,090
3: Family Health Services – General Medical Services									
1,287	-	1,287	374,091	-2	374,089	375,376	46,009	-51	45,958
4: Family Health Services – Pharmaceutical Services									
1,232	-	1,232	515,627	-75	515,552	516,784	-	-	-
5: Family Health Services – Dental Services									
144	-	144	142,025	-22,727	119,298	119,442	-	-	-
6: Family Health Services – Ophthalmic Services									
500	-	500	26,434	-	26,434	26,934	-	-	-
7: Health Support Services									
29,943	-139	29,804	302,147	-41,351	260,796	290,600	118,567	-6,000	112,567
8: Public Health Services									
1,825	-	1,825	99,824	-3,226	96,598	98,423	17,479	-3,000	14,479
9: Ambulance and Paramedic Services									
14	-	14	135,140	-	135,140	135,154	8,639	-	8,639
10: Food Safety Promotion Board (ALB - Net)									
-	-	-	2,354	-	2,354	2,354	-	-	-
11: Fire and Rescue Services									
2,340	-	2,340	106,941	-	106,941	109,281	22,540	-	22,540

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Non-voted expenditure									
-	-	-	792,951	-500	792,451	792,451	-	-	-
<i>Of which:</i>									
12: Health Services Financed by National Insurance Contributions									
-	-	-	792,951	-	792,951	792,951	-	-	-
13: Consolidated Fund Extra Receipts (CFERs)									
-	-	-	-	-500	-500	-500	-	-	-
Total Spending in DEL									
42,648	-139	42,509	8,641,222	-67,881	8,573,341	8,615,850	427,383	-9,051	418,332
<i>Of which:</i>									
<i>Central Expenditure</i>									
42,648	-139	42,509	1,331,993	-67,381	1,264,612	1,307,121	58,629	-9,051	49,578
<i>Health and Social Care Trusts (ALBs – Net)</i>									
-	-	-	6,684,084	-	6,684,084	6,684,084	238,463	-	238,463
<i>Regional Business Services Organisation (ALB – Net)</i>									
-	-	-	275,323	-	275,323	275,323	104,691	-	104,691
<i>Northern Ireland Blood Transfusion Service (ALB – Net)</i>									
-	-	-	15,903	-	15,903	15,903	384	-	384
<i>Children's Court Guardian Agency for Northern Ireland (ALB – Net)</i>									
-	-	-	5,085	-	5,085	5,085	415	-	415
<i>Northern Ireland Medical and Dental Training Agency (ALB – Net)</i>									
-	-	-	203,060	-	203,060	203,060	329	-	329
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB – Net)</i>									
-	-	-	1,472	-	1,472	1,472	337	-	337
<i>Northern Ireland Social Care Council (ALB – Net)</i>									
-	-	-	3,878	-	3,878	3,878	675	-	675
<i>Patient and Client Council (ALB – Net)</i>									
-	-	-	2,186	-	2,186	2,186	-	-	-
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB – Net)</i>									
-	-	-	8,846	-	8,846	8,846	920	-	920
<i>Food Safety Promotion Board (ALB – Net)</i>									
-	-	-	2,354	-	2,354	2,354	-	-	-
<i>The Institute of Public Health in Ireland CLG (ALB – Net)</i>									
-	-	-	422	-	422	422	-	-	-
<i>Northern Ireland Fire and Rescue Service Board (ALB – Net)</i>									
-	-	-	106,616	-	106,616	106,616	22,540	-	22,540

Part II: Revised Subhead detail (continued)

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
<i>Consolidated Fund Extra Receipts (CFERs)</i>									
-	-	-	-	-500	-500	-500	-	-	-
<i>Note:</i>									
<i>Central Expenditure (above) includes European Union Programmes</i>									
<i>Peace Plus</i>									
-	-	-	4,184	-3,347	837	837	-	-	-
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,423,748	-	1,423,748	1,423,748	27,700	-	27,700
<i>Of which:</i>									
14: Central Expenditure									
-	-	-	6,636	-	6,636	6,636	-	-	-
15: Health and Social Care Trusts (ALBs – Net)									
-	-	-	1,347,002	-	1,347,002	1,347,002	-	-	-
16: Northern Ireland Fire and Rescue Service Board (ALB – Net)									
-	-	-	46,496	-	46,496	46,496	-	-	-
17: Other ALBs (Net)									
-	-	-	23,614	-	23,614	23,614	27,700	-	27,700
Total Spending in AME									
-	-	-	1,423,748	-	1,423,748	1,423,748	27,700	-	27,700
Total for Estimate									
42,648	-139	42,509	10,064,970	-67,881	9,997,089	10,039,598	455,083	-9,051	446,032
<i>Of which:</i>									
Voted Expenditure									
42,648	-139	42,509	9,272,019	-67,381	9,204,638	9,247,147	455,083	-9,051	446,032
Non-voted Expenditure									
-	-	-	792,951	-500	792,451	792,451	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	9,552,404	487,194	10,039,598
Net Capital Requirement	416,810	29,222	446,032
Accruals to cash adjustments	-413,515	-272,879	-686,394
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-7,517,464	-415,926	-7,933,390
Remove voted capital	-398,057	1,603	-396,454
Add cash grant-in-aid	7,356,153	-44,647	7,311,506
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-9,289	1,245	-8,044
New provisions and adjustments to previous provisions	-14,858	7,477	-7,381
Prior Period Adjustments	-	-	-
Other non-cash items	110,000	-	110,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	10,000	140,000	150,000
Increase (-) / Decrease (+) in creditors	50,000	35,000	85,000
Use of provisions	-	2,369	2,369
Removal of non-voted budget items	-745,901	-46,550	-792,451
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-745,901	-46,550	-792,451
Net Cash Requirement	8,809,798	196,987	9,006,785

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

£'000

	Revised
Gross Administration Costs	42,630
<i>Less:</i>	
Administration DEL Income	-139
Net Administration Costs	42,491
Gross Programme Costs	10,113,495
<i>Less:</i>	
Programme DEL Income	-70,881
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	10,042,614
Net expenditure for the year (Accounts)	10,085,105
<i>Of which:</i>	
Resource DEL	8,537,351
Capital DEL	17,807
Resource AME	1,502,247
Capital AME	27,700
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	-45,507
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	10,039,598
<i>Of which:</i>	
Resource DEL	8,615,850
Resource AME	1,423,748
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	10,039,598

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

	Revised
Voted Resource DEL	-67,520
Administration	
Sales of Goods and Services	-139
<i>Of which:</i>	
7: Health Support Services	-139
Total Administration	-139
Programme	
EU Grants Received	-3,347
<i>Of which:</i>	
7: Health Support Services	-3,347
Sales of Goods and Services	-63,999
<i>Of which:</i>	
4: Family Health Services – Pharmaceutical Services	-75
5: Family Health Services – Dental Services	-22,727
7: Health Support Services	-37,971
8: Public Health Services	-3,226
Interest and Dividends	-2
<i>Of which:</i>	
3: Family Health Services - General Medical Services	-2
Other Income	-33
<i>Of which:</i>	
7: Health Support Services	-33
Total Programme	-67,381
Total Voted Resource Income	-67,520
Voted Capital DEL	-9,051
Programme	
Sale of Assets	-6,000
<i>Of which:</i>	
7: Health Support Services	-6,000
Repayments	-51
<i>Of which:</i>	
3: Family Health Services – General Medical Services	-51
Other Grants	-3,000
<i>Of which:</i>	
8: Public Health Services	-3,000
Total Programme	-9,051
Total Voted Capital Income	-9,051

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)	-50	-50	-450	-450	-500	-500
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-50	-50	-450	-450	-500	-500

Detailed description of CFER sources	£'000					
	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Health Support Services	-50	-50	-450	-450	-500	-500
<i>Of which:</i>						
Non-retainable income	-50	-50	-450	-450	-500	-500
Total	-50	-50	-450	-450	-500	-500

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: Peter May

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:

Maureen Edwards	Belfast Health and Social Care Trust
Jennifer Welsh	Northern Health and Social Care Trust
Roisin Coulter	South Eastern Health and Social Care Trust
Catherine Teggart	Southern Health and Social Care Trust
Neil Guckian	Western Health and Social Care Trust
Michael Bloomfield	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
Declan McAllister	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
Dr Gary A Kearney	Food Safety Promotion Board (safefood)
Suzanne Costello	The Institute of Public Health in Ireland CLG

Peter May 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		Body	Resources ⁽¹⁾	Capital ⁽¹⁾	Grant-in-Aid
1, 2, 3, 7, 8, 9, 12, 15	Health and Social Care Trusts ^{(2) (3)}		8,031,086	238,463	7,633,420
1, 7, 17	Regional Business Services Organisation		296,696	132,391	263,600
1, 17	Northern Ireland Blood Transfusion Service		17,538	384	1,300
2	Children's Court Guardian Agency for Northern Ireland		5,085	415	5,358
1, 17	Northern Ireland Medical and Dental Training Agency		203,265	329	43,225
1, 17	Northern Ireland Practice and Education Council for Nursing and Midwifery		1,520	337	1,550
2, 17	Northern Ireland Social Care Council		4,024	675	5,029
7, 17	Patient and Client Council		2,222	-	2,493
7, 17	Health and Social Care Regulation and Quality Improvement Authority		8,937	920	9,051
10, 17	Food Safety Promotion Board (safefood)		2,434	-	2,009
8	The Institute of Public Health in Ireland CLG		422	-	422
11, 16	Northern Ireland Fire and Rescue Service Board ⁽⁴⁾		153,112	22,540	137,000
Total			8,726,341	396,454	8,104,457
<i>Of which:</i>					
Voted Expenditure ⁽⁵⁾			7,933,390	396,454	7,311,506
Non-voted Expenditure			792,951	-	792,951

- (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 Acts 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 arising from several sources of litigation including clinical negligence, employment issues and judicial reviews which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.	9,952
There are also a number of indemnities and other guarantees including in relation to PFI facilities arrangements which are unquantifiable.	Unquantifiable

Spring Supplementary Estimate 2024-25

**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:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource AME							
1	Health and Social Care Pension Scheme	-	-	-	-	77,045	-	77,045
	Total change in Resource AME	-	-	-	-	77,045	-	77,045
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							29,145
	Total change in Net Cash Requirement							29,145

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Annually Managed Expenditure							
Resource	795,534,000	77,045,000	872,579,000	-	-	-	872,579,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	795,534,000	77,045,000	872,579,000	-	-	-	872,579,000
Capital	-	-	-	-	-	-	-
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	-169,366,000	29,145,000	-140,221,000				-140,221,000

Supplementary amounts required in the year ending 31 March 2025 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; response to COVID-19; UK COVID-19 Inquiry activities; 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	795,534	-	77,045	-	872,579	-	-	-
Of which:								
1: Health and Social Care Pension Scheme								
-	795,534	-	77,045	-	872,579	-	-	-
Total Spending in AME								
		-	77,045				-	
Total for Estimate								
		-	77,045				-	
Of which:								
Voted Expenditure								
		-	77,045				-	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	-169,366	29,145	-140,221

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,782,479	-909,900	872,579	872,579	-	-	-
Of which:									
1: Health and Social Care Pension Scheme									
-	-	-	1,782,479	-909,900	872,579	872,579	-	-	-
Total Spending in AME									
-	-	-	1,782,479	-909,900	872,579	872,579	-	-	-
Total for Estimate									
-	-	-	1,782,479	-909,900	872,579	872,579	-	-	-
Of which:									
Voted Expenditure									
-	-	-	1,782,479	-909,900	872,579	872,579	-	-	-
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

DoH - HSCPS

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	795,534	77,045	872,579
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-964,900	-47,900	-1,012,800
<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	-1,704,500	-75,100	-1,779,600
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	689,600	22,200	711,800
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-169,366	29,145	-140,221

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

£'000

	Revised
Gross Programme Costs	1,782,479
<i>Of which:</i>	
Increases in liability	779,600
Interest on scheme liability	1,000,000
Other expenditure	2,879
<i>Less:</i>	
Contributions received	-900,000
Transfers in	-9,600
Other income	-300
Non-Budget Income	-
Net Programme Costs	872,579
Net expenditure for the year (Accounts)	872,579
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	872,579
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	-
Total Resource Budget	872,579
<i>Of which:</i>	
Resource DEL	-
Resource AME	872,579
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	872,579

Part III: Note B - Analysis of Departmental Income		£'000
		Revised
Voted Resource AME		-909,900
Programme		
Other income		-909,900
Of which:		
1: Health and Social Care Pension Scheme		-909,900
Total Programme		-909,900
Total Voted Resource Income		-909,900

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

No CFER income or receipts are expected in 2024-25.

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:	Peter May
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Peter May 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.

Part III: Note I - Contingent Liabilities

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 2024-25

Department for
Infrastructure

Department for Infrastructure

Introduction

Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Roads, Rivers & Waterways	21,930				12,599		34,529
2	Waterways Ireland					-263		-263
3	Bus, Rail & Ports	12,050				8,278		20,328
4	Road Safety Services including DVA					-4,618		-4,618
5	Planning & Legacy Sites					268		268
6	Water & Sewage					420		420
7	Consolidated Fund Extra Receipts (CFERs)				-79		-	-79
8	National Fund Loan						-	-
9	Northern Ireland Water Limited		25,047				7,120	32,167
	Total change in Resource DEL	33,980	25,047	-	-79	16,684	7,120	82,752
Capital DEL								
1	Roads, Rivers & Waterways	26,465		-32,500		19,001		12,966
2	Waterways Ireland					-175		-175
3	Bus, Rail & Ports	16,616		-6,373		38,520		48,763
4	Road Safety Services including DVA					1,571		1,571
5	Planning & Legacy Sites					-237		-237
6	Water & Sewage					-6,750		-6,750
7	Consolidated Fund Extra Receipts (CFERs)						-	-
8	National Fund Loan						-	-
9	Northern Ireland Water Limited		26,684		-620		13,133	39,197
	Total change in Capital DEL	43,081	26,684	-38,873	-620	51,930	13,133	95,335
Resource AME								
10	Depreciation & Impairment Costs	-	-	-		50,315	-	50,315
11	Provisions	-	-	-		-991	-	-991
12	Waterways Ireland (ALB - Net)			-		346		346
13	Northern Ireland Water Limited					-	-1,941	-1,941
	Total change in Resource AME	-	-	-	-	49,670	-1,941	47,729

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Capital AME							
10	Depreciation & Impairment Costs							-
11	Provisions					62,463		62,463
12	Waterways Ireland (ALB - Net)							-
13	Northern Ireland Water Limited							-
	Total change in Capital AME	-	-	-	-	62,463	-	62,463
	Resource Non-Budget Expenditure							
14	Northern Ireland Water Limited					35,285		35,285
	Total change in Resource Non-Budget Expenditure	-	-	-	-	35,285	-	35,285
	Capital Non-Budget Expenditure							
14	Northern Ireland Water Limited					-63,250		-63,250
	Total change in Capital Non-Budget Expenditure	-	-	-	-	-63,250	-	-63,250
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							137,322
	Total change in Net Cash Requirement							137,322

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	446,332,000	50,664,000	496,996,000	242,533,000	32,088,000	274,621,000	771,617,000
Capital	498,214,000	56,138,000	554,352,000	321,875,000	39,197,000	361,072,000	915,424,000
Annually Managed Expenditure							
Resource	177,037,000	49,670,000	226,707,000	10,798,000	-1,941,000	8,857,000	235,564,000
Capital	33,500,000	62,463,000	95,963,000	-	-	-	95,963,000
Total Net Budget							
Resource	623,369,000	100,334,000	723,703,000	253,331,000	30,147,000	283,478,000	1,007,181,000
Capital	531,714,000	118,601,000	650,315,000	321,875,000	39,197,000	361,072,000	1,011,387,000
Non-Budget Expenditure							
Resource	308,967,000	35,285,000	344,252,000				344,252,000
Capital	225,000,000	-63,250,000	161,750,000				161,750,000
Net cash requirement	1,455,119,000	137,322,000	1,592,441,000				1,592,441,000

Supplementary amounts required in the year ending 31 March 2025 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 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 services; 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; Ultra Low 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; 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; 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			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
81,533	364,799	11,190	39,474	92,723	404,273	498,214	56,138	554,352
<i>Of which:</i>								
1: Roads, Rivers and Waterways								
67,187	192,388	5,320	29,209	72,507	221,597	245,044	12,966	258,010
<i>Of which:</i>								
<i>Roads</i>								
66,645	172,807	2,197	24,690	68,842	197,497	221,044	15,496	236,540
<i>Rivers</i>								
-	18,790	-	2,554	-	21,344	24,000	-2,640	21,360
<i>Ferry Services</i>								
-	409	-	-395	-	14	-	-	-
<i>Inland Waterways</i>								
-	382	-	88	-	470	-	110	110
<i>Central Policy and Other Services</i>								
542	-	3,123	2,272	3,665	2,272	-	-	-
2: Waterways Ireland (ALB - Net)								
983	5,762	1,101	-1,364	2,084	4,398	2,600	-175	2,425
3: Bus, Rail and Ports								
4,855	156,179	4,492	15,836	9,347	172,015	242,370	48,763	291,133
<i>Of which:</i>								
<i>Ferry Services, Air and Sea Port</i>								
-	1,122	-	3,023	-	4,145	-	1,030	1,030
<i>Railway Services</i>								
-	127,893	-	-50,500	-	77,393	79,997	142,008	222,005
<i>Road Passenger Services</i>								
4,855	27,164	4,492	63,313	9,347	90,477	156,000	-87,907	68,093
<i>EU Interreg</i>								
-	-	-	-	-	-	-	5	5
<i>EU Peace Plus</i>								
-	-	-	-	-	-	6,373	-6,373	-
4: Road Safety Services including DVA								
3,712	6,521	-22	-4,596	3,690	1,925	-	1,571	1,571
<i>Of which:</i>								
<i>Road Safety Services</i>								
3,712	4,605	-22	-472	3,690	4,133	-	916	916

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
<i>Driver and Vehicle Agency</i>								
-	1,916	-	-4,124	-	-2,208	-	655	655
5: Planning and Legacy Sites								
2,790	3,949	-4	272	2,786	4,221	700	-237	463
<i>Of which:</i>								
<i>Planning and Policy</i>								
2,790	3,811	-4	-84	2,786	3,727	700	-420	280
<i>Reinvestment and Reform</i>								
-	138	-	356	-	494	-	183	183
6: Water and Sewerage								
2,006	-	303	117	2,309	117	7,500	-6,750	750
Non-voted expenditure								
-	242,533	-4	32,092	-4	274,625	321,875	39,197	361,072
<i>Of which:</i>								
7: Consolidated Fund Extra Receipts (CFERs)								
-	-	-4	-75	-4	-75	-	-	-
9: Northern Ireland Water Limited								
-	242,533	-	32,167	-	274,700	321,875	39,197	361,072
Total Spending in DEL								
		11,186	71,566				95,335	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
2,311	174,726	-408	50,078	1,903	224,804	33,500	62,463	95,963
<i>Of which:</i>								
10: Depreciation & Impairment Costs								
2,011	166,986	315	50,000	2,326	216,986	-	-	-
11: Provisions								
300	7,450	-723	-268	-423	7,182	33,500	62,463	95,963
12: Waterways Ireland (ALB - Net)								
-	290	-	346	-	636	-	-	-

£'000

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Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
94,009	-1,286	92,723	428,049	-23,776	404,273	496,996	598,184	-43,832	554,352
<i>Of which:</i>									
1: Roads, Rivers and Waterways									
72,507	-	72,507	240,906	-19,309	221,597	294,104	301,813	-43,803	258,010
<i>Of which:</i>									
<i>Roads</i>									
68,842	-	68,842	215,323	-17,826	197,497	266,339	280,343	-43,803	236,540
<i>Rivers</i>									
-	-	-	21,518	-174	21,344	21,344	21,360	-	21,360
<i>Ferry Services</i>									
-	-	-	1,323	-1,309	14	14	-	-	-
<i>Inland Waterways</i>									
-	-	-	470	-	470	470	110	-	110
<i>Central Policy and Other Services</i>									
3,665	-	3,665	2,272	-	2,272	5,937	-	-	-
2: Waterways Ireland (ALB - Net)									
2,084	-	2,084	4,398	-	4,398	6,482	2,425	-	2,425
3: Bus, Rail and Ports									
9,347	-	9,347	172,445	-430	172,015	181,362	291,162	-29	291,133
<i>Of which:</i>									
<i>Ferry Services, Air and Sea Port</i>									
-	-	-	4,145	-	4,145	4,145	1,030	-	1,030
<i>Railway Services</i>									
-	-	-	77,393	-	77,393	77,393	222,005	-	222,005
<i>Road Passenger Services</i>									
9,347	-	9,347	90,907	-430	90,477	99,824	68,093	-	68,093
<i>EU Interreg</i>									
-	-	-	-	-	-	-	34	-29	5
<i>EU Peace Plus</i>									
-	-	-	-	-	-	-	-	-	-
<i>Support for Taxi and Coach Industries</i>									
-	-	-	-	-	-	-	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
4: Road Safety Services including DVA									
4,976	-1,286	3,690	5,362	-3,437	1,925	5,615	1,571	-	1,571
<i>Of which:</i>									
<i>Road Safety Services</i>									
4,976	-1,286	3,690	4,770	-637	4,133	7,823	916	-	916
<i>Driver and Vehicle Agency</i>									
-	-	-	592	-2,800	-2,208	-2,208	655	-	655
5: Planning and Legacy Sites									
2,786	-	2,786	4,821	-600	4,221	7,007	463	-	463
<i>Of which:</i>									
<i>Planning and Policy</i>									
2,786	-	2,786	4,027	-300	3,727	6,513	280	-	280
<i>Reinvestment and Reform</i>									
-	-	-	794	-300	494	494	183	-	183
6: Water and Sewerage									
2,309	-	2,309	117	-	117	2,426	750	-	750
Non-voted expenditure									
-	-4	-4	409,430	-134,805	274,625	274,621	403,595	-42,523	361,072
<i>Of which:</i>									
7: Consolidated Fund Extra Receipts (CFERs)									
-	-4	-4	-	-75	-75	-79	-	-	-
8: National Fund Loan									
-	-	-	125	-125	-	-	891	-891	-
9: Northern Ireland Water Limited									
-	-	-	409,305	-134,605	274,700	274,700	402,704	-41,632	361,072
Total Spending in DEL									
94,009	-1,290	92,719	837,479	-158,581	678,898	771,617	1,001,779	-86,355	915,424
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
1,903	-	1,903	224,804	-	224,804	226,707	95,963	-	95,963

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
<i>Of which:</i>									
10: Depreciation & Impairment Costs									
2,326	-	2,326	216,986	-	216,986	219,312	-	-	-
11: Provisions									
-423	-	-423	7,182	-	7,182	6,759	95,963	-	95,963
12: Waterways Ireland (ALB - Net)									
-	-	-	636	-	636	636	-	-	-
Non-voted expenditure									
-	-	-	8,857	-	8,857	8,857	-	-	-
<i>Of which:</i>									
13: Northern Ireland Water Limited									
-	-	-	8,857	-	8,857	8,857	-	-	-
Total Spending in AME									
1,903	-	1,903	233,661	-	233,661	235,564	95,963	-	95,963
Non-Budget spending									
Voted expenditure									
-	-	-	446,890	-102,638	344,252	344,252	161,750	-	161,750
<i>Of which:</i>									
14: Northern Ireland Water Limited									
-	-	-	446,890	-102,638	344,252	344,252	161,750	-	161,750
Total Non-Budget Spending									
-	-	-	446,890	-102,638	344,252	344,252	161,750	-	161,750
Total for Estimate									
95,912	-1,290	94,622	1,518,030	-261,219	1,256,811	1,351,433	1,259,492	-86,355	1,173,137
<i>Of which:</i>									
Voted Expenditure									
95,912	-1,286	94,626	1,099,743	-126,414	973,329	1,067,955	855,897	-43,832	812,065
Non-voted Expenditure									
-	-4	-4	418,287	-134,805	283,482	283,478	403,595	-42,523	361,072

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	1,185,667	165,766	1,351,433
Net Capital Requirement	1,078,589	94,548	1,173,137
Accruals to cash adjustments	-226,343	-61,236	-287,579
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-7,035	-83	-7,118
Remove voted capital	-2,600	175	-2,425
Add cash grant-in-aid	7,588	180	7,768
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-196,251	-57,489	-253,740
New provisions and adjustments to previous provisions	-41,250	-96,120	-137,370
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	12	-120	-108
Increase (+) / Decrease (-) in debtors	17,805	5,497	23,302
Increase (-) / Decrease (+) in creditors	-4,612	59,429	54,817
Use of provisions	-	27,295	27,295
Removal of non-voted budget items	-582,794	-61,756	-644,550
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-582,794	-61,756	-644,550
Net Cash Requirement	1,455,119	137,322	1,592,441

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

£'000

	Revised
Gross Administration Costs	95,912
<i>Less:</i>	
Administration DEL Income	-1,290
Net Administration Costs	94,622
Gross Programme Costs	1,376,315
<i>Less:</i>	
Programme DEL Income	-66,880
Programme AME Income	-
Non-Budget Income	-102,638
Net Programme Costs	1,206,797
Net expenditure for the year (Accounts)	1,301,419
<i>Of which:</i>	
Resource DEL	496,917
Capital DEL	233,543
Resource AME	226,707
Capital AME	-
Non-Budget	344,252
<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	-233,543
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	
Other adjustments	-60,695
Total Resource Budget	1,007,181
<i>Of which:</i>	
Resource DEL	771,617
Resource AME	235,564
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	344,252
Total Resource (Estimate)	1,351,433

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

	Revised
Voted Resource DEL	-25,062
Administration	
Sales of Goods and Services	-1,286
Of which:	
4: Road Safety Services Including DVA	-1,286
Total Administration	-1,286
Programme	
Sales of Goods and Services	-20,976
Of which:	
1: Roads, Rivers and Waterways	-19,309
3: Bus, Rail and Ports	-430
4: Road Safety Services Including DVA	-637
5: Planning and Legacy Sites	-600
Interest and Dividends	-2,800
Of which:	
4: Road Safety Services Including DVA	-2,800
Total Programme	-23,776
Total Voted Resource Income	-25,062
Voted Capital DEL	-43,832
Programme	
EU Grants Received	-29
Of which:	
3: Bus, Rail and Ports	-29
Sale of Assets	-803
Of which:	
1: Roads, Rivers and Waterways	-803
Developer Contributions	-43,000
Of which:	
1: Roads, Rivers and Waterways	-43,000
Total Programme	-43,832
Total Voted Capital Income	-43,832
Voted Non Budget Resource and Capital	-102,638
Programme	
Interest and Dividends	-102,638
Of which:	
14: Northern Ireland Water Limited	-102,638
Total Programme	-102,638
Total Voted Non budget	-102,638

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)	-	-	-79	-79	-79	-79
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-	-	-79	-79	-79	-79

Detailed description of CFER sources	£'000					
	Current		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Roads, Rivers and Waterways	-	-	-79	-79	-79	-79
Of which:						
Forfeited deposits and rental income	-	-	-79	-79	-79	-79
Total	-	-	-79	-79	-79	-79

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: Dr Denis McMahon

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

Dr Denis McMahon 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 Detail		Body	Resources	Capital	Grant-in-Aid
9, 13	Northern Ireland Water ¹		283,557	361,072	506,002
2, 12	Waterways Ireland		7,118	2,425	7,768
Total			290,675	363,497	513,770

¹ 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.

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	17,815
Contractor Claims Capital: Contractor legal cases pending.	640
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	-
Land for schemes: a possible contingent liability in relation to land for schemes.	2,020
Total	20,475

Spring Supplementary Estimate 2024-25

Department of Justice

Department of Justice

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Access to Justice	11,860	-	-	-	5,594	-	17,454
2	Safer Communities	742	-	-	-	-19,254	-	-18,512
3	Reducing Offending	2,291	-	-	-	-380	-	1,911
4	Police Service of Northern Ireland (ALB - Net)	74,465	-	-	-	9,148	-	83,613
5	NI Courts and Tribunals Service CFSS	-	1,653	-	-	-	-81	1,572
6	Consolidated Fund extra Receipts (CFERs)	-	-	-	-	-	-	-
	Total change in Resource DEL	89,358	1,653	-	-	-4,892	-81	86,038
Capital DEL								
1	Access to Justice	-	-	-1,778	-	87	-	-1,691
2	Safer Communities	-	-	-2,326	-	-982	-	-3,308
3	Reducing Offending	-	-	-1,992	-	895	-	-1,097
4	Police Service of Northern Ireland (ALB - Net)	520	-	-	-	2,042	-	2,562
5	NI Courts and Tribunals Service CFSS	-	-	-	-	-	-	-
6	Consolidated Fund extra Receipts (CFERs)	-	-	-	-	-	-	-
	Total change in Capital DEL	520	-	-6,096	-	2,042	-	-3,534
Resource AME								
7	Core Department	-	-	-	-	33,636	-	33,636
8	Northern Ireland Courts and Tribunals Service	-	-	-	-	3,093	-	3,093
9	Legal Services Agency Northern Ireland	-	-	-	-	-77,532	-	-77,532
10	Forensic Science Northern Ireland	-	-	-	-	-	-	-
11	Northern Ireland Prison Service	-	-	-	-	35,022	-	35,022
12	Youth Justice Agency	-	-	-	-	-180	-	-180
13	PSNI Police Pension (ALB - Net)	-	-	-	-	-41,711	-	-41,711

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
14	PSNI (ALB - Net)	-	-	-	-	102,592	-	102,592
15	Other ALBs (Net)	-	-	-	-	-3,246	-	-3,246
16	Northern Ireland Judicial Pension Scheme	-	-	-	-	-	-	-
17	NI Courts and Tribunals Service CFSS	-	-	-	-	-	-215	-215
	Total change in Resource AME	-	-	-	-	51,674	-215	51,459
	Capital AME							
7	Core Department	-	-	-	-	-	-	-
8	Northern Ireland Courts and Tribunals Service	-	-	-	-	-	-	-
9	Legal Services Agency Northern Ireland	-	-	-	-	-	-	-
10	Forensic Science Northern Ireland	-	-	-	-	-	-	-
11	Northern Ireland Prison Service	-	-	-	-	-	-	-
12	Youth Justice Agency	-	-	-	-	-48	-	-48
13	PSNI Police Pension (ALB - Net)	-	-	-	-	-	-	-
14	PSNI (ALB - Net)	-	-	-	-	-	-	-
15	Other ALBs (Net)	-	-	-	-	-	-	-
16	Northern Ireland Judicial Pension Scheme	-	-	-	-	-	-	-
17	NI Courts and Tribunals Service CFSS	-	-	-	-	-	-	-
	Total change in Capital AME	-	-	-	-	-48	-	-48
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							244,078
	Total change in Net Cash Requirement							244,078

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	1,343,645,000	84,466,000	1,428,111,000	6,503,000	1,572,000	8,075,000	1,436,186,000
Capital	91,947,000	-3,534,000	88,413,000	-	-	-	88,413,000
Annually Managed Expenditure							
Resource	650,561,000	51,674,000	702,235,000	-	-215,000	-215,000	702,020,000
Capital	248,000	-48,000	200,000	-	-	-	200,000
Total Net Budget							
Resource	1,994,206,000	136,140,000	2,130,346,000	6,503,000	1,357,000	7,860,000	2,138,206,000
Capital	92,195,000	-3,582,000	88,613,000	-	-	-	88,613,000
Non-Budget Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Net cash requirement	1,622,774,000	244,078,000	1,866,852,000				1,866,852,000

Supplementary amounts required in the year ending 31 March 2025 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**

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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
40,756	1,302,889	3,208	81,258	43,964	1,384,147	91,947	-3,534	88,413
<i>Of which:</i>								
1: Access to Justice								
17,243	178,791	1,563	15,891	18,806	194,682	13,344	-1,691	11,653
<i>Of which:</i>								
<i>Access to Justice - Core Departmental Expenditure</i>								
9,971	15,369	855	-3,613	10,826	11,756	2,479	-1,185	1,294
<i>Northern Ireland Courts and Tribunals Services</i>								
7,272	47,213	708	7,563	7,980	54,776	10,784	-692	10,092
<i>Legal Services Agency Northern Ireland</i>								
-	115,022	-	11,763	-	126,785	81	184	265
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>								
-	1,187	-	178	-	1,365	-	2	2
2: Safer Communities								
9,776	110,343	161	-18,673	9,937	91,670	7,659	-3,308	4,351
<i>Of which:</i>								
<i>Safer Communities - Core Departmental Expenditure</i>								
9,776	48,163	161	-20,922	9,937	27,241	2,187	-1,205	982
<i>Forensic Science Northern Ireland</i>								
-	15,784	-	623	-	16,407	2,214	-324	1,890
<i>Probation Board for Northern Ireland (ALB - Net)</i>								
-	23,735	-	2,233	-	25,968	3,225	-1,980	1,245
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>								
-	12,551	-	-420	-	12,131	-	111	111
<i>Northern Ireland Policing Board (ALB - Net)</i>								
-	6,448	-	-220	-	6,228	5	20	25
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>								
-	1,964	-	-10	-	1,954	22	30	52
<i>Northern Ireland Police Fund (ALB - Net)</i>								
-	1,514	-	-	-	1,514	-	-	-
<i>RUC George Cross Foundation (ALB - Net)</i>								
-	184	-	43	-	227	6	40	46

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
3: Reducing Offending								
13,737	163,275	1,484	427	15,221	163,702	17,565	-1,097	16,468
<i>Of which:</i>								
<i>Reducing Offending - Core Departmental Expenditure</i>								
4,375	9,503	147	-3,493	4,522	6,010	820	-181	639
<i>Northern Ireland Prison Service</i>								
9,362	136,854	1,337	5,075	10,699	141,929	14,353	-300	14,053
<i>Youth Justice Agency</i>								
-	16,918	-	-1,155	-	15,763	2,392	-616	1,776
4: Police Service of Northern Ireland (ALB - Net)								
-	850,480	-	83,613	-	934,093	53,379	2,562	55,941
Non-voted expenditure								
-	6,503	-	1,572	-	8,075	-	-	-
<i>Of which:</i>								
5: NI Courts and Tribunals Service CFSS								
-	9,503	-	1,572	-	11,075	-	-	-
6: Consolidated Fund extra Receipts (CFERs)								
-	-3,000	-	-	-	-3,000	-	-	-
Total Spending in DEL								
		3,208	82,830				-3,534	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	650,561	-	51,674	-	702,235	248	-48	200
<i>Of which:</i>								
7: Core Department								
-	144,605	-	33,636	-	178,241	-	-	-
8: Northern Ireland Courts and Tribunals Service								
-	173	-	3,093	-	3,266	-	-	-
9: Legal Services Agency Northern Ireland								
-	99,250	-	-77,532	-	21,718	-	-	-
10: Forensic Science Northern Ireland								
-	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
11: Northern Ireland Prison Service								
-	7,710	-	35,022	-	42,732	-	-	-
12: Youth Justice Agency								
-	150	-	-180	-	-30	248	-48	200
13: PSNI Police Pension (ALB - Net)								
-	337,242	-	-41,711	-	295,531	-	-	-
14: PSNI (ALB - Net)								
-	55,400	-	102,592	-	157,992	-	-	-
15: Other ALBs (Net)								
-	5,681	-	-3,246	-	2,435	-	-	-
16: Northern Ireland Judicial Pension Scheme								
-	300	-	-	-	300	-	-	-
Non-voted expenditure								
-	-	-	-215	-	-215	-	-	-
<i>Of which:</i>								
17: NI Courts and Tribunals Service CFSS								
-	-	-	-215	-	-215	-	-	-
Total Spending in AME								
		-	51,459				-48	
Total for Estimate								
		3,208	134,289				-3,582	
<i>Of which:</i>								
Voted Expenditure								
40,756	1,953,450	3,208	132,932	43,964	2,086,382	92,195	-3,582	88,613
Non-voted Expenditure								
-	6,503	-	1,357	-	7,860	-	-	-
£'000								
Current		Changes		Revised				
Net Cash Requirement		1,622,774		244,078		1,866,852		

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
45,275	-1,311	43,964	1,454,498	-70,351	1,384,147	1,428,111	88,416	-3	88,413
<i>Of which:</i>									
1: Access to Justice									
19,368	-562	18,806	244,346	-49,664	194,682	213,488	11,653	-	11,653
<i>Of which:</i>									
<i>Access to Justice - Core Departmental Expenditure</i>									
11,181	-355	10,826	20,005	-8,249	11,756	22,582	1,294	-	1,294
<i>Northern Ireland Courts and Tribunals Services</i>									
8,187	-207	7,980	94,391	-39,615	54,776	62,756	10,092	-	10,092
<i>Legal Services Agency Northern Ireland</i>									
-	-	-	128,585	-1,800	126,785	126,785	265	-	265
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>									
-	-	-	1,365	-	1,365	1,365	2	-	2
2: Safer Communities									
10,330	-393	9,937	99,661	-7,991	91,670	101,607	4,351	-	4,351
<i>Of which:</i>									
<i>Safer Communities - Core Departmental Expenditure</i>									
10,330	-393	9,937	34,941	-7,700	27,241	37,178	982	-	982
<i>Forensic Science Northern Ireland</i>									
-	-	-	16,698	-291	16,407	16,407	1,890	-	1,890
<i>Probation Board for Northern Ireland (ALB - Net)</i>									
-	-	-	25,968	-	25,968	25,968	1,245	-	1,245
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>									
-	-	-	12,131	-	12,131	12,131	111	-	111
<i>Northern Ireland Policing Board (ALB - Net)</i>									
-	-	-	6,228	-	6,228	6,228	25	-	25
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>									
-	-	-	1,954	-	1,954	1,954	52	-	52
<i>Northern Ireland Police Fund (ALB - Net)</i>									
-	-	-	1,514	-	1,514	1,514	-	-	-
<i>RUC George Cross Foundation (ALB - Net)</i>									
-	-	-	227	-	227	227	46	-	46

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
3: Reducing Offending									
15,577	-356	15,221	176,398	-12,696	163,702	178,923	16,471	-3	16,468
<i>Of which:</i>									
<i>Reducing Offending - Core Departmental Expenditure</i>									
4,878	-356	4,522	13,709	-7,699	6,010	10,532	639	-	639
<i>Northern Ireland Prison Service</i>									
10,699	-	10,699	146,913	-4,984	141,929	152,628	14,053	-	14,053
<i>Youth Justice Agency</i>									
-	-	-	15,776	-13	15,763	15,763	1,779	-3	1,776
4: Police Service of Northern Ireland (ALB - Net)									
-	-	-	934,093	-	934,093	934,093	55,941	-	55,941
Non-voted expenditure									
-	-	-	11,075	-3,000	8,075	8,075	-	-	-
<i>Of which:</i>									
5: NI Courts and Tribunals Service CFSS									
-	-	-	11,075	-	11,075	11,075	-	-	-
6: Consolidated Fund extra Receipts (CFERs)									
-	-	-	-	-3,000	-3,000	-3,000	-	-	-
Total Spending in DEL									
45,275	-1,311	43,964	1,465,573	-73,351	1,392,222	1,436,186	88,416	-3	88,413
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	702,235	-	702,235	702,235	200	-	200
<i>Of which:</i>									
7: Core Department									
-	-	-	178,241	-	178,241	178,241	-	-	-
8: Northern Ireland Courts and Tribunals Service									
-	-	-	3,266	-	3,266	3,266	-	-	-
9: Legal Services Agency Northern Ireland									
-	-	-	21,718	-	21,718	21,718	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6		Gross 8	Income 9	Net Capital 10
10: Forensic Science Northern Ireland									
-	-	-	50	-	50	50	-	-	-
11: Northern Ireland Prison Service									
-	-	-	42,732	-	42,732	42,732	-	-	-
12: Youth Justice Agency									
-	-	-	-30	-	-30	-30	200	-	200
13: PSNI Police Pension (ALB - Net)									
-	-	-	295,531	-	295,531	295,531	-	-	-
14: PSNI (ALB - Net)									
-	-	-	157,992	-	157,992	157,992	-	-	-
15: Other ALBs (Net)									
-	-	-	2,435	-	2,435	2,435	-	-	-
16: Northern Ireland Judicial Pension Scheme									
-	-	-	300	-	300	300	-	-	-
Non-voted expenditure									
-	-	-	-215	-	-215	-215	-	-	-
<i>Of which:</i>									
17: NI Courts and Tribunals Service CFSS									
-	-	-	-215	-	-215	-215	-	-	-
Total Spending in AME									
-	-	-	702,020	-	702,020	702,020	200	-	200
Total for Estimate									
45,275	-1,311	43,964	2,167,593	-73,351	2,094,242	2,138,206	88,616	-3	88,613
<i>Of which:</i>									
Voted Expenditure									
45,275	-1,311	43,964	2,156,733	-70,351	2,086,382	2,130,346	88,616	-3	88,613
Non-voted Expenditure									
-	-	-	10,860	-3,000	7,860	7,860	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	2,000,709	137,497	2,138,206
Net Capital Requirement	92,195	-3,582	88,613
Accruals to cash adjustments	-463,627	111,520	-352,107
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,296,386	-143,052	-1,439,438
Remove voted capital	-56,637	-785	-57,422
Add cash grant-in-aid	1,071,244	204,033	1,275,277
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-35,365	-518	-35,883
New provisions and adjustments to previous provisions	-250,970	-135,359	-386,329
Prior Period Adjustments	-	-	-
Other non-cash items	7,349	-125	7,224
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	95,000	45,998	140,998
Use of provisions	2,138	141,328	143,466
Removal of non-voted budget items	-6,503	-1,357	-7,860
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-1,357	-10,860
Other adjustments	3,000	-	3,000
Net Cash Requirement	1,622,774	244,078	1,866,852

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

£'000

	Revised
Gross Administration Costs	45,275
<i>Less:</i>	
Administration DEL Income	-1,311
Net Administration Costs	43,964
Gross Programme Costs	2,168,563
<i>Less:</i>	
Programme DEL Income	-70,351
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	2,098,212
Net expenditure for the year (Accounts)	2,142,176
<i>Of which:</i>	2,142,176
Resource DEL	1,439,186
Capital DEL	970
Resource AME	702,020
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	-970
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-3,970
Total Resource Budget	2,138,206
<i>Of which:</i>	
Resource DEL	1,436,186
Resource AME	702,020
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	2,138,206

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

	Revised
Voted Resource DEL	-71,662
Administration	
Sales of Goods and Services	-1,311
<i>Of which:</i>	
1: Access to Justice	-562
2: Safer Communities	-393
3: Reducing Offending	-356
Other Income	-
<i>Of which:</i>	
2: Safer Communities	-
Total Administration	-1,311
Programme	
Sales of Goods and Services	-69,801
<i>Of which:</i>	
1: Access to Justice	-49,114
2: Safer Communities	-7,991
3: Reducing Offending	-12,696
Other Income	-550
<i>Of which:</i>	
1: Access to Justice	-550
2: Safer Communities	-
Total Programme	-70,351
Total Voted Resource Income	-71,662
Voted Capital DEL	-3
Programme	
Sale of Assets	-3
<i>Of which:</i>	
1: Access to Justice	-
2: Safer Communities	-
3: Reducing Offending	-3
Total Programme	-3
Total Voted Capital Income	-3

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
Total	-8000	-8000	-	-	-8000	-8000

Detailed description of CFER sources £'000

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

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:	Hugh Widdis
Executive Agency Accounting Officer(s):	
Glyn Capper	NI Courts and Tribunals Service
Paul Andrews	Legal Services Agency NI
Alison McElveen	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):

ALB Accounting Officers:	
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 Detail		Body	Resources	Capital	Grant-in-Aid
1	Criminal Justice Inspection		1,365	2	1,371
2, 15	Police Ombudsman for NI		12,331	111	11,470
2, 15	NI Policing Board		8,013	25	6,203
2, 15	Probation Board for NI		26,412	1,245	30,391
2, 15	RUC George Cross Foundation		227	46	210
2, 15	NI Police Fund		1,515	-	1,499
2, 15	Police Rehabilitation and Retraining Trust		1,959	52	1,946
4, 14	Police Service of NI		1,092,085	55,941	1,002,564
13	Police Service of NI - Pension Schemes		295,531	-	219,623
Total			1,439,438	57,422	1,275,277

Spring Supplementary Estimate 2024-25

The Executive Office

The Executive Office

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource DEL							
1	Executive Support	12,314	-	-4,500	-	2,922	-	10,806
2	Good Relations	500	-	-150	-	-2,918	-	-2,568
3	North-South Ministerial Council	4	-	-12	-	9	-	1
4	Attorney General for Northern Ireland	-	-	-	-	153	-	153
	Total change in Resource DEL	12,818	-	-4,662	-	236	-	8,392
	Capital DEL							
1	Executive Support	1,341	-	-308	-	2,138	-	3,171
2	Good Relations	-	-	-	-	10	-	10
3	North-South Ministerial Council	673	-	-	-	27	-	700
4	Attorney General for Northern Ireland	-	-	-	-	-	-	-
	Total change in Capital DEL	2,014	-	-308	-	2,175	-	3,881
	Resource AME							
5	Strategic Sites					2,000	-	2,000
6	Provisions					646,990	-	646,990
7	ALBs (Net)					-340	-	-340
	Total change in Resource AME	-	-	-	-	648,650	-	648,650
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							7,242
	Total change in Net Cash Requirement							7,242

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	185,593,000	8,392,000	193,985,000	-	-	-	193,985,000
Capital	17,845,000	3,881,000	21,726,000	-	-	-	21,726,000
Annually Managed Expenditure							
Resource	346,960,000	648,650,000	995,610,000	-	-	-	995,610,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	532,553,000	657,042,000	1,189,595,000	-	-	-	1,189,595,000
Capital	17,845,000	3,881,000	21,726,000	-	-	-	21,726,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	220,535,000	7,242,000	227,777,000				227,777,000

Supplementary amounts required in the year ending 31 March 2025 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 the Chief Scientific and Technology Advisor's (CSTA) NI Science and Technology Advisory Network (NISTAN), including the development and implementation of a Science and Technology Strategy; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy 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 including the appointment of the Commissioner for Children and Young People for Northern Ireland, and the Commissioner for Older People for Northern Ireland; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; 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; 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 (Northern Ireland) 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 Homes and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 2021); 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, T:BUC Trees Initiative; the policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seeker 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; the Commission on Flags, Identity, Culture and Tradition; net expenses 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 response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of Strategic Framework and related Action Plans to End Violence Against Women and Girls; actions associated with the implementation of the Period Products (Free Provision) Act (Northern Ireland) 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 Act (Northern Ireland) 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

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
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
24,507	161,086	-1,350	9,742	23,157	170,828	17,845	3,881	21,726
1: Executive Support								
22,326	144,678	-1,533	12,339	20,793	157,017	17,845	3,171	21,016
<i>Of which:</i>								
<i>Executive Support and Policy Development - Departmental Expenditure</i>								
19,452	24,168	-1,187	9,029	18,265	33,197	8,350	1,954	10,304
<i>Historical Institutional Abuse</i>								
-	26,461	-	-7,264	-	19,197	130	-110	20
<i>Victims Payments</i>								
-	62,822	-	8,589	-	71,411	390	-260	130
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>								
-	1,018	-	222	-	1,240	900	175	1,075
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>								
-	806	-	79	-	885	-	-	-
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>								
28	896	-28	-194	-	702	-	-	-
<i>Equality Commission for Northern Ireland (ALB - Net)</i>								
317	4,529	-	1,414	317	5,943	-	42	42
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>								
170	909	-	84	170	993	-	-	-
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	4,376	-	835	-	5,211	8,075	1,186	9,261
<i>Victims and Survivors Service Limited (ALB - Net)</i>								
2,359	18,693	-318	-455	2,041	18,238	-	184	184
2: Good Relations								
476	15,589	26	-2,594	502	12,995	-	10	10
<i>Of which:</i>								
<i>Good Relations - Departmental Expenditure</i>								
-	11,287	-	-2,657	-	8,630	-	-	-
<i>Northern Ireland Community Relations Council (ALB - Net)</i>								
476	2,573	26	138	502	2,711	-	10	10
<i>Strategic Investment Board Limited (ALB - Net)</i>								
-	400	-	75	-	475	-	-	-
<i>EU Peace Funding</i>								
-	1,329	-	-150	-	1,179	-	-	-

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
3: North-South Ministerial Council								
71	819	4	-3	75	816	-	700	700
4: Attorney General for Northern Ireland								
1,634	-	153	-	1,787	-	-	-	-
Total Spending in DEL								
		-1,350	9,742				3,881	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	346,960	-	648,650	-	995,610	-	-	-
<i>Of which:</i>								
5: Strategic Sites								
-	750	-	2,000	-	2,750	-	-	-
6: Provisions								
-	345,210	-	646,990	-	992,200	-	-	-
7: ALBs (Net)								
-	1,000	-	-340	-	660	-	-	-
Total Spending in AME								
		-	648,650			-	-	-
Total for Estimate								
		-1,350	658,392				3,881	
<i>Of which:</i>								
Voted Expenditure								
		-1,350	658,392				3,881	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	220,535	7,242	227,777

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
23,162	-5	23,157	179,701	-8,873	170,828	193,985	22,476	-750	21,726
<i>Of which:</i>									
1: Executive Support									
20,798	-5	20,793	161,174	-4,157	157,017	177,810	21,766	-750	21,016
<i>Of which:</i>									
<i>Executive Support and Policy Development - Departmental Expenditure</i>									
18,270	-5	18,265	33,407	-210	33,197	51,462	11,054	-750	10,304
<i>Historical Institutional Abuse</i>									
-	-	-	23,144	-3,947	19,197	19,197	20	-	20
<i>Victims Payments</i>									
-	-	-	71,411	-	71,411	71,411	130	-	130
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>									
-	-	-	1,240	-	1,240	1,240	1,075	-	1,075
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>									
-	-	-	885	-	885	885	-	-	-
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>									
-	-	-	702	-	702	702	-	-	-
<i>Equality Commission for Northern Ireland (ALB - Net)</i>									
317	-	317	5,943	-	5,943	6,260	42	-	42
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>									
170	-	170	993	-	993	1,163	-	-	-
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	5,211	-	5,211	5,211	9,261	-	9,261
<i>Victims and Survivors Service Limited (ALB - Net)</i>									
2,041	-	2,041	18,238	-	18,238	20,279	184	-	184
2: Good Relations									
502	-	502	17,711	-4,716	12,995	13,497	10	-	10
<i>Of which:</i>									
<i>Good Relations - Departmental Expenditure</i>									
-	-	-	8,630	-	8,630	8,630	-	-	-
<i>Northern Ireland Community Relations Council (ALB - Net)</i>									
502	-	502	2,711	-	2,711	3,213	10	-	10
<i>Strategic Investment Board Limited (ALB - Net)</i>									
-	-	-	475	-	475	475	-	-	-
<i>EU Peace Funding</i>									
-	-	-	5,895	-4,716	1,179	1,179	-	-	-

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

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
3: North-South Ministerial Council									
75	-	75	816	-	816	891	700	-	700
4: Attorney General for Northern Ireland									
1,787	-	1,787	-	-	-	1,787	-	-	-
Total Spending in DEL									
23,162	-5	23,157	179,701	-8,873	170,828	193,985	22,476	-750	21,726
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	995,610	-	995,610	995,610	-	-	-
<i>Of which:</i>									
5: Strategic Sites									
-	-	-	2,750	-	2,750	2,750	-	-	-
6: Provisions									
-	-	-	992,200	-	992,200	992,200	-	-	-
7: ALBs (Net)									
-	-	-	660	-	660	660	-	-	-
Total Spending in AME									
-	-	-	995,610	-	995,610	995,610	-	-	-
Total for Estimate									
23,162	-5	23,157	1,175,311	-8,873	1,166,438	1,189,595	22,476	-750	21,726
<i>Of which:</i>									
Voted Expenditure									
23,162	-5	23,157	1,175,311	-8,873	1,166,438	1,189,595	22,476	-750	21,726
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	532,553	657,042	1,189,595
Net Capital Requirement	17,845	3,881	21,726
Accruals to cash adjustments	-329,863	-653,681	-983,544
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-38,550	-1,500	-40,050
Remove voted capital	-8,975	-1,597	-10,572
Add cash grant-in-aid	42,081	256	42,337
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,209	-1,850	-4,059
New provisions and adjustments to previous provisions	-345,210	-664,900	-1,010,110
Prior Period Adjustments	-	-	-
Other non-cash items	-	-600	-600
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	6,000	5,000	11,000
Increase (-) / Decrease (+) in creditors	17,000	-7,000	10,000
Use of provisions	-	18,510	18,510
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	220,535	7,242	227,777

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

£'000

	Revised
Gross Administration Costs	23,162
<i>Less:</i>	
Administration DEL Income	-5
Net Administration Costs	23,157
Gross Programme Costs	1,184,661
<i>Less:</i>	
Programme DEL Income	-8,873
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	1,175,788
Net expenditure for the year (Accounts)	1,198,945
<i>Of which:</i>	
Resource DEL	193,985
Capital DEL	9,350
Resource AME	995,610
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	-9,350
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	1,189,595
<i>Of which:</i>	
Resource DEL	193,985
Resource AME	995,610
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	1,189,595

Part III: Note B - Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-8,878
Administration	
Other Income	-5
<i>Of which:</i>	
1: Executive Support	-5
Total Administration	-5
Programme	
EU Grants Received	-4,716
<i>Of which:</i>	
2: Good relations	-4,716
Other Income	-4,157
<i>Of which:</i>	
1: Executive Support	-4,157
Total Programme	-8,873
Total Voted Resource Income	-8,878
Voted Capital DEL	-750
Programme	
Sale of Assets	-750
<i>Of which:</i>	
1: Executive Support	-750
Total Programme	-750
Total Voted Capital Income	-750

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

No CFER income or receipts are expected in 2024-25.

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:	
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
Bryan Gregory	Maze/Long Kesh Development Corporation
Roisin Coleman	Office of the Attorney General for Northern Ireland
Gary Fair	Commissioner for Public Appointments
Fiona Ryan	Commissioner for Survivors of Institutional Childhood Abuse

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

Detail	Body	Resources	Capital	Grant-in-Aid
1,7	Maze/Long Kesh Development Corporation	1,900	1,075	2,224
1, 2	Strategic Investment Board Limited	5,686	9,261	6,076
1	Equality Commission for Northern Ireland	6,260	42	6,500
1	Commission for Victims and Survivors for Northern Ireland	702	-	700
1	Victims and Survivors Service Limited	20,279	184	21,066
2	Northern Ireland Community Relations Council	3,213	10	3,547
1	Northern Ireland Judicial Appointments Commission	1,125	-	1,247
1	Commissioner for Survivors of Institutional Childhood Abuse	885	-	977
Total		40,050	10,572	42,337

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	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ 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.	1,493
1	Ending Violence Against Woman and Girls ■ In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £2,000K is needed to enable full delivery of this function in 2024-25 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.	2,000
1	Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses of up to £3m for the financial year 2024-25, 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.	3,000
1	Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine ■ 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.	2,509
1	Full Dispersal Asylum Seekers Scheme ■ 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.	613
1	Refugee Integration Proposal (other cohorts of refugees) ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.	659
1	Strategic Migration Partnership – British Nationals Overseas ■ 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.	38

Section in Part II: Revised Subhead Detail	Service	£'000
1	Strategic Migration Partnership – Asylum ■ 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.	40
1	Northern Ireland Refugee Resettlement Scheme ■ 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.	392
1	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■ 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.	1,219

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer’s Superannuation Committee (NILGOSC) scheme or cease to exist.	Unquantifiable
On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel’s Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.	Unquantifiable
The Department may also have further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2024/25 to improve the accuracy of the estimates in these liabilities.	Unquantifiable

**Spring Supplementary
Estimate
2024-25**

Food Standards Agency

Food Standards Agency

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource DEL							
1	Public Health Protection from Food and Feed Risk	4,485	-	-480	-	-	-	4,005
	Total change in Resource DEL	4,485	-	-480	-	-	-	4,005
	Capital DEL							
1	Public Health Protection from Food and Feed Risk	-	-	-100	-	-	-	-100
	Total change in Capital DEL	-	-	-100	-	-	-	-100
	Capital AME							
2	Provisions	-	-	-	-	5	-	5
	Total change in Capital AME	-	-	-	-	5	-	5
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							3,945
	Total change in Net Cash Requirement							3,945

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	12,102,000	4,005,000	16,107,000	-	-	-	16,107,000
Capital	526,000	-100,000	426,000	-	-	-	426,000
Annually Managed Expenditure							
Resource	300,000	-	300,000	-	-	-	300,000
Capital	-	5,000	5,000	-	-	-	5,000
Total Net Budget							
Resource	12,402,000	4,005,000	16,407,000	-	-	-	16,407,000
Capital	526,000	-95,000	431,000	-	-	-	431,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	12,684,000	3,945,000	16,629,000				16,629,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	12,102	-	4,005	-	16,107	526	-100	426
<i>Of which:</i>								
1: Public Health Protection from Food and Feed Risk								
-	12,102	-	4,005	-	16,107	526	-100	426
Total Spending in DEL								
		-	4,005				-100	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	300	-	-	-	300	-	5	5
<i>Of which:</i>								
2: Provisions								
-	300	-	-	-	300	-	5	5
Total Spending in AME								
		-	-				5	
Total for Estimate								
		-	4,005				-95	
<i>Of which:</i>								
Voted Expenditure								
		-	4,005				-95	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	12,684	3,945	16,629

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	22,026	-5,919	16,107	16,107	426	-	426
Of which:									
1: Public Health Protection from Food and Feed Risk									
-	-	-	22,026	-5,919	16,107	16,107	426	-	426
Total Spending in DEL									
-	-	-	22,026	-5,919	16,107	16,107	426	-	426
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	300	-	300	300	5	-	5
Of which:									
2: Provisions									
-	-	-	300	-	300	300	5	-	5
Total Spending in AME									
-	-	-	300	-	300	300	5	-	5
Total for Estimate									
-	-	-	22,326	-5,919	16,407	16,407	431	-	431
Of which:									
Voted Expenditure									
-	-	-	22,326	-5,919	16,407	16,407	431	-	431
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	12,402	4,005	16,407
Net Capital Requirement	526	-95	431
Accruals to cash adjustments	-244	35	-209
<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	-	-159
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	215	40	255
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,684	3,945	16,629

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	22,652
<i>Less:</i>	
Programme DEL Income	-5,919
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	16,733
Net expenditure for the year (Accounts)	16,733
<i>Of which:</i>	
Resource DEL	16,107
Capital DEL	326
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	-326
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	16,407
<i>Of which:</i>	
Resource DEL	16,107
Resource AME	300
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	16,407

Part III: Note B - Analysis of Departmental Income		£'000
		Revised
Voted Resource DEL		-5,919
Programme		
Other Income		-5,919
Of which:		
1: Public Health Protection from Food and Feed Risk		-5,919
Total Programme		-5,919
Total Voted Resource Income		-5,919

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

No CFER income or receipts are expected in 2024-25.

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: 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 (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.

Spring Supplementary Estimate 2024-25

**Northern Ireland
Assembly Commission**

Northern Ireland Assembly Commission

Introduction

Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource DEL							
1	Administration and Support Services	1,706	-	-5,662	-	-	-	-3,956
2	Consolidated Fund receipts (non-retainable income)	-	-	-	- 10	-	-	- 10
	Total change in Resource DEL	1,706	-	-5,662	- 10	-	-	-3,966
	Capital DEL							
1	Administration and Support Services	-	-	- 1,040	-	-	-	- 1,040
	Total change in Capital DEL	-	-	- 1,040	-	-	-	- 1,040
	Resource AME							
3	Service Costs of Assembly Members' Pension Scheme	-	-	-	-	- 1,533	-	- 1,533
	Total change in Resource AME	-	-	-	-	- 1,533	-	- 1,533
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							-5,825
	Total change in Net Cash Requirement							-5,825

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	58,454,000	-3,956,000	54,498,000	-	-10,000	-10,000	54,488,000
Capital	3,203,000	-1,040,000	2,163,000	-	-	-	2,163,000
Annually Managed Expenditure							
Resource	2,200,000	-1,533,000	667,000	-	-	-	667,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	60,654,000	-5,489,000	55,165,000	-	-10,000	-10,000	55,155,000
Capital	3,203,000	-1,040,000	2,163,000	-	-	-	2,163,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	57,708,000	-5,825,000	51,883,000				51,883,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	58,454	-	-3,956	-	54,498	3,203	-1,040	2,163
Of which:								
1: Administration and Support Services								
	58,454		-3,956	-	54,498	3,203	-1,040	2,163
Non-voted expenditure								
-	-	-	-10	-	-10	-	-	-
Of which:								
2: Consolidated Fund receipts (non-retainable income)								
-	-	-	-10	-	-10	-	-	-
Total Spending in DEL								
		-	-3,966			-1,040		
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	2,200	-	-1,533	-	667	-	-	-
Of which:								
3: Service Costs of Assembly Members' Pension Scheme								
-	2,200	-	-1,533	-	667	-	-	-
Total Spending in AME								
		-	-1,533			-		
Total for Estimate								
		-	-5,499			-1,040		
Of which:								
Voted Expenditure								
		-	-5,489			-1,040		
Non-voted Expenditure								
		-	-10			-		

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources	Capital		
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	57,501	-3,003	54,498	54,498	2,181	-18	2,163
Of which:									
1: Administration and Support Services									
-	-	-	57,501	-3,003	54,498	54,498	2,181	-18	2,163
Non-voted expenditure									
-	-	-	-	-10	-10	-10	-	-	-
Of which:									
2: Consolidated Fund receipts (non-retainable income)									
-	-	-	-	-10	-10	-10	-	-	-
Total Spending in DEL									
-	-	-	57,501	-3,013	54,488	54,488	2,181	-18	2,163
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	667	-	667	667	-	-	-
Of which:									
3: Service Costs of Assembly Members' Pension Scheme									
-	-	-	667	-	667	667	-	-	-
Total Spending in AME									
-	-	-	667	-	667	667	-	-	-
Total for Estimate									
-	-	-	58,168	-3,013	55,155	55,155	2,181	-18	2,163
Of which:									
Voted Expenditure									
-	-	-	58,168	-3,003	55,165	55,165	2,181	-18	2,163
Non-voted Expenditure									
-	-	-	-	-10	-10	-10	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	60,654	-5,499	55,155
Net Capital Requirement	3,203	-1,040	2,163
Accruals to cash adjustments	-6,149	704	-5,445
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,949	-546	-4,495
New provisions and adjustments to previous provisions	-2,200	890	-1,310
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-180	-180
Increase (-) / Decrease (+) in creditors	-	-103	-103
Use of provisions	-	643	643
Removal of non-voted budget items	-	10	10
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	10	10
Net Cash Requirement	57,708	-5,825	51,883

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	58,168
<i>Less:</i>	
Programme DEL Income	-3,031
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	55,137
Net expenditure for the year (Accounts)	55,137
<i>Of which:</i>	
Resource DEL	54,488
Capital DEL	-18
Resource AME	667
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	18
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	55,155
<i>Of which:</i>	
Resource DEL	54,488
Resource AME	667
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	55,155

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

	Revised
Voted Resource DEL	-3,003
Programme	
Sales of Goods and Services	-2,401
<i>Of which:</i>	
1: Administration and Support Services	-2,401
Other Income – from the recoupment of seconded and ministerial salaries	-602
<i>Of which:</i>	
1: Administration and Support Services	-602
Total Programme	-3,003
Total Voted Resource Income	-3,003
Voted Capital DEL	-18
Programme	
Other Grants	-18
<i>Of which:</i>	
1: Administration and Support Services	-18
Total Programme	-18
Total Voted Capital Income	-18

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)	-	-	-	-	-	-
Total	-	-	-10	-10	-10	-10

Detailed description of CFER sources

£'000

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

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: 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 (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.

**Spring Supplementary
Estimate
2024-25**

**Northern Ireland
Audit Office**

Northern Ireland Audit Office

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource DEL							
1	Audit and Assurance Services	-	-	-879	-	-	-	-879
2	Comptroller and Auditor General's Costs	-	6	-	-	-	-	6
	Total change in Resource DEL	-	6	-879	-	-	-	-873
	Capital DEL							
1	Audit and Assurance Services	-	-	-10	-	-	-	-10
2	Comptroller and Auditor General's Costs	-	-	-	-	-	-	-
	Total change in Capital DEL	-	-	-10	-	-	-	-10
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							-839
	Total change in Net Cash Requirement							-839

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	10,226,000	-879,000	9,347,000	260,000	6,000	266,000	9,613,000
Capital	40,000	-10,000	30,000	-	-	-	30,000
Annually Managed Expenditure							
Resource	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	10,226,000	-879,000	9,347,000	260,000	6,000	266,000	9,613,000
Capital	40,000	-10,000	30,000	-	-	-	30,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	10,091,000	-839,000	9,252,000				9,252,000

Supplementary amounts required in the year ending 31 March 2025 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			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	10,226	-	-879	-	9,347	40	-10	30
<i>Of which:</i>								
1: Audit and Assurance Services								
-	10,226	-	-879	-	9,347	40	-10	30
Non-voted expenditure								
-	260	-	6	-	266	-	-	-
<i>Of which:</i>								
2: Comptroller and Auditor General's Costs								
-	260	-	6	-	266	-	-	-
Total Spending in DEL								
10,486		-	-873	-	9,613	40	-10	30
Total for Estimate								
10,486		-	-873	-	9,613	40	-10	30
<i>Of which:</i>								
Voted Expenditure								
		-	-879				-10	
Non-voted Expenditure								
		-	6				-	

£'000

	Current	Changes	Revised
Net Cash Requirement	10,091	-839	9,252

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	12,450	-3,103	9,347	9,347	30	-	30
Of which:									
1: Audit and Assurance Services									
-	-	-	12,450	-3,103	9,347	9,347	30	-	30
Non-voted expenditure									
-	-	-	266	-	266	266	-	-	-
Of which:									
2: Comptroller and Auditor General's Costs									
-	-	-	266	-	266	266	-	-	-
Total Spending in DEL									
-	-	-	12,716	-3,103	9,613	9,613	30	-	30
Total for Estimate									
-	-	-	12,716	-3,103	9,613	9,613	30	-	30
Of which:									
Voted Expenditure									
-	-	-	12,450	-3,103	9,347	9,347	30	-	30
Non-voted Expenditure									
-	-	-	266	-	266	266	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	10,486	-873	9,613
Net Capital Requirement	40	-10	30
Accruals to cash adjustments	-175	50	-125
<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	50	-225
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	-	-	-
Removal of non-voted budget items	-260	-6	-266
<i>Of which:</i>			
Consolidated Fund Standing Services	-260	-6	-266
Other adjustments	-	-	-
Net Cash Requirement	10,091	-839	9,252

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	12,716
<i>Less:</i>	
Programme DEL Income	-3,103
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	9,613
Net expenditure for the year (Accounts)	9,613
<i>Of which:</i>	
Resource DEL	9,613
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	-
Total Resource Budget	9,613
<i>Of which:</i>	
Resource DEL	9,613
Resource AME	-
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	9,613

Part III: Note B - Analysis of Departmental Income		£'000
		Revised
Voted Resource DEL		-3,103
Programme		
Other Income		-3,103
Of which:		
1: Audit and Assurance Services		-3,103
Total Programme		-3,103
Total Voted Resource Income		-3,103

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

No CFER income or receipts are expected in 2024-25.

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: 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 (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.

Spring Supplementary Estimate 2024-25

**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:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
	Resource DEL							
1	Utility Regulation	50	-	-	-	-193	-	-143
	Total change in Resource DEL	50	-	-	-	193	-	-143
	Capital AME							
2	Provisions	-	-	-	-	500	-	500
	Total change in Capital AME	-	-	-	-	500	-	500
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							9,195
	Total change in Net Cash Requirement							9,195

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	533,000	-143,000	390,000	-	-	-	390,000
Capital	70,000	-	70,000	-	-	-	70,000
Annually Managed Expenditure							
Resource	1,000	-	1,000	-	-	-	1,000
Capital	-	500,000	500,000	-	-	-	500,000
Total Net Budget							
Resource	534,000	-143,000	391,000	-	-	-	391,000
Capital	70,000	500,000	570,000	-	-	-	570,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	1,058,000	9,195,000	10,253,000				10,253,000

Supplementary amounts required in the year ending 31 March 2025 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, developing and regulating Heat Networks, governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	533	-	-143	-	390	70	-	70
Of which:								
1: Utility Regulation								
-	533	-	-143	-	390	70	-	70
Total Spending in DEL								
		-	-143				-	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	1	-	-	-	1	-	500	500
Of which:								
2: Provisions								
-	1	-	-	-	1	-	500	500
Total Spending in AME								
		-	-				500	
Total for Estimate								
		-	-143				500	
Of which:								
Voted Expenditure								
		-	-143				500	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	1,058	9,195	10,253

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	28,887	-28,497	390	390	70	-	70
Of which:									
1: Utility Regulation									
-	-	-	28,887	-28,497	390	390	70	-	70
Total Spending in DEL									
-	-	-	28,887	-28,497	390	390	70	-	70
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1	-	1	1	500	-	500
Of which:									
2: Provisions									
-	-	-	1	-	1	1	500	-	500
Total Spending in AME									
-	-	-	1	-	1	1	500	-	500
Total for Estimate									
-	-	-	28,888	-28,497	391	391	570	-	570
Of which:									
Voted Expenditure									
-	-	-	28,888	-28,497	391	391	570	-	570
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	534	-143	391
Net Capital Requirement	70	500	570
Accruals to cash adjustments	454	8,838	9,292
<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	-192	-16	-208
New provisions and adjustments to previous provisions	-	-1,000	-1,000
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	9,738	9,738
Increase (-) / Decrease (+) in creditors	500	262	762
Use of provisions	146	-146	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,058	9,195	10,253

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	28,888
<i>Less:</i>	
Programme DEL Income	-28,497
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	391
Net expenditure for the year (Accounts)	391
<i>Of which:</i>	
Resource DEL	390
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	-
Total Resource Budget	391
<i>Of which:</i>	
Resource DEL	391
Resource AME	1
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	391

Part III: Note B – Analysis of Departmental Income

£'000

	Revised
Voted Resource DEL	-28,497
Programme	
Other Income	-
Of which:	
1: Utility Regulation	-28,497
Total Programme	-28,497
Total Voted Resource Income	-28,497

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

No CFER income or receipts are expected in 2024-25.

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:	John French
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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 (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.

Spring Supplementary Estimate 2024-25

Northern Ireland
Public Services
Ombudsman

Northern Ireland Public Services Ombudsman

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Investigation and Adjudication	-	-	-51	-	79	-	28
	Total change in Resource DEL	-	-	-51	-	79	-	28
Capital DEL								
1	Investigation and Adjudication	-	-	-30	-	-	-	-30
	Total change in Capital DEL	-	-	-30	-	-	-	-30
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							49
	Total change in Net Cash Requirement							49

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	4,491,000	28,000	4,519,000	174,000	-	174,000	4,693,000
Capital	30,000	-30,000	-	-	-	-	-
Annually Managed Expenditure							
Resource	16,000	-	16,000	-	-	-	16,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	4,507,000	28,000	4,535,000	174,000	-	174,000	4,709,000
Capital	30,000	-30,000	-	-	-	-	-
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	4,484,000	49,000	4,533,000				4,533,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	4,491	-	28	-	4,519	30	-30	-
Of which:								
1: Investigation and Adjudication								
-	4,491	-	28	-	4,519	30	-30	-
Total Spending in DEL								
		-	28				-30	
Total for Estimate								
		-	28				-30	
Of which:								
Voted Expenditure								
		-	28				-30	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	4,484	49	4,533

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
-	-	-	4,519	-	4,519	4,519	-	-	-
Of which:									
1: Investigation and Adjudication									
-	-	-	4,519	-	4,519	4,519	-	-	-
Non-voted expenditure									
-	-	-	174	-	174	174	-	-	-
Of which:									
2: Ombudsman Salary									
-	-	-	174	-	174	174	-	-	-
Total Spending in DEL									
-	-	-	4,693	-	4,693	4,693	-	-	-
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	16	-	16	16	-	-	-
Of which:									
3: Provisions									
-	-	-	16	-	16	16	-	-	-
Total Spending in AME									
-	-	-	16	-	16	16	-	-	-
Total for Estimate									
-	-	-	4,709	-	4,709	4,709	-	-	-
Of which:									
Voted Expenditure									
-	-	-	4,535	-	4,535	4,535	-	-	-
Non-voted Expenditure									
-	-	-	174	-	174	174	-	-	-

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

	Current	Changes	Revised
Net Resource Requirement	4,681	28	4,709
Net Capital Requirement	30	-30	-
Accruals to cash adjustments	-53	51	-2
<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	51	-186
New provisions and adjustments to previous provisions	-	-16	-16
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	-16	16	-
Removal of non-voted budget items	-174	-	-174
<i>Of which:</i>			
Consolidated Fund Standing Services	-174	-	-174
Other adjustments	-	-	-
Net Cash Requirement	4,484	49	4,533

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

£'000

	Revised
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	4,709
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	4,709
Net expenditure for the year (Accounts)	4,709
<i>Of which:</i>	
Resource DEL	4,693
Capital DEL	-
Resource AME	16
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	-
Total Resource Budget	4,709
<i>Of which:</i>	
Resource DEL	4,693
Resource AME	16
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	4,709

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: 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 (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.

Spring Supplementary Estimate 2024-25

**Public Prosecution
Service for
Northern Ireland**

Public Prosecution Service for Northern Ireland

Introduction

This Spring Supplementary Estimate is required for the following purposes:

		Voted	Non-Voted	Voted	Non-Voted	Voted	Non-Voted	£'000
Section in Part II Revised Subhead Detail	Changes in budgets, non-budget voted provision and cash	Allocations		Reduced Requirements		Technical Adjustments		Total
Resource DEL								
1	Public Prosecution and Legal Services	633	-	-175	-	795	-	1,253
	Total change in Resource DEL	633	-	-175	-	795	-	1,253
Capital DEL								
1	Public Prosecution and Legal Services	-	-	-175	-	-	-	-175
	Total change in Capital DEL	-	-	-175	-	-	-	-175
Resource AME								
2	BBA Pensions					15	-	15
3	Provisions					250	-	250
	Total change in Resource AME	-	-	-	-	265	-	265
	Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.							2,302
	Total change in Net Cash Requirement							2,302

Part I**£**

	Voted			Non-Voted			Total
	Current	Changes	Revised	Current	Changes	Revised	
Departmental Expenditure Limit							
Resource	43,623,000	1,253,000	44,876,000	-	-	-	44,876,000
Capital	701,000	-175,000	526,000	-	-	-	526,000
Annually Managed Expenditure							
Resource	989,000	265,000	1,254,000	-	-	-	1,254,000
Capital	-	-	-	-	-	-	-
Total Net Budget							
Resource	44,612,000	1,518,000	46,130,000	-	-	-	46,130,000
Capital	701,000	-175,000	526,000	-	-	-	526,000
Non-Budget Expenditure							
Resource	-	-	-				-
Capital	-	-	-				-
Net cash requirement	43,145,000	2,302,000	45,447,000				45,447,000

Supplementary amounts required in the year ending 31 March 2025 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	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
2,145	41,478	-	1,253	2,145	42,731	701	-175	526
<i>Of which:</i>								
1: Public Prosecution and Legal Services								
2,145	41,478	-	1,253	2,145	42,731	701	-175	526
Total Spending in DEL								
		-	1,253				-175	
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	989	-	265	-	1,254	-	-	-
<i>Of which:</i>								
2: BBA Pensions								
-	114	-	15	-	129	-	-	-
3: Provisions								
-	875	-	250	-	1,125	-	-	-
Total Spending in AME								
		-	265				-	
Total for Estimate								
		-	1,518				-175	
<i>Of which:</i>								
Voted Expenditure								
2,145	42,467	-	1,518	2,145	43,985		-175	
Non-voted Expenditure								
		-	-				-	

	£'000		
	Current	Changes	Revised
Net Cash Requirement	43,145	2,302	45,447

Part II: Revised Subhead detail

£'000

Revised									
Resources							Capital		
Administration			Programme			Net Resources			
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital
1	2	3	4	5	6	7	8	9	10
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
2,145	-	2,145	43,206	-475	42,731	44,876	526	-	526
<i>Of which:</i>									
1: Public Prosecution and Legal Services									
2,145	-	2,145	43,206	-475	42,731	44,876	526	-	526
Total Spending in DEL									
2,145	-	2,145	43,206	-475	42,731	44,876	526	-	526
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	1,254	-	1,254	1,254	-	-	-
<i>Of which:</i>									
2: BBA Pensions									
-	-	-	129	-	129	129	-	-	-
3: Provisions									
-	-	-	1,125	-	1,125	1,125	-	-	-
Total Spending in AME									
-	-	-	1,254	-	1,254	1,254	-	-	-
Total for Estimate									
2,145	-	2,145	44,460	-475	43,985	46,130	526	-	526
<i>Of which:</i>									
Voted Expenditure									
2,145	-	2,145	44,460	-475	43,985	46,130	526		526
Non-voted Expenditure									
-	-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation			£'000
	Current	Changes	Revised
Net Resource Requirement	44,612	1,518	46,130
Net Capital Requirement	701	-175	526
Accruals to cash adjustments	-2,168	959	-1,209
<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	175	-4,047
New provisions and adjustments to previous provisions	-989	-265	-1,254
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	2,750	1,015	3,765
Use of provisions	193	34	227
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	43,145	2,302	45,447

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

£'000

	Revised
Gross Administration Costs	2,145
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	2,145
Gross Programme Costs	44,460
<i>Less:</i>	
Programme DEL Income	-475
Programme AME Income	-
Non-Budget Income	-
Net Programme Costs	43,985
Net expenditure for the year (Accounts)	46,130
<i>Of which:</i>	
Resource DEL	44,876
Capital DEL	-
Resource AME	1,254
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	-
Total Resource Budget	46,130
<i>Of which:</i>	
Resource DEL	44,876
Resource AME	1,254
<i>Adjustment to include:</i>	
Prior period adjustments	-
Other adjustments	-
Total Resource (Estimate)	46,130

Part III: Note B - Analysis of Departmental Income		£'000
		Revised
Voted Resource DEL		-475
Programme		
Other Income		-475
Of which:		
1: Public Prosecution and Legal Services		-475
Total Programme		-475
Total Voted Resource Income		-475

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

No CFER income or receipts are expected in 2025-25.

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: 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 (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.

HEADROOM**ANNEX C**

Dept	Type	Amount £m	Notes
DfC	CDEL	1.5	Noted in Budget Paper to make NIHE allocation up to £6m
	RDEL	3.3	Funding for Councils, Housing Associations and other areas affected by storm Éowyn.
DfE	CDEL	10.0	Relates to Quality-related Research Funding that DfE allocates to Higher Education Institutions. DfE bid for £19.6m at January Monitoring.
	RDEL	7.0	Pressures in statutory skills programmes
DE	CDEL	10.0	This amount relates to both general CDEL pressures and remedial works to address damage caused to schools by Storm Éowyn.
	RDEL	8.6	Bid for funding to address damage to schools by Storm Éowyn, and potential additional expenditure in the Education system.
DoF	CDEL	16.0	Value of properties for sale that have not yet completed
DoH	CDEL	19.3	Unmet DEL Capital bids following January Monitoring
	RDEL	29.6	Unmet DEL Resource bids following January Monitoring
Dfi	CDEL	57.0	Unmet DEL Capital bids following January Monitoring and additional pressures following Storm Éowyn
	RDEL	19.294	Pressures following Storm Éowyn, plus further unmanageable pressures in NI Water and Translink
DoJ	RDEL	1.217	Additional PSNI Costs due to Storm Éowyn, and potential additional expenditure in the Justice system.
TEO	RDEL	0.3	Potential IT Expenditure
PPS	RDEL	0.178	Potential additional expenditure in the Justice system.
Total		183.289	

Totals

CDEL = £113.8m

RDEL = £69.489m

CHANGES FROM
2024-25 MAIN ESTIMATES
TO
2024-25 SPRING SUPPLEMENTARY ESTIMATES

The table below shows the total voted Supply provision sought for 2024-25 in the Main Estimates and the changes sought in the Supplementary Estimates.

Summary of changes to Supply provision sought, current year (voted)			
	2024-25	2024-25	2024-25
	Current	Changes	Revised
Total Resource Departmental Expenditure Limit	15,271,900	867,566	16,139,466
Total Capital Departmental Expenditure Limit	1,819,968	226,951	2,046,919
Total Resource Annually Managed Expenditure	10,712,521	929,930	11,642,451
Total Capital Annually Managed Expenditure	374,087	303,843	677,930
Total Net Budget	28,178,476	2,328,290	30,506,766
Total Non-Budget Resource Expenditure	369,318	3,559	372,877
Total Non-Budget Capital Expenditure	225,000	-63,250	161,750
Total Resource and Capital in Estimates	28,772,794	2,268,599	31,041,393
<i>of which</i>			
<i>for Current purposes</i>	<i>26,353,739</i>	<i>1,801,055</i>	<i>28,154,794</i>
<i>for Capital purposes</i>	<i>2,419,055</i>	<i>467,544</i>	<i>2,886,599</i>
Resource to cash adjustments	-3,517,167	-987,621	-4,504,788
Total Net cash requirement	25,255,627	1,280,978	26,536,605

This information is also presented in Table 1 in the Spring Supplementary Estimates 2024-25 (page vii).

Northern Ireland Estimates

Vote on Account 2025-2026

An estimate showing the
services for which the
Vote on Account is required
for the year ending
31 March 2026

Department of Finance
February 2025



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Introduction

Vote on Account 2025–2026

The Vote on Account provides finance to allow existing services to continue in the early months of 2025–2026 pending consideration of appropriate legislation to provide funds to meet the full expenditure for that year. “Existing services” should be read as including not only services for which sums will have been appropriated before 31 March 2025, but also services in respect of which specific legislation has recently been passed, or in respect of which specific legislation is at present under consideration.

In accordance with the general principles of resource based estimates, the Vote on Account for 2025-2026 is presented on the basis for both current and capital resources and cash.

The Vote on Account has been calculated as a proportion (45 per cent) of the preceding year’s total voted provision. This should be sufficient to ensure that the provision made for each service is not exhausted before the Main Estimates can be approved, but not so high as to prejudice the Northern Ireland Assembly’s consideration of the Main Estimates.

However, the Vote on Account may reflect a higher or lower amount than the standard proportion where the consumption of resources or expenditure of cash during the early months of the 2025–2026 financial year is expected to be significantly different from the 45 per cent standard.

The services covered by the Vote on Account are listed in Table 1 on the following pages.

Department of Finance

February 2025

Vote on Account: 2024-25

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Department of Agriculture, Environment and Rural Affairs			
The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.	Departmental Expenditure Limit		
	Resource	669,348	301,207
	Capital	101,554	45,700
	Annually Managed Expenditure		
	Resource	126,186	56,784
	Capital	-	-
	Total Net Budget		
	Resource	795,534	357,991
	Capital	101,554	45,700
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	762,428	343,093
Department for Communities			
To take forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.	Departmental Expenditure Limit		
	Resource	920,410	414,185
	Capital	232,537	104,642
	Annually Managed Expenditure		
	Resource	6,063,403	2,728,532
	Capital	44,473	20,013
	Total Net Budget		
	Resource	6,983,813	3,142,716
	Capital	277,010	124,655
	Non-Budget Expenditure		
	Resource	28,625	12,882
	Capital	-	-
	Net Cash Requirement	7,269,593	3,271,317
Department for the Economy			
To promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.	Departmental Expenditure Limit		
	Resource	1,057,569	475,907
	Capital	254,938	114,723
	Annually Managed Expenditure		
	Resource	47,397	21,329
	Capital	508,001	228,601
	Total Net Budget		
	Resource	1,104,966	497,235
	Capital	762,939	343,323
	Non-Budget Expenditure		
	Resource	2,301	1,036
	Capital	-	-
	Net Cash Requirement	1,519,345	683,706

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Department of Education			
To provide for an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.	Departmental Expenditure Limit Resource Capital Annually Managed Expenditure Resource Capital Total Net Budget Resource Capital Non-Budget Expenditure Resource Capital Net Cash Requirement	 3,158,188 349,662 319,314 88 3,477,502 349,750 - - 3,822,697	 1,421,185 157,348 143,692 40 1,564,876 157,388 - - 1,720,214
Department of Education - Teachers' Superannuation			
To cover changes in the value of the Teachers' Superannuation Scheme liabilities and Interest on Scheme liabilities.	Departmental Expenditure Limit Resource Capital Annually Managed Expenditure Resource Capital Total Net Budget Resource Capital Non-Budget Expenditure Resource Capital Net Cash Requirement	 - - 435,892 - 435,892 - -2,301 - 94,999	 - - 196,152 - 196,152 - -1,036 - 42,750
Department of Finance			
To help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.	Departmental Expenditure Limit Resource Capital Annually Managed Expenditure Resource Capital Total Net Budget Resource Capital Non-Budget Expenditure Resource Capital Net Cash Requirement	 261,723 22,190 32,142 1,000 293,865 23,190 - - 265,912	 117,776 9,986 14,464 450 132,240 10,436 - - 119,661

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Department of Finance - Superannuation and Other Allowances			
To cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).	Departmental Expenditure Limit Resource - Capital - Annually Managed Expenditure Resource 395,000 Capital - Total Net Budget Resource 395,000 Capital - Non-Budget Expenditure Resource - Capital - Net Cash Requirement 110,000	- - 395,000 - 395,000 - - - - 110,000	- - 177,750 - 177,750 - - - - 49,500
Department of Health			
To protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.	Departmental Expenditure Limit Resource 7,823,399 Capital 418,332 Annually Managed Expenditure Resource 1,423,748 Capital 27,700 Total Net Budget Resource 9,247,147 Capital 446,032 Non-Budget Expenditure Resource - Capital - Net Cash Requirement 9,006,785	7,823,399 418,332 1,423,748 27,700 9,247,147 446,032 - - 9,006,785	3,520,530 188,250 640,687 12,465 4,161,217 200,715 - - 4,053,054
Department of Health - Health and Social Care Pension Scheme			
To provide expenditure by the Department of Health on the Health and Social Care Pension Scheme.	Departmental Expenditure Limit Resource - Capital - Annually Managed Expenditure Resource 872,579 Capital - Total Net Budget Resource 872,579 Capital - Non-Budget Expenditure Resource - Capital - Net Cash Requirement -140,221	- - 872,579 - 872,579 - - - - -140,221	- - 392,661 - 392,661 - - - - -

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Department for Infrastructure			
Enabling people today, building our tomorrow. Through our focus on planning, water and transport, we at the Department for Infrastructure seek to maintain and develop sustainable infrastructure that supports our economy, improves the quality of life for all and helps to tackle the climate emergency.	Departmental Expenditure Limit		
	Resource	496,996	223,649
	Capital	554,352	249,459
	Annually Managed Expenditure		
	Resource	226,707	102,019
	Capital	95,963	43,184
	Total Net Budget		
	Resource	723,703	325,667
	Capital	650,315	292,642
	Non-Budget Expenditure		
	Resource	344,252	154,914
	Capital	161,750	72,788
	Net Cash Requirement	1,592,441	819,237
Department of Justice			
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.	Departmental Expenditure Limit		
	Resource	1,428,111	642,650
	Capital	88,413	39,786
	Annually Managed Expenditure		
	Resource	702,235	316,006
	Capital	200	90
	Total Net Budget		
	Resource	2,130,346	958,656
	Capital	88,613	39,876
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	1,866,852	840,084
The Executive Office			
To drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.	Departmental Expenditure Limit		
	Resource	193,985	87,294
	Capital	21,726	9,777
	Annually Managed Expenditure		
	Resource	995,610	448,025
	Capital	-	-
	Total Net Budget		
	Resource	1,189,595	535,318
	Capital	21,726	9,777
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	227,777	137,800

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Food Standards Agency			
To protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.	Departmental Expenditure Limit		
	Resource	16,107	7,249
	Capital	426	192
	Annually Managed Expenditure		
	Resource	300	135
	Capital	5	3
	Total Net Budget		
	Resource	16,407	7,384
	Capital	431	194
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	16,629	7,484
Northern Ireland Assembly Commission			
To support Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.	Departmental Expenditure Limit		
	Resource	54,498	24,525
	Capital	2,163	974
	Annually Managed Expenditure		
	Resource	667	301
	Capital	-	-
	Total Net Budget		
	Resource	55,165	24,825
	Capital	2,163	974
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	51,883	23,348
Northern Ireland Audit Office			
To provide independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.	Departmental Expenditure Limit		
	Resource	9,347	4,207
	Capital	30	14
	Annually Managed Expenditure		
	Resource	-	-
	Capital	-	-
	Total Net Budget		
	Resource	9,347	4,207
	Capital	30	14
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	9,252	4,164

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Northern Ireland Authority for Utility Regulation			
To regulate the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.	Departmental Expenditure Limit Resource 390 176 Capital 70 32 Annually Managed Expenditure Resource 1 1 Capital 500 225 Total Net Budget Resource 391 176 Capital 570 257 Non-Budget Expenditure Resource - - Capital - - Net Cash Requirement 10,253 10,253		
Northern Ireland Public Services Ombudsman			
To investigate complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government, health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors; considers complaints regarding judicial appointments made by Northern Ireland Judicial Appointments Commission (NIJAC); and promotes best practice in complaints handling and learning from complaints and improvements in ethical standards by councillors in local government.	Departmental Expenditure Limit Resource 4,519 2,034 Capital - - Annually Managed Expenditure Resource 16 8 Capital - - Total Net Budget Resource 4,535 2,041 Capital - - Non-Budget Expenditure Resource - - Capital - - Net Cash Requirement 4,533 2,040		

1	2	3	4
		2024-25	2025-26
Department		Voted Total to date on which provision on account is based	Required on Account
		£'000	£'000
Public Prosecution Service for Northern Ireland			
To facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.	Departmental Expenditure Limit		
	Resource	44,876	20,195
	Capital	526	237
	Annually Managed Expenditure		
	Resource	1,254	565
	Capital	-	-
	Total Net Budget		
	Resource	46,130	20,759
	Capital	526	237
	Non-Budget Expenditure		
	Resource	-	-
	Capital	-	-
	Net Cash Requirement	45,447	20,452
Overall Totals			
All Departments	Departmental Expenditure Limit		
	Resource	16,139,466	7,262,769
	Capital	2,046,919	921,120
	Annually Managed Expenditure		
	Resource	11,642,451	5,239,111
	Capital	677,930	305,071
	Total Net Budget		
	Resource	27,781,917	12,501,871
	Capital	2,724,849	1,226,188
	Non-Budget Expenditure		
	Resource	372,877	167,796
	Capital	161,750	72,788
	Total Expenditure		
	Resource (current)	28,154,794	12,669,667
	Capital	2,886,599	1,298,976
	Net Cash Requirement	26,536,605	12,148,157

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Northern Ireland Estimates

Statement of Excesses

2023-2024



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Introduction

1. This Statement of Excesses sets out the amount of resources and cash that the Northern Ireland Assembly is asked to grant in an Excess Vote.
2. Excess Votes are presented if expenditure exceeds the amounts, or falls outside the categories of expenditure (the 'ambit') approved by the Assembly in the Main and Supplementary Estimates and authorised in the related Budget Acts.
3. Before any Excess Votes are sought, the Resource Accounts for each Estimate are prepared by the relevant department or body. The Accounts are examined and certified by the Comptroller and Auditor General for Northern Ireland and laid before the Assembly. A report by the Comptroller and Auditor General for Northern Ireland is made on any such Accounts where expenditure exceeds the amounts, or falls outside the categories of expenditure, authorised by the Assembly. Where sufficient savings or surplus income are available to be used to offset the excess expenditure, the Excess Votes is for only a token sum of £1,000.
4. A Statement of Excesses is normally presented to the Assembly following a report by the Public Accounts Committee confirming that it recommends the sums necessary being provided by Excess Vote(s). Authorisation of additional resources and issues from the Northern Ireland Consolidated Fund in respect of Excess Votes are given legislative authority in the corresponding Budget Act.

Excesses 2023-24

5. The Assembly votes, as necessary, amounts for the relevant budget boundaries (e.g. Resource Departmental Expenditure Limit, Capital Departmental Expenditure Limit, Resource Annually Managed Expenditure, Capital Annually Managed Expenditure, Non-budget Expenditure) and the net cash requirement.
6. The 'ambit' sets out the full list of activities upon which income will be generated or expenditure incurred, within the relevant budgetary control in each Estimate.
7. Three excesses occurred in the 2023-24 financial year.

Part I shows the net total amount of excesses for 2023-24.

Part II provides the excess by department with explanations.

Excesses 2023-24

Part 1: Summary of amount to be voted, 2023-24

Departmental Expenditure Limit	
Resource	-
Capital	-
Annually Managed Expenditure	
Resource	492,000
Capital	2,284,000
Total Net Budget	
Resource	492,000
Capital	2,284,000
Non Budget Expenditure	-
Net Cash Requirement	464,000
Total Excesses	3,240,000

STATEMENT of the amounts required to be voted to make good excesses for the year ended 31 March 2024.

Part II: Excesses by department with explanations

The Northern Ireland Assembly Commission

Excess	
Departmental Expenditure Limit	
Resource	-
Capital	-
Annually Managed Expenditure	
Resource	492,000
Capital	-
Total Net Budget	
Resource	492,000
Capital	-
Non Budget Expenditure	-
Net Cash Requirement	-

Excess amounts required in the year ended 31 March 2024 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.

Explanation

The Northern Ireland Assembly Commission breached its AME: Resources for current purposes limit, by **£0.492 million**. The excess occurred when a new provision for liabilities was recognised in the accounts to cover the cost of remedial works to repair the roof of Parliament Buildings.

In July 2022, the Commission commenced legal action against the architects and builders involved in the renovation of the roof of Parliament Buildings, due to repeated water ingress and other structural issues. An initial expert report advised that potential costs of £1.8 million would be required in remedial works. However, following an advancement in legal proceedings in 2023-24, further deterioration in the state of the roof and a decision to commence remedial works; a revised expert assessment was requested to provide a more accurate cost of repairs. The expert's detailed evaluation was completed in May 2024 and the outcome was an increase in estimated costs from £1.8 million to £2.453 million.

When preparing the Spring Supplementary Estimates, published in March 2024, there was no provision made for these costs within the AME resource limit. In total, the Commission incurred excess AME resource costs of £0.492 million.

Assembly authority is sought to provide for the excess expenditure by an Excess Vote.

Department for Communities

Excess	
Departmental Expenditure Limit	
Resource	-
Capital	-
Annually Managed Expenditure	
Resource	2,284,000
Capital	-
Total Net Budget	
Resource	2,284,000
Capital	-
Non Budget Expenditure	-
Net Cash Requirement	-

Excess amounts required in the year ended 31 March 2024 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, Charities 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 Officer's 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; 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; 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; residual payments in relation to the wind up of the Northern Ireland Events Company; 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; 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 fees and 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; interest accrued and recovered; sundry receipts.

Annually managed expenditure

Expenditure arising from:

The payment of 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 COVID-19 pandemic. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs. Provisions, impairments and other Annually Managed Expenditure of the Department and its ALBs.

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.

Explanation

The Department for Communities breached its AME: resources for capital limit by **£2.284 million**. An excess occurred because of:

A movement in long term loans relating to Universal Credit (UC) advances was larger than anticipated. This was due to an unexpected spike in the demand led loan facility late in the financial year. Of the total £2.284m overspend, £2.069m arose in this area. UC loan advances are available to all new UC claimants to try and reduce financial hardship due to the five-week delay between being accepted on to UC and being paid. Those in receipt of a UC advance have 18 months to pay the amount back. The Department had anticipated there would be an increase in applications for this loan facility as there had been an increase in UC applicants due to the continuing roll out of the benefit. However, although it had increased its estimate in this area this unfortunately proved to be insufficient for the actual spike in applications which occurred at the end of the year.

Movement in the 'Support for Mortgage Interest Relief' loans. This accounts for the remaining £0.215m of the overspend. The Department has advised the Comptroller and Auditor General that this happened because demand unexpectedly increased in the latter part of the year.

Assembly authority is sought to provide for the excess expenditure by an Excess Vote.

The Northern Ireland Authority for Utility Regulation

Excess	
Departmental Expenditure Limit	
Resource	-
Capital	-
Annually Managed Expenditure	
Resource	-
Capital	-
Total Net Budget	
Resource	-
Capital	-
Non Budget Expenditure	-
Net Cash Requirement	464,000

Excess amounts required in the year ended 31 March 2024 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 to Net Zero, developing and regulating Heat Networks, governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; 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.

Non-budget expenditure

Expenditure arising from:

Non-cash items.

Explanation

The Northern Ireland Authority for Utility Regulator (NIAUR) breached its Net Cash Requirement by **£0.464 million**. The excess occurred because of a delay in recovery of an amount due in respect of licence fees and the NIAUR reducing its cash requirement when submitting its 2023-24 Spring Supplementary Estimates requirements to the Department of Finance.

When preparing its Net Cash Requirement for inclusion in 2023-24 Spring Supplementary Estimates, the NIAUR assumed that all licence fees invoiced in year would be paid by 31 March 2024. However, one invoice for £0.470 million issued in September 2023 was queried by an electricity supplier and it took until March 2024 before this issue was resolved and a revised invoice for £0.304 million issued to the supplier. Payment of the revised invoice did not occur until May 2024.

In addition, when preparing the Spring Supplementary Estimates, published in March 2024, the NIAUR surrendered £0.163 million.

Assembly authority is sought to provide for the excess expenditure by an Excess Vote.



Northern Ireland
Assembly

Public Accounts Committee

Report on Excess Votes (Northern Ireland) 2023-24

Ordered by the Public Accounts Committee to be published 14 November 2024.

Report: NIA 61/22-27 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 Cheryl Brownlee MLA (Deputy Chairperson)
- Mr Cathal Boylan MLA
- Mr Tom Buchanan MLA
- Mr Pádraig Delargy MLA
- Ms Diane Forsythe MLA
- Mr Colm Gildernew MLA
- Mr David Honeyford MLA
- Mr Colin Crawford MLA^{1, 2}

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

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

List of Abbreviations and Acronyms used in this Report

the Assembly: the Northern Ireland Assembly

C&AG: Comptroller and Auditor General

the Committee: Public Accounts Committee (PAC)

RfR: Request for Resources

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 2023-24 one department and two other public bodies incurred an excess vote. The three resource excesses totalled £3.240 million.
5. The three cases with resource excesses are:
 - The Northern Ireland Assembly Commission breached its AME: resources for current purposes limit by £0.492 million. The excess occurred when a new provision for liabilities was recognised in the accounts to cover the cost of remedial works to repair the roof of Parliament Buildings.
 - The Department for Communities breached its AME: resources for capital limit by £2.284 million primarily as a result of a movement in long term loans relating to Universal Credit advances being larger than anticipated.

- The Northern Ireland Authority for Utility Regulation breached its net cash requirement by £0.464 million. The excess occurred because of a delay in recovery of an amount due in respect of licence fees and the NIAUR reducing its cash requirement when submitting its 2023-24 Spring Supplementary Estimates requirements to the Department of Finance.
6. On the basis of our examination of the reasons why these bodies exceeded voted provisions, the Committee recommends that the Assembly provides the necessary amounts by means of an Excess Vote.

Background

7. 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.
8. In 2023-24, the Secretary of State granted total net resources of £27.404 billion and total cash of £22.791 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.
9. In 2023-24 one department and two other public bodies incurred an excess vote. The three resource excesses totalled £3.240 million. Details of the excesses are summarised in Figure 1 on page 12.
10. 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.

Conclusions and Recommendations

11. The Committee recommends that the Assembly provides additional resources by means of an Excess Vote, as set out in Figure 1 on page 12.

Excess Votes in

12. The Public Accounts Committee (the Committee) met on *14 November 2024* to consider the Comptroller and Auditor General's (C&AG's) Report on Excess Votes 2023-24.
13. The Northern Ireland Assembly Commission breached its AME: resources for current purposes limit, by £0.492 million. The excess occurred when a new provision for liabilities was recognised in the accounts to cover the cost of remedial works to repair the roof of Parliament Buildings.
14. In July 2022, the Commission commenced legal action against the architects and builders involved in the renovation of the roof of Parliament Buildings, due to repeated water ingress and other structural issues. An initial expert report advised that potential costs of £1.8 million would be required in remedial works. However, following an advancement in legal proceedings in 2023-24, further deterioration in the state of the roof and a decision to commence remedial works; a revised expert assessment was requested to provide a more accurate cost of repairs. The expert's detailed evaluation was completed in May 2024 and the outcome was an increase in estimated costs from £1.8 million to £2.453 million.
15. When preparing the Spring Supplementary Estimates, published in March 2024, there was no provision made for these costs within the AME resource limit. In total, the Commission incurred excess AME resource costs of £0.492 million.
16. **The Committee recommends that the Assembly provides additional resources by means of an Excess Vote, as set out in Figure 1 on page 12.**
17. The Department for Communities breached its AME: resources for capital limit by £2.284 million. An excess occurred because of:
18. A movement in long term loans relating to Universal Credit (UC) advances being larger than anticipated. This was due to an unexpected spike in the demand led loan facility late in the financial year. Of the total £2.284m overspend, £2.069m arose in this area. UC loan advances are available to all new UC claimants to try and reduce financial hardship due to the five-week

delay between being accepted on to UC and being paid. Those in receipt of a UC advance have 18 months to pay the amount back. The Department had anticipated there would be an increase in applications for this loan facility as there had been an increase in UC applicants due to the continuing roll out of the benefit. However, although it had increased its estimate in this area this unfortunately proved to be insufficient for the actual spike in applications which occurred at the end of the year.

19. Movement in the 'Support for Mortgage Interest Relief' loans. This accounts for the remaining £0.215m of the overspend. The Department has advised the Comptroller and Auditor General that this happened because demand unexpectedly increased in the latter part of the year.
20. The Northern Ireland Authority for Utility Regulation (NIAUR) breached its Net Cash Requirement by £0.464 million. The excess occurred because of a delay in recovery of an amount due in respect of licence fees and the NIAUR reducing its cash requirement when submitting its 2023-24 Spring Supplementary Estimates requirements to the Department of Finance.
21. When preparing its Net Cash Requirement for inclusion in 2023-24 Spring Supplementary Estimates, the NIAUR assumed that all licence fees invoiced in year would be paid by 31 March 2024. However, one invoice for £0.470 million issued in September 2023 was queried by an electricity supplier and it took until March 2024 before this issue was resolved and a revised invoice for £0.304 million issued to the supplier. Payment of the revised invoice did not occur until May 2024.
22. In addition, when preparing the Spring Supplementary Estimates, published in March 2024, the NIAUR surrendered £0.163 million.
23. **The Committee recommends that the Assembly provides additional cash by means of an Excess Vote, as set out in Figure 1 on page 12.**
24. The Committee recommends that the Assembly provides additional resources by means of an Excess Vote, as set out in Figure 1 on page 12.

Links to Appendices

Minutes of Proceedings

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

Figure 1: Summary of Excess Votes required in 2023-24

Public Body	AME: resources for current purposes		AME: resources for capital purposes		Cash (money)	
	£'000	Amount to be voted £'000	£'000	Amount to be voted £'000	£'000	Amount to be voted £'000
2023-24						
<u>Northern Ireland Assembly Commission</u>						
<u>Amount originally voted</u>	2,181					
<u>Amount expended</u>	<u>2,673</u>	492		No Excess	No Excess	
<u>Department for Communities</u>						
<u>Amount originally voted</u>		No Excess	6,536			
<u>Amount expended</u>			8,820	2,284	No Excess	
<u>Northern Ireland Authority for Utility Regulation</u>						
<u>Amount originally voted</u>	No Excess		No Excess		630	
<u>Amount expended</u>	No Excess		No Excess		1,094	
						464

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Budget Bill

[6/2/2025 15:58:21]

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A

B I L L

TO

Authorise the use for the public service of certain resources for the years ending 31 March 2025 and 2026 (including, for the year ending 31 March 2025, income); to authorise the issue out of the Consolidated Fund of certain sums for the service of those years; to authorise the use of those sums for specified purposes; to authorise the Department of Finance to borrow on the credit of those sums; to authorise the use for the public service of excess resources for the year ending 31 March 2024; to authorise the issue out of the Consolidated Fund of a sum for the service of the year ending 31 March 2024; and to authorise the use of that sum for specified purposes.

BE IT ENACTED by being passed by the Northern Ireland Assembly and assented to by His Majesty as follows:

Authorisation for the year ending 31 March 2025

Use of resources

1.—(1) For the purposes of section 6(1) of the 2001 Act, this section and section 2 authorise the use of resources in the year ending 31 March 2025.

5 (2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £31,041,393,000.

(3) The persons are—

- (a) the Northern Ireland departments;
- (b) the Food Standards Agency;
- 10 (c) the Northern Ireland Assembly Commission;
- (d) the Northern Ireland Audit Office;
- (e) the Northern Ireland Authority for Utility Regulation;
- (f) the Northern Ireland Public Services Ombudsman;
- (g) the Public Prosecution Service for Northern Ireland.

15 (4) Of the amount authorised by subsection (2)—

Budget

- (a) £28,154,794,000 is authorised for use for current purposes, and
- (b) £2,886,599,000 is authorised for use for capital purposes.

Limits on use of resources

2.—(1) Schedule 1 contains estimates relating to the persons mentioned in section 1(3) for the year ending 31 March 2025 (“Schedule 1 estimates”).

(2) In the year ending 31 March 2025, a person mentioned in section 1(3) may use resources in accordance with subsections (3) to (7) and the Schedule 1 estimate relating to that person.

(3) The person may use resources specified in column 2 of Part 1 of the estimate for the purposes specified in Part 2 of the estimate; but this is subject to subsections (4) to (7).

(4) Where Part 1 of the estimate authorises the use of net resources for current purposes, the person—

- (a) may use resources up to the amount so authorised for current purposes;
- (b) must not use those resources for capital purposes.

(5) Where Part 1 of the estimate authorises the use of net resources for capital purposes, the person—

- (a) may use resources up to the amount so authorised for capital purposes;
- (b) must not use those resources for current purposes.

(6) Where Part 1 of the estimate authorises the use of net resources in relation to a category of expenditure, the person—

- (a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;
- (b) must not use those resources for any other purpose.

(7) The categories of expenditure are—

- (a) expenditure subject to a departmental expenditure limit;
- (b) annually managed expenditure;
- (c) non-budget expenditure.

(8) The authorisations in this section and in section 1 supersede those made by sections 1 and 2 of the Budget (No.2) Act (Northern Ireland) 2024, which total £28,772,794,000.

In relation to any amount of resource specified in column 2 of Part 1 of a Schedule 1 estimate, any increase or decrease by virtue of this section in the amount authorised is given in column 3 of that Part.

Issue of sum out of the Consolidated Fund

3. The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2025 the sum of £26,536,605,000.

Use of sum issued out of the Consolidated Fund

4.—(1) The sum that the Department may issue out of the Consolidated Fund under section 3 may be used for the year ending 31 March 2025 in accordance with subsection (2).

Budget

(2) The sum specified in Part 1 of a Schedule 1 estimate as a money requirement may be used by the person to whom the estimate relates for the purposes specified in Part 2 of the estimate.

5 (3) The authorisations in this section and in section 3 supersede those made by sections 3 and 4 of the Budget (No.2) Act (Northern Ireland) 2024, which total £25,255,627,000.

In relation to any sum specified as a money requirement in column 2 of Part 1 of a Schedule 1 estimate, any increase or decrease by virtue of this section in the amount authorised is given in column 3 of that Part.

10 **Power to borrow**

5.—(1) The Department may borrow on the credit of the sum specified in section 3 any sum or sums not exceeding in total £13,268,303,000.

(2) Any money so borrowed is to be repaid along with any interest due on it out of the Consolidated Fund not later than 31 March 2025.

15 (3) Section 5 of the Budget (No.2) Act (Northern Ireland) 2024 (power to borrow) is omitted.

(4) Any money borrowed under that section and outstanding on the day on which this section comes into operation is to be treated as having been borrowed under this section.

20 **Use of income**

6.—(1) In the year ending 31 March 2025, a person mentioned in section 1(3) may use income from a source specified in Part 3 of the Schedule 1 estimate relating to that person for a purpose specified in Part 2 of the estimate; but this is subject to subsections (2) to (5).

25 (2) Where the income is received in connection with current purposes, the person—

- (a) may use the income for current purposes;
- (b) must not use the income for capital purposes.

30 (3) Where the income is received in connection with capital purposes, the person—

- (a) may use the income for capital purposes;
- (b) must not use the income for current purposes.

(4) Where the source of income is identified in the estimate as relating to a category of expenditure, the person—

35 (a) may use income from that source for a purpose identified in the estimate as falling within that category;

(b) must not use income from that source for any other purpose.

(5) The categories of expenditure are the categories set out in section 2(7).

40 (6) Where, in the year ending 31 March 2025, money is received by a person mentioned in section 1(3)—

Budget

- (a) the money may be used in accordance with this section or with any other statutory provision that provides for the person to deal with income in a particular manner, and
 - (b) in so far as not so used, it must be paid into the Consolidated Fund.
- 5 (7) The authorisations in this section supersede those made by section 6 of the Budget (No.2) Act (Northern Ireland) 2024.

Authorisation for the year ending 31 March 2026

Use of resources

- 10 7.—(1) For the purposes of section 6(1) of the 2001 Act, this section and section 8 authorise the use of resources in the year ending 31 March 2026.
- (2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £13,968,655,000.
- (3) The persons are—
- (a) the Northern Ireland departments;
 - 15 (b) the Food Standards Agency;
 - (c) the Northern Ireland Assembly Commission;
 - (d) the Northern Ireland Audit Office;
 - (e) the Northern Ireland Authority for Utility Regulation;
 - (f) the Northern Ireland Public Services Ombudsman;
 - 20 (g) the Public Prosecution Service for Northern Ireland.
- (4) Of the amount authorised by subsection (2)—
- (a) £12,669,676,000 is authorised for use for current purposes, and
 - (b) £1,298,979,000 is authorised for use for capital purposes.

Limits on use of resources

- 25 8.—(1) Schedule 2 contains estimates relating to the persons mentioned in section 7(3) for the year ending 31 March 2026 (“Schedule 2 estimates”).
- (2) In the year ending 31 March 2026, a person mentioned in section 7(3) may use resources in accordance with subsections (3) to (7) and the Schedule 2 estimate relating to that person.
- 30 (3) The person may use resources specified in column 2 of Part 1 of the estimate for the purposes specified in Part 2 of the estimate; but this is subject to subsections (4) to (7).
- (4) Where Part 1 of the estimate authorises the use of net resources for current purposes, the person—
- 35 (a) may use resources up to the amount so authorised for current purposes;
 - (b) must not use those resources for capital purposes.
- (5) Where Part 1 of the estimate authorises the use of net resources for capital purposes, the person—
- (a) may use resources up to the amount so authorised for capital purposes;
 - 40 (b) must not use those resources for current purposes.

Budget

(6) Where Part 1 of the estimate authorises the use of net resources in relation to a category of expenditure, the person—

- (a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;
- 5 (b) must not use those resources for any other purpose.

(7) The categories of expenditure are—

- (a) expenditure subject to a departmental expenditure limit;
- (b) annually managed expenditure;
- (c) non-budget expenditure.

10 **Issue of sum out of the Consolidated Fund**

9. The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2026 the sum of £12,148,157,000.

Use of sum issued out of the Consolidated Fund

15 10.—(1) The sum that the Department may issue out of the Consolidated Fund under section 9 may be used for the year ending 31 March 2026 in accordance with subsection (2).

(2) The sum specified in Part 1 of a Schedule 2 estimate as a money requirement may be used by the person to whom the estimate relates for the purposes specified in Part 2 of the estimate.

20 **Power to borrow**

11.—(1) The Department may borrow on the credit of the sum specified in section 9 any sum or sums not exceeding in total £6,073,079,000.

(2) Any money so borrowed is to be repaid along with any interest due on it out of the Consolidated Fund not later than 31 March 2026.

25 *Excesses for the year ending 31 March 2024*

Resources: excesses

12.—(1) For the purposes of section 6(1) of the 2001 Act, this section authorises the use of resources by the Department for Communities and the Northern Ireland Assembly Commission in the year ending 31 March 2024.

30 (2) The Department for Communities may use resources up to the amount of £2,284,000 for the purposes specified in Part 1 of Schedule 3; but this is subject to subsection (3).

(3) The use of resources must—

- (a) be for capital purposes, and
- 35 (b) fall within the category of annually managed expenditure.

(4) The Northern Ireland Assembly Commission may use resources up to the amount of £492,000 for the purposes specified in Part 2 of Schedule 3; but this is subject to subsection (5).

(5) The use of resources must—

- 40 (a) be for current purposes, and

Budget

(b) fall within the category of annually managed expenditure.

(6) The authorisations in this section are in addition to any authorisation by or under any other statutory provisions for the use of resources by the Department of Communities or the Northern Ireland Assembly Commission in the year ending 31 March 2024.

Issue of sum out of the Consolidated Fund: excess

13.—(1) The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2024 the sum of £464,000.

(2) That sum may be used by the Northern Ireland Authority for Utility Regulation for the purposes specified in Part 3 of Schedule 3.

Supplementary

Interpretation

14. In this Act—

“the 2001 Act” means the Government Resources and Accounts Act (Northern Ireland) 2001;

“the Department” means the Department of Finance;

“Northern Ireland department” has the same meaning as in the Northern Ireland Act 1998;

“Schedule 1 estimate” has the meaning given in section 2(1);

“Schedule 2 estimate” has the meaning given in section 8(1);

“statutory provision” has the same meaning as in section 1(f) of the Interpretation Act (Northern Ireland) 1954.

Short title

15. This Act may be cited as the Budget Act (Northern Ireland) 2025.

Budget

SCHEDULES

SCHEDULE 1

Sections 2, 4 and 6.

ESTIMATES FOR THE YEAR ENDING 31 MARCH 2025

5 DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
10 Departmental expenditure limit		
Net resources for current purposes	669,348,000	+60,248,000
Net resources for capital purposes	101,554,000	+6,554,000
Annually managed expenditure		
Net resources for current purposes	126,186,000	+111,150,000
Net resources for capital purposes	-	-
15 Non- budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	762,428,000	+58,741,000

20 PART 2: EXPENDITURE

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, bee 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, and nature reserves and information centres. 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. Grants 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, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or nationally funded programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising, digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; associated non-cash items.

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.

PART 3: INCOME

Departmental expenditure limit

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; sundry income. Amounts that may be applied as non-operating accruing resources arising from sale of assets.

DEPARTMENT FOR COMMUNITIES ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	920,410,000	+61,172,000

	Net resources for capital purposes	232,537,000	+57,714,000
	Annually managed expenditure		
	Net resources for current purposes	6,063,403,000	+353,718,000
	Net resources for capital purposes	44,473,000	+40,223,000
5	Non-budget expenditure		
	Net resources for current purposes	28,625,000	-31,810,000
	Net resources for capital purposes	-	-
	Money		
	Money requirement	7,269,593,000	+499,996,000

PART 2: EXPENDITURE

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, Charities 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 Officer's 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 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; residual payments in relation to the wind up of the Northern Ireland Events Company; 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; 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.

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.

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.

PART 3: INCOME

Departmental expenditure limit

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 fees and 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; interest accrued and recovered; sundry receipts.

Annually managed expenditure

Income arising from:

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

DEPARTMENT FOR THE ECONOMY ESTIMATE

PART 1: AUTHORISED AMOUNTS

5		Authorised Amounts	Increase/Decrease
		(£)	(£)
	Departmental expenditure limit		
	Net resources for current purposes	1,057,569,000	-289,413,000
	Net resources for capital purposes	254,938,000	+29,308,000
10	Annually managed expenditure		
	Net resources for current purposes	47,397,000	-111,408,000
	Net resources for capital purposes	508,001,000	+172,912,000
	Non-budget expenditure		
	Net resources for current purposes	2,301,000	+97,000
15	Net resources for capital purposes	-	-
	Money		
	Money requirement	1,519,345,000	+89,154,000

PART 2: EXPENDITURE

Departmental expenditure limit

20 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; 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 Northern Ireland and General Consumer Council for Northern Ireland; other non-cash items.

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 Northern Ireland, General Consumer Council for Northern Ireland.

Non-budget expenditure

Expenditure arising from:

Further education pension liabilities; other non-cash items.

PART 3: INCOME

Departmental expenditure limit

Income arising from:

- Recoveries of salaries; superannuation and associated costs of seconded staff;
 5 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
 10 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
 15 (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

Income arising from:

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

Non-budget income

Income arising from:

Company receipts.

25 DEPARTMENT OF EDUCATION ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
30 Net resources for current purposes	3,158,188,000	+281,328,000
Net resources for capital purposes	349,662,000	+93,409,000
Annually managed expenditure		
Net resources for current purposes	319,314,000	+4,144,000
Net resources for capital purposes	88,000	+88,000
35 Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	3,822,697,000	+76,489,000

PART 2: EXPENDITURE

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 European Union Programme for Peace and Reconciliation; 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; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

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.

PART 3: INCOME

Departmental expenditure limit

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

Income arising from:

DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION
ESTIMATE

5 PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	435,892,000	-4,287,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-2,301,000	-13,000
Net resources for capital purposes	-	-
Money		
Money requirement	94,999,000	-77,877,000

PART 2: EXPENDITURE

20 *Annually managed expenditure*

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.

PART 3: INCOME

Annually managed expenditure

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.

35 *Non-budget income*

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.

DEPARTMENT OF FINANCE ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
5 Departmental expenditure limit		
Net resources for current purposes	261,723,000	-4,943,000
Net resources for capital purposes	22,190,000	-16,686,000
Annually managed expenditure		
Net resources for current purposes	32,142,000	+20,038,000
10 Net resources for capital purposes	1,000,000	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
15 Money requirement	265,192,000	-16,126,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Finance, procurement and policy including Public Sector Reform; Business
 20 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;
 25 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; the sponsorship and provision of secretariats in respect of
 30 other independent bodies; funding to support the Boardroom Apprentice
 Programme; 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.

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-
 40 cash items.

PART 3: INCOME

Departmental expenditure limit

Income arising from:

- Recovery of administration costs and other associated costs, from other
 5 Departments, other bodies and the public including charges for seconded staff;
 costs of legal services; 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
 10 other centralised service charges; bank interest; the disposal of assets.

DEPARTMENT OF FINANCE - SUPERANNUATION AND OTHER
 ALLOWANCES ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
15	(£)	(£)
	Departmental expenditure limit	
	Net resources for current purposes	-
	Net resources for capital purposes	-
	Annually managed expenditure	
20	Net resources for current purposes	395,000,000
	Net resources for capital purposes	-
	Non-budget expenditure	
	Net resources for current purposes	-
	Net resources for capital purposes	-
25	Money	
	Money requirement	110,000,000
		+27,000,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 30 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).

Annually managed expenditure

Expenditure arising from:

- 35 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.

PART 3: INCOME

Departmental expenditure limit

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

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).

DEPARTMENT OF HEALTH ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	7,823,399,000	+615,344,000
Net resources for capital purposes	418,322,000	+1,522,000
Annually managed expenditure		
Net resources for current purposes	1,423,478,000	-174,700,000
Net resources for capital purposes	27,700,000	+27,700,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	9,006,785,000	+196,987,000

PART 2: EXPENDITURE

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.

- 5 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
10 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.

Annually managed expenditure

- 15 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,
20 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
25 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.

30 PART 3: INCOME

Departmental expenditure limit

Income arising from:

- Hospital, paramedic and ambulance services; social care services; family health services; sales of goods and services; grants; donations including donations of
35 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
40 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.

DEPARTMENT OF HEALTH - HEALTH AND SOCIAL CARE PENSION
SCHEME ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	872,579,000	+77,045,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	-140,221,000	+29,145,000

PART 2: EXPENDITURE

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; response to COVID-19; UK Covid-19 Inquiry activities; related costs; other non-cash items.

PART 3: INCOME

Annually managed expenditure

Income arising from:

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

DEPARTMENT FOR INFRASTRUCTURE ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	496,996,000	+50,664,000
Net resources for capital purposes	554,352,000	+56,138,000

	Annually managed expenditure		
	Net resources for current purposes	226,707,000	+49,670,000
	Net resources for capital purposes	95,963,000	+62,463,000
	Non-budget expenditure		
5	Net resources for current purposes	344,252,000	+35,285,000
	Net resources for capital purposes	161,750,000	-63,250,000
	Money		
	Money requirement	1,592,441,000	+137,322,000

PART 2: EXPENDITURE

10 *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; 15 purchase of land, property, vehicles, ferries, plant, computer 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 20 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; 25 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; 30 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 services; train driver licensing, railway operator licensing, issue of Commercial 35 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, 40 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; Ultra Low Emission Vehicle strategies; 45 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.

10 *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.

15 *Non-budget expenditure*

Expenditure arising from:

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

PART 3: INCOME

20 *Departmental expenditure limit*

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; 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; related income; miscellaneous receipts.

Non-budget income

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

DEPARTMENT OF JUSTICE ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
5 Departmental expenditure limit		
Net resources for current purposes	1,428,111,000	+84,466,000
Net resources for capital purposes	88,413,000	-3,534,000
Annually managed expenditure		
Net resources for current purposes	702,235,000	+51,674,000
10 Net resources for capital purposes	200,000	-48,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
15 Money requirement	1,866,852,000	+244,078,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal
 20 Services Agency NI, NI Courts and Tribunals Service, costs relating to The
 Appeals Service and Office of President of Appeals Tribunal, costs 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
 25 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
 30 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
 35 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
 40 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
 45 products costs; other non-cash items.

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.

PART 3: INCOME

Departmental expenditure limit

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 (Northern Ireland) 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.

THE EXECUTIVE OFFICE ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	193,985,000	+8,392,000
Net resources for capital purposes	21,726,000	+3,881,000
Annually managed expenditure		
Net resources for current purposes	995,610,000	+648,650,000

	Net resources for capital purposes	-	-
	Non-budget expenditure		
	Net resources for current purposes	-	-
	Net resources for capital purposes	-	-
5	Money		
	Money requirement	227,777,000	+7,242,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 10 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 the Chief Scientific and Technology Advisor's NI Science and Technology Advisory Network,
- 15 including the development and implementation of a Science and Technology Strategy; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees and actions and guidance to improve broader public
- 20 sector governance and capacity and policy development; public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland, and the Commissioner for Older People for Northern Ireland; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; support
- 25 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; civil contingencies and resilience in the Prevent, Prepare, Respond and Recover phases and as
- 30 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
- 35 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
- 40 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 (Northern Ireland) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses
- 45 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 Homes and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 2021); 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, T:BUC Trees Initiative; the policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seeker 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; the Commission on Flags, Identity, Culture and Tradition; net expenses 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 response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of Strategic Framework and related Action Plans to End Violence Against Women and Girls; actions associated with the implementation of the Period Products (Free Provision) Act (Northern Ireland) 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 Act (Northern Ireland) 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.

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.

PART 3: INCOME

Departmental expenditure limit

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.

FOOD STANDARDS AGENCY ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	16,107,000	+4,005,000
Net resources for capital purposes	426,000	-100,000
Annually managed expenditure		
Net resources for current purposes	300,000	-
Net resources for capital purposes	5,000	+5,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	16,629,000	+3,945,000

PART 2: EXPENDITURE

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.

Annually managed expenditure

Expenditure arising from:

Provisions; other non-cash items.

PART 3: INCOME

Departmental expenditure limit

Income arising from:

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

NORTHERN IRELAND ASSEMBLY COMMISSION ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
10 Departmental expenditure limit		
Net resources for current purposes	54,498,000	-3,956,000
Net resources for capital purposes	2,163,000	-1,040,000
Annually managed expenditure		
Net resources for current purposes	667,000	-1,533,000
15 Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
20 Money requirement	51,883,000	-5,825,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- The remuneration of Members of the Assembly, the operation of services
 25 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
 30 costs; severance payments; associated depreciation; other non-cash items.

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.

35 PART 3: INCOME

Departmental expenditure limit

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.

NORTHERN IRELAND AUDIT OFFICE ESTIMATE

5 PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		
Net resources for current purposes	9,347,000	-879,000
10 Net resources for capital purposes	30,000	-10,000
Annually managed expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Non-budget expenditure		
15 Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	9,252,000	-839,000

PART 2: EXPENDITURE

20 *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
 25 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.

PART 3: INCOME

Departmental expenditure limit

30 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 NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION 35 ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)

	Departmental expenditure limit		
	Net resources for current purposes	390,000	-143,000
	Net resources for capital purposes	70,000	-
	Annually managed expenditure		
5	Net resources for current purposes	1,000	-
	Net resources for capital purposes	500,000	+500,000
	Non-budget expenditure		
	Net resources for current purposes	-	-
	Net resources for capital purposes	-	-
10	Money		
	Money requirement	10,253,000	+9,195,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 15 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
- 20 and 2050, developing and regulating Heat Networks, governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; administration; related services; other non-cash items.

Annually managed expenditure

Expenditure arising from:

- 25 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.

30 PART 3: INCOME

Departmental expenditure limit

Income arising from:

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

35 NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
Departmental expenditure limit		

	Net resources for current purposes	4,519,000	+28,000
	Net resources for capital purposes	-	-30,000
	Annually managed expenditure		
	Net resources for current purposes	16,000	-
5	Net resources for capital purposes	-	-
	Non-budget expenditure		
	Net resources for current purposes	-	-
	Net resources for capital purposes	-	-
	Money		
10	Money requirement	4,533,000	+49,000

PART 2: EXPENDITURE

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.

Annually managed expenditure

Expenditure arising from:

- Creation and movement in provisions.

PART 3: INCOME

Departmental expenditure limit

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND
ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts	Increase/Decrease
	(£)	(£)
40	Departmental expenditure limit	

	Net resources for current purposes	44,876,000	+1,253,000
	Net resources for capital purposes	526,000	-175,000
	Annually managed expenditure		
	Net resources for current purposes	1,254,000	+265,000
5	Net resources for capital purposes	-	-
	Non-budget expenditure		
	Net resources for current purposes	-	-
	Net resources for capital purposes	-	-
	Money		
10	Money requirement	45,447,000	+2,302,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 15 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
20 of other claims; settlement of holiday pay claims; other related services; severance
payments; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

25 PART 3: INCOME

Departmental expenditure limit

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

SCHEDULE 2

Sections 8 and 10.

ESTIMATES FOR THE YEAR ENDING 31 MARCH 2026

35 DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL
AFFAIRS

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
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	Departmental expenditure limit	(£)
	Net resources for current purposes	301,207,000
	Net resources for capital purposes	45,700,000
	Annually managed expenditure	
5	Net resources for current purposes	56,784,000
	Net resources for capital purposes	-
	Non- budget expenditure	
	Net resources for current purposes	-
	Net resources for capital purposes	-
10	Money	
	Money requirement	343,093,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 15 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
- 20 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
- 25 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, bee and plant health and animal welfare. The provision and application of policy support, policy development, science support and
- 30 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, and nature reserves and information centres. Net spend of the Agri-Food and Biosciences Institute, the Loughs Agency
- 35 of the Foyle, Carlingford and Irish Lights Commission, the Northern Ireland Fishery Harbour Authority and the Livestock and Meat Commission for Northern Ireland. Grants 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
- 40 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, development and conservation of forests and the management of the Forest Service estate. Payments under European Union or
- 45 nationally funded programmes including the Common Agricultural Policy and disallowance, payments to district councils and other approved delivery bodies and other expenditure on activities that are required as a result of the United

Kingdom's exit from the European Union. Expenditure on enforcement activities, contingency planning and exercising, digital services, administration costs, compensation payments, governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; associated non-cash items.

5 *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.

DEPARTMENT FOR COMMUNITIES ESTIMATE

10 PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	414,185,000
15 Net resources for capital purposes	104,642,000
Annually managed expenditure	
Net resources for current purposes	2,728,532,000
Net resources for capital purposes	20,013,000
Non-budget expenditure	
20 Net resources for current purposes	12,882,000
Net resources for capital purposes	-
Money	
Money requirement	3,271,317,000

PART 2: EXPENDITURE

25 *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, Charities 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 Officer's 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 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; residual payments in relation to the wind up of the Northern Ireland Events Company; 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; 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.

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.

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.

DEPARTMENT FOR THE ECONOMY ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
5 Departmental expenditure limit	
Net resources for current purposes	475,907,000
Net resources for capital purposes	114,723,000
Annually managed expenditure	
Net resources for current purposes	21,329,000
10 Net resources for capital purposes	228,601,000
Non-budget expenditure	
Net resources for current purposes	1,036,000
Net resources for capital purposes	-
Money	
15 Money requirement	683,706,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

20 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

25 delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; 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

30 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,

35 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

40 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

45 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
 5 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;
 10 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
 15 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),
 20 Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland and General Consumer Council for Northern Ireland; other non-cash items.

Annually managed expenditure

25 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
 30 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),
 35 Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Non-budget expenditure

Expenditure arising from:

40 Further education pension liabilities; other non-cash items.

DEPARTMENT OF EDUCATION ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)

	Departmental expenditure limit	
	Net resources for current purposes	1,421,185,000
	Net resources for capital purposes	157,348,000
	Annually managed expenditure	
5	Net resources for current purposes	143,692,000
	Net resources for capital purposes	40,000
	Non-budget expenditure	
	Net resources for current purposes	-
	Net resources for capital purposes	-
10	Money	
	Money requirement	1,720,214,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 15 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 European Union Programme for Peace and Reconciliation; 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; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Take up and maintenance of departmental and ALBs' 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.

35 DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION
ESTIMATE

PART 1: AUTHORISED AMOUNTS

		Authorised Amounts
		(£)
40	Departmental expenditure limit	
	Net resources for current purposes	-
	Net resources for capital purposes	-

	Annually managed expenditure	
	Net resources for current purposes	196,152,000
	Net resources for capital purposes	-
	Non-budget expenditure	
5	Net resources for current purposes	-1,036,000
	Net resources for capital purposes	-
	Money	
	Money requirement	42,750,000

PART 2: EXPENDITURE

10 *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;
- 15 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.

DEPARTMENT OF FINANCE ESTIMATE

PART 1: AUTHORISED AMOUNTS

20		Authorised Amounts
		(£)
	Departmental expenditure limit	
	Net resources for current purposes	117,776,000
	Net resources for capital purposes	9,986,000
25	Annually managed expenditure	
	Net resources for current purposes	14,464,000
	Net resources for capital purposes	450,000
	Non-budget expenditure	
	Net resources for current purposes	-
30	Net resources for capital purposes	-
	Money	
	Money requirement	119,661,000

PART 2: EXPENDITURE

Departmental expenditure limit

35 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
- 40 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; the sponsorship and provision of secretariats in respect of other independent bodies; funding to support the Boardroom Apprentice Programme; 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.

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.

DEPARTMENT OF FINANCE - SUPERANNUATION AND OTHER ALLOWANCES ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	-
Net resources for capital purposes	-
Annually managed expenditure	-
Net resources for current purposes	177,750,000
Net resources for capital purposes	
Non-budget Expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	49,500,000

PART 2: EXPENDITURE

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).

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.

DEPARTMENT OF HEALTH ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	3,520,530,000
Net resources for capital purposes	188,250,000
Annually managed expenditure	
Net resources for current purposes	640,687,000
Net resources for capital purposes	12,465,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	4,053,054,000

PART 2: EXPENDITURE

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.

Annually managed expenditure

Expenditure arising from:

- 5 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.
- 10 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
- 15 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.

DEPARTMENT OF HEALTH - HEALTH AND SOCIAL CARE PENSION
SCHEME ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
25 Net resources for current purposes	-
Net resources for capital purposes	-
Annually managed expenditure	
Net resources for current purposes	392,661,000
Net resources for capital purposes	
30 Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	-

PART 2: EXPENDITURE

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
- 40 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;

response to COVID-19; UK Covid-19 Inquiry activities; related costs; other non-cash items.

DEPARTMENT FOR INFRASTRUCTURE ESTIMATE

PART 1: AUTHORISED AMOUNTS

5		Authorised Amounts
		(£)
	Departmental expenditure limit	
	Net resources for current purposes	223,649,000
	Net resources for capital purposes	249,459,000
10	Annually managed expenditure	
	Net resources for current purposes	102,019,000
	Net resources for capital purposes	43,184,000
	Non-budget expenditure	
	Net resources for current purposes	154,914,000
15	Net resources for capital purposes	72,788,000
	Money	
	Money requirement	819,237,000

PART 2: EXPENDITURE

Departmental expenditure limit

20 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 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 services; 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; Ultra Low 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.

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.

DEPARTMENT OF JUSTICE ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	642,650,000
Net resources for capital purposes	39,786,000
Annually managed expenditure	
Net resources for current purposes	316,006,000
Net resources for capital purposes	90,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	

Money requirement	840,083,000
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PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 5 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
- 10 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
- 15 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
- 20 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;
- 25 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
- 30 products costs; other non-cash items.

Annually managed expenditure

Expenditure arising from:

- 35 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 EXECUTIVE OFFICE ESTIMATE

PART 1: AUTHORISED AMOUNTS

40		Authorised Amounts
		(£)
	Departmental expenditure limit	
	Net resources for current purposes	87,294,000

	Net resources for capital purposes	9,777,000
	Annually managed expenditure	
	Net resources for current purposes	448,025,000
	Net resources for capital purposes	-
5	Non-budget expenditure	
	Net resources for current purposes	-
	Net resources for capital purposes	-
	Money	
	Money requirement	137,800,000

PART 2: EXPENDITURE

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 the Chief Scientific and Technology Advisor's NI Science and Technology Advisory Network, including the development and implementation of a Science and Technology Strategy; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy 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 including the appointment of the Commissioner for Children and Young People for Northern Ireland, and the Commissioner for Older People for Northern Ireland; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; 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; 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 (Northern Ireland) 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 Homes and
5 Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 2021); 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
10 Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme, T:BUC Trees Initiative; the policy, funding and legislative implementation of the Racial Equality Strategy; and actions associated with Refugee and Asylum Seeker support and integration, including support for those displaced as a result of global conflict or other
15 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
20 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; the Commission on Flags, Identity, Culture and Tradition; net expenses of the Irish Language
25 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
30 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
35 agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of Strategic Framework and related Action Plans to End Violence Against Women and Girls; actions associated with the implementation of the Period Products (Free Provision) Act (Northern Ireland) 2022; the Executive Insight and Strategy Unit;
40 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;
45 Administration; development of actions and policy stemming from the Climate Change Act (Northern Ireland) 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;
50 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.

Annually managed expenditure

5 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.

FOOD STANDARDS AGENCY ESTIMATE

10 PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	7,249,000
15 Net resources for capital purposes	192,000
Annually managed expenditure	
Net resources for current purposes	135,000
Net resources for capital purposes	3,000
Non-budget expenditure	
20 Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	7,484,000

PART 2: EXPENDITURE

25 *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.

Annually managed expenditure

Expenditure arising from:

35 Provisions; other non-cash items.

NORTHERN IRELAND ASSEMBLY COMMISSION ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
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		(£)
	Departmental expenditure limit	
	Net resources for current purposes	24,525,000
	Net resources for capital purposes	974,000
5	Annually managed expenditure	
	Net resources for current purposes	301,000
	Net resources for capital purposes	-
	Non-budget expenditure	
	Net resources for current purposes	-
10	Net resources for capital purposes	-
	Money	
	Money requirement	23,348,000

PART 2: EXPENDITURE

Departmental expenditure limit

15 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.

Annually managed expenditure

Expenditure arising from:

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

NORTHERN IRELAND AUDIT OFFICE ESTIMATE

PART 1: AUTHORISED AMOUNTS

		Authorised Amounts
		(£)
30	Departmental expenditure limit	
	Net resources for current purposes	4,207,000
	Net resources for capital purposes	14,000
	Annually managed expenditure	
35	Net resources for current purposes	-
	Net resources for capital purposes	-
	Non-budget expenditure	
	Net resources for current purposes	
	Net resources for capital purposes	-
40	Money	
	Money requirement	4,164,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 5 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.

10 THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION
ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
15 Departmental expenditure limit	
Net resources for current purposes	176,000
Net resources for capital purposes	32,000
Annually managed expenditure	
Net resources for current purposes	1,000
20 Net resources for capital purposes	225,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
25 Money requirement	10,253,000

PART 2: EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

- 30 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, developing and regulating Heat Networks, governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; administration; 35 related services; other non-cash items.

Annually managed expenditure

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

40 *Non-budget expenditure*

Expenditure arising from:

Non-cash items.

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	2,034,000
Net resources for capital purposes	-
Annually managed expenditure	
Net resources for current purposes	8,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	2,040,000

PART 2: EXPENDITURE

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.

Annually managed expenditure

- Expenditure arising from:

Creation and movement in provisions.

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND
ESTIMATE

PART 1: AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	20,195,000
Net resources for capital purposes	237,000
Annually managed expenditure	
Net resources for current purposes	565,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	20,452,000

PART 2: EXPENDITURE

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.

Annually managed expenditure

Expenditure arising from:

- Pension liabilities; provisions; other non-cash costs.

SCHEDULE 3

Sections 12 and 13.

EXCESSES FOR THE YEAR ENDING 31 MARCH 2024

PART 1

DEPARTMENT FOR COMMUNITIES

Expenditure arising from:

The payment of 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 COVID-19 pandemic. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs. Provisions, impairments and other Annually Managed Expenditure of the Department and its ALBs.

5

PART 2

THE NORTHERN IRELAND ASSEMBLY COMMISSION

Expenditure arising from:

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

10

PART 3

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION

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 to Net Zero, developing and regulating Heat Networks, governmental response to the coronavirus COVID-19 pandemic; UK COVID-19 Inquiry activities; administration; related services; other non-cash items.

20

BUDGET BILL

EXPLANATORY AND FINANCIAL MEMORANDUM

INTRODUCTION

1. This Explanatory and Financial Memorandum has been prepared by the Department of Finance, in order to assist the reader of the Bill and to help inform the debate on it. It does not form part of the Bill and has not been endorsed by the Assembly.

2. The Memorandum should be read in conjunction with the Bill. It is not, and is not meant to be, a comprehensive description of the Bill. So where a clause or part of a clause does not seem to require any explanation or comment, none is given.

BACKGROUND AND POLICY OBJECTIVES

3. Budget Bills are the legislative means by which Assembly approval will be sought for departments and certain other public bodies to incur expenditure and use resources as detailed in the corresponding Estimates volume and summarised in the Schedules to the Bills. Furthermore, the Budget Bills will enable the Assembly to hold departments accountable for managing and controlling those resources within the limits authorised.

4. The Budget Bill will not only authorise the use of resources but contains powers to authorise the issue of sums of cash from the Consolidated Fund of Northern Ireland to departments and other public bodies to be used for the purposes specified in the Schedules to the Bill. The Budget Bill also authorises the use of income for purposes specified in Schedules 1 to the Bill.

5. Estimates volumes and other relevant documents are also published to correspond to the Budget Bill. Separate Budget Bills will be introduced relating to the Main Estimates (voted provision for a full financial year) and subsequent Supplementary Estimates which revises that provision as a result of the Executive's in-year process. The Budget Bill relating to the Supplementary Estimates will also provide interim resources and funding for the first few months of the next financial year.

PURPOSE

6. The Bill will give effect to the 2024-25 Spring Supplementary Estimates and authorises the use of resources for both 2024-25 and 2025-26.

7. For 2024-25 a total revised amount of £31,041,393,000 is authorised and for 2025-26 a Vote on Account of £13,968,655,000 is taken to provide departments and specified public bodies with provision for the early months of 2025-26, until the Main Estimates and associated Budget (No. 2) Bill are voted in the summer.
8. The resources (current and capital) authorised for use for the year ending 31 March 2025 are to be used for the purposes specified in Part 2 of the estimates set out in Schedule 1 to the Bill.
9. The resources (current and capital) authorised for use for the year ending 31 March 2026 are to be used for the purposes specified in Part 2 of the estimates set out in Schedule 2 to the Bill.
10. The Bill will also authorise the issue of cash from the Consolidated Fund of Northern Ireland in support of services for both 2024-25 and 2025-26. For 2024-25 the Bill will authorise a total revised amount of £26,536,605,000 and for 2025-26 a Vote on Account of £12,148,157,000 is taken.
11. The sums to be issued from the Consolidated Fund of Northern Ireland for the year ending 31 March 2025 are to be used for the purposes set out in Part 2 of the estimates contained in Schedule 1 to the Bill.
12. The sums to be issued from the Consolidated Fund of Northern Ireland for the year ending 31 March 2026 are to be used for the purposes set out in Part 2 of the estimates contained in Schedule 2 to the Bill.
13. In addition, the Bill will authorise temporary borrowing by the Department of Finance. For 2024-25 up to £13,268,303,000 may be borrowed to be repaid no later than 31 March 2025, and in 2025-26 £6,073,079,000 may be borrowed to be repaid no later than 31 March 2026. This is a normal safeguard to allow the efficient management of the Consolidated Fund of Northern Ireland and does not authorise any additional expenditure.
14. The Bill will revise the authorisations set in the Northern Ireland Budget (No.2) Act 2024 on the use of income for the year ending 31 March 2025.

COMMENCEMENT

15. The legislation shall come into operation on Royal Assent.

COMMENTARY ON CLAUSES

Clauses 1 and 2: Use of resources and limits on use of resources in year ending 31 March 2025

Clauses 1 and 2 authorise the use of resources by Northern Ireland departments and other specified public bodies amounting to £31,041,393,000 in the year ending 31 March 2025 for the purposes specified in Part 2 of the estimates set out in Schedule 1. The authorisations in clauses 1 and 2 supersede those made by sections 1 and 2 of the Budget (No. 2) Act (Northern Ireland) 2024.

Clauses 3 and 4: Issue and use of sum out of the Consolidated Fund of Northern Ireland for the year ending 31 March 2025

Clauses 3 and 4 authorise the Department of Finance to issue out of the Consolidated Fund of Northern Ireland the sum of £26,536,605,000 in the year ending 31 March 2025 for the purposes specified in Part 2 of the estimates set out in Schedule 1. The authorisations in clauses 3 and 4 supersede those made by sections 3 and 4 of the Budget (No. 2) Act (Northern Ireland) 2024.

Clause 5: Power to Borrow for the year ending 31 March 2025

Clause 5 authorises the Department of Finance to borrow a sum or sums up to approximately half of the sum specified in clause 3. This is a normal safeguard against the possibility of a temporary deficiency arising in the Consolidated Fund of Northern Ireland. Any sum borrowed is to be repaid by 31 March 2025.

Clause 6: Use of Income for the year ending 31 March 2025

Clause 6 authorises the use of income by Northern Ireland departments and other specified public bodies from a source specified in Part 3 of the estimates set out in Schedule 1 for the purposes specified in Part 2 of those estimates, subject to certain conditions. The authorisations in clause 6 supersede those made by section 6 of the Budget (No. 2) Act (Northern Ireland) 2024.

Clauses 7 and 8: Use of resources and limits on use of resources in year ending 31 March 2026

Clauses 7 and 8 authorise the use of resources by Northern Ireland departments and other specified public bodies amounting to £13,968,655,000 in the year ending 31 March 2026 for the purposes specified in Part 2 of the estimates set out in Schedule 2.

Clauses 9 and 10: Issue and use of sum out of the Consolidated Fund of Northern Ireland for the year ending 31 March 2026

Clauses 9 and 10 authorise the Department of Finance to issue out of the Consolidated Fund of Northern Ireland the sum of £12,148,157,000 in the year ending 31 March 2026 for the purposes specified in Part 2 of the estimates set out in Schedule 2.

Clause 11: Power to Borrow in the year ending 31 March 2026

Clause 11 authorises the Department of Finance to borrow a sum or sums up to approximately half of the sum specified in clause 9. This is a normal safeguard against the possibility of a temporary deficiency arising in the Consolidated Fund of Northern Ireland and any such borrowing is to be repaid by 31 March 2026.

Clause 12: Resources: excesses

Clause 12 authorises the use of resources by the Department for Communities and the Northern Ireland Assembly Commission in the year ending 31 March 2024. The Department for Communities may use resources up to the amount of £2,284,000 for the purposes specified in Part 1 of Schedule 3. The Northern Ireland Assembly Commission may use resources up to the amount of £492,000 for the purposes specified in Part 2 of Schedule 3.

Clause 13: Sums issued out of the Consolidated Fund: excesses

Clause 13 authorises the Department of Finance to issue out of the Consolidated Fund of Northern Ireland and apply to the service of the year ending 31 March 2024 the sum of £464,000. That sum may be used by the Northern Ireland Authority for Utility Regulation for the purposes specified in Part 3 of Schedule 3.

Clauses 14 and 15: Interpretation and Short Title

These clauses are self-explanatory.

FINANCIAL EFFECTS OF THE BILL

16. As detailed above.

HUMAN RIGHTS ISSUES

17. The Bill is compatible with the European Convention on Human Rights.

EQUALITY IMPACT ASSESSMENT

18. No effect on this area.

SUMMARY OF THE REGULATORY IMPACT ASSESSMENT

19. No effect on this area.

LEGISLATIVE COMPETENCE

20. At Introduction, the Minister of Finance, had made the following statement under section 9 of the Northern Ireland Act 1998:

“In my view, the Budget Bill would be within the legislative competence of the Northern Ireland Assembly.”

RECOMMENDATION

21. The Minister of Finance has made the following recommendation as required under section 63 of the Northern Ireland Act 1998:

“As Minister of Finance, I recommend the Budget Bill to the Assembly as is required by section 63 of the Northern Ireland Act 1998.”

Expenditure Resting on the Sole Authority of the Budget Act

Quarterly Updates 2024-25

Section in Part II Subhead Detail	Service	Main Estimate 2023-24 £'000	Updated £'000	<u>Actions being taken to remove requirement for expenditure to rest on the Sole Authority of the Estimates and the confirming Budget Act</u>	Indicative date for the introduction of Enabling Legislation
Department for Communities		12,000	12,000	Actions	Indicative date
1	<p>Welfare Reform and Mitigations (wef 01/04/20) Date Approved by Supply – 27/01/2025</p> <p>Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation.</p>	12,000	12,000	<p>Update @ 30 September 2024 Minister will make a decision on the future of the current WSP schemes after the statutory review is completed (due to be laid by the end of this year).</p> <p>Update @ 31 December 2024 Minister plans to introduce legislation into the Assembly to allow for statutory Welfare Supplementary Payments to be made to those people in receipt of Universal Credit who are eligible for this support.</p>	<p>Update @ 30 September 2024 If it is decided to introduce legislation to regularise the Universal Credit Welfare Supplementary Payments, this could be laid before the Assembly in early 2025 with a view to having it come into operation no later than the start of the 2025/26 financial year (this is dependent on the Executive and Assembly).</p> <p>Update @ 31 December 2024 Subject to agreement, it is intended to have legislation in place by 1 April 2025.</p>

Expenditure Resting on the Sole Authority of the Budget Act

Department of Finance		612	555	Actions	Indicative date
1	<p>Fiscal Council (wef 01/04/21) Date Approved by Supply – 09/12/24</p> <p>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.</p>	612	555	<p>Update @ 30 September 2024 The legislation to put the Fiscal Council on a statutory footing is progressing through the legislative processes.</p> <p>Update @ 31 December 2024 The legislation to put the Fiscal Council on a statutory footing is progressing through the legislative processes. Forecast expenditure has reduced to c.£555k.</p>	<p>Update @ 30 September 2024 The expected timescale for the legislation to achieve Royal Assent is currently mid/late 2025.</p> <p>Update @ 31 December 2024 The expected timescale for the legislation to achieve Royal Assent is Autumn 2025.</p>

Expenditure Resting on the Sole Authority of the Budget Act

Department for Infrastructure		500	0	Actions	Indicative date
3	<p>Active Travel (wef 01/04/20) Date Approved by Supply – 13 June 2024</p> <p>Active Travel grant schemes in the absence of legislation particularly to provide funding to the voluntary and community sector, and other individuals and organisations outside of government. The department will take forward policy development to consider the most appropriate legislative route. Expenditure expected to remain below threshold.</p>	1,500	0	<p>Update @ 30 September 2024 Following further consideration it is envisaged that this will no longer be required as the related spend will either go through Section 29 of the Local Government Finance Act (Northern Ireland) 2011 towards Councils or Section 52A(2) of The Road Traffic (Northern Ireland) Order 1995.</p> <p>Update @ 31 December 2024 As stated above, no change NO LONGER REQUIRED</p>	<p>Update @ 30 September 2024 No new legislation is required</p> <p>Update @ 31 December 2024 As stated above, no change NO LONGER REQUIRED – current legislation exists</p>
3	<p>SmartPass Fee (wef 01/04/24) Date Approved by Supply -10 June 2024</p> <p>A fee for the Northern Ireland Concessionary Fares Scheme SmartPass in the absence of legislation. The Department is considering the most appropriate legislative route.</p>	-1,000	0	<p>Update @ 30 September 2024 The Department is seeking to amend primary legislation through the Department of Finance's Financial Provisions Bill.</p> <p>Update @ 31 December 2024 The Department is seeking to amend primary legislation through the Department of Finance's Financial Provisions Bill which is currently being drafted by OLC.</p> <p>NO LONGER REQUIRED</p>	<p>Update @ 30 September 2024 Spring/ Summer 2025.</p> <p>Update @ 31 December 2024 Summer/Autumn 2025.</p> <p>NO LONGER REQUIRED – no fees will be raised during 2024-25</p>

Expenditure Resting on the Sole Authority of the Budget Act

The Executive Office		15,164	11,963	Actions	Indicative date
1	<p>Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) (wef 01/04/20) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	1,428	1,493	<p>Update @ 30 September 2024 Clause to be included in Financial Provisions Bill</p> <p>Update @ 31 December 2024 Clause to be included in Financial Provisions Bill</p>	<p>Update @ 30 September 2024 To be introduced in 24-25 FY. Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is expected but no confirmed date at this point, likely early 2025.</p>
1	<p>Ending Violence Against Women and Girls (wef 01/04/21) Date Approved by Supply: 19 December 2024</p> <p>In relation to the Northern Ireland draft Strategic Framework to end Violence Against Women and Girls approval, £1.5m is needed to enable full delivery of this function in 2024-25 as this falls under the ambit of TEO. In future years TEO will re-evaluate the need for legislation.</p>	1,500	2,000	<p>Update @ 30 September 2024 Work is ongoing in 24/25 to identify the action required.</p> <p>Update @ 31 December 2024 We have submitted a draft Instruction to OLC for an EVAWG spending Clause to be inserted into the DoF Financial Provisions Bill.</p>	<p>Update @ 30 September 2024 Decisions to be taken in 25/26 and timetabled.</p> <p>Update @ 31 December 2024 To be confirmed by DoF, no confirmed date at this point.</p>

Expenditure Resting on the Sole Authority of the Budget Act

1	<p>Truth Recovery Programme (wef 01/04/21) Date Approved by Supply: 19 December 2024</p> <p>Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses, amounting to £5,100k for the rest of the financial year 2024-25, 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.</p>	5,100	3,000	<p>Update @ 30 September 2024</p> <ol style="list-style-type: none"> 1. Legislative clause for support services (£2.3m) is being brought forward as part of DoF Financial Provisions Bill (FPB) 2. Expenditure needed for the non-statutory inquiry, communications and engagement less than £1.5m - not covered by FPB 3. Inquiry and Redress bill is being developed. Consultation closed on the 19 September. This will be brought forward in the coming months to the Executive. This will cover redress payments <p>Update @ 31 December 2024</p> <ol style="list-style-type: none"> 1. Legislative clause for support services (£1.1m) is being brought forward as part of DoF Financial Provisions Bill 2. Expenditure needed for the non-statutory inquiry, communications and engagement is less than £1.5m - not covered by FPB 3. The consultation closed and Executive will consider before the end of 2024-25 with a view to introducing legislation early in 2025-26. 	<p>Update @ 30 September 2024</p> <ol style="list-style-type: none"> 1. To be introduced in 2024-25. Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024 2. Sole Authority of the Budget Act (SABA) will be required in 2024-25 and 2025-26 3. Part of 2024-25 legislative programme. SABA will be required until the legislation is in place, in 2025-26 <p>Update @ 31 December 2024</p> <ol style="list-style-type: none"> 1. Working to DoF's timetable. Executive approval of the Bill is expected to be sought in 2024-25 with a view to introducing legislation early in 2025-26. 2. SABA will be required in 2024-25 and 2025-26 3. Part of 2024-25 legislative programme. SABA will be required until the legislation is in place, in 2025-26
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Expenditure Resting on the Sole Authority of the Budget Act

1	<p>Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine (wef 01/04/22) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	3,174	2,509	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025</p>
1	<p>Full Dispersal Asylum Seekers Scheme (wef 01/04/22) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	200	613	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure. Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>

Expenditure Resting on the Sole Authority of the Budget Act

1	<p>Refugee Integration Proposal (other cohorts of refugees) (wef 01/04/23) Date Approved by Supply: 19 December 2024</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p>	709	659	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>
1	<p>Strategic Migration Partnership – British Nationals Overseas (wef 01/04/24) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	15	38	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>

Expenditure Resting on the Sole Authority of the Budget Act

1	<p>Strategic Migration Partnership – Asylum (wef 01/04/24) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	48	40	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>
1	<p>Northern Ireland Refugee Resettlement Scheme (wef 01/04/24) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	1,040	392	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>

Expenditure Resting on the Sole Authority of the Budget Act

1	<p>Afghan Citizens Resettlement Scheme and Afgan Relocation and Assistance Policy (wef 01/04/24) Date Approved by Supply: 19 December 2024</p> <p>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.</p>	1,950	1,219	<p>Update @ 30 September 2024 Work is underway with the Department of Finance to include a provision in a forthcoming Financial Provisions Bill to provide a legislative basis for this expenditure.</p> <p>Update @ 31 December 2024 A clause for inclusion in the Bill has been agreed with OLC.</p>	<p>Update @ 30 September 2024 Working to DoF's timetable. Executive approval of the Bill is expected to be sought in December 2024.</p> <p>Update @ 31 December 2024 Working to DoF's timetable. Executive approval of the Bill is now expected to be sought in early 2025.</p>
TOTAL		28,276	24,518		

ESTIMATES MEMORANDUMS

FOR

SPRING SUPPLEMENTARY ESTIMATES 2024-25

2024-25 Spring Supplementary Estimate Memorandum

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DAERA

2024-25 Spring Supplementary Estimate Memorandum



Department of
Agriculture, Environment
and Rural Affairs
www.daera-ni.gov.uk

An Roinn
Talmhaíochta, Comhshaoil
agus Gnóthaí Tuaithe

Department of
Fairmin, Environment
an' Kintra Matthers

*Sustainability at the heart of a
living, working, active landscape
valued by everyone.*

Department of Agriculture, Environment and Rural
Affairs (DAERA)

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

DAERA's purpose is 'Sustainability at the heart of a living, working, active landscape valued by everyone'.

1.1 Objectives

The Department of Agriculture, Environment and Rural Affairs (DAERA) and its agencies carry responsibility for environment, climate change and sustainability, food, farming, fisheries, forestry, and the development of the rural sector in Northern Ireland.

The key departmental priorities for 2024-25 are:

- Tackling climate change together;
- Protecting our natural environment;
- Strengthening environmental governance;
- Supporting sustainable resilient and productive, agri-food and fishing sectors;
- Safeguarding animal health and welfare and plant health; and
- Building strong, sustainable and diverse rural communities.

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

The Department continues to provide capital support to farm businesses with significant capital expenditure in the Farm Business Improvement Scheme and Environmental Farming Scheme.

This funding also encompasses the investment which enables the Department to deliver its core activities and includes expenditure on the estate, research and development and Information Communications Technology (ICT) systems as well as investment in the NDPBs and the payment of capital grants.

2024-25 Spring Supplementary Estimate Memorandum

Resource Annually Managed Expenditure (Resource AME)

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

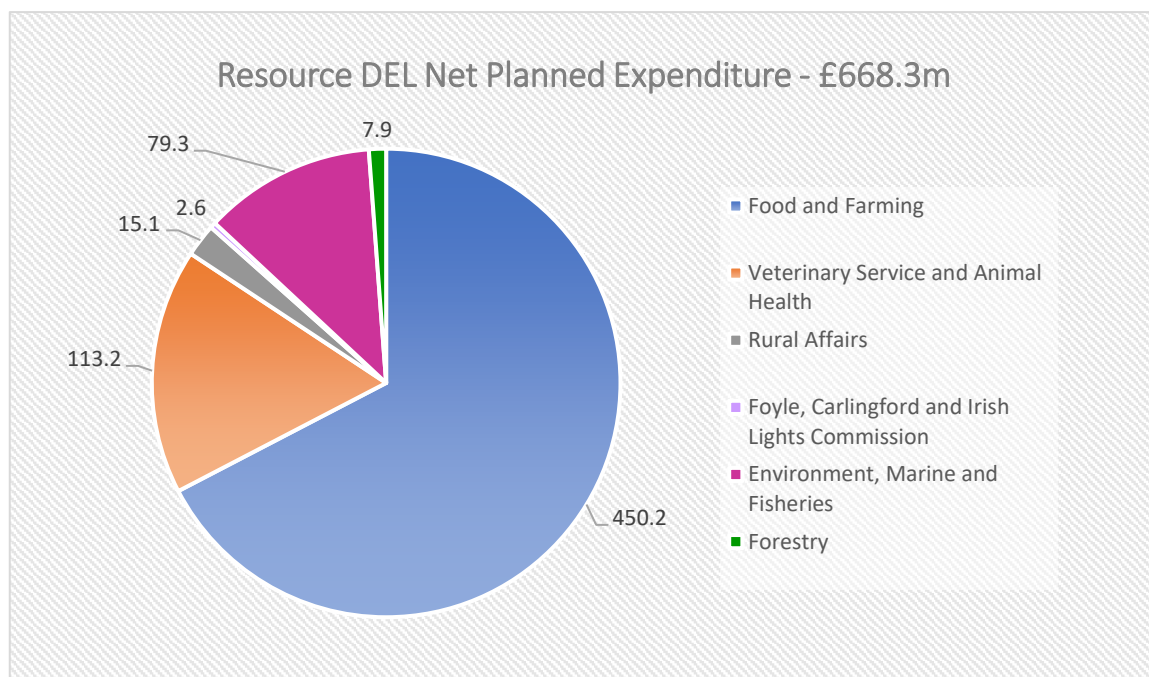
Non-Budget Expenditure (Resource & Capital)

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

1.3 Main Areas of Spending

The graphic below shows the main components of the Department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

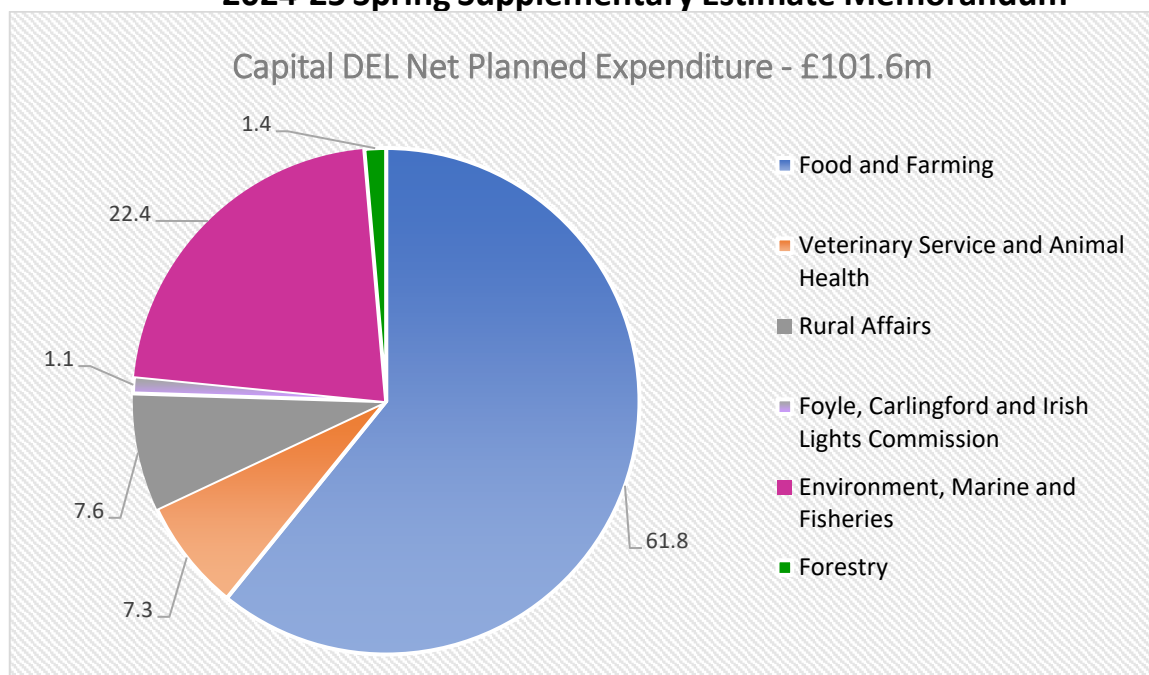
Resource DEL NET Expenditure: £668.3m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £101.6m

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Net CDEL includes income

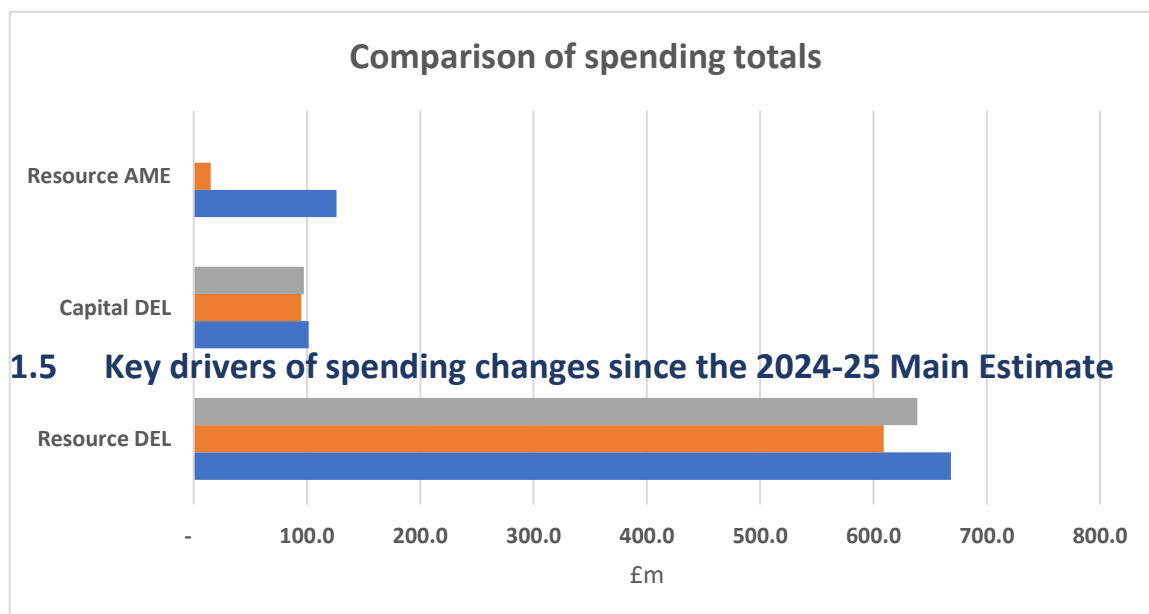
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) Compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Resource DEL	668,283	59,183	8.9%	29,517	4.6%
Capital DEL	101,554	6,554	6.5%	4,228	4.3%
Resource AME	126,186	111,150	88.1%	126,047	99.9%

*Should agree to Part I of SSEs

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

2024-25 Spring Supplementary Estimate Memorandum

The main causes of changes are:

Resource DEL

During the year, an additional £15.7m Resource DEL was allocated. This included £4.0m for Bovine TB Programme Delivery, £1.5m for the Environmental Improvement Plan including Lough Neagh, £3.6m for departmental overcommitments and £6.6m for depreciation.

HMT Funding of £46.6m was also allocated in-year in relation to the costs of administering the Windsor Framework.

In addition the Department reclassified £1.6m Resource DEL to Capital DEL for the Environmental Farming Scheme, Common Market Organisation and the Farm Carbon Footprint Project.

Non-voted Resource DEL decreased by £1.1m due to income being transferred to the Consolidated Fund in relation to the Emissions Trading Scheme.

Capital DEL

During the year, an additional £3.6m Capital DEL was allocated. This included £1.6m to take forward work on Lough Neagh and £2.0m for the Tackling Rural Poverty and Social Isolation programme.

HMT Funding of £2.8m was also allocated in-year in relation to the costs of administering the Windsor Framework.

In addition the Department reclassified £1.6m Resource DEL to Capital DEL for the Environmental Farming Scheme, Common Market Organisation and the Farm Carbon Footprint Project.

There was also a net reduction of £1.4m due to transfers to other departments.

Resource AME

During the year, an additional Resource AME of £111m has been allocated. This includes £108m in relation to a potential technical accounting adjustment in relation to Mobuoy, £2m relating to Departmental revaluations and £1m relating to depreciation.

Capital AME

N/A.

Resource non-budget

N/A.

Capital non-budget

N/A.

1.6 New policies and programmes: Ambit changes

N/A.

2024-25 Spring Supplementary Estimate Memorandum

1.7 Spending Trends over 3 years

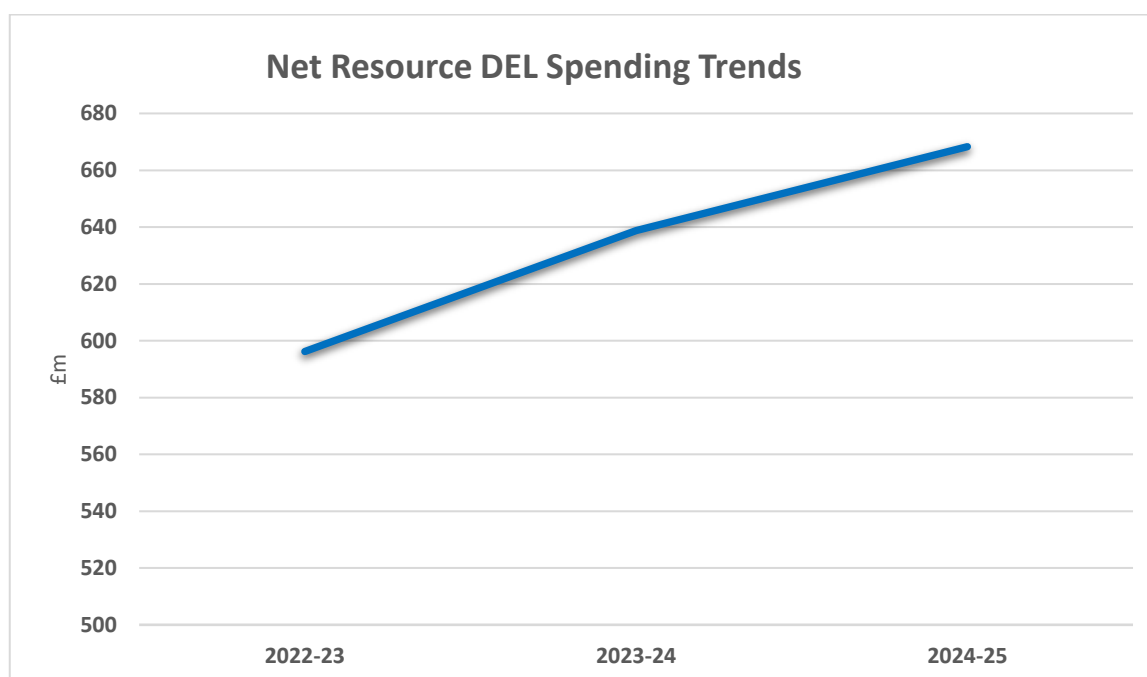
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	596,248	638,766	668,283
Net Capital DEL	82,447	97,326	101,554

Totals may not sum due to rounding

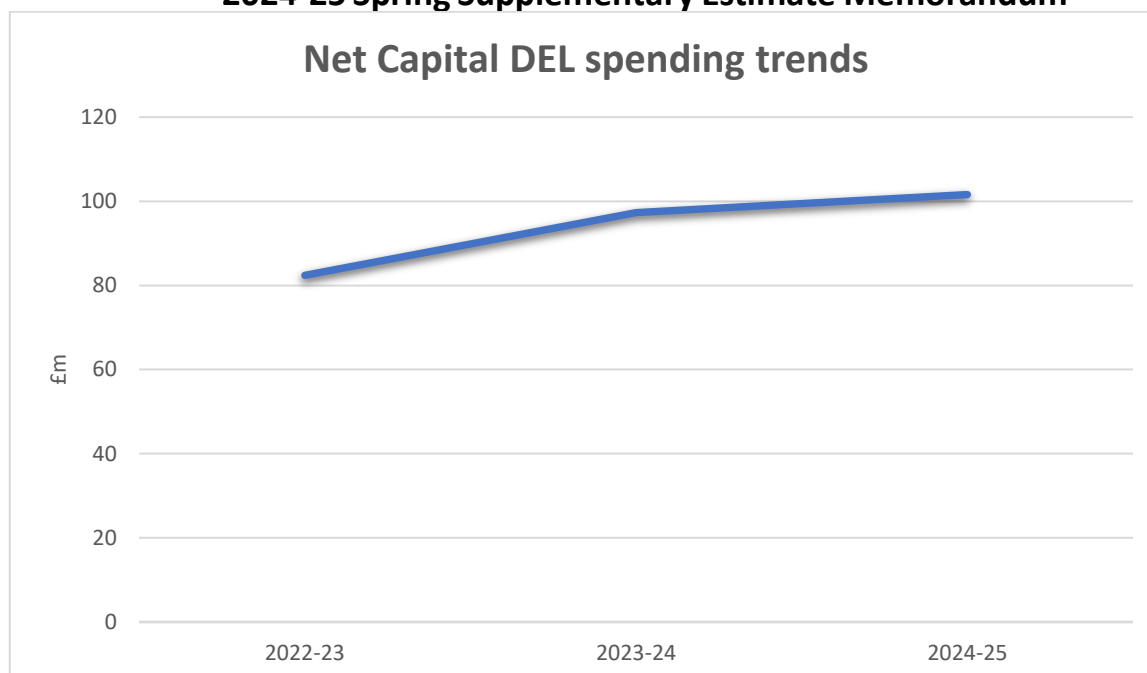
* Final Outturn

** SSE Part 1 figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum



Explanation Spending Trends

The increase in Resource DEL between 2022-23 and 2023-24 was due to increased levels of HM Treasury Earmarked Common Agricultural Policy and Fisheries replacement funding as well as increased levels of NI Protocol and Windsor Framework funding and additional Executive funding for the 2023-24 pay award and the Bovine TB Programme.

This trend continues between 2023-24 and 2024-25 with further increases in the costs of administering the NI Protocol and Windsor Framework, increases in the overall costs of the Bovine TB Programme and pay inflation costs.

In respect of Capital DEL, the Department continues to provide capital support to farm businesses with significant capital expenditure in the Farm Business Improvement Scheme and Environmental Farming Scheme. In 2024-25, a total of £5.7m Capital DEL was allocated to the Tackling Rural Poverty and Social Isolation Programme to fund the Rural Business Development Grant Scheme and Rural Micro Capital Grant Scheme.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£8.1m** since the 2024-25 Main Estimate and have reduced by **£16.2m** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024-25)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	67,574	-8,053	-11.9%	-16,187	-24.0%

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This is mainly due to the in-year reclassification of AFBI costs from Administration costs to Programme costs to align with the nature of that organisation's work.

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

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

3. Contingent liabilities

There may be a contingent liability in relation to Mobuoy. This will depend on the assessment made at the year end in relation to the potential accounting adjustment referred to at section 1.5 above.

4. Accounting Officer Approval

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

Katrina Godfrey

Katrina Godfrey
Permanent Secretary

Department: Department of Agriculture, Environment and Rural Affairs

Date: 20 January 2025

DfC

2024-25 Spring Supplementary Estimate Memorandum



Department for

Communities

www.communities-ni.gov.uk

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Commonities

Department for Communities

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

1.1 Objectives

The Department for Communities committed to the following strategic objectives for 2024-25:

- Deliver social security, employment support, child maintenance and pensions to ensure everyone has access to the right (financial) support when they need it.
- Promote residential building safety and the availability of good quality and affordable housing to offer individuals and families shelter and a place to feel safe.
- Recognise diversity, tackle poverty, encourage participation in society and promote social inclusion to create a society of respect and acceptance.
- Engage with and support, through improved collaboration, central and local Government and the Voluntary & Community sector to build more empowered, confident communities and reduce disadvantage.

2024-25 Spring Supplementary Estimate Memorandum

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This includes both the Department and Arm's Length Bodies (but not restricted to): salaries, general administration expenses, programme expenditure, grants and depreciation/ impairments. The Department for Communities is responsible for significant levels of public expenditure and staffing. In 2024-25 the Department had over 11,000 staff most of whom were engaged in the front-line delivery of services and work in conjunction with our Arm's Length Bodies and many diverse stakeholders to deliver vital public services across Northern Ireland. This position includes almost 4,300 staff delivering services for the Department of Work & Pensions in GB.

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

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the Department's infrastructure, enabling it to deliver its core activities which include spending on Housing and Regeneration (including New Build

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funding, NI Co-Ownership and Disabled Adaptations funding), Discretionary Support loans and Voluntary and Community Funding.

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

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

Non-Budget Expenditure (Resource & Capital)

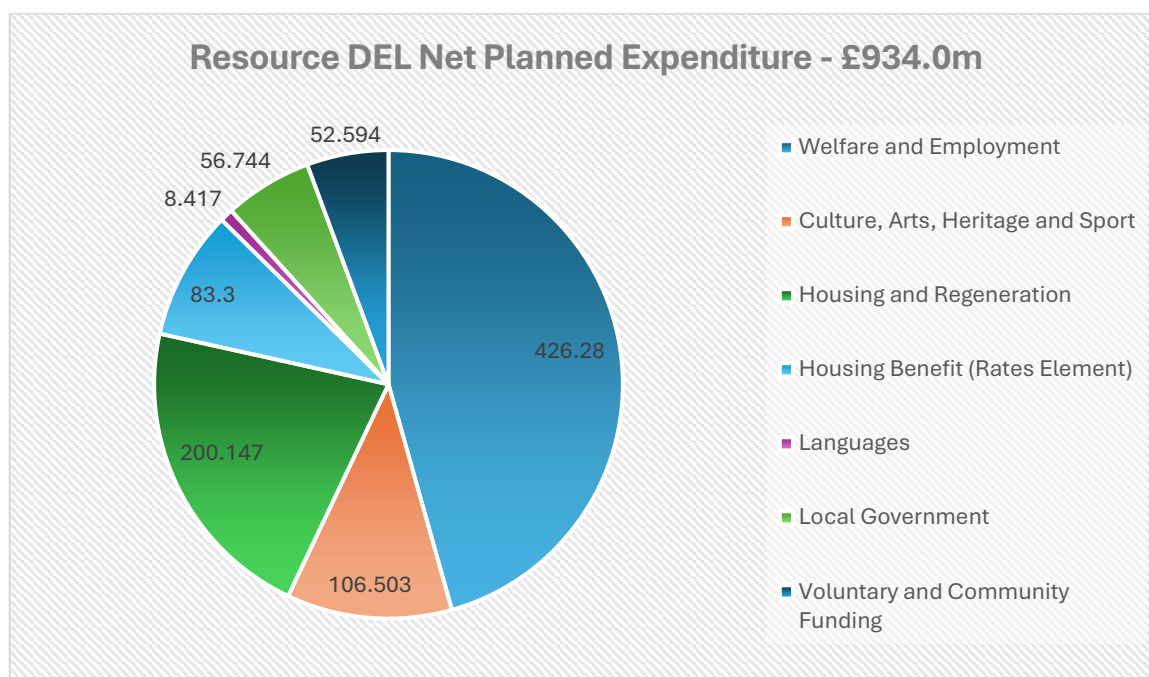
Income and expenditure that pass through a government department's books and that are not included in DEL or AME such as payments to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

The graphic below shows the main components of the Department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

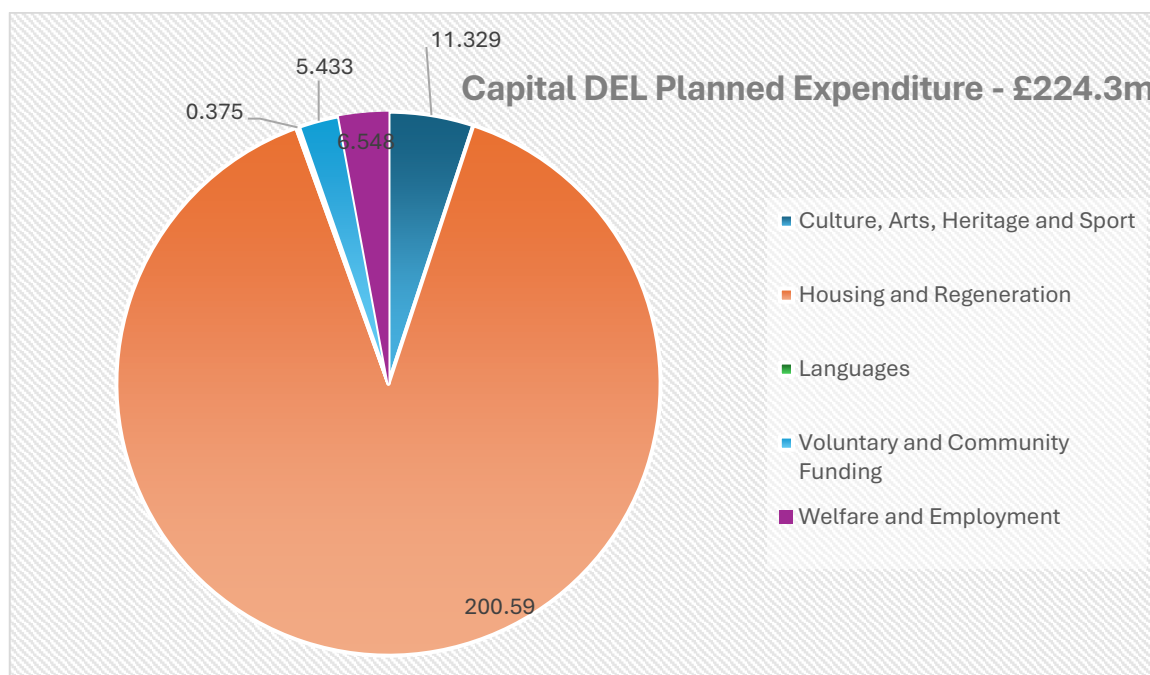
Resource DEL NET Expenditure: £934.0m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £224.3m

2024-25 Spring Supplementary Estimate Memorandum



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

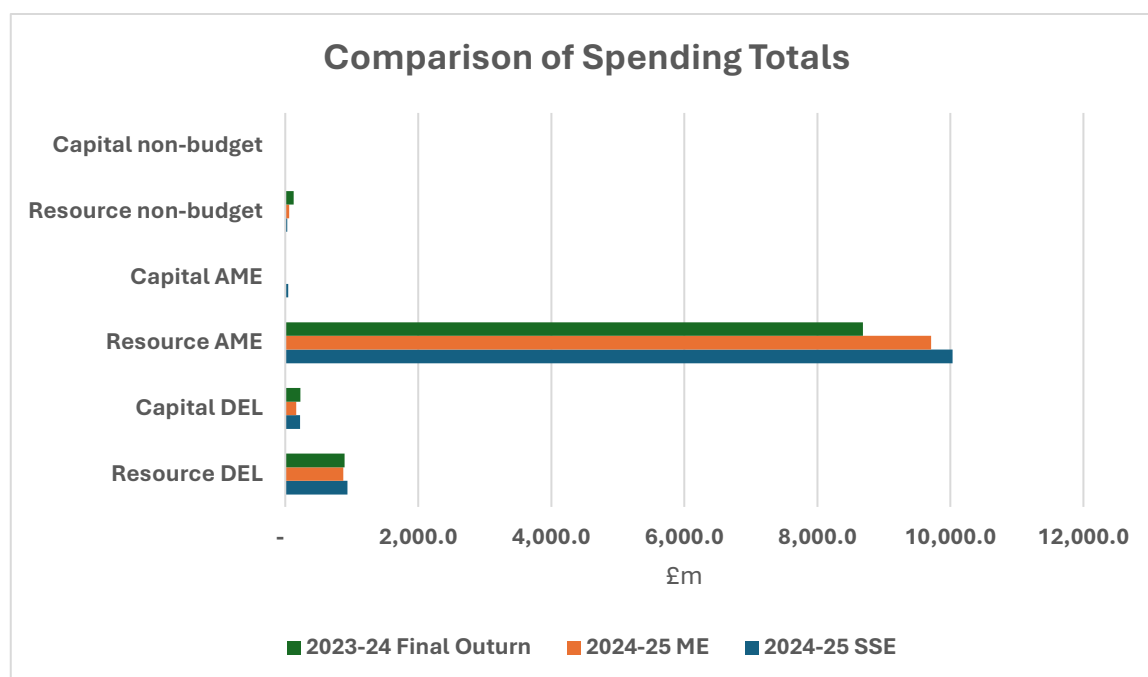
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	933,985	61,284	7	42,853	5
Capital DEL	224,275	61,004	37	-2,009	-1
Resource AME	10,034,710	323,173	3	1,347,584	16
Capital AME	43,616	42,178	2,933	40,307	1,218
Resource non-budget	28,625	-31,810	-53	-96,575	-77

*Should agree to Part I of SSEs

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The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

Increase of £61.3m compared to the Main Estimate for Resource DEL. Main key drivers of this increase relate to; Executive allocations (£17.0m for the Pension Age Fuel Support Payment, £3.0m for Discretionary Support, £6.7m to NI Housing Executive for Homelessness and internal running costs, £1.5m to National Museums NI for and internal running costs and £10.0m for departmental demand lead pressures). Earmarked reduced requirements of £3.5m. Technical Adjustments of £20.6m due to internal movement of budget.

Given the budget was only announced on 27 April 2024, there was insufficient time and opportunity to re-align the budget in the Main Estimate to reflect the Minister's decisions on opening budget allocations.

Capital DEL

Increase of £61.0m compared to the Main Estimate for Capital DEL is driven largely by additional allocations of £50.0m for Housing for the Social Housing Development Programme. Adjustments for the Cladding Safety Scheme resulted in a net budget allocation of £1.2m. A further allocation of £3.1m was also received. Reduced requirements mainly relate to Flagship Projects Casement Park (£11.6m) and the NI Football Fund (£2.0m), with small elements relating to City Deals (£0.7m) and Peace Plus (£0.9m) funding. Additional reduced requirements (£2.0m) and repayment of FTC loans (£4.6m) were also made.

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Resource AME

Increase of £323.1m compared to the Main Estimate for Resource AME, arises from Technical Adjustments made during the three Monitoring Rounds. Social Security Benefits forecast modelling has been updated to reflect the latest available caseload, average award amounts, outturn and economic determinants resulting in an increased spend, particularly in respect of Universal Credit and Legacy Benefits, for the 24-25 year (£329.4m) and movements have also occurred in Provisions, Depreciation, Revaluations, Impairments and Pension costs (-£6.3m)

Capital AME

Increase of £42.1m in Capital AME represents a significant increase on the Main Estimate figure of £1.4m. The Capital AME SSE relates solely to Working Age Benefits. The increase, driven by technical adjustments, provides adequate budget cover for increased demand in respect of Universal Credit Advances as the Move to Universal Credit continues to roll out.

Resource non-budget

Decrease of £31.8m in the Resource Non-Budget Spring Supplementary Estimate compared to the Main Estimate is largely due to reduced requirements for the Winter Fuel Payment arising from the change in eligibility criteria for 2024-25 announced by the Chancellor

Capital non-budget

N/a

1.6 New policies and programmes: Ambit changes

Additions to the Spring Supplementary Estimates Ambit for 2024-25, include reference to:

- The payment of Pension Age Fuel Support Payment
- Provision of Financial Transactions Capital Loans to eligible bodies, including for the delivery of regional development, community and voluntary services, culture and sports and associated administration costs

1.7 Spending Trends over 3 years

Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	862,742	891,132	933,985
Net Capital DEL	253,540	226,284	224,275

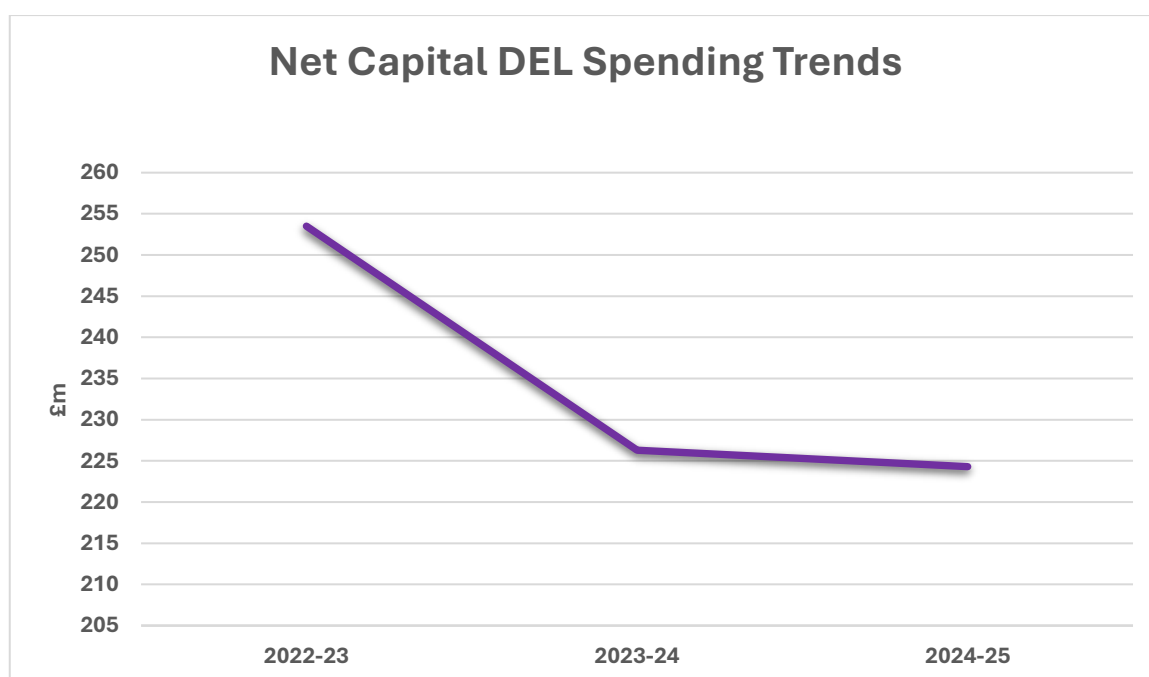
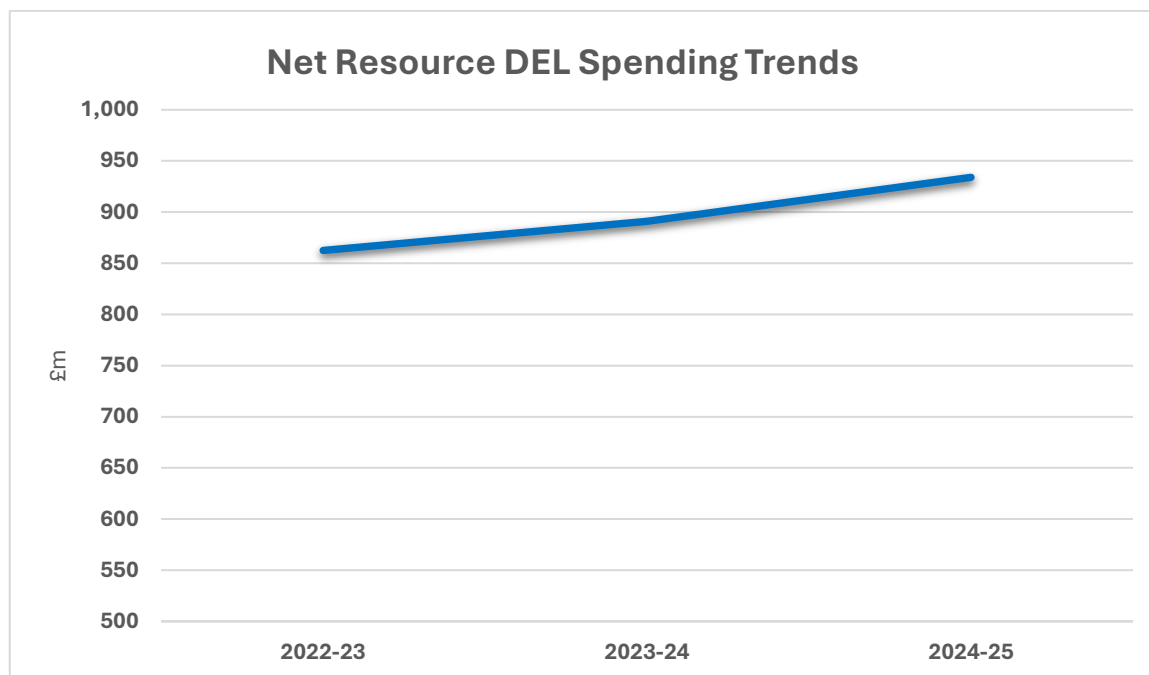
Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 figures 2024-25

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



Explanation Spending Trends

The upward trend in Net Resource DEL is driven by increased spend in the Department's Welfare & Employment area (Work & Inclusion salaries, Contract Costs, GAE and Pension Age Fuel Support Payment) & an increase in Housing & Regeneration related expenditure (Homelessness, Depreciation on leased assets, Ukraine Relocation Scheme and Urban Regeneration)

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The downward trend in Net Capital Del is the net effect of a decrease in House and Land Sales receipts, Loan repayments and Housing Association Grant repayments. This, along with restricted budgets, has led to a decrease in expenditure across the Department including Disabled Adaptations, Decent Homes and NIHE Urban Renewal. Whilst New Build Social Housing spend has seen a slight reduction, construction industry inflation has meant that fewer SHDP units can be delivered. There has also been a reduction in Financial Transactions Capital due to lower demand.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£4.1m** since the 2024-25 Main Estimate and have reduced by **£12.2m** since the 2023-24 Final Outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024-25)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	56,538	-4,142	7%	-12,155	-18%

This is mainly due to higher spend in 2023-24, due to the £1,500 non-consolidated 2023 NICS Pay Award, and high levels of attrition and delays in recruitment in both substantive and agency staff in 2024-25. Currently the Department has c.1,300 vacant posts related to Northern Ireland service delivery.

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

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

Ref	Description / Update	Amount of Provision £'000
1	Welfare mitigation payments are made to people claiming Universal Credit who experience a reduction in their benefit as a result of specified welfare changes. Eligibility for payments is centred on the policy detailed in the Welfare Supplementary Payment subordinate legislation that applies to people who are claiming legacy benefits. Legislation to extend the welfare mitigation schemes to Universal Credit claimants must be approved by a resolution of the Assembly. It was not possible to	12,000

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	progress the necessary legislation before the suspension of the Assembly. The outgoing Northern Ireland Executive agreed to the allocation of appropriate funding for these payments, which would be delivered under the sole authority of the Budget Act pending Assembly approval of the subordinate legislation. It is intended to have legislation in place by 1 April 2025.	
Minister plans to introduce legislation into the Assembly to allow for statutory Welfare Supplementary Payments to be made to those people in receipt of Universal Credit who are eligible for this support. It is intended to have legislation in place by 1 April 2025.		

3. Contingent liabilities

Nature of liability	£'000
Public Liability Claims	9,100
Potential Changes to Current Benefit Legislation	Unquantifiable
Legal Cases	Unquantifiable
Charity Commission Northern Ireland	Unquantifiable
Compensation Recovery Unit	300
Statutory Guarantees	Unquantifiable
Statutory Indemnities	3,700
Holiday Pay Liability	Unquantifiable
Pension Liability – Goodwin Judgement	Unquantifiable

4. Accounting Officer Approval

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

Colum Boyle
DfC Permanent Secretary
Accounting Officer

Department: Department for Communities

2024-25 Spring Supplementary Estimate Memorandum

Date: 23 Jan 2025

DfE

Department for the Economy

2024/25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

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

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

1.1 Objectives

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

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

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1.2 Spending Controls

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

The spending totals which the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

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

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

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

- the management and discharge of liabilities falling to the Department and its arm's length bodies (including but not limited to), corporation tax, pensions, bad debts, revaluations, creation and movement in provisions and other non-cash items;
- Renewable Heat Incentive payments; and

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

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- student loans estimated interest receivable from the student loan book and unwinding of discount.

Capital Annually Managed Expenditure (Capital AME)

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

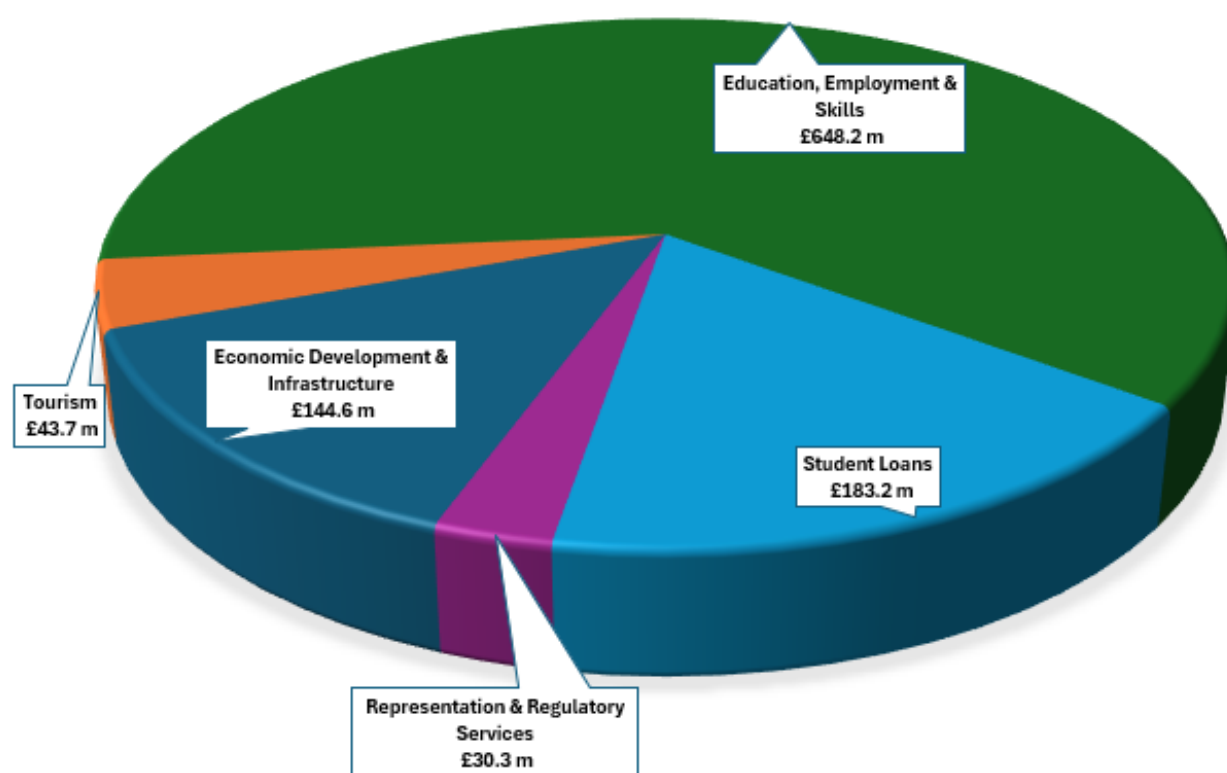
Non-Budget Expenditure (Resource & Capital)

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

1.3 Main Areas of Spending

The graphics below show the main components of DfE's RDEL and CDEL budgets for the financial year 2024/25 as included in the Spring Supplementary Estimate (SSE).

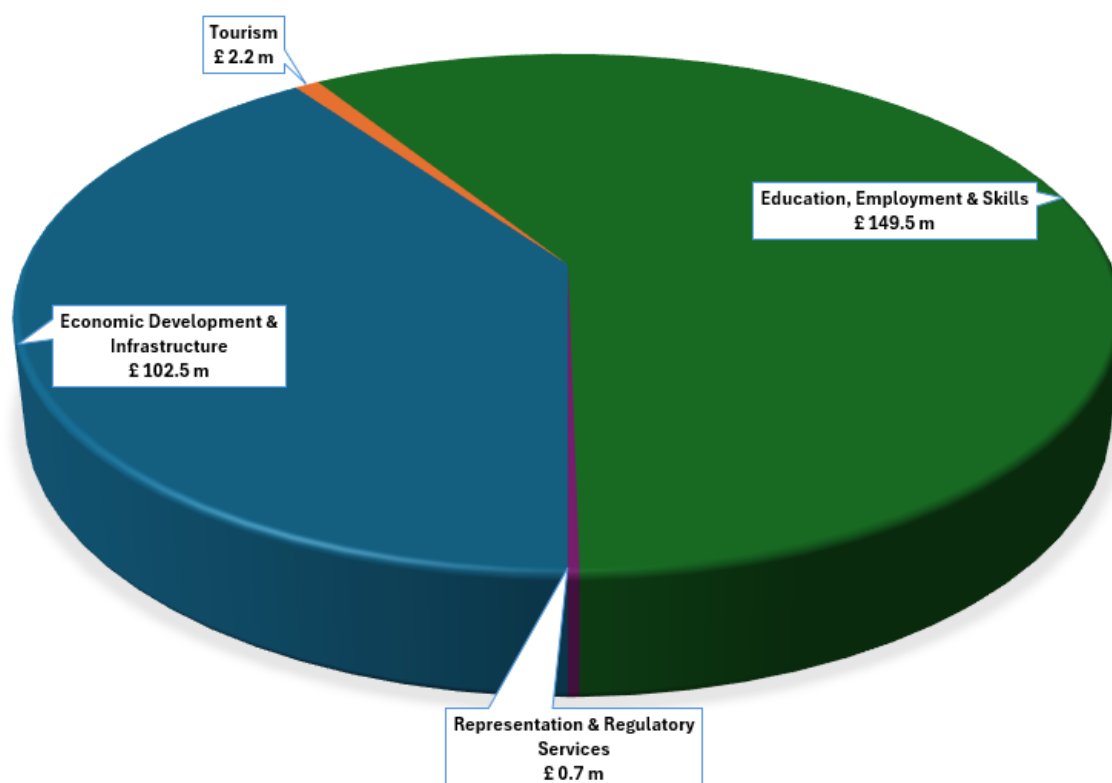
Chart One – DfE Resource DEL (RDEL) Net Expenditure: £1,056.9 million



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

Chart Two – DfE Capital DEL (CDEL) Net Expenditure: £254.9 million

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Note to Chart - CDEL is shown net of income

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

Chart Three below sets out DfE's 2023/24 Outturn, 2024/25 Main Estimate (Mains) and SSE by spend category.

Chart Three - 2023/24 Outturn, 2024/25 Mains and SSEs By Spend Category

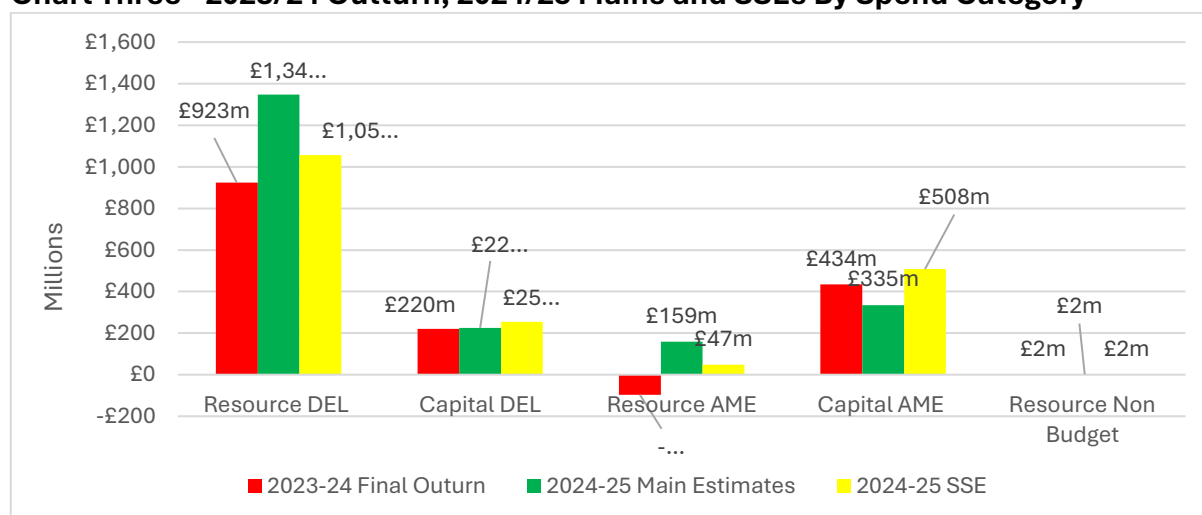


Table One below outlines variances between the 2024/25 SSE, 2023/24 Outturn and 2024/25 Mains.

Table One – 2024/25 SSE vs 2023/24 Outturn and 2024/25 Mains

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Type	Spending total* SSE 2024/25	Variance (-) + To 2024/25 Mains		Variance (-) + To Outturn 2023/24	
	£'000	£'000	%	£'000	%
Non-ringfenced RDEL	829,987	63,428	8	37,575	5
Ringfenced RDEL	226,945	(353,478)	(61)	95,958	73
Total RDEL	1,056,932	(290,050)	(22)	133,533	14
Capital DEL	254,938	29,308	13	34,927	16
Resource AME	47,397	(111,408)	(70)	(143,629)	(149)
Capital AME	508,001	172,912	52	74,200	17
Resource Non-Budget	2,301	97	4	107	5
Capital Non-Budget	0	0	0	0	0

Note to Table - *Agrees to Part I of SSEs

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

Explanation of Variances Between 2024/25 SSE and 2023/24 Final Outturn

Non-ringfenced Resource DEL (£37.6 million increase)

There has been a £37.6 million increase in DfE's non-ringfenced RDEL funding in comparison to 2023/24 outturn due to:

- a £12.5 million increase in earmarked Treasury and Executive funding in 2024/25 mainly due to:
 - £8 million of additional funding from the UK Shared Prosperity Fund (UKSPF);
 - £2.9 million of additional funding for NI Protocol and Windsor Framework;
 - £2.4 million of additional Peace Executive match funding;
 - £2 million of additional Executive funding for the Graduate Entry Medical School;
 - a £1.7 million reduction, as Executive Flood Support was paid in 2023/24 only; and
 - a £1.1 million reduction in Northern Ireland Office (NIO) New Deal funding.
- £25.1 million increase in DfE's general RDEL budget in 2024/25 due to:
 - a £19 million increase in the baseline;
 - £9.7 million² of additional in-year allocations from the Executive in 2024/25;
 - a £7 million increase within the Estimate, to enable DfE to take additional budget from the Executive should it become available before the end of the financial year;
 - a drawdown of an additional £0.8 million relating to the remaining End Year Flexibility (EYF) for FE Colleges;

² £2.0 million in June Monitoring, £6.2 million in October Monitoring and £1.5 million in January Monitoring

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- a £0.7 million increase in technical adjustments between government Departments;
- offset by the £12.1 million a one-off general allocation from the Executive in 2023/24 not rolled forward into the 2024/25 baseline.

Ringfenced Resource DEL (£96.0 million increase)

The £96 million increase in DfE's 2024/25 ringfenced RDEL, when compared to 2023/24 outturn, is mainly due to student loans (£93.4 million). The ringfenced RDEL budget for student loans relates to the non-cash revaluation of the student loan book. The student loan revaluation budget is set based upon the funding allocation to the Department for Education in England. As this non-cash funding is specific to student loans, and cannot be used elsewhere within the Block, it is fully allocated to DfE. Given the considerably higher costs of student loans in England, the budget allocation is often significantly more than required.

The remaining £2.6 million relates to an increase in depreciation³ charges in 2024/25.

Capital DEL (£34.9 million increase)

There has been a £34.9 million increase in CDEL funding in comparison to 2023/24 outturn due to:

- a £30.1 million increase in earmarked Treasury and Executive funding mainly due to:
 - a £40.3 million increase in City Deal funding due to project progression;
 - £9.1 million from UKSPF due to a successful Invest NI bid; and
 - a £19.3 million reduction in funding for Project Stratum as the programme is nearing completion.
- £3.8 million of additional income in 2023/24, relating to a historic telecoms contract, designated as Consolidated Fund Extra Receipts (CFERs), thus reducing the Department's net CDEL allocation in that financial year.

Resource AME (£143.6 million decrease)

There has been a £143.6 million decrease in Resource AME in comparison to 2023/24 outturn due to:

- a £65.2 million downward movement in student loans related to interest receivable and movement in discount rates;
- £47.8 million in the Renewable Heat Incentive (RHI) scheme. Due to uncertainty from ongoing legal challenges DfE has retained the full AME budget for RHI, as these challenges are ongoing, the full budget has not been required resulting in the budget being more than outturn; and
- a £30.8 million movement in provisions and pension schemes.

Capital AME (£74.2 million increase)

There has been a £74.2 million increase in Capital AME in comparison to 2023/24 outturn due to:

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

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- £35.6 million less student loans receipts anticipated in 2024/25 to offset against Capital AME, thereby increasing Capital AME requirements;
- £35 million of additional student loans paid to students anticipated in 2024/25; and
- £3.6 million of additional capitalised interest anticipated in 2024/25.

1.5 Key drivers of spending changes since the 2024/25 Main Estimate

Non-ringfenced RDEL (£63.4 million increase)

There has been a £63.4 million increase in DfE's non-ringfenced RDEL funding in 2024/25 since Mains due to:

- a £40.8 million increase in earmarked Treasury funding. Whilst most allocations will have been confirmed at Mains, due to the budget timetable they are not normally processed until SSEs. The allocations relate to:
 - £16.4 million NIO New Deal funding (£14 million for skills and entrepreneurship and £2 million for trade and export); and
 - £15.2 million Protocol & Windsor Framework funding;
 - £8.9 million UKSPF for Multiply, Invest NI and FE;
 - £1.3 million additional NIO New Deal funding (£0.8 million for skills and entrepreneurship and £0.5 million for trade and export); and
 - transfer of £0.9 million of NIO New Deal funding (joint DfE and Department for Communities (DfC) package) to DfC for their JobStart Scheme;
 - transfer of £0.1 million UKSPF to The Executive Office (TEO) for a Strategic Investment Board's (SIB) Makers Alliance which supports the advanced manufacturing sector.
- a £1.1 million increase in earmarked Executive funding due to:
 - a £1.4 million increase in earmarked Peace Plus match funding; and
 - a £0.3 million reduced requirement in earmarked funding for the Graduate Entry Medical School.
- a £21.5 million increase in general RDEL funding due to:
 - £9.7 million⁴ of additional in-year allocations from the Executive in 2024/25;
 - the drawdown of an additional £0.8 million relating to the remaining EYF for FE Colleges;
 - a £7 million increase within the Estimate, to enable DfE to take additional budget from the Executive should it become available before the end of the financial year;
 - a £1.0 million transfer into DfE from the Department for Transport (DfT) for its annual contribution towards the City of Derry Airport Public Service Obligation;
 - £2.9 million of net transfers between government departments. The largest inward transfer was £4.7 million from the Department of Health (DoH) for Teaching Grants, and the largest outgoing transfer was £3 million to the Department for Infrastructure (DfI) for the City of Derry Airport;
 - the allocation of £0.6 million, held centrally, to meet the Construction and Procurement Delivery (CDP) charges for City Deal projects; and

⁴ £2.0 million in June Monitoring, £6.2 million in October Monitoring and £1.5 million in January Monitoring

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- a £0.6 million reduction due to income that cannot be retained by DfE under the Consolidated Budgeting Guidance and must be returned as a CFER.

Ring Fenced Resource DEL (£353.5 million decrease)

The £353.5 million reduction in ringfenced RDEL is due to:

- a £390.2 million reduction by Treasury in the budget allocation available to cover the non-cash revaluation of student loans; and
- a £36.7 million increase funding for depreciation, £33.6 million in relation to the shortfall in the initial budget and £3.1 million to address inescapable pressures within DfE.

Capital DEL (£29.3 million increase)

Capital DEL has increased by £ 29.3 million mainly due to:

- a £57.8 million increase in earmarked Treasury and Executive funding relating to:
 - £28.15 million increase in the funding requirement for City and Growth Deals, as the Executive was not allocated the full amount by Treasury until later in the financial year;
 - £20 million transfer into DfE for Project Stratum, £17.9 million from Treasury and £2.1 million from DEARA;
 - £9.1 million from UKSPF for InvestNI; and
 - £0.6 million for Protocol and Windsor Framework funding.
- a £28.5 million decrease in general CDEL funding due to:
 - £26.6 million of transfers out to other Departments to fund successful Public Sector Energy Invest to Save projects;
 - a £7 million transfer to the UK Research Initiative (UKRI) for the Future Medicines project;
 - a £2.4 million transfer to other Departments to fund successful Small Business Research Initiative (SBRI) projects;
 - a £2.5 million reduction in Financial Transactions Capital funding requirement due to additional receipts in Invest NI; and
 - a £10 million increase within the Estimate, to enable DfE to take additional budget from the Executive should it become available before the end of the financial year.

Resource AME (£111.7 million decrease)

The £111.7 million reduction in Resource AME is largely due to:

- a £84.4 million downward movement in Student Loans, £192.7 million relates to additional interest payments offset by movements in the discounts rates of £108.3 million; and
- £27.3 million downward movements in provisions and pension schemes.

Capital AME (£172.9 million increase)

The £172.9 million increase in Capital AME is due to:

- a £192.7 million increase in capitalised interest;
- offset by a £19.8 million reduction in receipts and capital loan funding.

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1.6 New policies and programmes: Ambit changes

There were no changes to the DfE Ambit.

1.7 DEL spending trends over three years

Table Two and Chart Four below outline the DEL spending trends from 2022/23 to 2024/25.

Table Two – Spending Trends 2022/23 to 2024/25

Expenditure Type	2022/23* £'000	2023/24* £'000	2024/25** £'000
Ringfenced Resource DEL	82,547	130,987	233,945
Non-ringfenced Resource DEL	779,928	792,412	822,987
Total Resource DEL	862,475	923,399	1,056,932
Capital DEL	219,651	220,011	254,938

Notes to Table

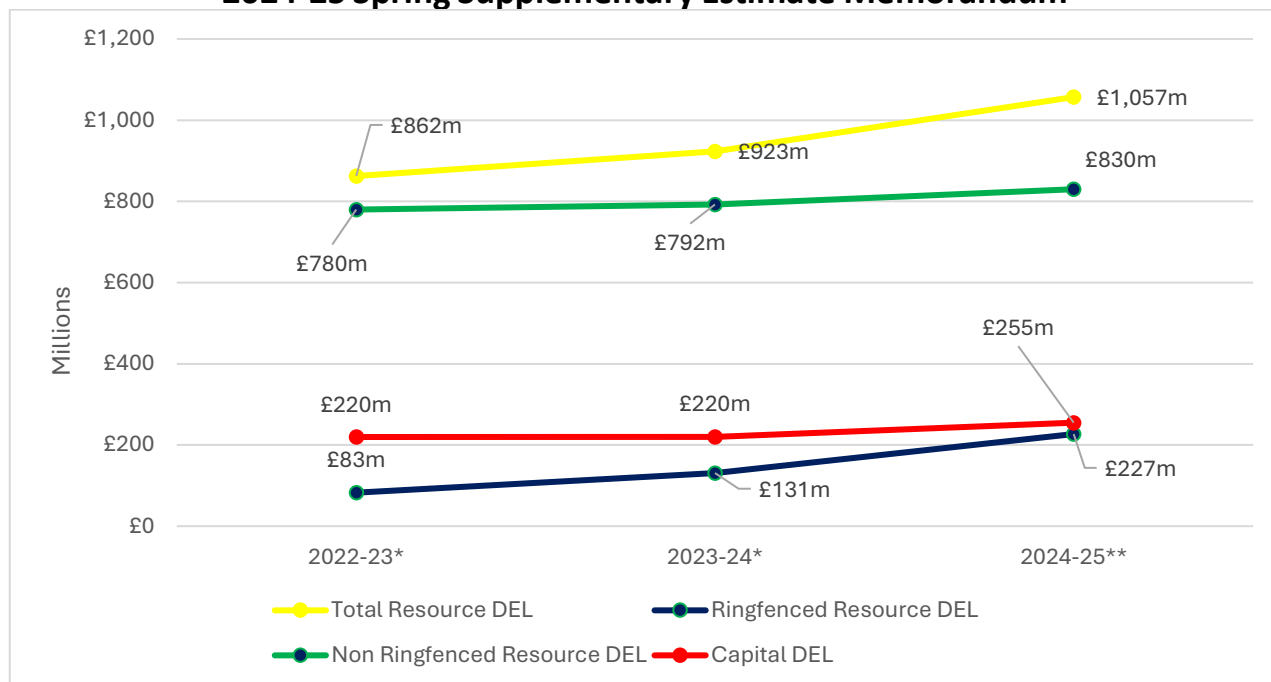
Totals may not sum due to rounding

* Final Outturn

** SSE Part 1 2024/25

Chart Four – DEL Spending Trends 2022/23 to 2024/25

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Non-ringfenced RDEL

2022/23 To 2023/24

Whilst non-ringfenced RDEL increased by £12 million between 2022/23 and 2023/24 this was mainly due to additional earmarked Treasury funding which is provided for a specific purpose. Between 2022/23 and 2023/24 DfE secured an additional £11 million from the NIO's New Deal Fund (£9.8 million of new funding for Entrepreneurship, Skills and Employability Interventions and an additional £1.3 million for International Trade Investment and Skills).

2023/24 To 2024/25

Whilst non-ringfenced RDEL has increased by £37.6 million between 2023/24 and 2024/25, £12.5 million relates to additional earmarked funding from Treasury or the Executive which is provided for a specific purpose.

The remaining £25.1 million increase in DfE's RDEL budget is due to:

- a net increase of £6.9 million between the closing 2023/24 allocation and the opening 2024/25 budget;
- £10.5 million⁵ of additional in-year allocations from the Executive in 2024/25;
- a £7 million increase within the Estimate, to enable DfE to take additional budget from the Executive should it become available before the end of the financial year; and
- a £0.7 million increase in the net technical adjustments between government Departments from 2023/24.

Refer to Section 1.4 above for more detail.

⁵ £2.0 million in June Monitoring, £6.2 million in October Monitoring, £1.5 million in January Monitoring and £0.8 million EYF.

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Ringfenced Resource DEL

2022/23 To 2023/24

The movement in ringfenced RDEL between 2022/23 and 2023/24 is mainly due to movements in the discount rates for the calculation of the non-cash revaluation of the student loan book.

2023/24 To 2024/25

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

Capital

2022/23 To 2023/24

There was minimal overall movement in CDEL between 2022/23 and 2023/24.

2023/24 To 2024/25

There has been a £34.9 million increase in CDEL funding in the 2024/25 SSE in comparison to 2023/24 outturn due to:

- a £30.1 million increase in earmarked Treasury and Executive funding; and
- £3.8 million of CFERs in 2023/24.

Refer to Section 1.4 above for more detail.

1.8 Administration costs (as per Estimate)

As outlined in Table Three below, when comparing with the 2024/25 SSE, administration costs have increased by £3.1 million since Mains, and £1.3 million against the 2023/24 final outturn position. This is mainly due to increased salaries costs within the department and its Arm's Length Bodies.

Table Three – Administration Costs

Type	Spending total SSE 2024/25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024/25)		Difference (+/-) compared to final outturn last year 2023/24	
		£'000	%	£'000	%
Administration costs	62,740	3,075	5%	1,283	2%

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

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

3. Contingent liabilities

Table Four below outlines the contingent liabilities included within the DfE 2024/25 SSE.

Table Four – Contingent Liabilities

Nature of liability	£'000
Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues.	Unquantifiable
There were 128 outstanding litigation cases as at 31 March 2024	800

4. Accounting Officer Approval

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



Ian Snowden
 Permanent Secretary
Department: for the Economy
Date: 31 January 2025

DE

Department of Education

2024-25 Spring Supplementary Estimate Memorandum

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1. Overview

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

1.1 Objectives

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

1.2 Spending controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

Income is also generated from services provided by the Department, the Education Authority and other Arm's-Length Bodies.

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

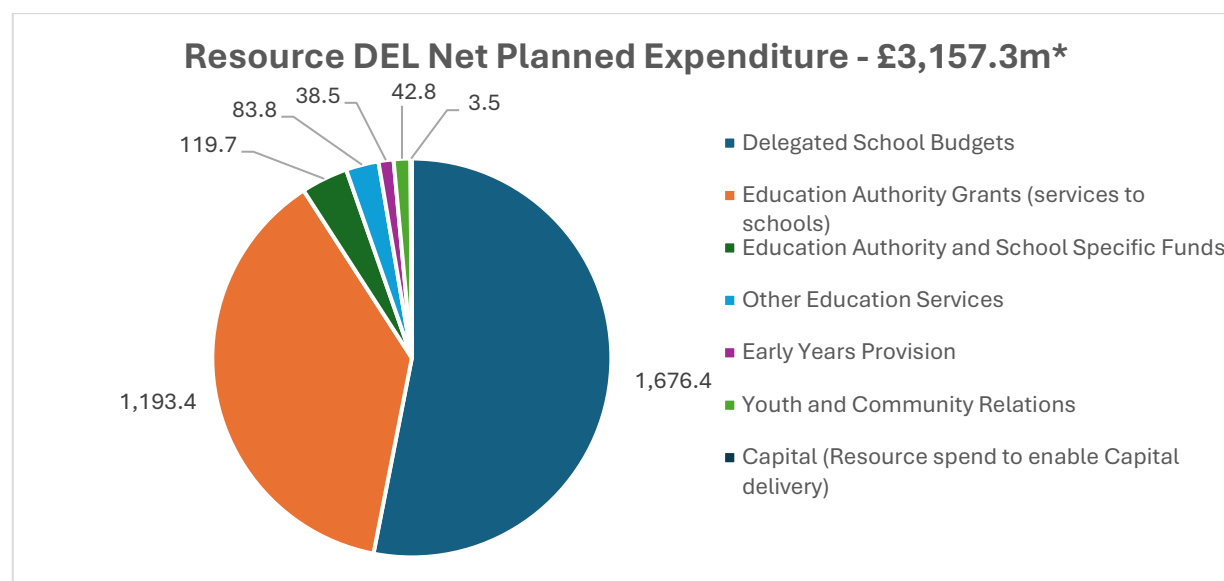
Investment spending which is less predictable or not easily controlled, such as provisions for dilapidation costs.

1.3 Main areas of spending

2024-25 Spring Supplementary Estimate Memorandum

The graphic below shows the main components of the Department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

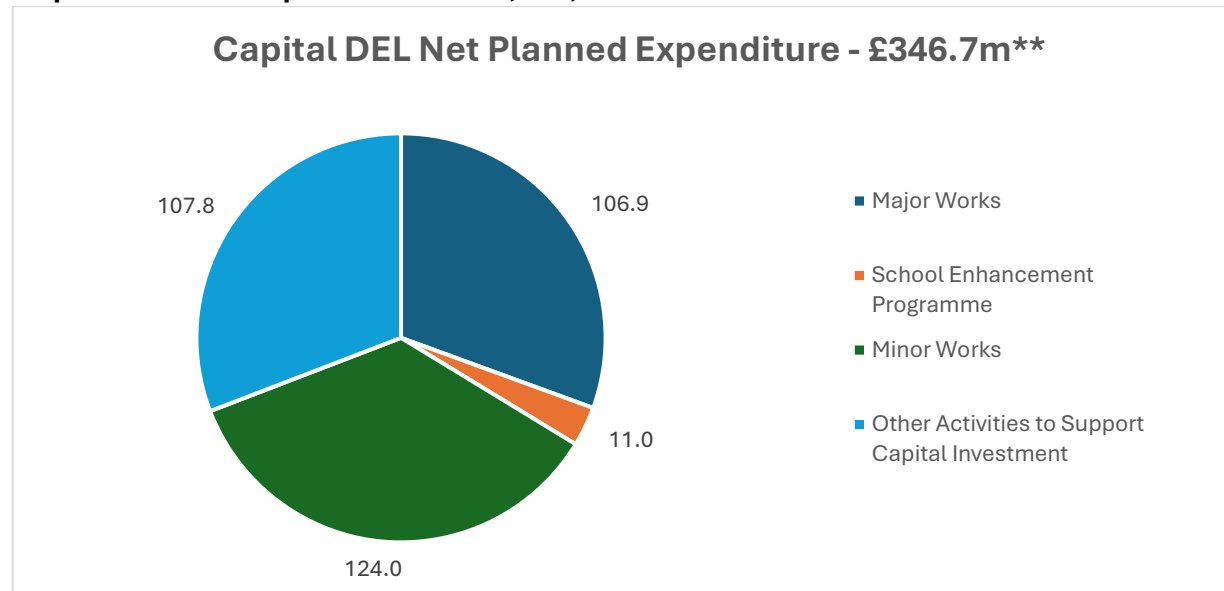
Resource DEL NET Expenditure: £3,157,331,000



Net RDEL includes income and depreciation.

*The above pie-chart totals £3,158.1m. This is reduced by £0.8m of Consolidated Fund Extra Receipts (CFERs) to arrive at the total of £3,157.3m per the Spring Supplementary Estimates.

Capital DEL Net Expenditure: £346,706,000



Net CDEL includes income.

**The above pie-chart totals £349.7m. This is reduced by £3.0m of Consolidated Fund Extra Receipts (CFERs) to arrive at the total of £346.7m per the Spring Supplementary Estimates.

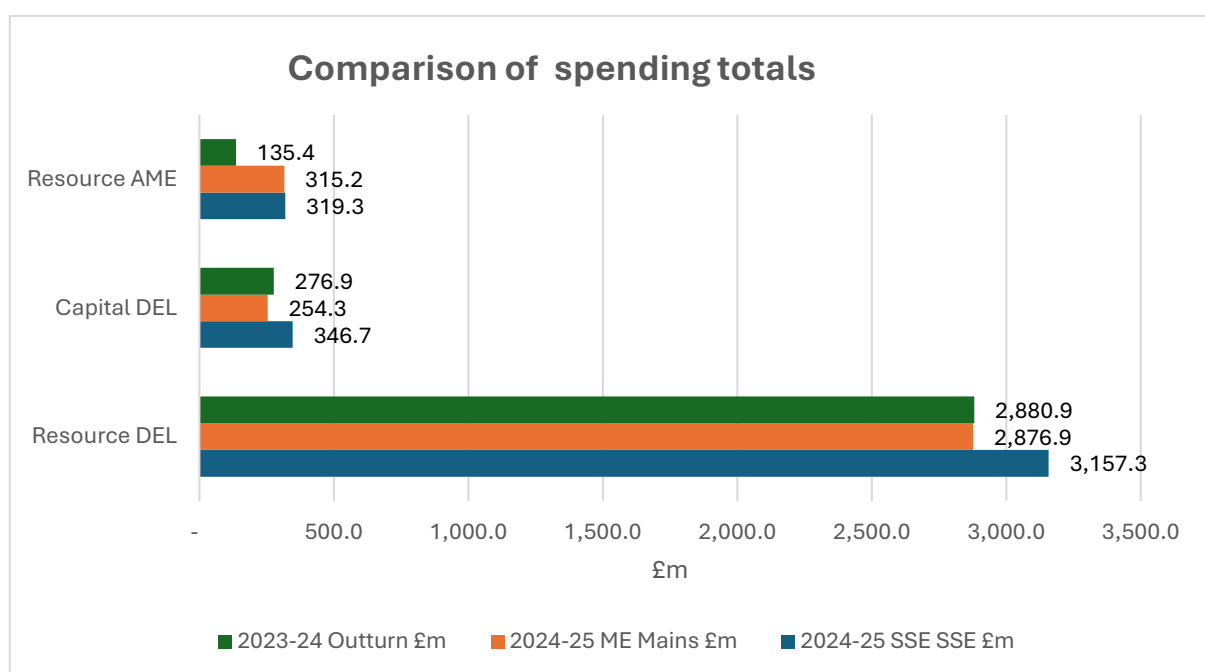
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

2024-25 Spring Supplementary Estimate Memorandum

Type	Spending total SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£000	%	£000	%
Resource DEL	3,157,331	280,471	9.8	276,470	9.6
Capital DEL	346,706	92,453	36.4	69,825	25.2
Resource AME	319,314	4,144	1.3	183,929	135.9
Capital AME	88	88	-	88	-

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

2024-25 Spring Supplementary Estimate Memorandum

The increase in Resource DEL primarily relates to almost £270m of additional funding which the Department received during the year to mitigate inescapable pressures, including but not limited to: a National Joint Council pay award, the EA Pay & Grading Review, the Executive's Early Learning and Childcare Strategy, funding to offer a teachers' pay award, and inescapable pressures relating to both the Delegated Schools' Budget and the EA's Block Grant.

Capital DEL

The increase in Capital DEL consists mainly of Earmarked Fresh Start funding from HM Treasury (c£57m), together with additional funding received during the year to address Capital DEL pressures.

Resource AME

The movement primarily relates to minor technical adjustments processed at the October and January Monitoring Rounds primarily in respect of Depreciation.

Capital AME

This minor movement relates exclusively to dilapidation provisions.

Resource non-budget

Not Applicable.

Capital non-budget

Not Applicable.

1.6 New policies and programmes: Ambit changes

Not Applicable.

2024-25 Spring Supplementary Estimate Memorandum

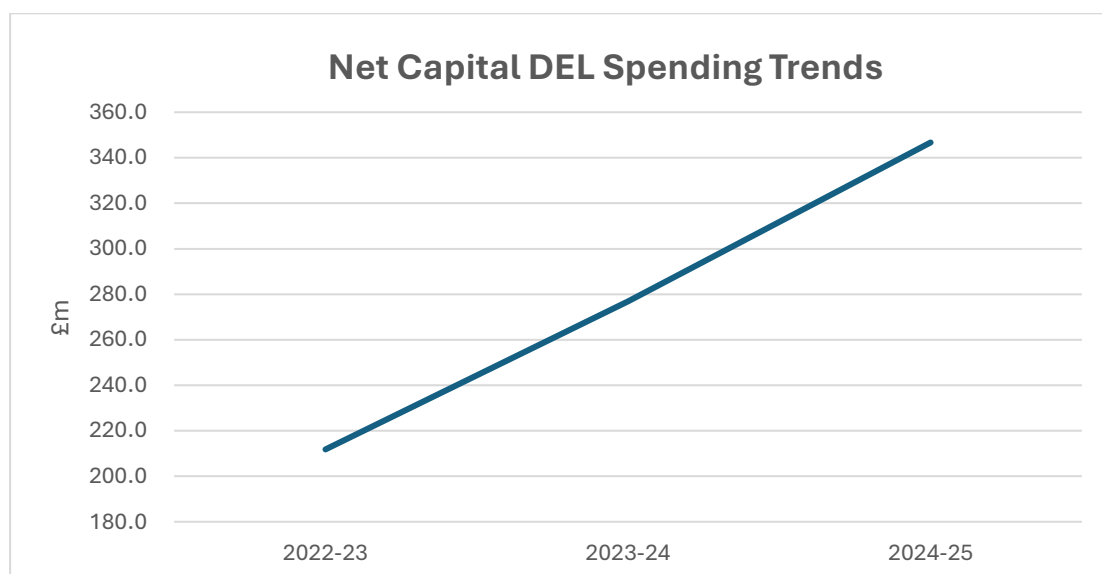
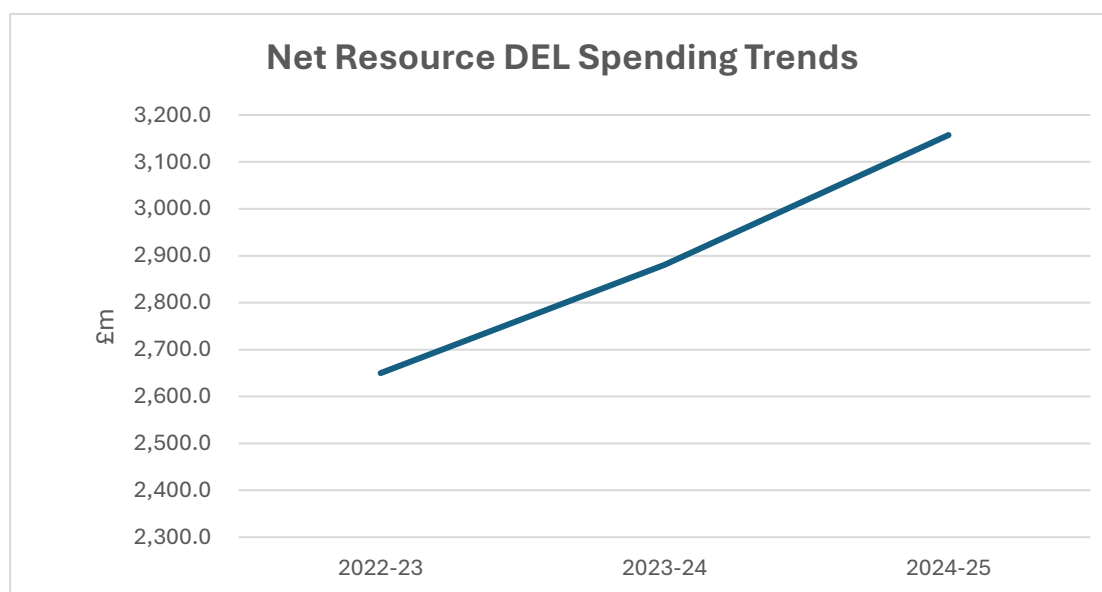
1.7 Spending trends over three years

Expenditure Type	2022-23* £000	2023-24* £000	2024-25** £000
Net Resource DEL	2,649,847	2,880,861	3,157,331
Net Capital DEL	211,804	276,881	346,706

* Final Outturn

** SSE figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum

Explanation Spending Trends

Resource DEL

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

- Pay pressures – Approximately 80% of the Departments total Resource budget relates to staff costs. The costs of annual pay awards therefore impact directly on the Resource DEL requirement with limited scope to offset.
- Special Educational Needs (SEN) pressures – The Department has a legislative duty in respect of SEN provision. In 2022-23 expenditure on SEN was c£480m. This increased to c£544m for 2023-24 and is forecast to be c£622m in 2024-25, an increase of £142m over two years.

Capital DEL

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

- The need to create large numbers of additional Special Educational Needs (SEN) places, which is a statutory requirement. In the last ten years the number of children attending special schools has increased by 49%.
- Increased construction costs due to inflationary pressures and EU Exit.
- An ageing schools' estate - many mid-20th century schools are reaching the end of their shelf life and need to be replaced. This problem is exacerbated by the lack of funding received for schools' maintenance.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£23k** since the 2024-25 Main Estimate and have increased by **£43k** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024-25)		Difference (+/-) compared to final outturn last year 2023-24	
	£000	£000	%	£000	%
Administration costs	20,186	-23	-0.1	43	0.2

2024-25 Spring Supplementary Estimate Memorandum

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

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

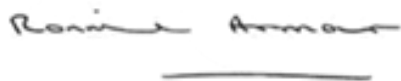
Ref	Description / Update	Amount of Provision £000
N/A	N/A	N/A

3. Contingent liabilities

Nature of liability	£000
A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers' liability, employment tribunal cases and other matters.	221
Both Northern Ireland Council for Integrated Education and Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable

4. Accounting Officer Approval

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



Ronnie Armour
Accounting Officer

Department of Education

Date: 30 Jan 2025

DoF

Department of Finance

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

1.1 Objectives

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

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

This incorporates day-to-day running costs of the department which includes but is not restricted to supporting strategic finance, providing official statistics and research, delivering Land Registry services, registering births, deaths and marriages, providing procurement, property and project assurance services, providing legal, HR, pensions, finance and IT shared services, developing and implementing building regulations policy and collecting, processing and managing land and property information.

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

Capital Departmental Expenditure Limit (Capital DEL)

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

2024-25 Spring Supplementary Estimate Memorandum

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

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

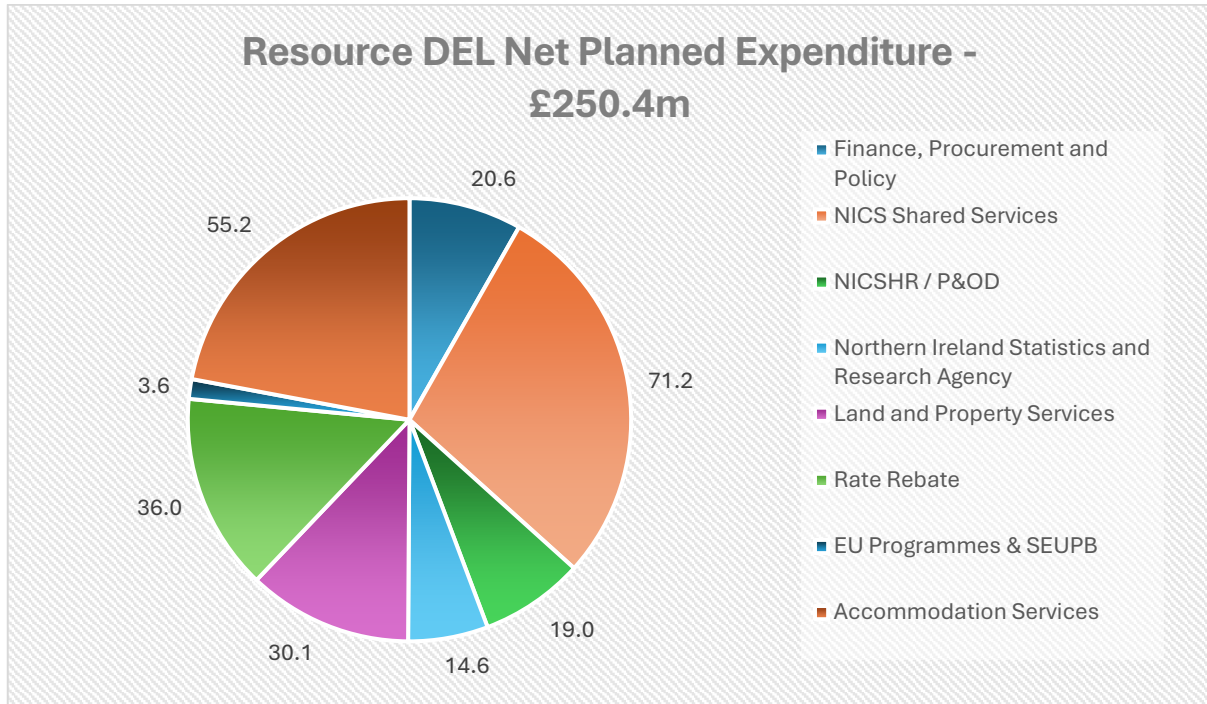
In addition, the Assembly votes a net cash requirement, designed to cover the elements of the above budgets which require DoF to pay out cash in-year.

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

The graphic below shows the main components of the Department's final budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £250.4m



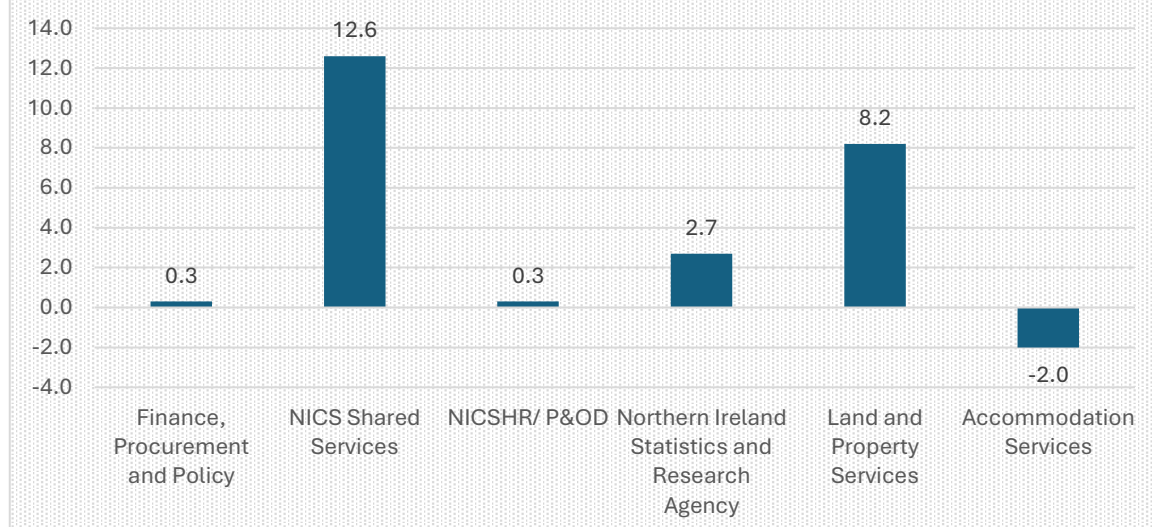
Figures may not sum due to roundings.

Net RDEL includes income and depreciation.

Capital DEL Net Expenditure: £22.2m

2024-25 Spring Supplementary Estimate Memorandum

Capital DEL Net Planned Expenditure - £22.2m



Figures may not sum due to roundings.

Net Capital includes income. It is not possible to show the above information in pie chart format, given negative expenditure in Accommodation Services due to sale of assets.

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

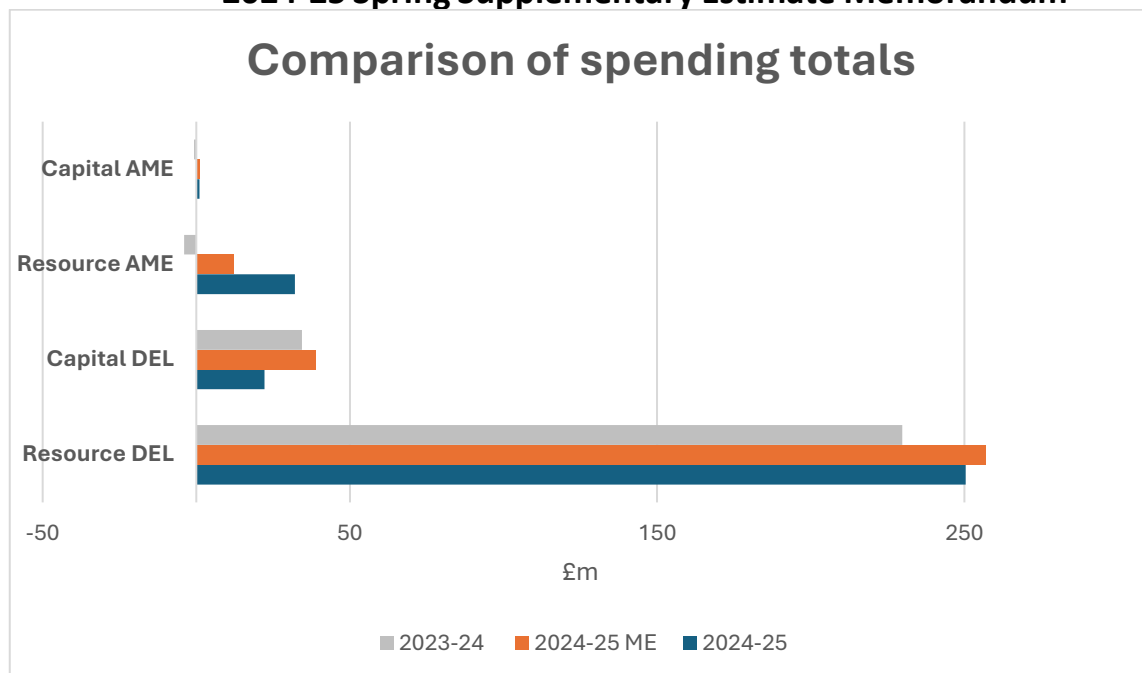
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to original budget this year (Main Estimates 2024-25)		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	250,423	-6,673	-2.6%	20,623	9.0%
Capital DEL	22,190	-16,686	-42.9%	-12,228	-35.5%
Resource AME	32,142	20,038	165.5%	36,132	-905.6%
Capital AME	1,000	0	0.0%	1,727	-237.6%

*Should agree to Part I of SSEs

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

2024-25 Spring Supplementary Estimate Memorandum



Between 2023-24 final outturn position and the 2024-25 Spring Supplementary position the Net Resource DEL increased by around £20.6m. This is mainly due to an increase in rate rebate payments (£10m), an increase on Integr8 (£6m) and spend on the LPS Nova programme (£5m).

The capital budget decreased by around £12.2m. This is mainly due to the sale of assets which resulted in increased income in this financial year. In addition, there was decreased spend on accommodation services due to slippage in projects and lower required spend as a result of IFRS16 accounting changes.

1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

The Department's Resource DEL budget has reduced by £6.7m from the Main Estimate.

This as a result of allocations totalling £7.3m for NI Protocol (£1.9m), Census (£0.6m) and depreciation (£4.8m). This was offset by reduced requirements (£13.4m) and technical adjustments (£0.6m).

Easements were identified in both the Integr8 programme and Rate Rebate programme, both of which are earmarked and therefore cannot be used to manage other pressures in the department. There were also easements across the Department due to vacancies not being filled when anticipated and increased income.

Capital DEL

The Department's Capital DEL budget has reduced by £16.7m from the Main Estimate.

2024-25 Spring Supplementary Estimate Memorandum

The reduction is made up of reduced requirements (£32.8m) less technical adjustments (£16.1m).

The easements are mainly due to capital receipts (£22.5m) resulting from the planned sale of five properties. Headroom of £16m has been included in the event that the sale of two of these properties does not proceed as anticipated in this financial year. The remaining easement (£11.6m) is mainly due to delays in contracts due to an ongoing legal challenge and slippage in projects.

1.6 New policies and programmes: Ambit changes

Since the Main Estimate there have been no new policies or programmes.

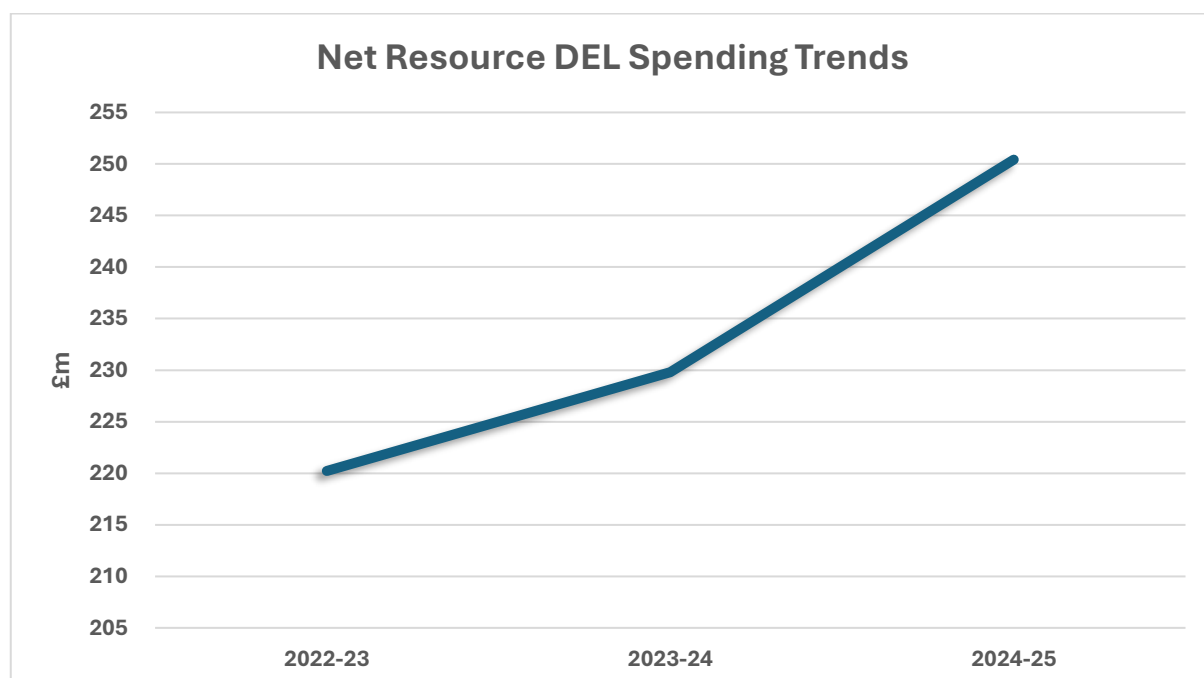
1.7 Spending Trends over 3 years

Expenditure Type	2022-23 £'000	2023-24 £'000	2024-25* £'000
Resource DEL	220,220	229,800	250,423
Capital DEL	31,758	34,418	22,190

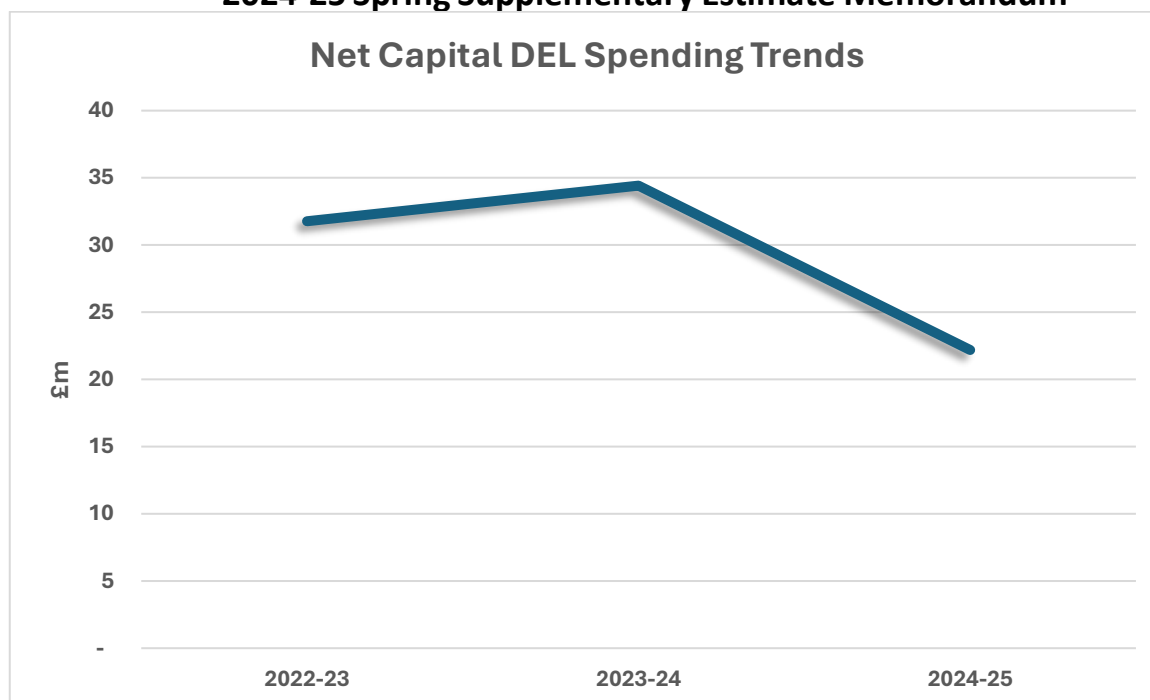
Totals may not sum due to rounding

**SSE Part 1 figures 2024-25*

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



2024-25 Spring Supplementary Estimate Memorandum



Explanation Spending Trends

The increase in Net Resource DEL between 2022-23 and 2023-24 is due to an increase in the rate rebate programme along with increased staff costs. The increase between 2023-24 and 2024-25 is mainly due to allocations the Department received in the opening allocation for the Intergr8 programme, the rate rebate programme and the LPS Nova programme.

The increase in Net Capital DEL between 2022-23 and 2023-24 is due to digitalisation of statistical data and additional spend on IT equipment, offset by the reduction in the spend on major capital works projects. The decrease between 2023-24 and 2024-25 is mainly due to the sale of assets.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£4.8m** since the 2024-25 Main Estimate and have increased by **£6.8m** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024- 25)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	169,732	-4,845	-2.8	6,820	4.2

The difference between the main estimates and SSE position is as a result of the following adjustments:

- reduced requirement of earmarked funding for Intergr8 which was surrendered to the centre (£3.5m),
- easements (£3.8m) due to delays in filling vacancies and running costs,

2024-25 Spring Supplementary Estimate Memorandum

- allocation from HMT for costs associated with the NI Protocol (£1.8m),
- allocation for cyber security (£1.2m),
- reallocation of budget out of admin costs to frontline services (£1.5m),
- technical adjustments (£0.6m), and
- allocation for depreciation costs (£0.6m)

The difference between the 2023-24 outturn position is mainly due to the following:

- a net increase in staff costs (£2.7m),
- a net increase for costs associated with the NI Protocol (£1.3m),
- a net increase in Integr8 costs (£5.0m), and
- a decrease in depreciation requirements (£2.1m)

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

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

Ref	Description / Update	Amount of Provision £'000
1	Fiscal Council	555
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.		

3. Contingent liabilities

Nature of liability	£'000
As at December 2024 the Department has entered into the following unquantifiable contingent liabilities:	
Public/employer Liability cases – There were 22 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.	Unquantifiable
Other legal issues – There was one judicial review case pending.	Unquantifiable
Tax Compliance – The Department continues to work with HMRC to ensure full tax compliance in all areas. It is expected that some revision to existing practices will be required but it is not possible to accurately estimate all potential liabilities at this stage.	Unquantifiable

2024-25 Spring Supplementary Estimate Memorandum

4. Accounting Officer Approval

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



Neil Gibson
Departmental Accounting Officer

Department of Finance

Date: 23 January 2025

DoH



DEPARTMENT OF HEALTH

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

1.1 Objectives

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

This encompasses the investment in the department's infrastructure, enabling it to deliver its core activities to facilitate the delivery of modern, fit for purpose services through the creation or maintenance of sustainable models of care that support communities and contribute to improved health, well-being and quality of life, and the provision of appropriate physical environments. Projects include but are not restricted to the flagship Mother and Children's project at the Royal Victoria Hospital site and the Northern Ireland Fire and Rescue Learning Development Centre in Cookstown. DoH also continues to invest in key infrastructure projects at the Antrim, Craigavon, Daisy Hill and Altnagelvin Hospitals, in a new mental health facility at Antrim Area Hospital, and in key digital transformation programmes such as Encompass and the NI Pathology Information Management System (NIPIMS). General capital is also used for the replacement of medical equipment and to address backlog maintenance.

2024-25 Spring Supplementary Estimate Memorandum

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

Investment spending which is less predictable or not easily controlled, such as a commitment by the UK Government to make interim infected blood compensation payments to the estates of infected people who died.

Non-Budget Expenditure (Resource & Capital)

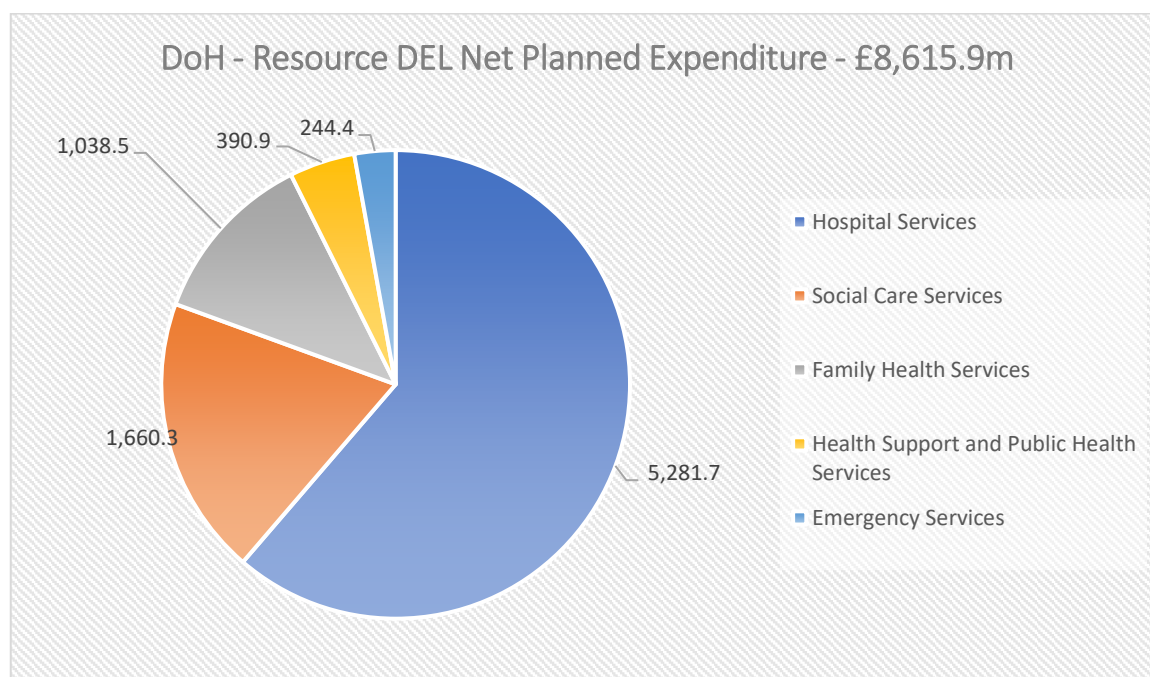
N/A for DoH

1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Note that the SSEs for 2024-25 have been written to a position which includes headroom above the level of the final budget set following completion of January Monitoring. This is to allow for the potential for DoH to receive any slippage from other Departments as year-end approaches.

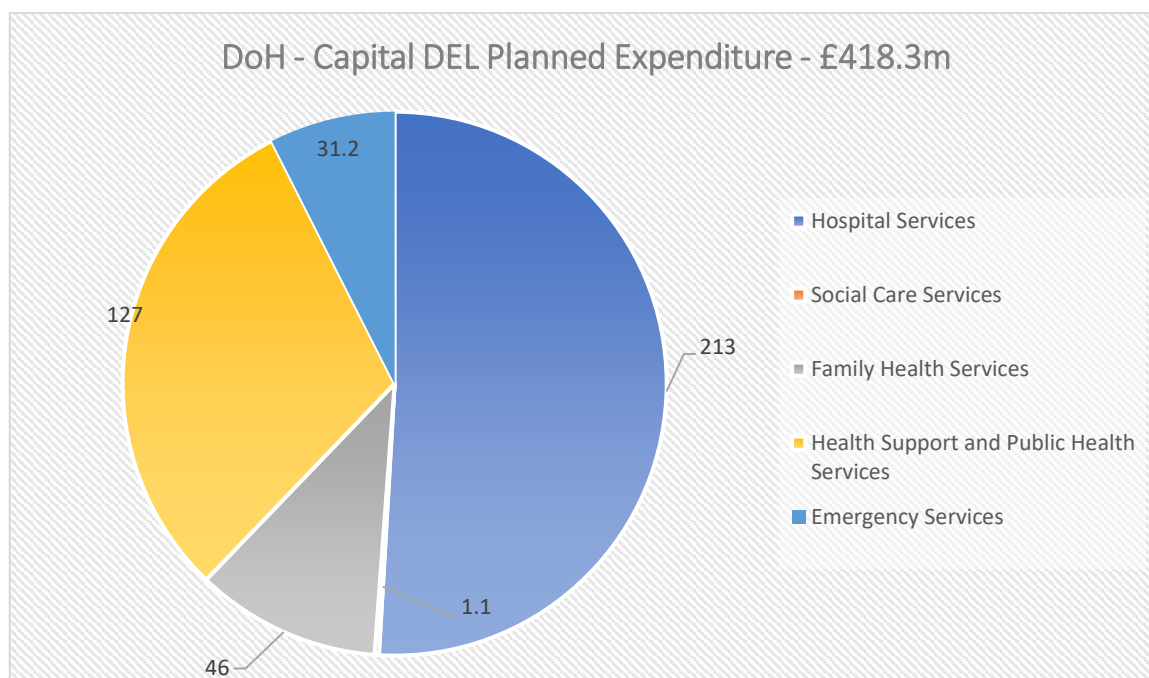
Resource DEL NET Expenditure: £8,615.9m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £418.3m

2024-25 Spring Supplementary Estimate Memorandum



Net CDEL includes income

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

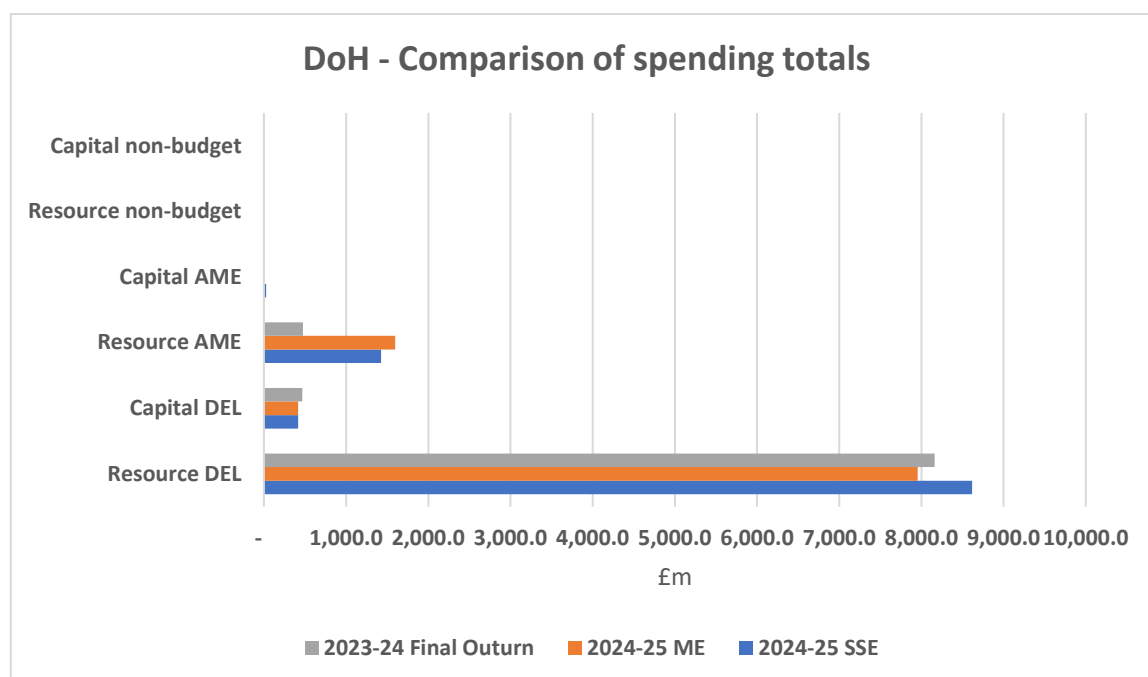
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	8,615,850	+661,894	8.3	+455,5200	5.6
Capital DEL	418,332	+1,522	0.4	-50,597	-10.8
Resource AME	1,423,748	-174,700	-10.9	+949,7950	+200.4
Capital AME	27,700	+27,700	-	+27,7000	-

*Should agree to Part I of SSEs

2024-25 Spring Supplementary Estimate Memorandum

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

Resource DEL has increased by £661.9m. This is primarily from allocations received during in-year monitoring rounds and funding from the Home Office in relation to Immigration Health Surcharge. The additional funding was required to address the significant funding gap that existed in the health sector, both for existing services and to enable a pay award to be made in line with that offered in England.

Capital DEL

DoH Capital DEL has increased by £1.5m. A reduced requirement identified in June monitoring within the Mother & Children's Hospital project was offset by technical transfers from DfE to DoH in June and October monitoring for Invest to Save projects, as well as an allocation received in January monitoring for a pandemic preparedness stockpile of PPE and hygiene consumables. Headroom has also been included for general capital, red fleet, ICT infrastructure and to further increase the PPE stockpile.

Resource AME

Overall, the Resource AME has decreased by £175m. This is mainly due to a recent update on a potential legal case which could have had a significant impact on HSC bodies. This has been offset slightly by revised valuations of HSC buildings and dwellings as a result of the ongoing quinquennial revaluation, which is expected to increase the level of depreciation and impairments.

2024-25 Spring Supplementary Estimate Memorandum

Capital AME

Capital AME for 2024-25 relates to a commitment by the UK Government to make interim infected blood compensation payments to the estates of infected people who died. The devolved Infected Blood Payment Support Schemes were asked to act as an administrative agent to make these payments, on behalf of the UK Government with the Business Support Organisation managing the scheme on behalf of the Department.

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

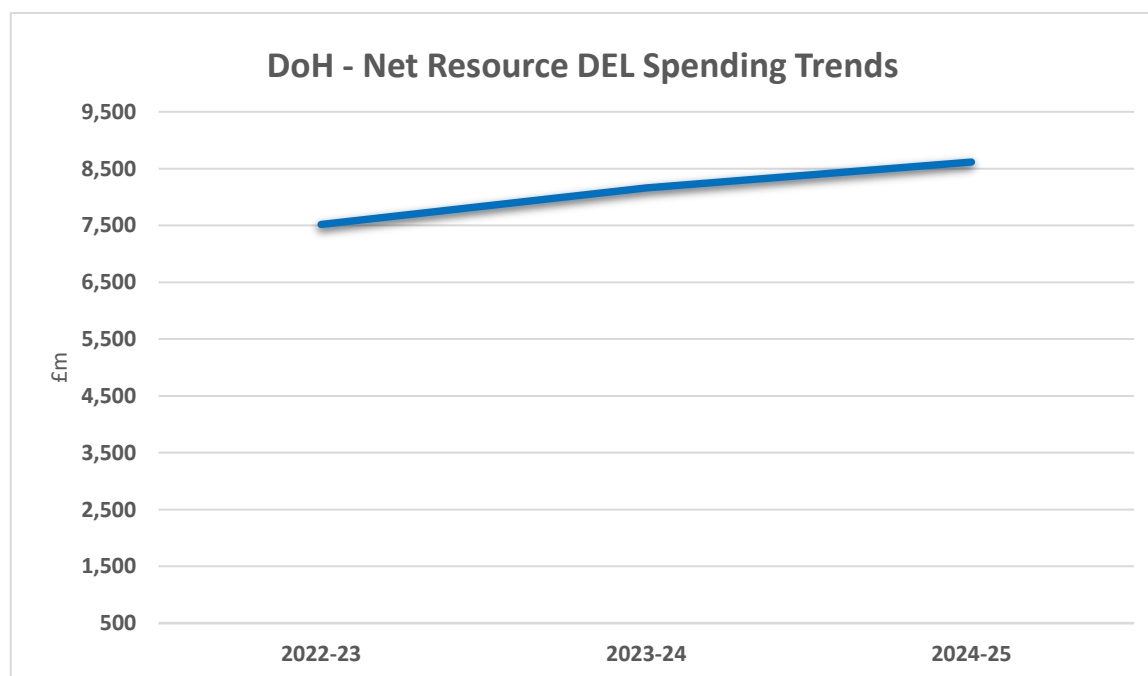
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	7,517,208	8,160,330	8,615,850
Net Capital DEL	358,083	468,929	418,332

Totals may not sum due to rounding

* Final Outturn

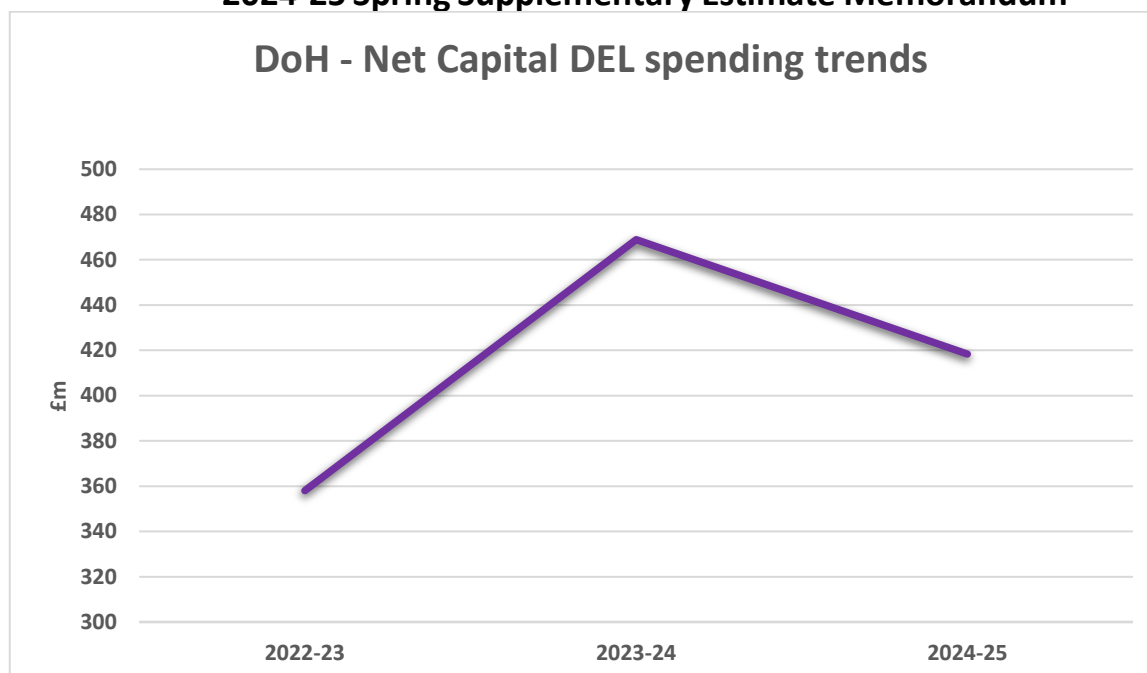
** SSE Part 1 figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum

DoH - Net Capital DEL spending trends



Explanation of Spending Trends

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

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

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£2,381k** since the 2024-25 Main Estimate and have increased by **£838k** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024- 25)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	42,509	(2,381)	-5	838	2

The decrease from the Main Estimates is a result of the Department carrying vacancies. The easement was set against pressures in the Programme budget. The increase from the prior year outturn is a result of the implementation of the 2023-24 pay award of 5% from August 2023 and the expected implementation of a 2024-25 pay award.

2024-25 Spring Supplementary Estimate Memorandum

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

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

3. Contingent liabilities

Nature of liability	£'000
The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation such as clinical negligence, employment issues and judicial reviews which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.	9,952
There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.	Unquantifiable

4. Accounting Officer Approval

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



PETER MAY
ACCOUNTING OFFICER

Department: HEALTH

Date: 22 JANUARY 2025

Dfl

Department for Infrastructure

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

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

1.1 Objectives

The objectives for the Department for Infrastructure contained within the 2024-25 [Business Plan](#) include delivering positive change, prioritising essential frontline services and addressing regional imbalance.

1.2 Spending Controls

Spending is broken down into several different spending totals, for which the Assembly's approval is sought. In relation to the Department for Infrastructure the resource and capital consumption of its Non-Departmental Public Body, Northern Ireland Water, is not included in the totals for which the Assembly vote.

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

2024-25 Spring Supplementary Estimate Memorandum

This encompasses the investment in the department's infrastructure, enabling it to deliver core activities which includes the development and planning of critical infrastructure in Northern Ireland.

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

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

Non-Budget Expenditure (Resource & Capital)

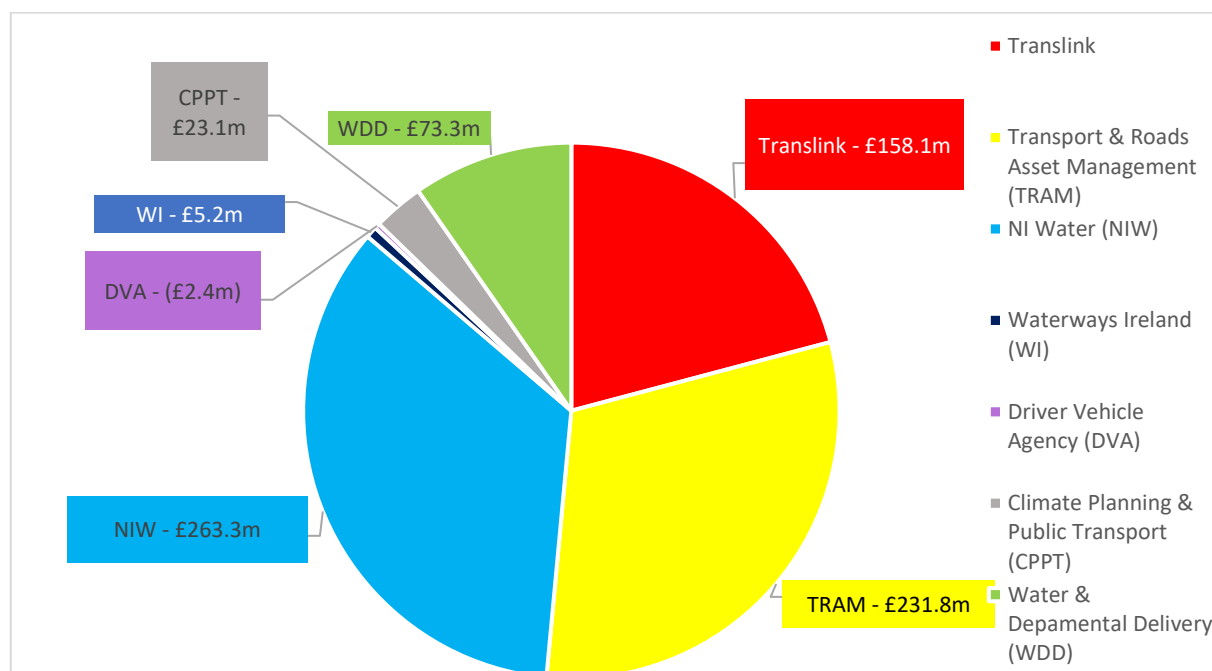
This includes the payment of income subsidies, and net lending to Northern Ireland Water.

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL (inclusive of ring-fenced Resource DEL depreciation/impairments) and Capital DEL and includes both Voted and Non-Voted amounts.

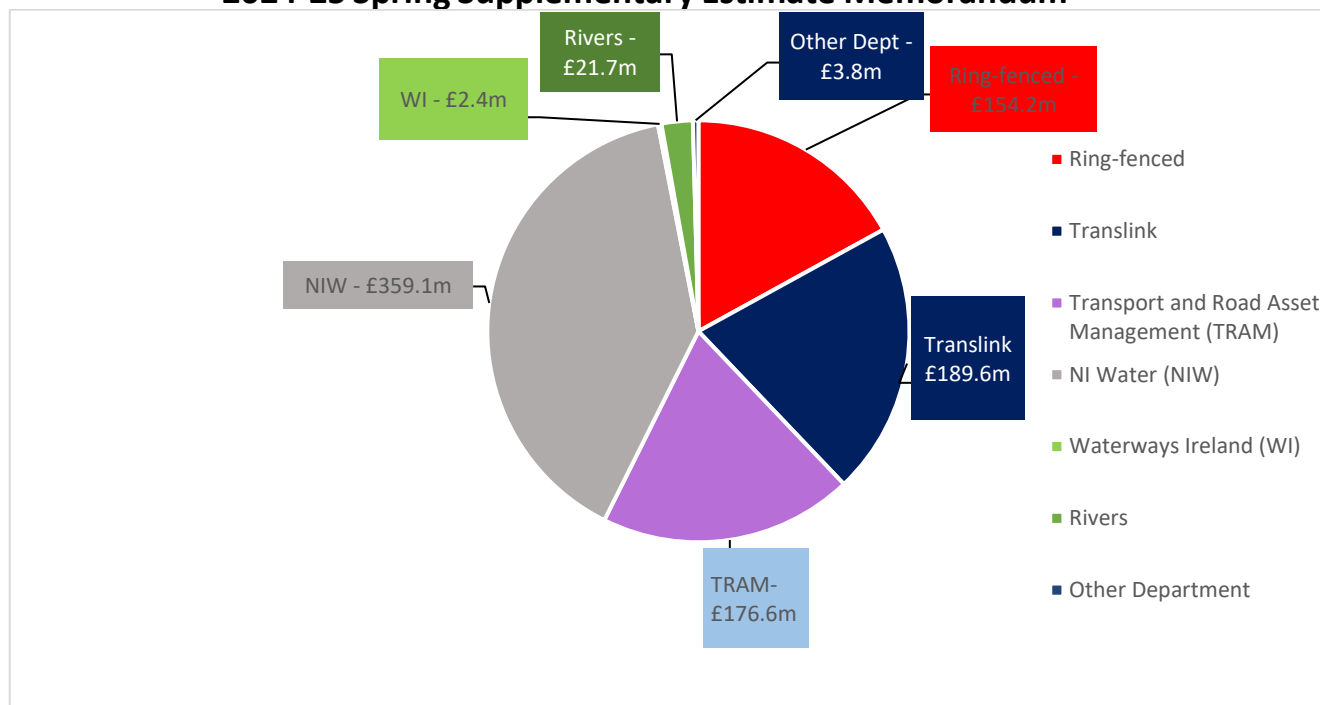
Resource DEL Net Expenditure*: £752.4m



**Net RDEL includes income and depreciation/impairments*

Capital DEL Net Expenditure*: £907.4m

2024-25 Spring Supplementary Estimate Memorandum



*Net CDEL includes capital income

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

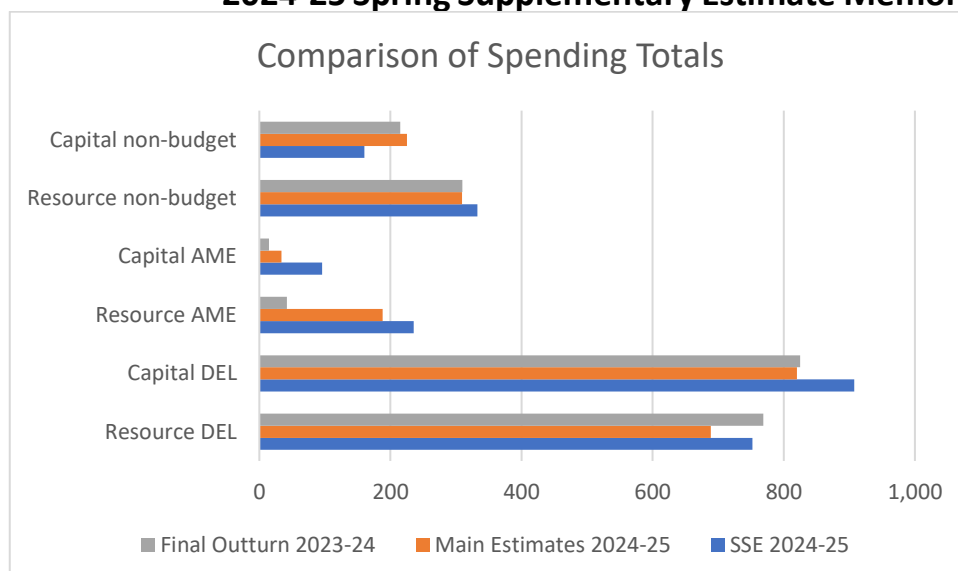
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	752,373	63,508	8	(16,147)	(2)
Capital DEL	907,424	87,335	10	82,430	9
Resource AME	235,564	47,729	20	193,483	82
Capital AME	95,963	62,463	65	81,507	85
Resource non-budget	332,862	23,895	7	23,339	7
Capital non-budget	160,000	(65,000)	(41)	(55,000)	(34)

*Should agree to Part I of SSEs

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

2024-25 Spring Supplementary Estimate Memorandum



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

The Department received additional in year allocations of £38.9m Resource DEL and £20.2m ring-fenced Resource DEL Depreciation/Impairments, to address in-year pressures and meet costs associated with NI Protocol/ Windsor Framework. In addition, the Department received £4.5m (net) of technical transfers from other Departments, to meet central costs or provide services.

Capital DEL

The Department received additional in year allocations of £69.8m of Capital DEL, to progress capital schemes and declared easements of £27.5m for the A5, £7m for Peace Plus and £5m for Belfast Rapid Transit 2. In addition, the Department received £8m (net) of technical transfers from other Departments, in relation to capital schemes. There is also £49m of headroom included, should additional capital DEL become available later in the financial year.

Resource AME

The increase in Resource AME was in the main due to an increase of £50m in the requirement for depreciation of the non-trunk road network.

Capital AME

The increase in Capital AME is in the main due to a capital provision in relation to land vesting for the A5.

Resource non-budget

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

Capital non-budget

2024-25 Spring Supplementary Estimate Memorandum

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

1.6 New policies and programmes: Ambit changes

There have been no ambit changes.

1.7 Spending Trends over 3 years

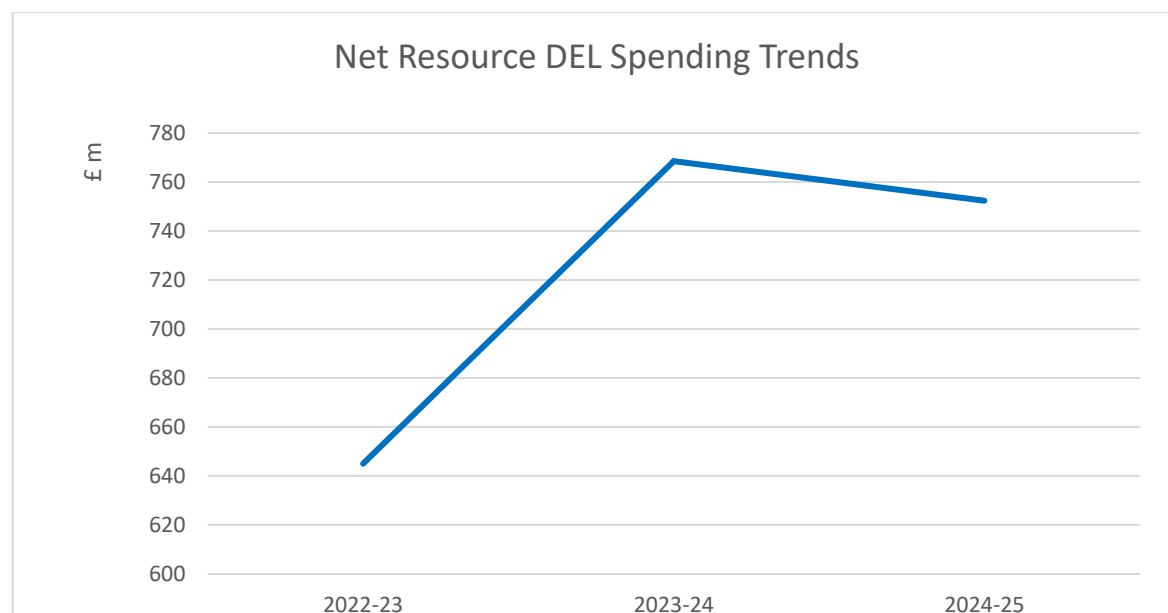
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	645,017	768,520	752,373
Net Capital DEL	796,432	824,994	907,424

Totals may not sum due to rounding

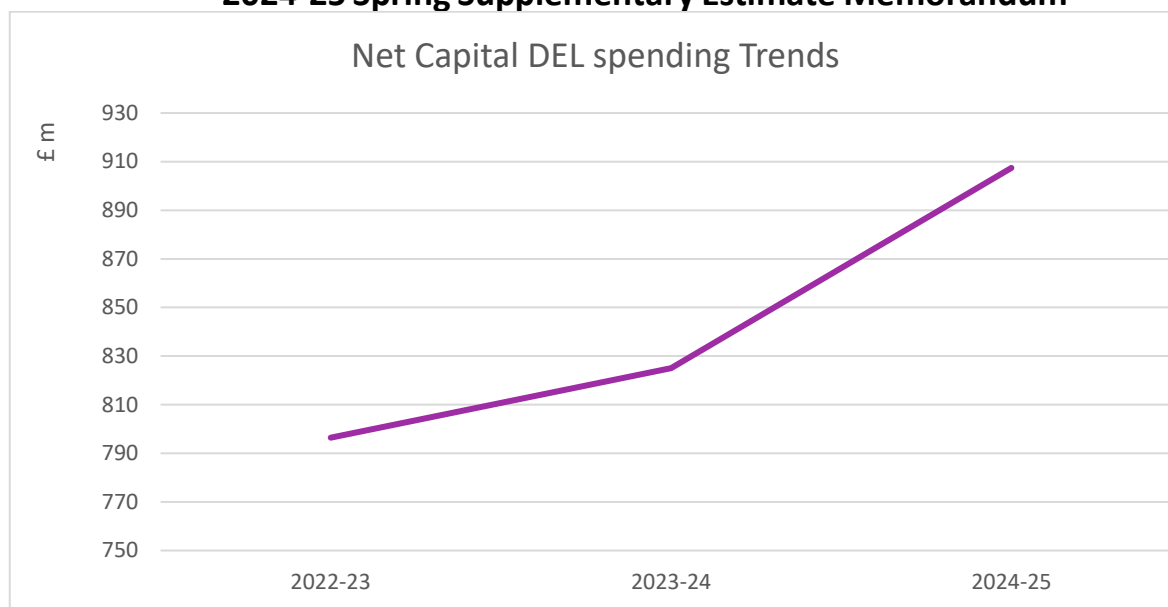
* Final Outturn

** SSE Part 1 figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum



Explanation Spending Trends

The increase in Net Resource DEL from 2022-23 to 2023-24 is in the main reflective of a one-off budget decision taken in 2022-23 for Translink to use its reserves, which could not be replicated in future years, along with the increased cost of delivering essential services, which is also reflective of the position in 2024-25.

The increasing trend in Net Capital DEL for the Department is reflective of some larger capital schemes progressing such as the A5 and Belfast Transport Hub, and the increased costs of maintaining its large asset base.

1.8 Administration costs (as per Estimate)

Administration costs have increased **£10.8m** since the 2024-25 Main Estimate and have reduced by **£1.8m** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024- 25)		Difference (+/-) compared to final outturn last year 2023- 24	
		£'000	%	£'000	%
Administration costs	94,622	10,778	11.4	(1,870)	1.98%

The movement from the Main Estimates 2024-25 is mainly due to in-year allocations.

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

2024-25 Spring Supplementary Estimate Memorandum

There are no functions containing provision sought under the sole authority of Part I of the Estimate and of the confirming Budget Act.

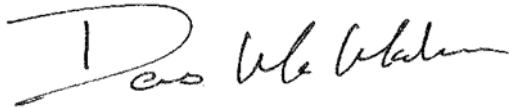
3. Contingent liabilities

Nature of liability	£'000
Public & Employers Liability	17,815
Contractor Claims Capital – contractor legal cases pending	640
Land for schemes	2,040

2024-25 Spring Supplementary Estimate Memorandum

4. Accounting Officer Approval

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

A handwritten signature in black ink, appearing to read 'Dr Denis McMahon', written in a cursive style.

Dr Denis McMahon
Permanent Secretary

Department for Infrastructure

Date: 3 February 2025

DOJ



DEPARTMENT OF JUSTICE

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

Our mission is:

‘Working in partnership to create a fair, just and safe community where we respect the law and each other’.

The Department has identified the following themes to deliver on our mission:

- Support Safe and Resilient Communities;
- Address Harm and Vulnerability;
- Challenge Offending Behaviours and Support Rehabilitation; and
- Deliver an Effective Justice System.

1.1 Objectives

The aims of the Department of Justice are 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.

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

2024-25 Spring Supplementary Estimate Memorandum

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

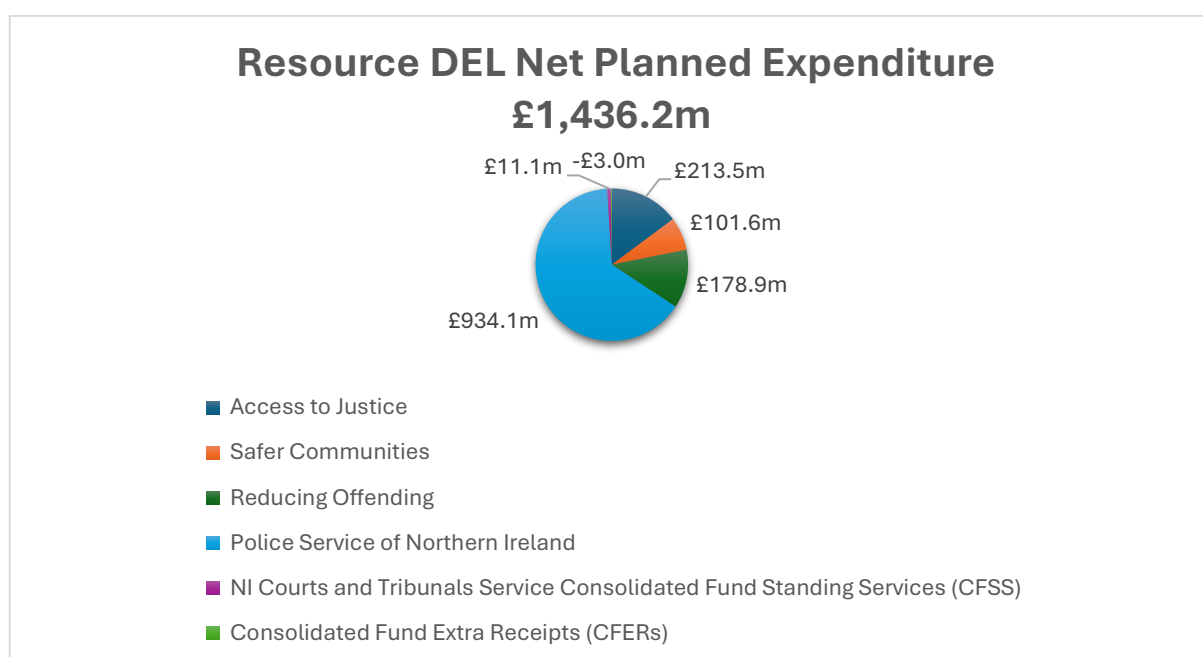
Non-Budget Expenditure (Resource & Capital)

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

1.3 Main Areas of Spending

The graphic below shows the main components of the Department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL Net Expenditure: £1,436.2m

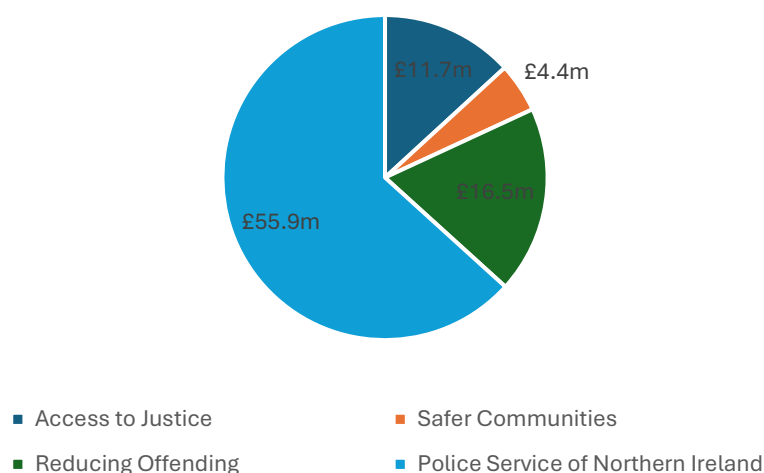


Resource DEL Net Expenditure includes income and depreciation

Capital DEL Net Expenditure: £88.4m

2024-25 Spring Supplementary Estimate Memorandum

Capital DEL Planned Expenditure £88.4m*



*Totals may not sum due to rounding

Capital DEL Net Expenditure includes income

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

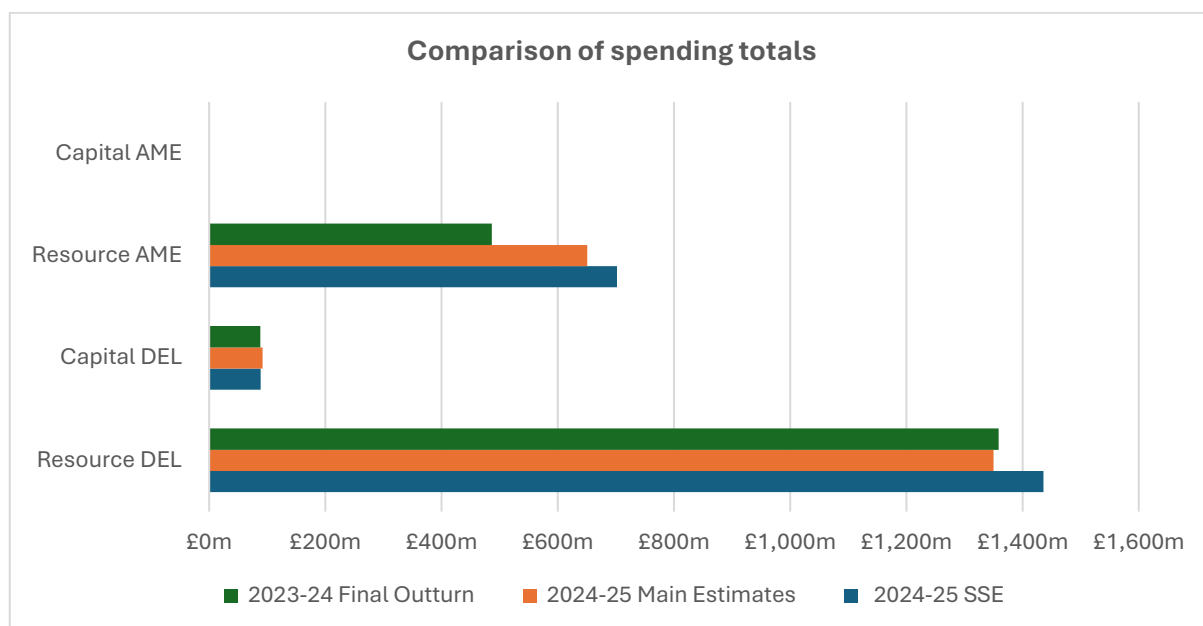
The table below shows variances between 2023-24 final outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	1,436,186	86,038	6	77,609	5
Capital DEL	88,413	(3,534)	(4)	258	0
Resource AME	702,020	51,459	7	215,645	31
Capital AME	200	(48)	(24)	23	12
Resource non-budget	0	0	0	0	0
Capital non-budget	0	0	0	0	0

*Agrees to Part I of SSEs

The graph below shows comparisons between 2023-24 final outturn, 2024-25 Main Estimates and 2024-25 SSEs.

2024-25 Spring Supplementary Estimate Memorandum



The Department has received significant in-year allocations during 2024-25 to meet the growing level of recurring pressures across the whole of the Justice system.

1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

The key drivers of the total spending changes of £+86,038k since the 2024-25 Main Estimate include:

- Additional General Allocations to meet identified pressures in relation to non-ringfenced Resource DEL and depreciation £+82,270k;
- Additional Earmarked Allocation for PSNI in respect of costs of policing the summer disorder £+2,750k;
- NI Protocol Funding (HMT) for PSNI in relation to non-ringfenced Resource DEL and depreciation £+4,121k;
- NI Consolidated Fund Allocation in relation to judicial salaries £+1,653k;
- Technical transfers to other departments for the Executive Programme on Paramilitarism and Organised Crime (EPPOC). This is a cross-departmental strategy however, the Department of Finance allocate the full funding to the lead departments (DoJ) in opening budgets £-3,342k;
- Technical Adjustments £-1,344k; and
- Reclassification from Resource DEL to Capital DEL for PSNI in relation to the NI Road Safety Partnership £-70k.

Capital DEL

The key drivers of the total spending changes of £-3,534k since the 2024-25 Main Estimate include:

2024-25 Spring Supplementary Estimate Memorandum

- NI Protocol Funding (HMT) for PSNI £+520k;
- Reduced Requirements across a number of business areas £-6,096k;
- Technical Adjustments £+1,972k; and
- Reclassification from Resource DEL to Capital DEL for PSNI in relation to the NI Road Safety Partnership £+70k.

Resource AME

The key drivers of the total spending changes of £+51,459k since the 2024-25 Main Estimate include:

- Release of Provisions £-192,492k;
- Movement in Provisions £+285,662k; and
- PSNI Pension Liabilities £-41,711k.

Capital AME

The key drivers of the spending changes since the 2024-25 Main Estimate include:

- Movement in Provisions £-48k.

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	1,264,235	1,358,577	1,436,186
Net Capital DEL	76,223	88,155	88,413

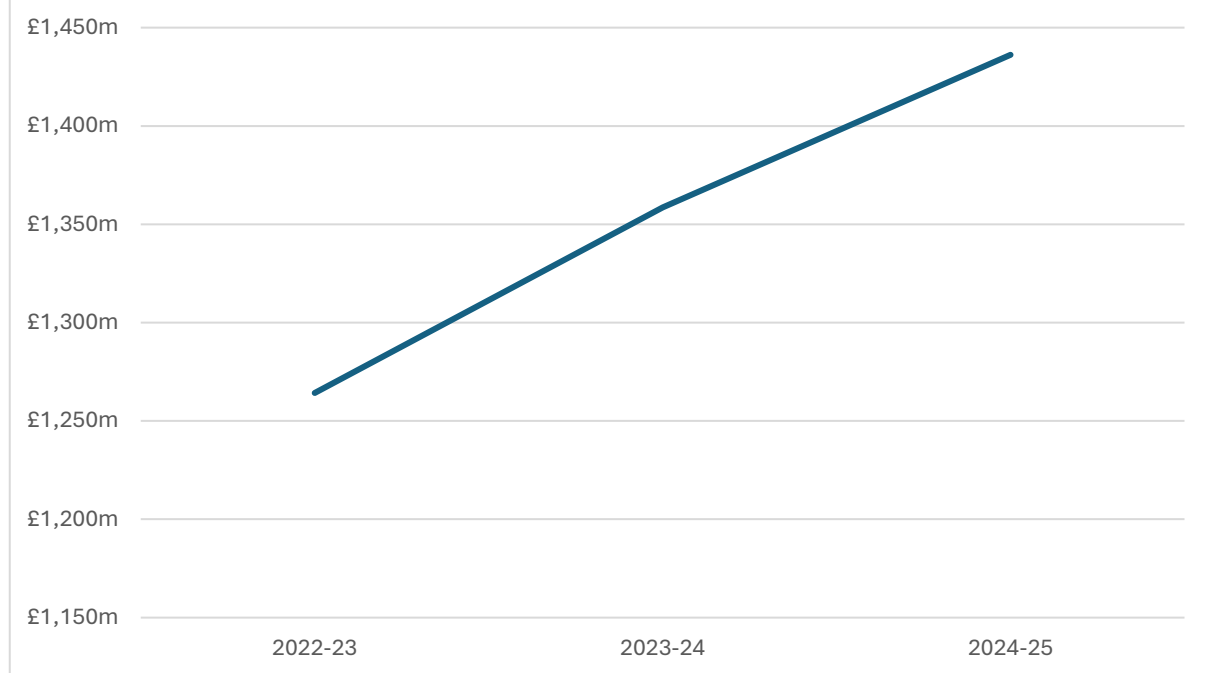
* Final Outturn

** SSE Part 1 figures 2024-25

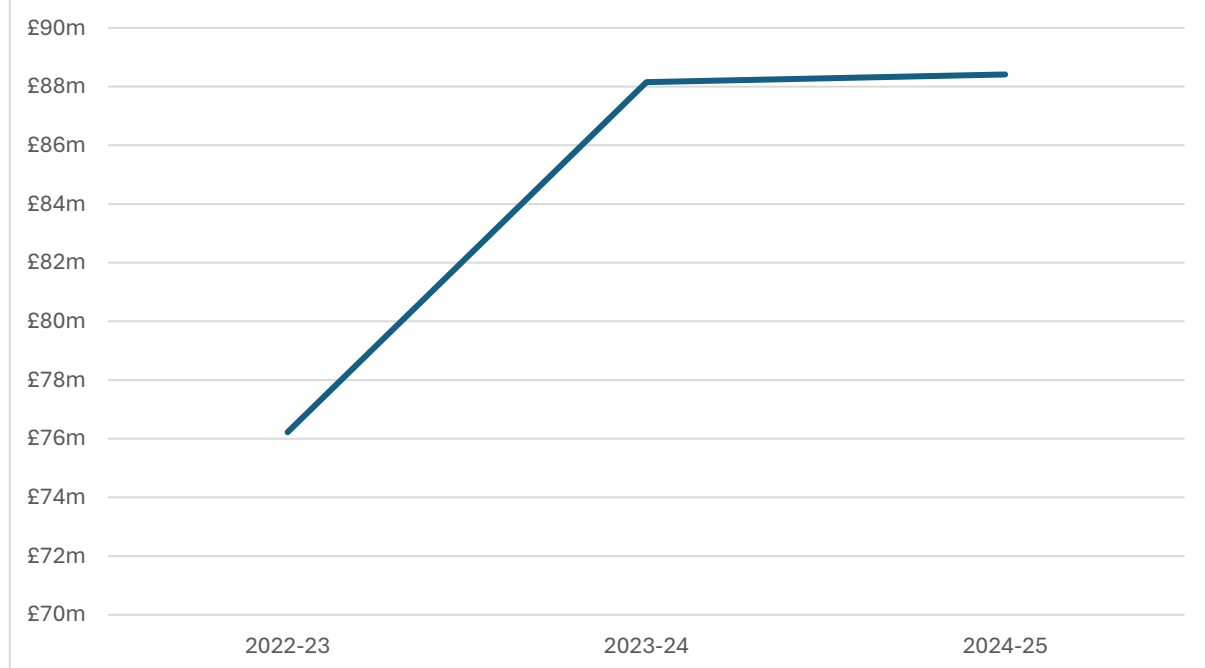
The charts below show overall net spending trends over a period of 3 financial years.

2024-25 Spring Supplementary Estimate Memorandum

Net Resource DEL Spending Trends



Net Capital DEL Spending Trends



Explanation Spending Trends

The Departmental Resource DEL expenditure has been increasing over the last three years to meet increasing recurring operational pressures including items such as pay awards, increased legal aid requirements, and contractual and inflationary increases across all categories of spend in all business areas.

1.8 Administration costs (as per Estimate)

2024-25 Spring Supplementary Estimate Memorandum

Administration costs have increased by **£3,208k** since the 2024-25 Main Estimate and have increased by **£2,831k** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024-25)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	43,964	3,208	7	2,831	6

This is mainly due to an increase in pay and pension costs and increased depreciation charges across a number of business areas.

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

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

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

3. Contingent liabilities

Nature of liability	£'000
N/A	

4. Accounting Officer Approval

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



Hugh Widdis
Accounting Officer

Department: Department of Justice

Date: 14 January 2025

TEO



The Executive Office

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

1.1 Objectives

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

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

- Programme budgets which fund the current expenditure of delivery programmes such as Urban Villages projects; Communities in Transition projects; Good Relations programme; Refugee Integration programme; and actions and payment of awards relating to Victims and Survivors.

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- Administration budgets which fund the cost of running the department such as recruitment, travel and subsistence, support for the Executive and delivering on Programme for Government strategy.

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

Net Cash Requirement

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

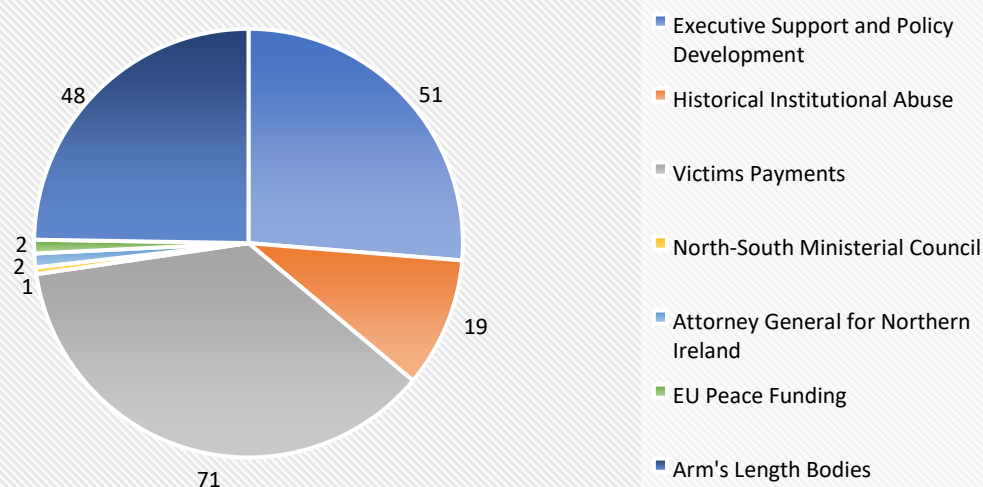
1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

2024-25 Spring Supplementary Estimate Memorandum

Resource DEL NET Expenditure: £193,985,000

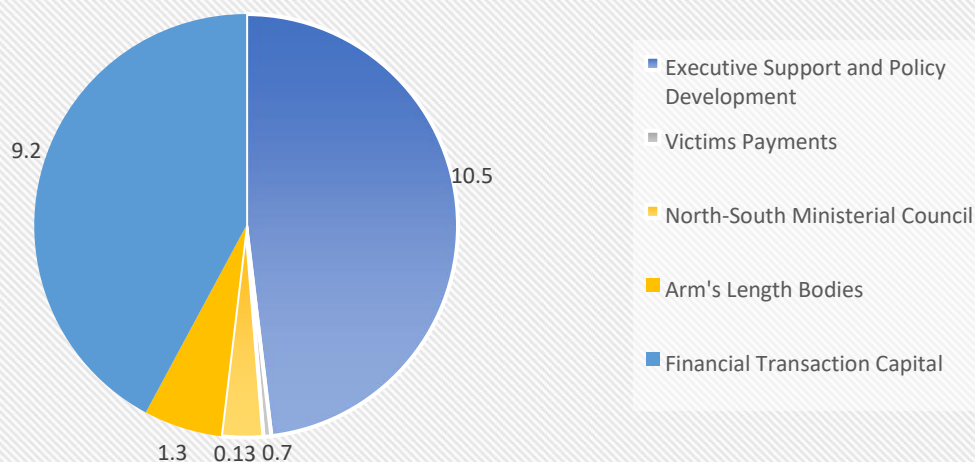
The Executive Office- Resource DEL Net Planned Expenditure £194m



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £21,726,000

The Executive Office- Capital DEL Planned Expenditure £22m



Net CDEL includes income

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

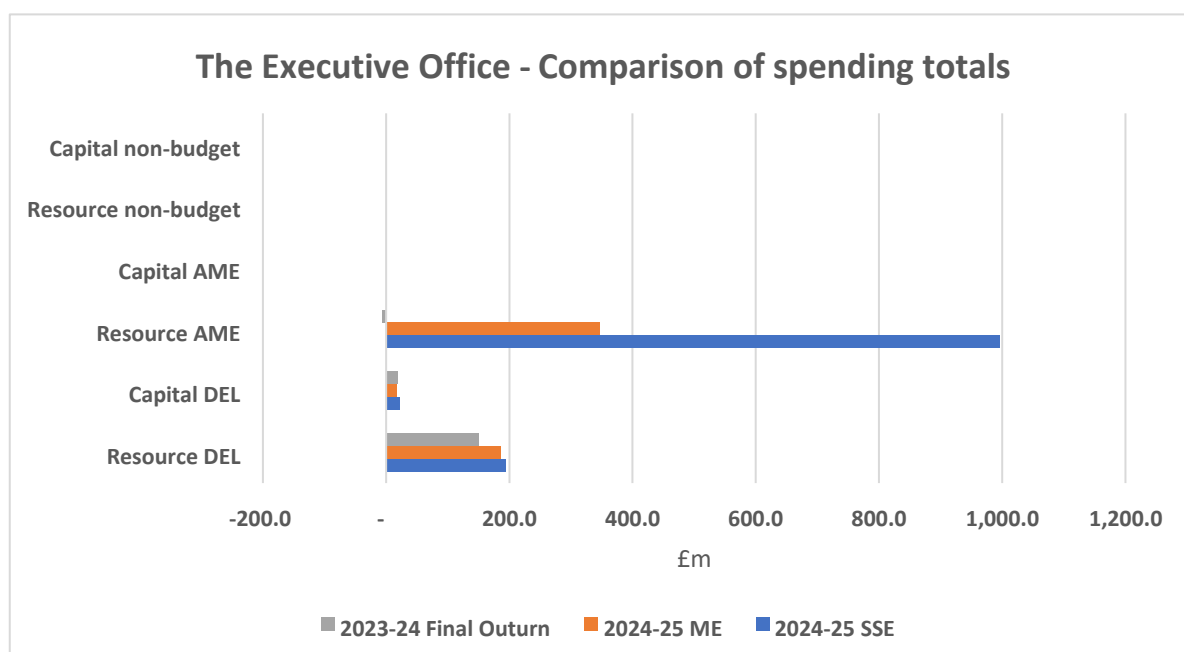
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

2024-25 Spring Supplementary Estimate Memorandum

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Resource DEL	193,985	8,392	4.5	43,183	28.7
Capital DEL	21,726	3,881	21.8	3,062	16.4
Resource AME	995,610	648,650	186.9	1,002,052	-
Capital AME	0	0	0	0	0
Resource nonbudget	0		0	0	0
Capital non-budget	0	0	0	0	0

*Should agree to Part I of SSEs

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL – increase of £8.4m -Movements in the budget allocations to the

2024-25 Spring Supplementary Estimate Memorandum

Department since Main Estimates will be a combination of movements in allocations of the block grant agreed by the Executive, and in year allocations from GB Departments as described below.

- Net increase to the earmarked allocations in respect of the funding requirements for HIA/Victims' Payments/Truth Recovery pool of £3m.
- TEO received allocations in respect of Communities in Transition Funding totalling £3.8m. £2.3m of this is in respect of earmarked allocations from the Executive Programme on Paramilitarism and Organised Crime (EPPOC) and a further £1.5m was allocated by the Executive in monitoring to extend full delivery of current CIT projects to 31 March 2025.
- TEO received an earmarked funding allocation from HMT of £1.5m for work in respect of the Windsor Framework.
- Net Refugee and Asylum Support and Integration funding of £6.3m. Budget Cover Transfers from Home Office and Ministry of Housing, Communities and Local Government totalling £9.4m were received during the period, of which £3.1m was subsequently transferred out by TEO to fund delivery in other NI departments.
- £0.5m Good Relations earmarked funding received through June Monitoring
- £0.3m Digital Capacity and Capability Review
- Net transfers out to other departments of (£6.3m).
- Reduced requirement of (£0.7m) at January Monitoring mainly driven by salary savings.

Capital DEL – increase of £3.9m

- Increase in Financial Transactions capital of £1.2m
- Net transfers from other departments of £2.2m relating to Urban Villages and EVAWG programmes.
- £0.7m increase in earmarked capital allocation relating to the new NSMC lease.
- Reduced requirement of (£0.2m) relating to earmarked HIA funding.

Resource AME – increase of £649m

- £760m increase to the AME forecast for the potential requirement for a provision in respect of Victims Payments
- £1.7m increase to the AME forecast for revaluation of sites

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- £0.5m increase to the AME forecast for Unrealised FX Losses
- (£10m) decrease to the AME forecast for HIA Redress
- (£18.5m) release of HIA AME provision relating to the utilisation of the current HIA provision
- (£85m) decrease of AME forecast for Truth Recovery as of the requirement for a provision is not now anticipated until 25-26

1.6 New policies and programmes: Ambit changes

- Co-ordination of the Chief Scientific and Technology Advisor's (CSTA) NI Science and Technology Advisory Network (NISTAN), including the development and implementation of a Science and Technology Strategy
- Support to the Executive, Departments and wider public and voluntary sectors on reform and transformation of public services through the establishment of a Delivery Unit

1.7 Spending Trends over 3 years

Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	147,957	150,802	193,985
Net Capital DEL	60,811	18,664	21,726

Totals may not sum due to rounding

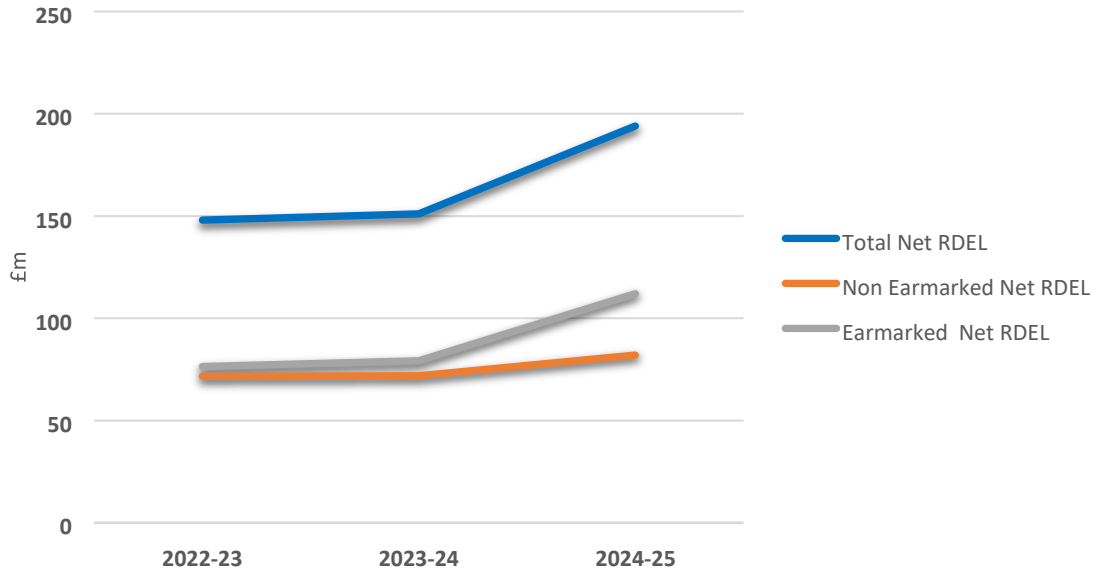
* Final Outturn

** SSE Part 1 figures 2024-25

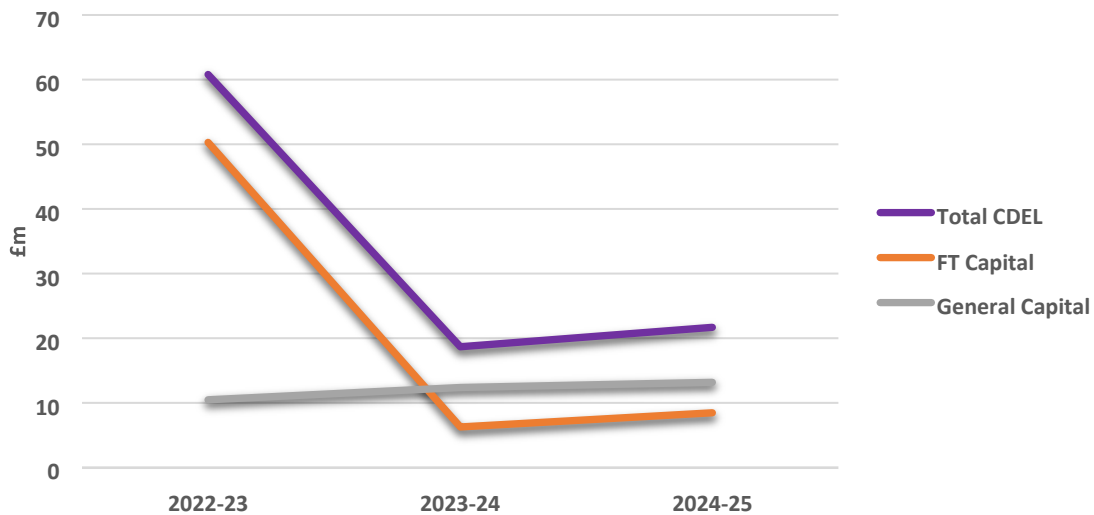
The charts below show overall net spending trends over a period of 3 financial years.

2024-25 Spring Supplementary Estimate Memorandum

The Executive Office - Net Resource DEL Spending Trends



The Executive Office - Net Capital DEL spending trends



Explanation Spending Trends

Resource DEL

2024-25 Spring Supplementary Estimate Memorandum

It is important to note the level of spending that relates to earmarked areas such as Victims, HIA and Truth Recovery. The main drivers for the increase of £46m in overall Resource DEL since 2022-23 are:

Earmarked spend of £36m:

- A net increase in earmarked pool spend of £33.3m for Victims, HIA and Mother and Baby Institutions, Magdalene Laundries and Workhouses
- An increase of £1.8m to earmarked spend for Refugee and Asylum Integration and Support programme
- Windsor framework £0.6m

Non-earmarked spend of £10m:

- Increase in salaries of £5.5m due to the impact of pay awards, filling vacancies and increase in staff numbers as the department has become response for additional areas of delivery.
- Amortisation relation to Financial Transaction Capital Loans (£4.2m in 2022-23).

Capital DEL

The main driver of the decrease in Capital DEL between 2022-23 and 2024-25 is a reduction in Financial Transactions Capital loan funding issues of £41m. No new loan funding has been issued by TEO/SIB since 2022-23.

1.8 Administration costs (as per Estimate)

Administration costs have reduced by **£1.350m** since the 2024-25 Main Estimate and have increased by **£2.666m** since the 2023-24 final outturn position.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 202425)		Difference (+/-) compared to final outturn last year 2023-24	
	£'000	£'000	%	£'000	%
Administration costs	23,157	-(1,350)	5.5	2,666	13.0

2024-25 Spring Supplementary Estimate Memorandum

The increase in costs between 2023-24 and 2024-25 is mainly driven by higher salary costs

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

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

The key areas have been included in drafting instructions for the Financial Provisions Bill so that Sole Authority will not be required going forward.

Estimate Function	Description	Amount of Provision £'000
A-1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG)	1,493
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.		
A-1	Ending Violence Against Woman and Girls	2,000
In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £2,000K is needed to enable full delivery of this function in 2024-25 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.		
A-1	Truth Recovery Programme	3,000
Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses of up to £3m for the financial year 2024-25, 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.		
A-1	Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine	2,509

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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.		
A-1	Full Dispersal Asylum Seekers Scheme	613
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.		
A-1	Refugee Integration Proposal (other cohorts of refugees)	659
Provision is sought under Sole Authority of the Budget Act for expenditure incurred on migration schemes and other cohorts of refugees. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.		
A-1	Strategic Migration Partnership – British Nationals Overseas	38
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.		
A-1	Strategic Migration Partnership – Asylum	40
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.		
A-1	Northern Ireland Refugee Resettlement Scheme	392
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.		
A-1	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy	1,219
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.		

3. Contingent liabilities

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Nature of liability	£'000
The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.	Unquantifiable
On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.	Unquantifiable
The Department may also have further contingent liabilities in respect of Victims Payment Scheme for Permanent Disablement. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2024/25 to improve the accuracy of the estimates in these liabilities.	Unquantifiable

4. Accounting Officer Approval

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



David Malcolm
Interim Permanent Secretary

Department: The Executive Office

Date: 21 January 2025

FSA



FOOD STANDARDS AGENCY

2024-25 Spring Supplementary Estimate Memorandum

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

1.1 Objectives

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

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

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

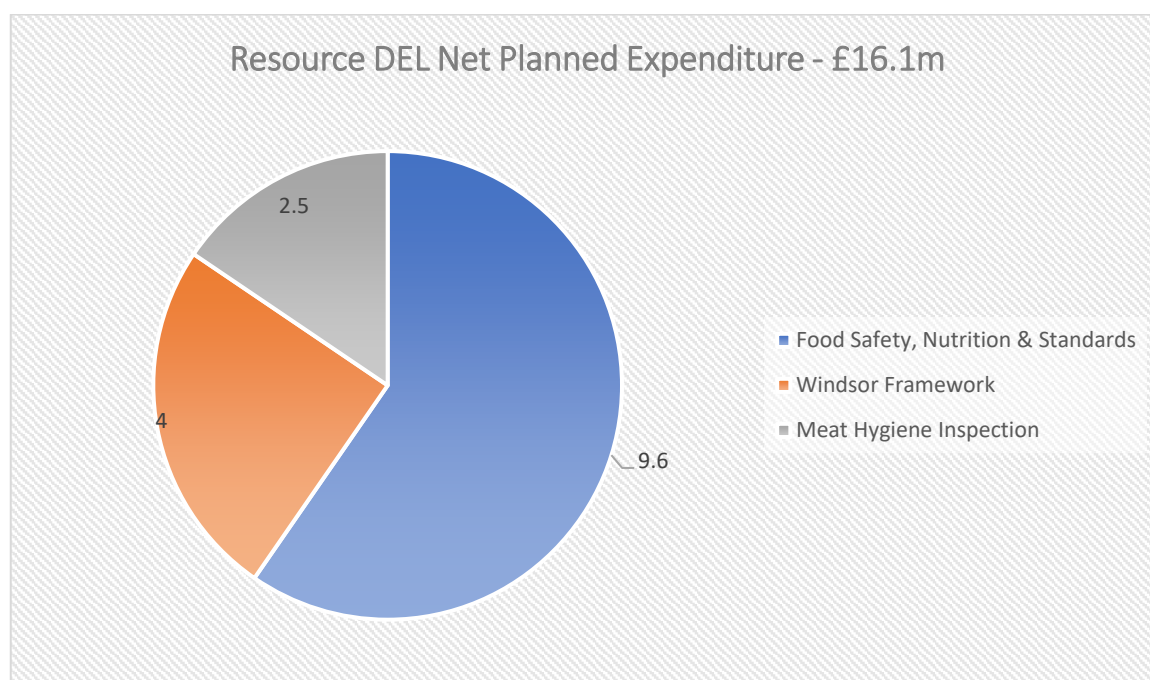
Investment spending which is less predictable or not easily controlled, such as provision for building dilapidations following implementation of the new standards for leases (IFRS16).

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

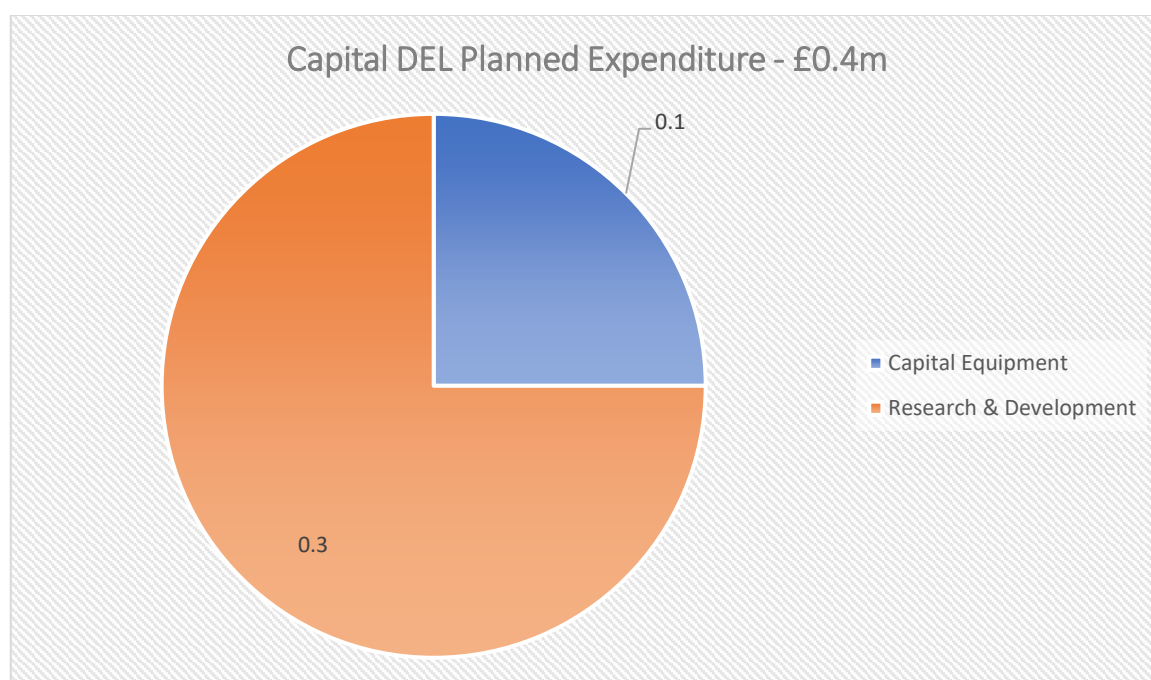
The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £16.1m



Net RDEL includes income and depreciation

2024-25 Spring Supplementary Estimate Memorandum
Capital DEL Net Expenditure: £0.4m



Net CDEL includes income

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

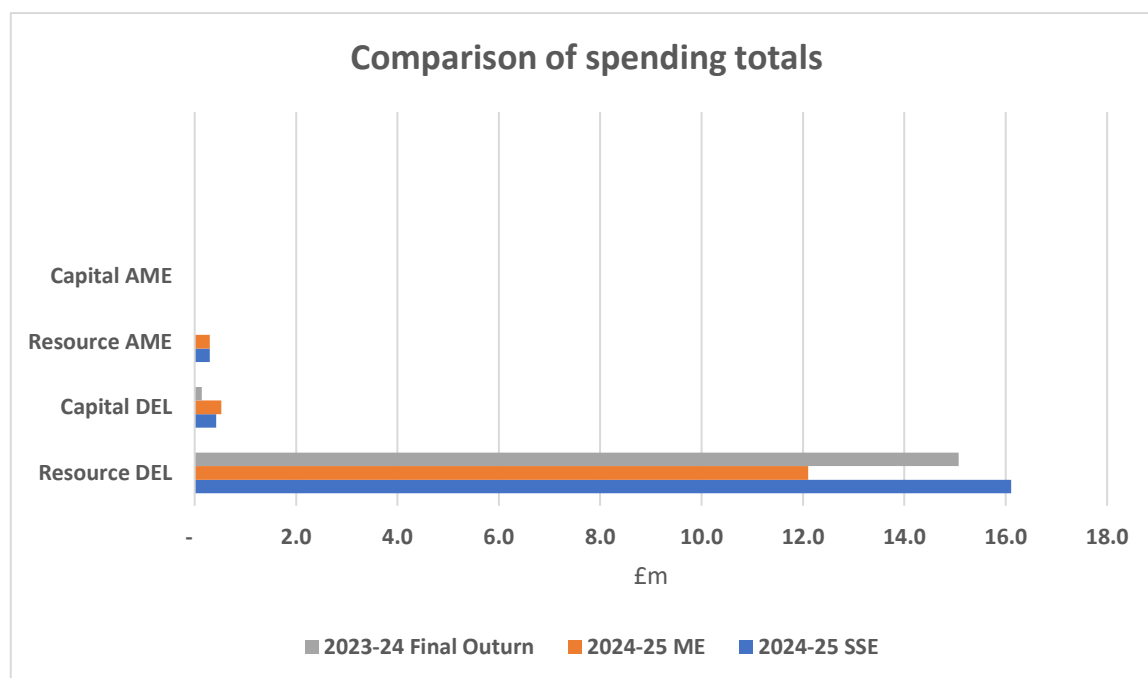
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to original budget this year (Main Estimates 2024- 25)		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	16,107	4,005	33	1,035	7
Capital DEL	426	-100	-19	288	209
Resource AME	300	0	0	300	100
Capital AME	5	5	100	26	-124
Resource non-budget	0	0	0	0	0
Capital non-budget	0	0	0	0	0

*Should agree to Part I of SSEs

2024-25 Spring Supplementary Estimate Memorandum

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

The increase of £4.005m is due to Windsor Framework funding of £4.485m which was offset by reduced requirements of £0.48m against Windsor Framework expenditure. The reduced requirements resulted from border control post inspections being less than initially budgeted by local authorities (partly due to delays in recruiting staff and lack of suitable candidates) and national reference laboratory work costing less than contracted.

Capital DEL

£0.1m reduced requirement against capital due research and development expenditure being less than budgeted.

1.6 New policies and programmes: Ambit changes

The ambit has been reviewed to ensure it clearly articulates all areas of FSA's expenditure and income. No significant changes or additions have been made for 2024-25.

2024-25 Spring Supplementary Estimate Memorandum

1.7 Spending Trends over 3 years

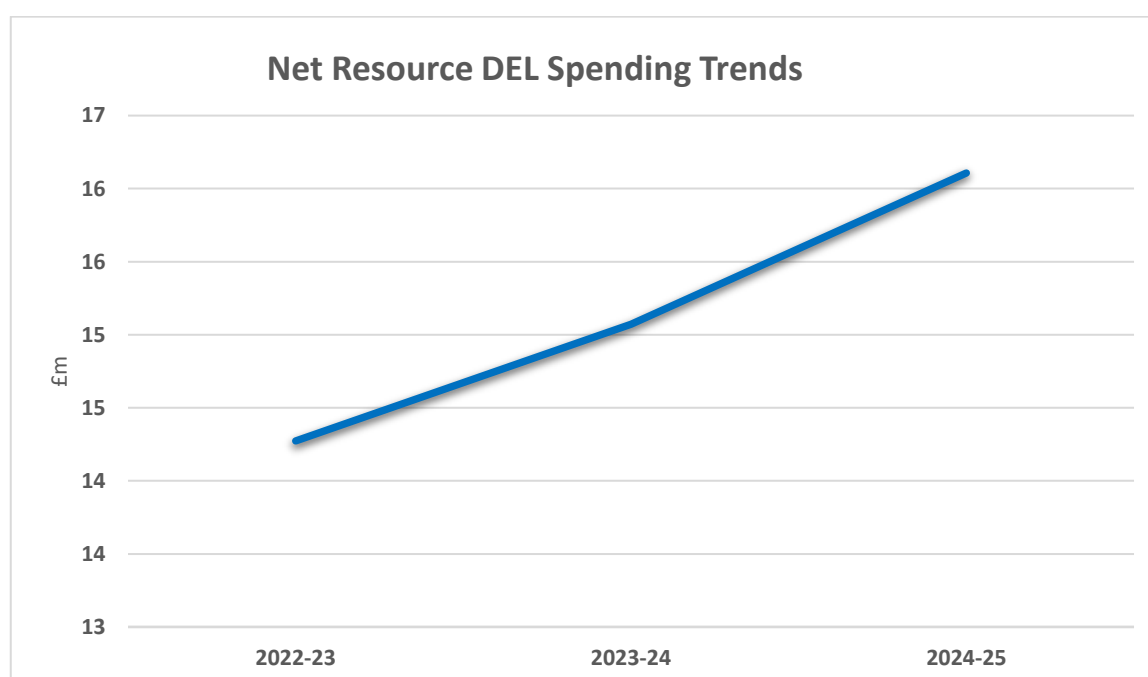
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	14,273	15,072	16,107
Net Capital DEL	513	138	426

Totals may not sum due to rounding

* Final Outturn

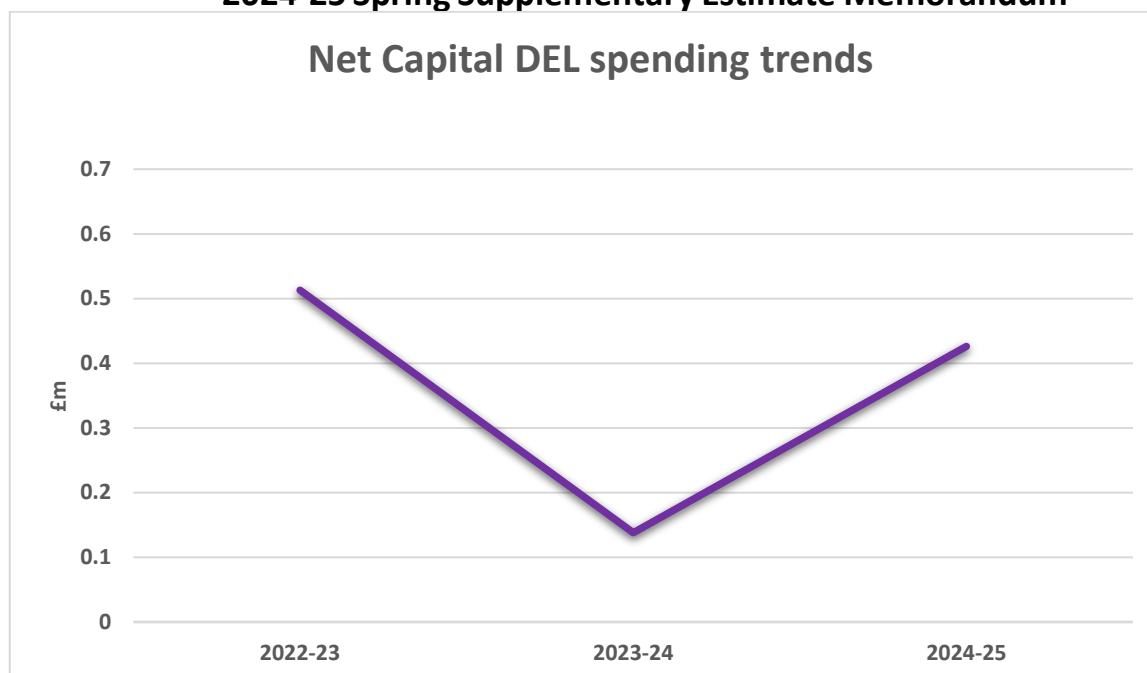
** SSE Part 1 figures 2024-25

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



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

2024-25 Spring Supplementary Estimate Memorandum



CDEL expenditure has fluctuated over the reported period. There was significant expenditure in 2022-23 due to the capitalisation of an office lease. The increase in 2024-25 is mainly driven by investment in food safety and healthy eating research & development projects.

2. Accounting Officer Approval

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

Katie Pettifer
Accounting Officer
Food Standards Agency
06 January 2025

NIAC



Northern Ireland Assembly

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

Unlike an Executive Department, the Assembly Commission does not develop Programme for Government targets. The service delivery aspect of its work and, hence, its principal activities, relate to the procedural support, resources and services that it provides to the Assembly to enable it to function effectively.

Consequently, the Assembly Commission's performance outputs are those that are developed internally to enable an assessment of performance against aims and objectives for each year.

1.1 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

2024-25 Spring Supplementary Estimate Memorandum

Income is generated from the recovery of costs of Ministerial Salaries from Departments and the recovery of salary costs for outwardly seconded staff, where these arise. 2024-25 also includes income scheduled to be received from the full and confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project.

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

Less predictable day to day spending, such as legal costs, early departure costs for staff and the annual finance costs for the Assembly Members' Pension Scheme.

Capital Annually Managed Expenditure (Capital AME)

Not Applicable

Non-Budget Expenditure (Resource & Capital)

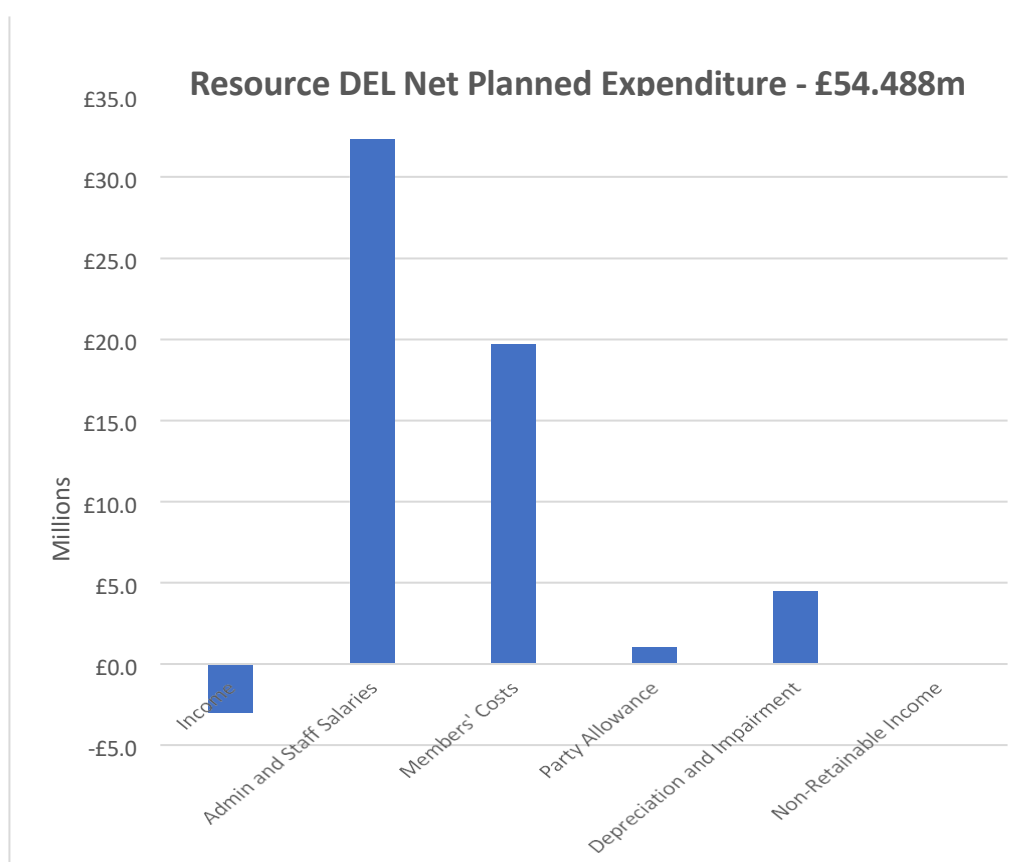
Not Applicable

2024-25 Spring Supplementary Estimate Memorandum

1.2 Main Areas of Spending

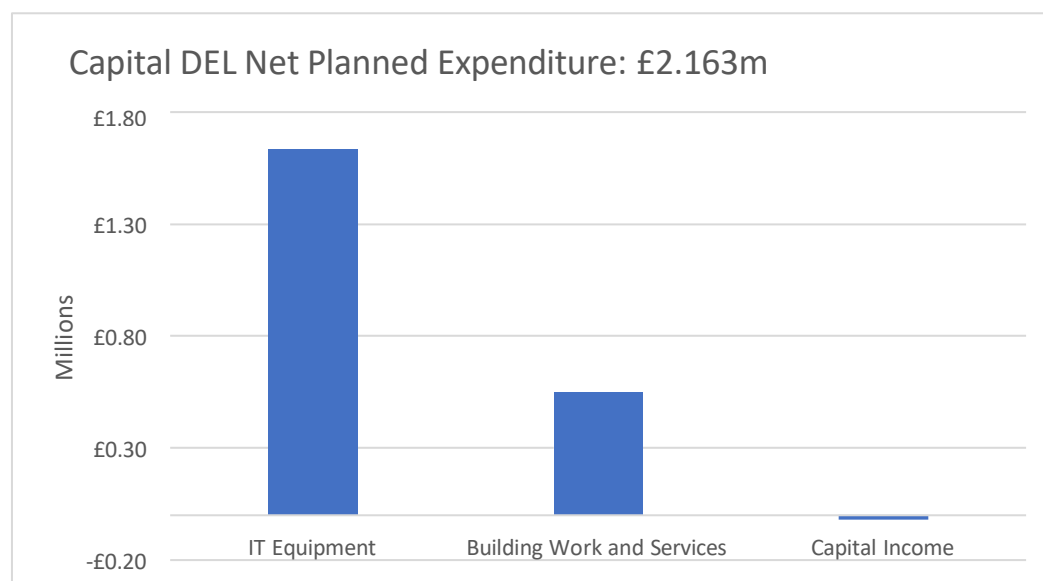
The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL Net Expenditure: £ 54.488m



2024-25 Spring Supplementary Estimate Memorandum

Capital DEL Net Expenditure: £ 2.163m



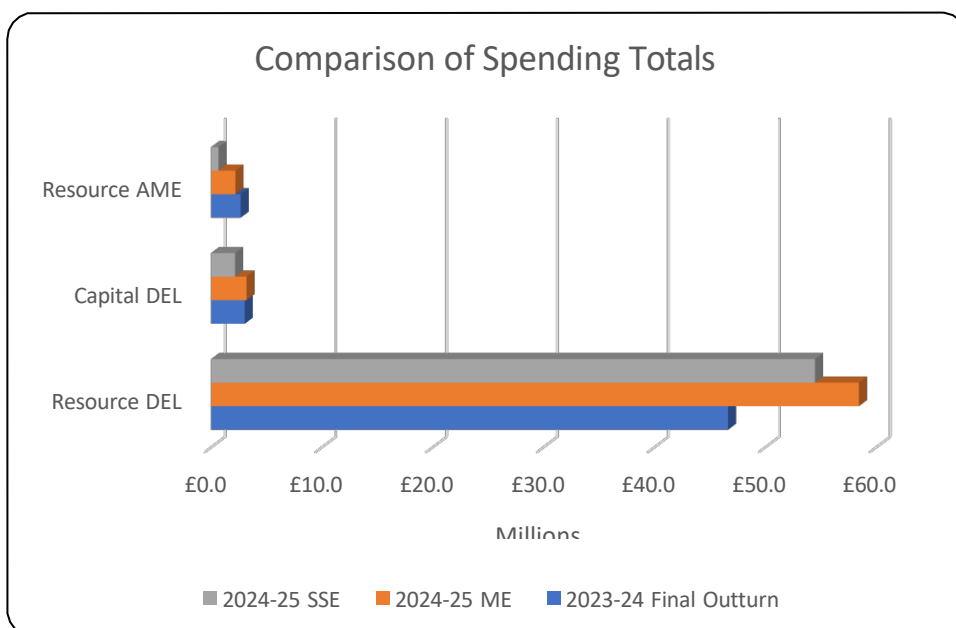
1.3 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total*, SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	54,488	-3,966	-6.8%	7,835	16.8%
Capital DEL	2,163	-1,040	-32.5%	-882	-29.0%
Resource AME	667	-1,533	-69.7%	-2,006	-75.0%
*Figures agree to Part 1 of SSEs					

2024-25 Spring Supplementary Estimate Memorandum

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



The Spring Supplementary Estimate position for Resource DEL is £4.0 million lower than the Main Estimate, mainly due to income scheduled to be received in 2024-25, relating to the full and confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project, and the fact that the majority of planned roof repairs have been moved into 2025-26.

The Spring Supplementary Estimate position for Resource DEL is £7.8 million higher than last year's final outturn, due to a number of factors. This includes an increase in Members' salaries and administrative costs and the costs of filling of staff vacancies following the return to full Assembly business in February 2024.

Administration expenses have increased in 2024-25, due to the planned costs of some remedial works to the roof 2024-25, an increase in utility costs, and an increase in the annual licensing, maintenance and support costs of enhancements to IT and broadcasting infrastructures that were introduced in 2023-24.

The increase in costs has been partially off-set by income that is scheduled to be received from the full and confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project.

2024-25 Spring Supplementary Estimate Memorandum

1.4 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

The requirement for Resource DEL has reduced by £4.0 million. This is spread across a number of different expense categories, but is primarily due to reduced requirements for Administration costs in relation to the majority of planned roof repairs being moved into 2025-26, and the inclusion of income that is expected to be received in 2024-25 for the full and confidential settlement of the legal proceedings in relation to the Parliament Buildings roof project.

Members' Constituency costs are also £445k lower, primarily due to a delay in the publication of a new Assembly Members (Office and Staffing Costs and Allowances) Determination, which will impact Members' ability to fully utilise its provisions.

Depreciation and Impairment is also £546k higher due to an anticipated increased valuation of Lands and Buildings.

Capital DEL

The requirement for Capital DEL has reduced by £1.0 million. This is due to slippage in a number of projects, which now will have to be considered as part of the 2025-26 budget allocations.

The capital plan included a number of larger projects, including investment to refurbish the Blue Flax restaurant and a partial Electronic Access Control system which have not progressed as planned. Costs associated with the development and implementation of new Legislative Bill drafting software are also lower than anticipated following the appointment of a supplier.

To utilise some of the resulting underspend, a project to replace and upgrade some of the IT infrastructure was brought forward from the 2025-26 budget.

Resource AME

The requirement for Resource AME has reduced by £1.5 million. This category of expenditure is for the annual finance costs of the Assembly Members' Pension Scheme and

2024-25 Spring Supplementary Estimate Memorandum

for provisions. The reduction is primarily due to lower than anticipated pension costs and a release of a previously created provision, which will now be utilised in-year.

Capital AME

Not applicable. **Resource**

non-budget Not

applicable.

Capital non-budget

Not applicable

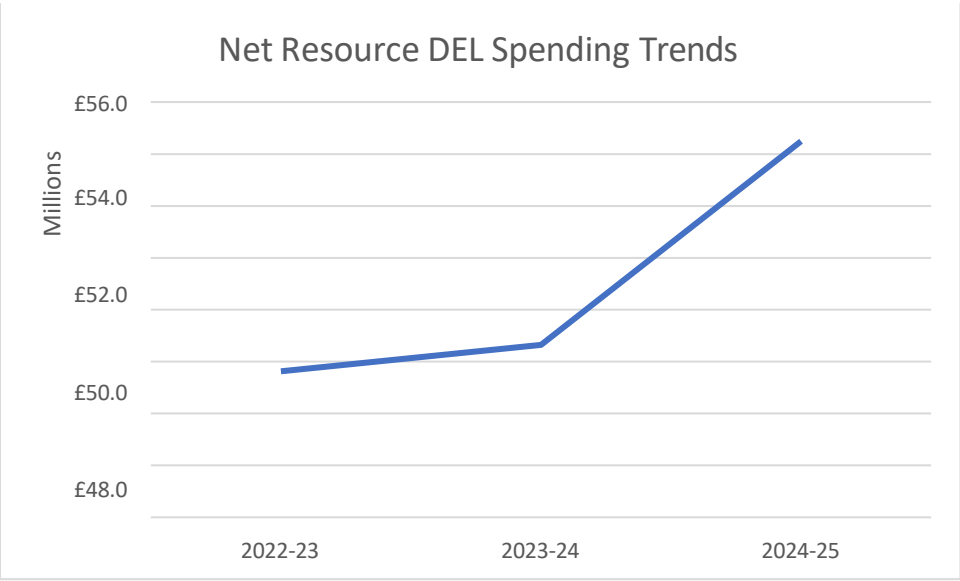
1.5 New policies and programmes: Ambit changes

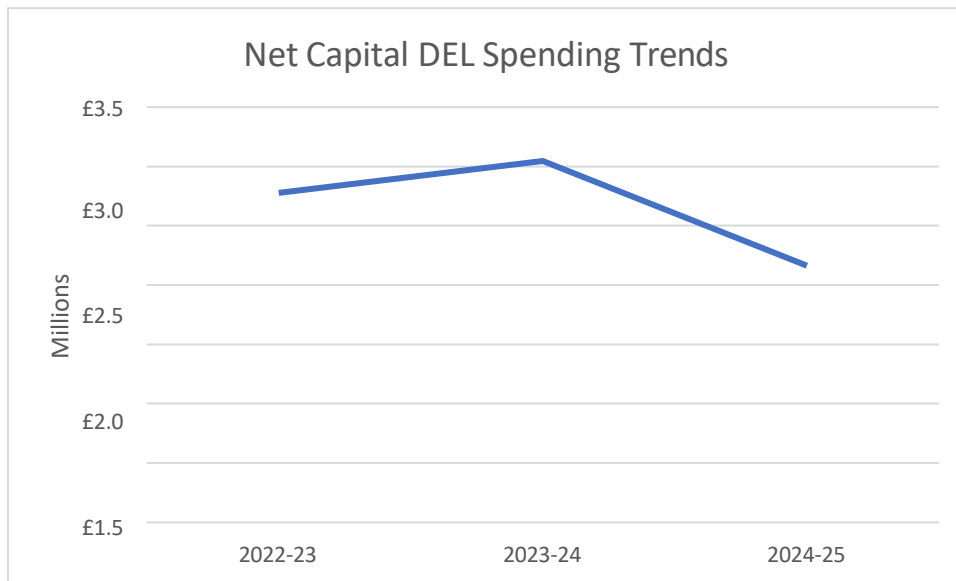
Not applicable.

1.6 Spending Trends over 3 years

Spending Trends over 3 years			
Expenditure Type	2022-23*	2023-24*	2024-25**
	£'000	£'000	£'000
Net Resource DEL	45,626	46,653	54,488
Net Capital DEL	2,776	3,045	2,163
Totals may not sum due to rounding * Final Outturn ** SSE Part 1 figures 2024-25			

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





1.7 Administration costs (as per Estimate)

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

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

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

Not applicable.

3. Contingent liabilities

Not applicable.

4. Accounting Officer Approval

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

2024-25 Spring Supplementary Estimate Memorandum

Lesley Hogg
Accounting Officer
Northern Ireland Assembly Commission

Date: 6 February 2025

NIAO



NORTHERN IRELAND AUDIT OFFICE

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

1.1 Objectives

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

1.2 Spending Controls

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

The spending totals the Assembly votes to NIAO are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

n/a

Capital Annually Managed Expenditure (Capital AME)

n/a

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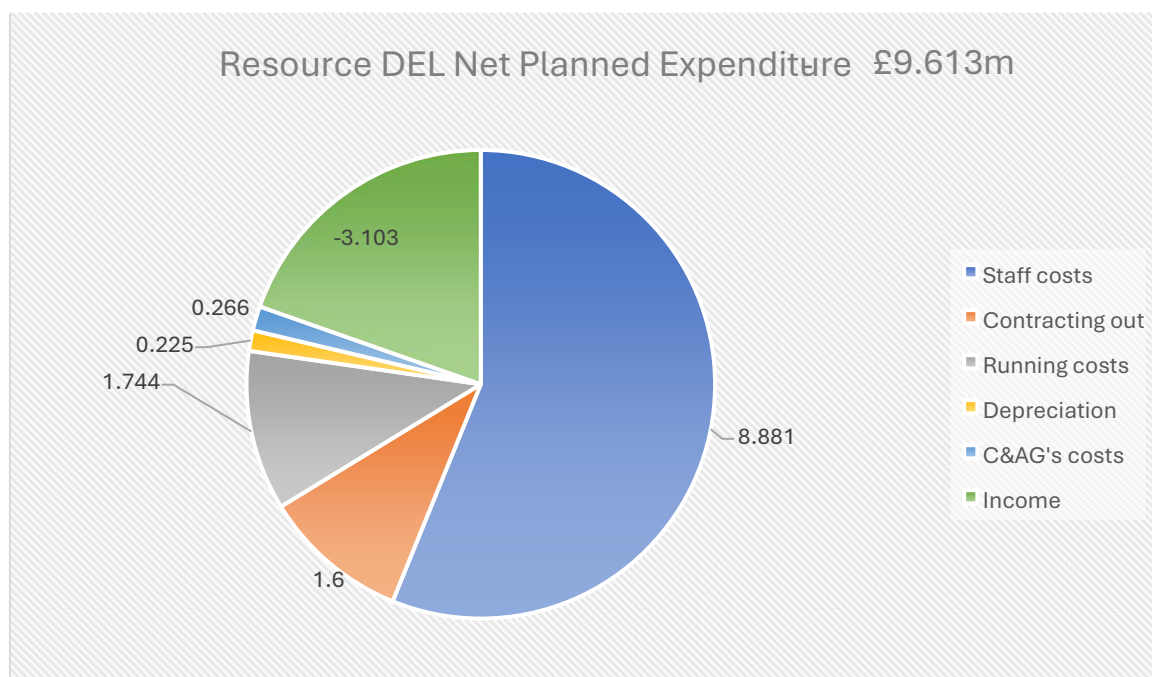
Non-Budget Expenditure (Resource & Capital)

n/a

1.3 Main Areas of Spending

The graphic below shows the main components of the NIAO's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

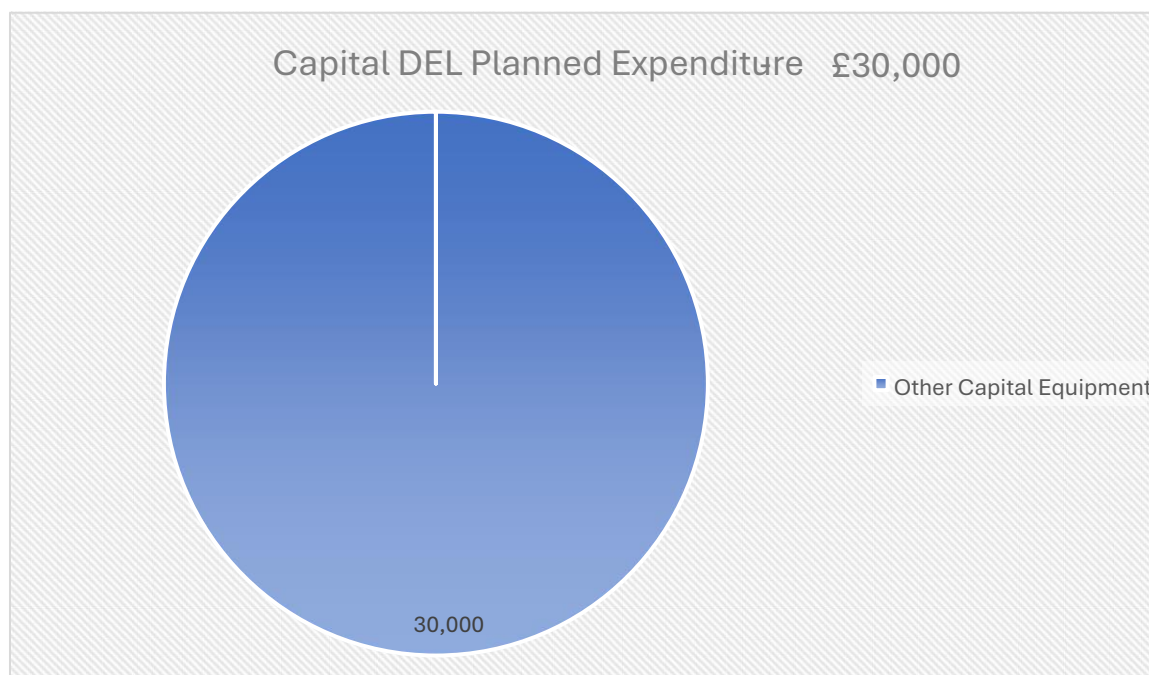
Resource DEL NET Expenditure: £9,613,000



Net RDEL includes income and depreciation

2024-25 Spring Supplementary Estimate Memorandum

Capital DEL Net Expenditure: £30,000



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

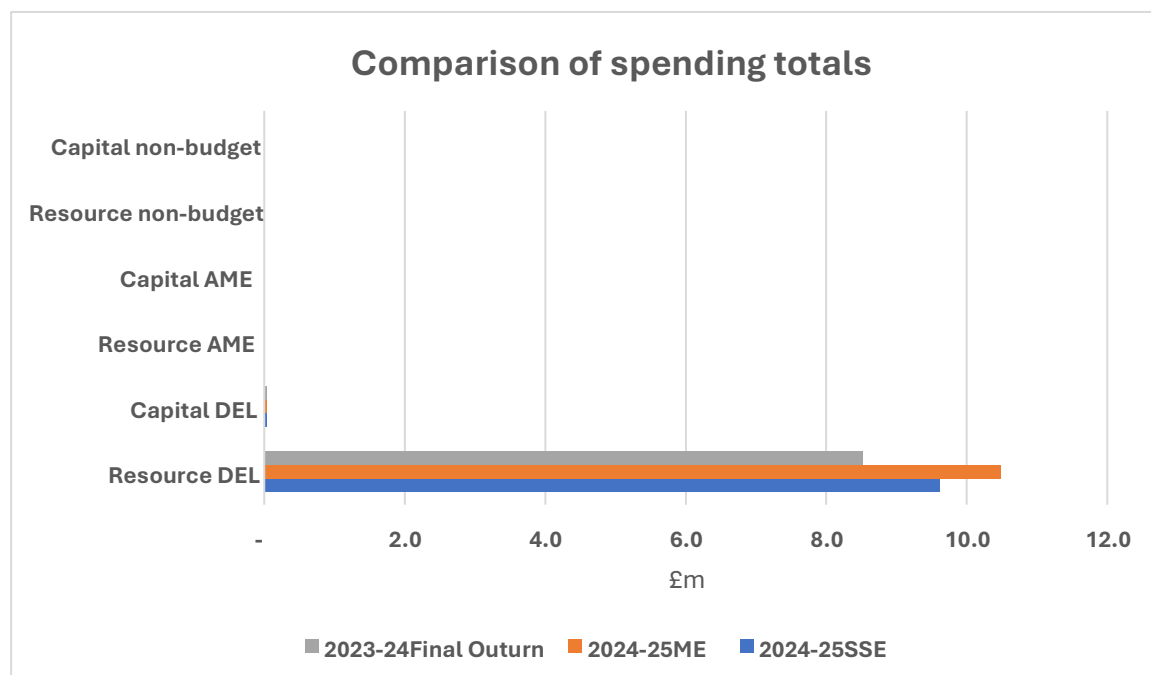
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 202425		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	9.613	-873	-8	1.104	13
Capital DEL	0.03	-0.01	-25	0.013	30
Resource AME	0	0	0	0	0
Capital AME	0	0	0	0	0
Resource non-budget	0	0	0	0	0
Capital non-budget	0	0	0	0	0

*Should agree to Part I of SSEs

2024-25 Spring Supplementary Estimate Memorandum

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



The budget allocation for the NIAO was restricted in 2023-24 while the NI Assembly was not sitting. Following the return of the NI Assembly the budget request for 2024-25 was approved by the NI Assembly Audit Committee, enabling NIAO to resume recruitment which had been stopped due to budgetary constraints.

1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

NIAO revised its estimated staff costs due to delays and challenges in filling vacant posts. It also anticipates receiving more income than estimated and reduced depreciation costs.

Capital DEL

NIAO anticipate less planned works than estimated will be completed by the end of the financial year.

Resource AME

n/a

Capital AME

n/a

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Resource non-budget

n/a

Capital non-budget

n/a

1.6 New policies and programmes: Ambit changes

n/a

1.7 Spending Trends over 3 years

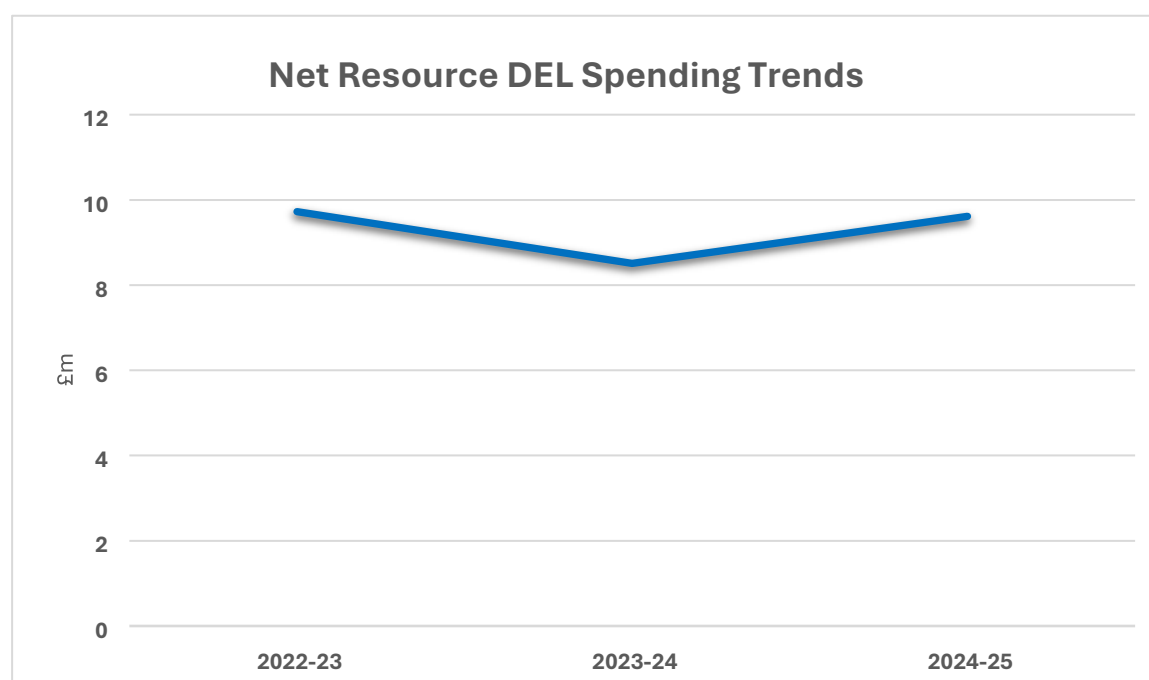
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	9.724	8.509	9.613
Net Capital DEL	1.990	0.043	0.03

Totals may not sum due to rounding

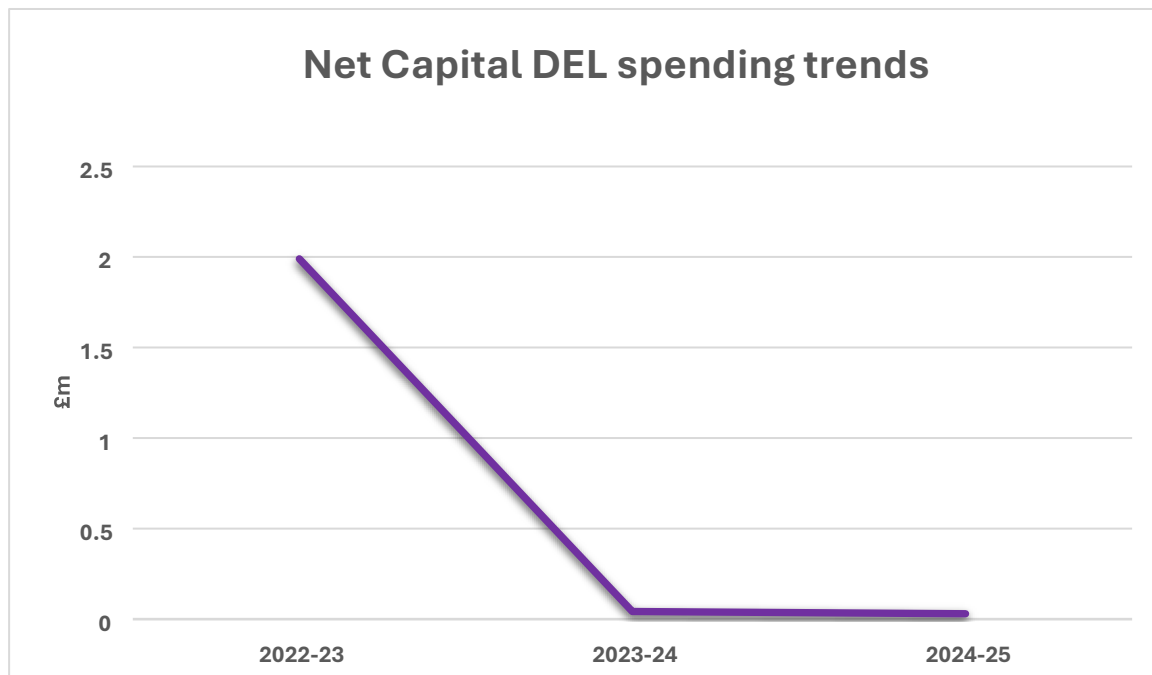
* Final Outturn

** SSE Part 1 figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum



Explanation Spending Trends

The NIAO completed a refurbishment of its office accommodation in 2022-23. Since then capital expenditure has been insignificant.

1.8 Administration costs (as per Estimate)

n/a

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

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

n/a

3. Contingent liabilities

n/a

2024-25 Spring Supplementary Estimate Memorandum

4. Accounting Officer Approval

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

A handwritten signature in black ink, reading "Dorinnia Carville". The signature is written in a cursive, flowing style.

DORINNIA CARVILLE

COMPTROLLER AND AUDITOR GENERAL

Department: NIAO

Date: 6 February 2025

NIAUR



Utility Regulator

2024-25 Spring Supplementary Estimate Memorandum

1. Overview

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

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

Electricity

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

Gas

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

Water

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

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

1.1 Objectives

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

Objective 1: Supporting the just transition.

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

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

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

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

2024-25 Spring Supplementary Estimate Memorandum

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL) - £390k

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; other non-cash items.

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

Capital Departmental Expenditure Limit (Capital DEL) - £70k

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

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

Impairments due to the revaluation of fixed assets and exchange losses on foreign transactions.

Capital Annually Managed Expenditure (Capital AME) - £500k

UR have a dilapidation provision for premises move £500k (IFRS 16).

Non-Budget Expenditure (Resource & Capital)

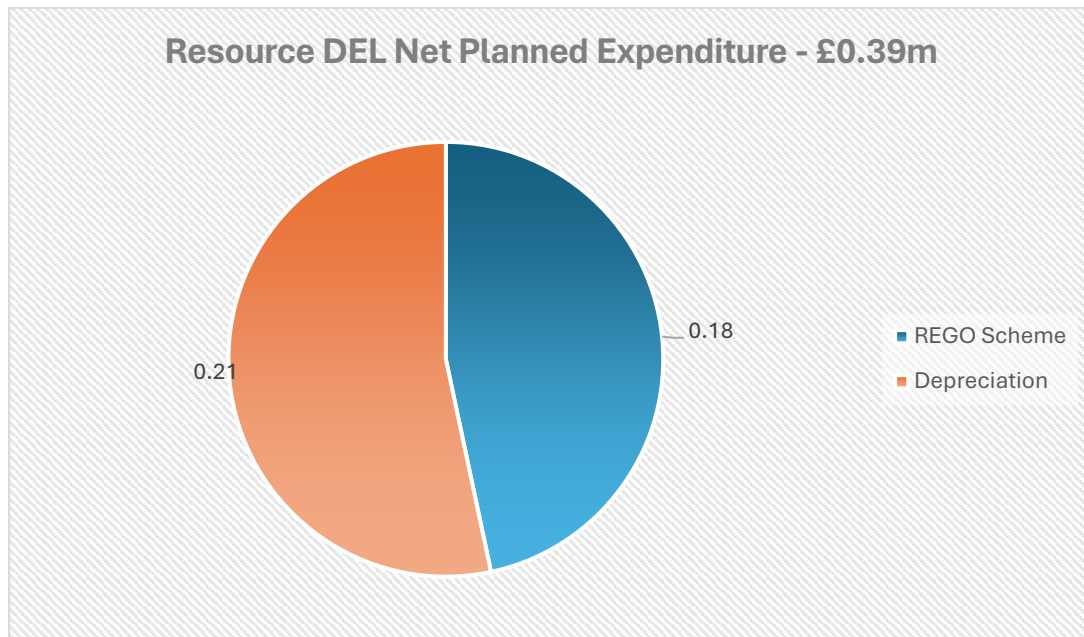
The UR do not have any non-budget expenditure.

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

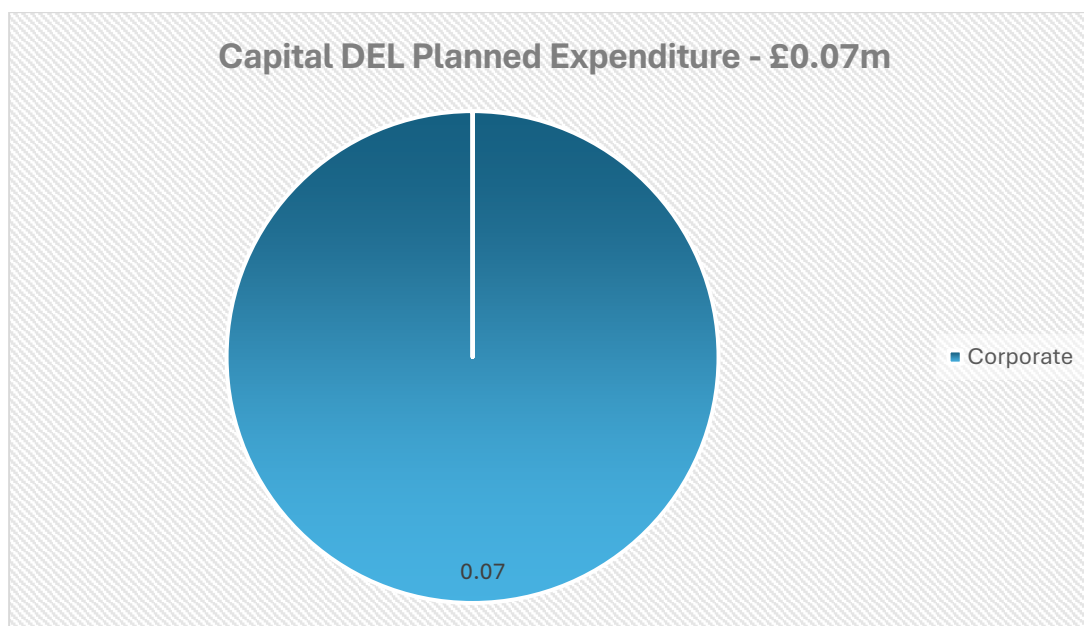
The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £390k



Net RDEL includes income and depreciation

Capital DEL Net Expenditure: £70k



Net CDEL includes income

2024-25 Spring Supplementary Estimate Memorandum

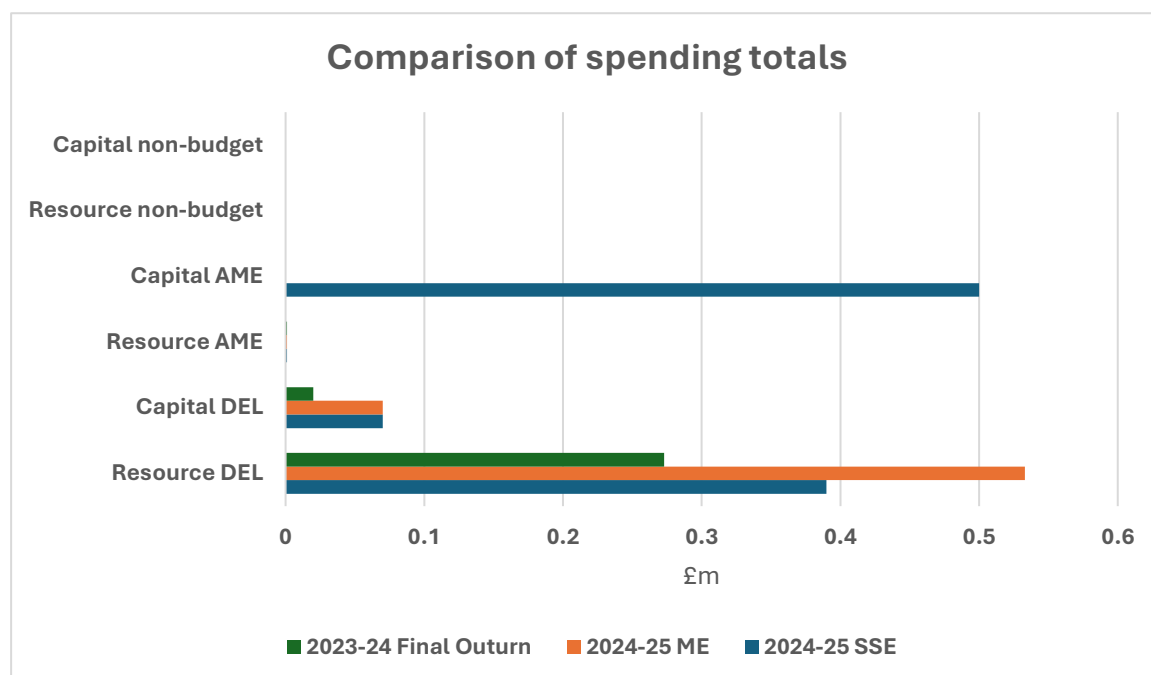
1.4 Comparison of spending totals (voted & non-voted)

The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	390	533	27	273	43
Capital DEL	70	70	-	20	250
Resource AME	1	1	-	1	-
Capital AME	500	500	-	500	-
Resource non-budget	0	0	-	0	-
Capital non-budget	0	0	-	0	-

*Should agree to Part I of SSE. Note this is after deduction in Vote account for budget transfer to IT Assist of £193k.

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Estimated £9m legal fees and associated third party costs in relation to a number of litigation challenges in relation to the all-island Single Electricity Market T-4 auction process. The Utility Regulator was required to provide a defence in relation to these matters.

A new provision has been created for Article 12.13 legal costs for £500k.

New dilapidation provision for premises move £500k (IFRS 16).

Resource DEL

Estimated £9m legal fees and associated third party costs in relation to a number of litigation challenges in relation to the all-island Single Electricity Market T-4 auction process. The Utility Regulator was required to provide a defence in relation to these matters.

A new provision has been created for Article 12.13 legal costs for £500k.

Capital DEL

N/A

Resource AME

N/A

Capital AME

New dilapidation provision for premise move £500k (IFRS 16).

Resource non-budget

N/A

Capital non-budget

N/A

1.6 New policies and programmes: Ambit changes

N/A

2024-25 Spring Supplementary Estimate Memorandum

1.7 Spending Trends over 3 years

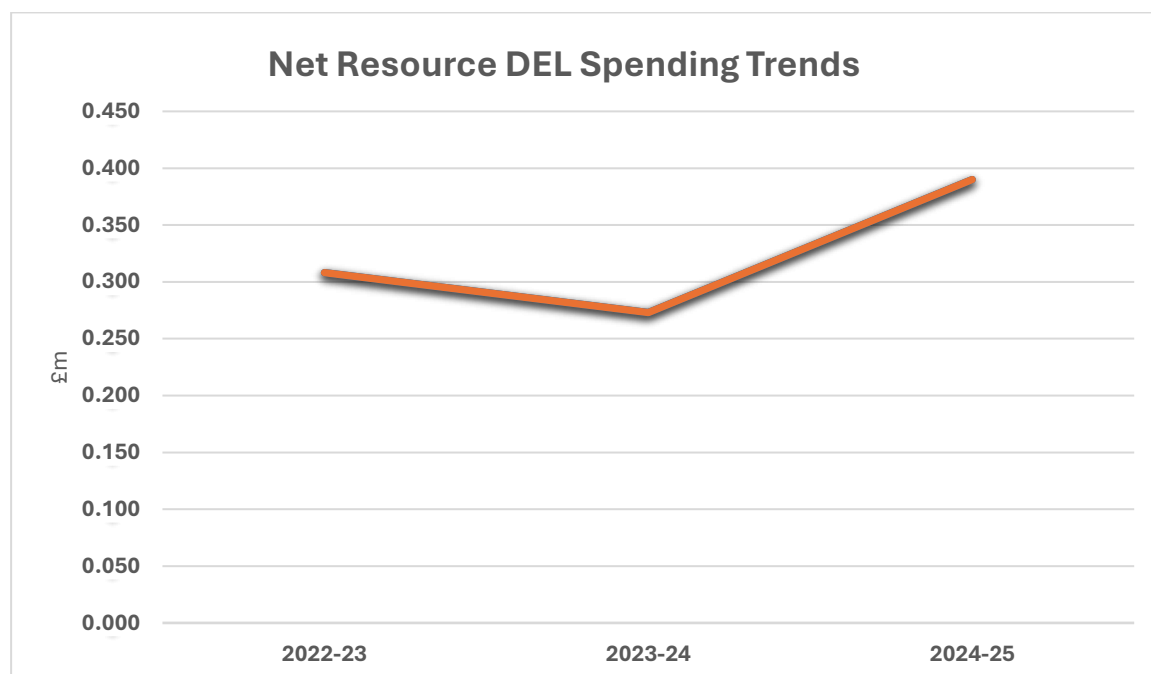
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	308	273	390
Net Capital DEL	19	20	70

Totals may not sum due to rounding

* Final Outturn

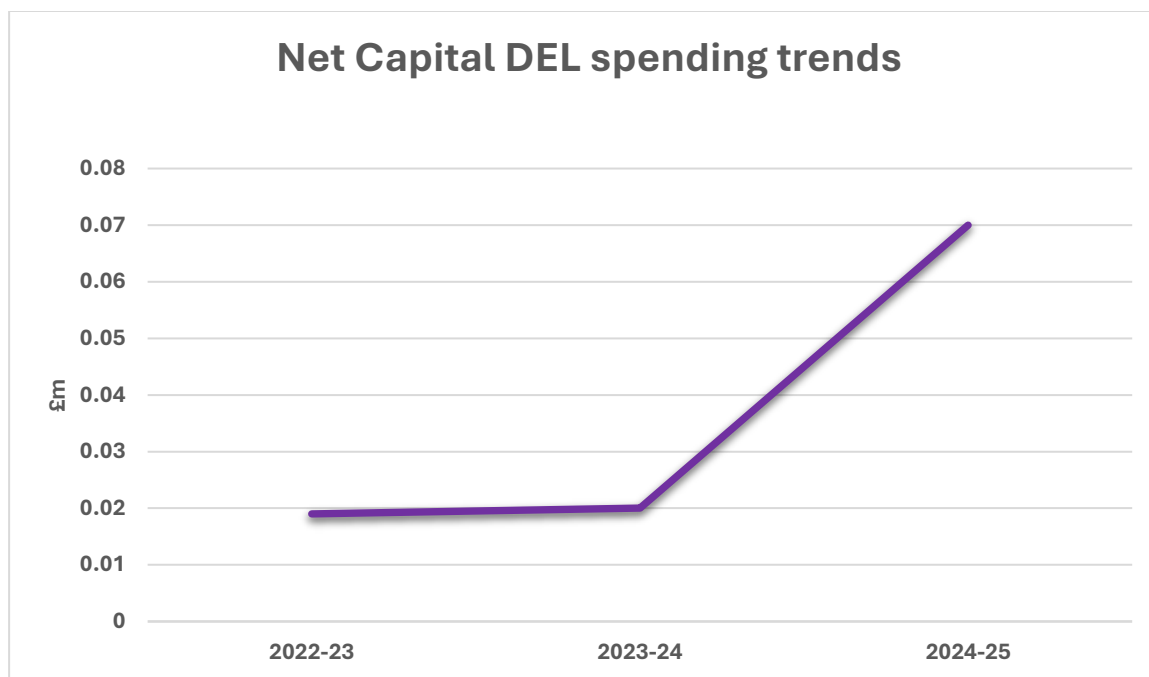
** SSE Part 1 figures 2024-25

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



Explanation for trends

The main driver for change is the increase in cost associated with administering the NI Government's Renewable Energy Guarantee of Origin scheme (REGO) and depreciation costs because of increased capital expenditure. These costs are inescapable and cannot be recovered through licence fees. The increase in capital expenditure primarily relates to an increase in IT and equipment and furniture and fittings to support core activities.



1.8 Administration costs (as per Estimate)

UR have no administration costs all costs are programme.

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

The UR has no expenditure of this nature.

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

3. Contingent liabilities

At this stage there are no known contingent liabilities to disclose.

4. Accounting Officer Approval

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

2024-25 Spring Supplementary Estimate Memorandum

A handwritten signature in black ink, appearing to read 'J. French', with a stylized, cursive script.

John French
Chief Executive Officer

Department: NIAUR

Date: 15 January 2025

NIPSO



Northern Ireland Public Sector Ombudsman
(NIPSO)

2024-25 Spring Supplementary Estimate
Memorandum

1. Overview

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

1.1 Objectives

NIPSO's purpose is to investigate unresolved complaints about public bodies, uphold standards and ensure accountability for both public bodies and for local Councillors. As well as contribute to broader improvement by sharing the learning from both individual complaints and systemic reports. To fulfil this purpose NIPSO set objectives across 5 key themes in our Strategic Plan 2022– 2025;

Accessibility: Everyone who needs to use our service can do so and we actively address the barriers which may prevent particular groups or individuals from accessing NIPSO.

Engagement: Increase awareness of the role and purpose of the Ombudsman's Office with the public, public bodies and political representatives to ensure better access to justice.

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

Delivering and Demonstrating Value: We deliver our core services to the highest standard and demonstrate high levels of governance and accountability

Innovation and Modernisation: We seek opportunities to innovate and modernise our systems and approaches.

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1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

Capital Departmental Expenditure Limit (Capital DEL)

NIPSO has no capital expenditure for 24/25

Resource Annually Managed Expenditure (Resource AME)

NIPSO has no AME expenditure for 24/25

Non-Budget Expenditure (Resource & Capital)

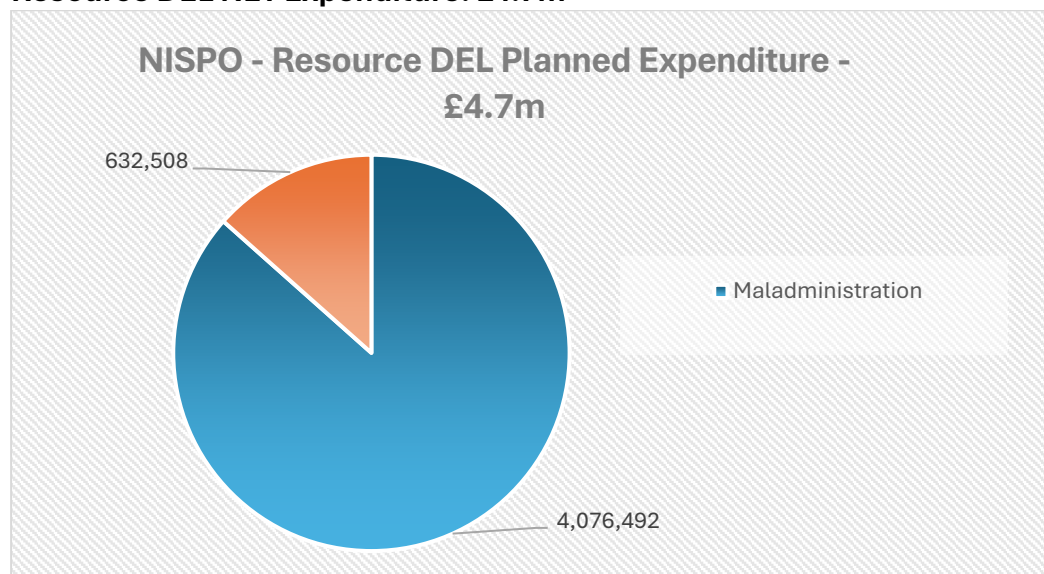
Income and expenditure that pass through a government department's books and that are not included in DEL or AME such as increases in creditors or debtors, and notional charges such as audit fees for services undertaken by NI Audit Office.

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

Resource DEL NET Expenditure: £4.7m



Net RDEL includes income and depreciation

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

The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

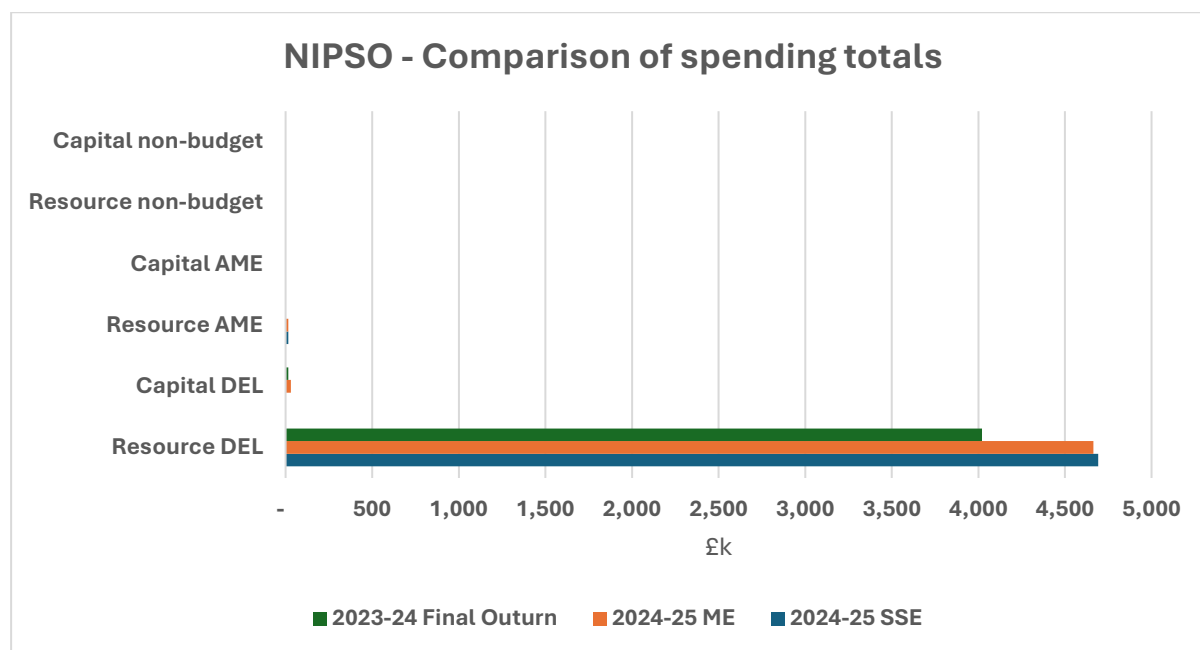
Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	4,693	28	0.6	672	17
Capital DEL	-	(30)	(100)	(16)	(100)
Resource AME	16	-	-	16	(100)
Capital AME	-	-	-	-	-

2024-25 Spring Supplementary Estimate Memorandum

Resource non-budget	-	-	-	-	-
Capital non-budget	-	-	-	-	-

*Agrees to Part I of SSEs

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



Net Resource has increased in 2024-25 by £656k (16%) in comparison to the prior year. The key drivers for this increase are recruitment of staff as a result of turnover in 2023-24, 3% pay increase for salaries and increased staff benefits accruals at year end.

1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

£79k technical investing in extra Local Government Ethical Standards resources. £51k reduction in depreciation resulting from revaluation of PPE.

Capital DEL

Reduction of £30k due to anticipated spend not requiring capital budget. No new projects of a capital nature were identified during the year.

Resource AME

No change.

Capital AME

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No change.

Resource non-budget

No change.

Capital non-budget

No change.

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

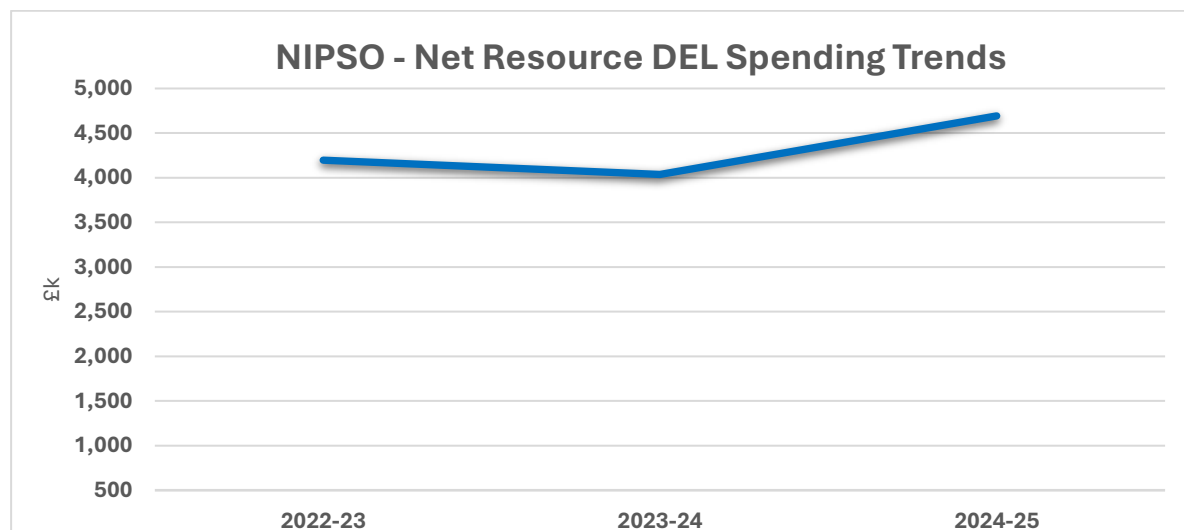
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	4,198	4,037	4,693
Net Capital DEL	46	16	-

Totals may not sum due to rounding

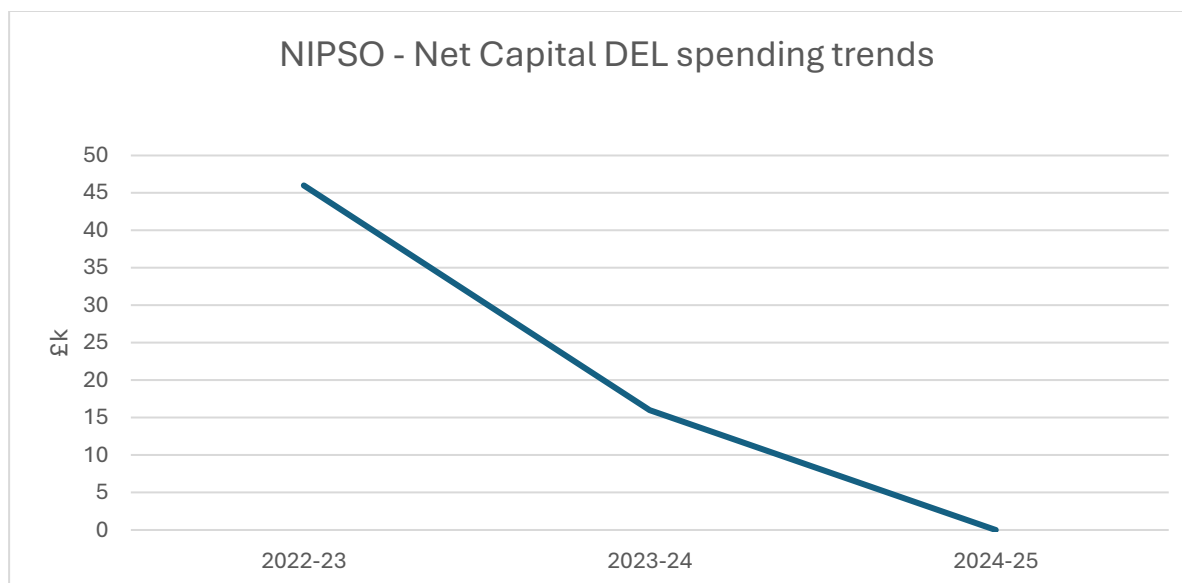
* Final Outturn

** SSE Part 1 figures 2024-25

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



2024-25 Spring Supplementary Estimate Memorandum



Explanation Spending Trends

NIPSO invested in website development in 2022-23 and a new legal records system in 2023-24.

1.8 Administration costs (as per Estimate)

N/A – NIPSO has no administration budget.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024-25)		Difference (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Administration costs	N/A	N/A		N/A	

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

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

Ref	Description / Update	Amount of Provision £'000
1	Back dated holiday pay	16

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Awaiting clarity around Supreme Court Judgement. Holiday pay now paid at time of falling due.

3. Contingent liabilities

Nature of liability	£'000
Challenge to Ombudsman or Commissioner Decisions	N/A

4. Accounting Officer Approval

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



SEAN MARTIN

DEPUTY OMBUDSMAN

Department: NIPSO

Date: 05 FEB 2025

PPS



PPS

Independent

Fair

Effective

Public Prosecution Service for Northern
Ireland 2024-25 Spring Supplementary
Estimate Memorandum

1. Overview

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

1.1 Objectives

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

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

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

1.2 Spending Controls

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

The spending totals the Assembly votes are:

Resource Departmental Expenditure Limit (Resource DEL)

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

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

2024-25 Spring Supplementary Estimate Memorandum

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

Capital Departmental Expenditure Limit (Capital DEL)

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

Resource Annually Managed Expenditure (Resource AME)

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

Capital Annually Managed Expenditure (Capital AME)

N/A

Non-Budget Expenditure (Resource & Capital)

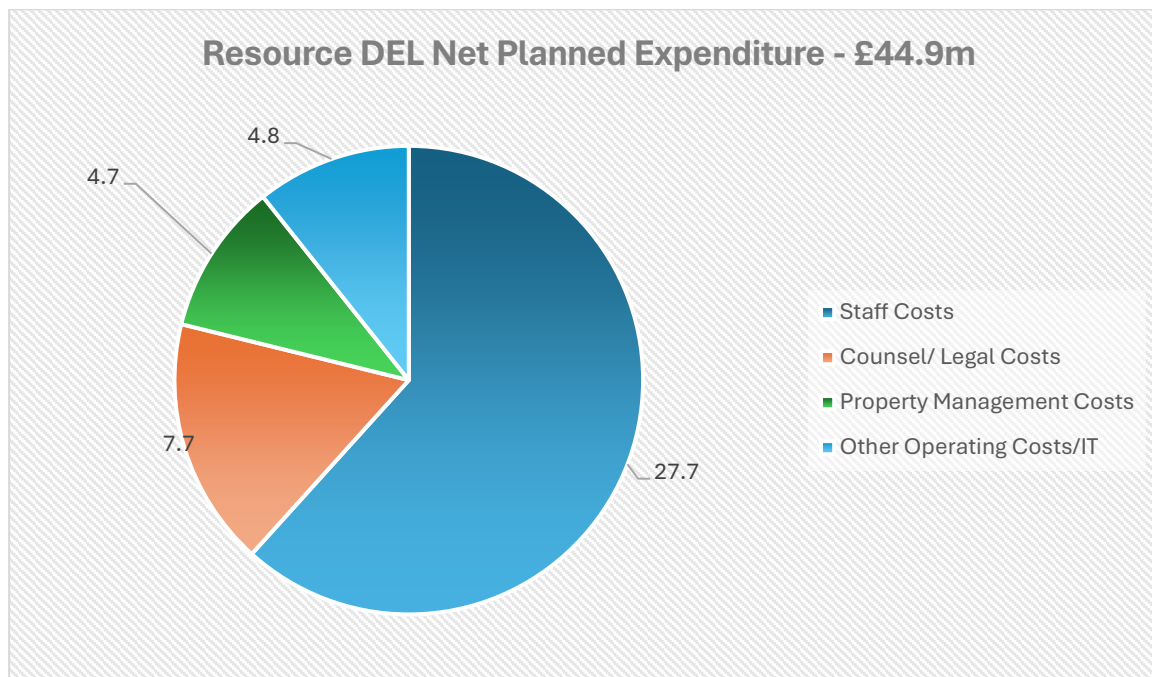
N/A

2024-25 Spring Supplementary Estimate Memorandum

1.3 Main Areas of Spending

The graphic below shows the main components of the department's budget for the financial year 2024-25 as included in the Spring Supplementary Estimate and the proportions of funds allocated on its main activities. These are shown as Resource DEL and Capital DEL.

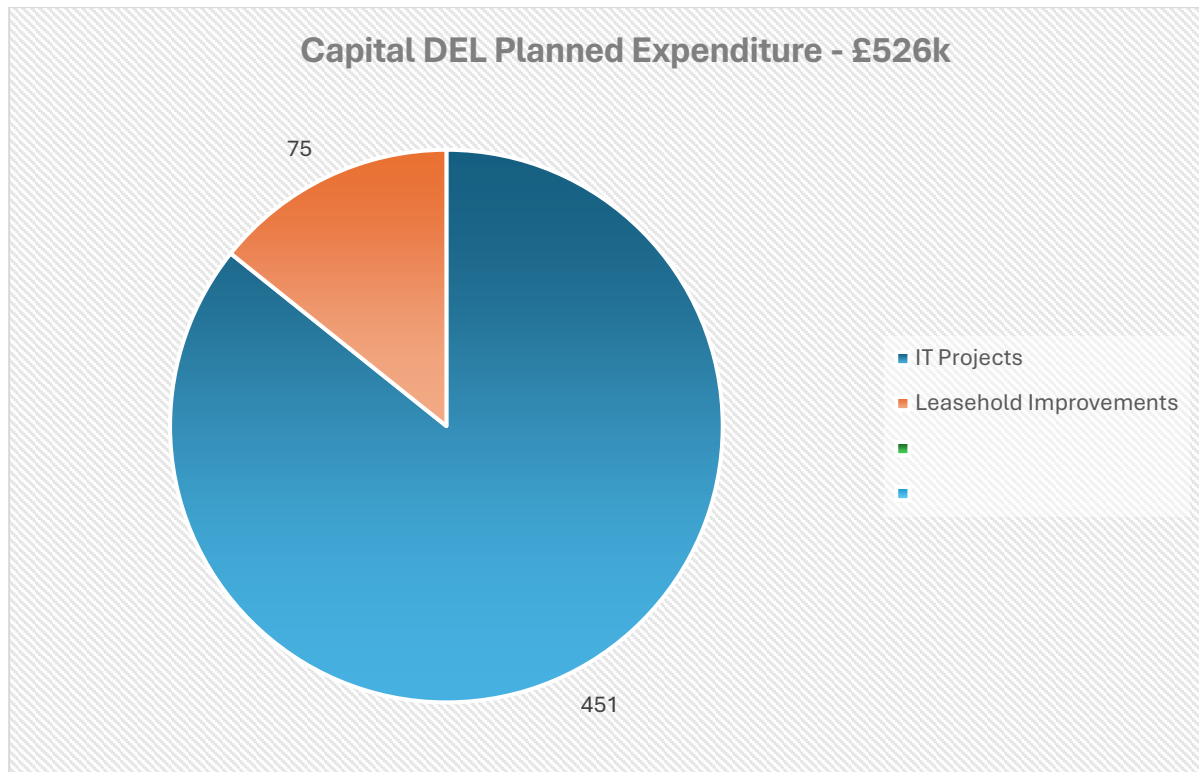
Resource DEL NET Expenditure: £44.9m



Net RDEL includes income and depreciation

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Capital DEL Net Expenditure: £0.5m



Net CDEL includes income

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

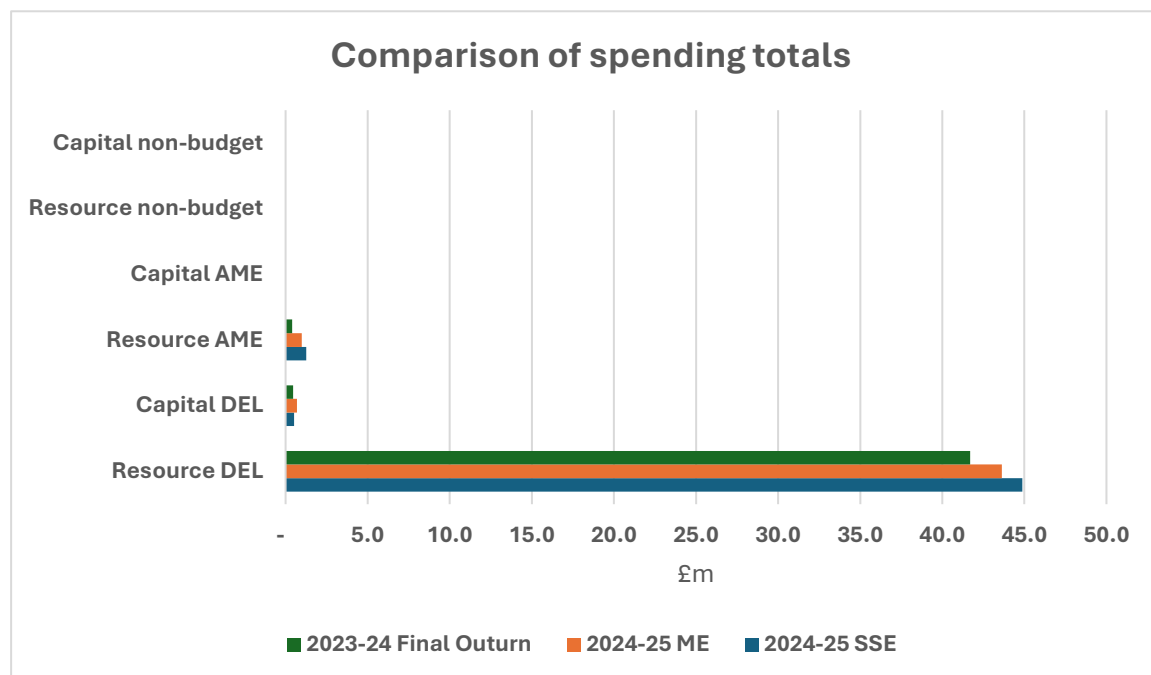
The table below shows variances between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.

Type	Spending total* SSE 2024-25 - amount sought	Variance (+/-) Compared to Main Estimates 2024-25		Variance (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Resource DEL	44,876	1,253	2.7	3,108	6.9
Capital DEL	526	-175	33.3	71	13.5
Resource AME	1,254	265	21.1	849	67.7
Capital AME	-	-	-	-	-
Resource non-budget	-	-	-	-	-
Capital non-budget	-	-	-	-	-

*Should agree to Part I of SSEs

2024-25 Spring Supplementary Estimate Memorandum

The graph below shows comparisons between 2023-24 outturn, 2024-25 Main Estimates and 2024-25 SSEs.



1.5 Key drivers of spending changes since the 2024-25 Main Estimate

The main causes of changes are:

Resource DEL

Increase in staffing and Counsel Fee/legal costs.

Capital DEL

Reduction in IT project spend.

Resource AME

Increase in Counsel Fees provision.

Capital AME

N/A

Resource non-budget

N/A

Capital non-budget

N/A

1.6 New policies and programmes: Ambit changes

N/A

1.7 Spending Trends over 3 years

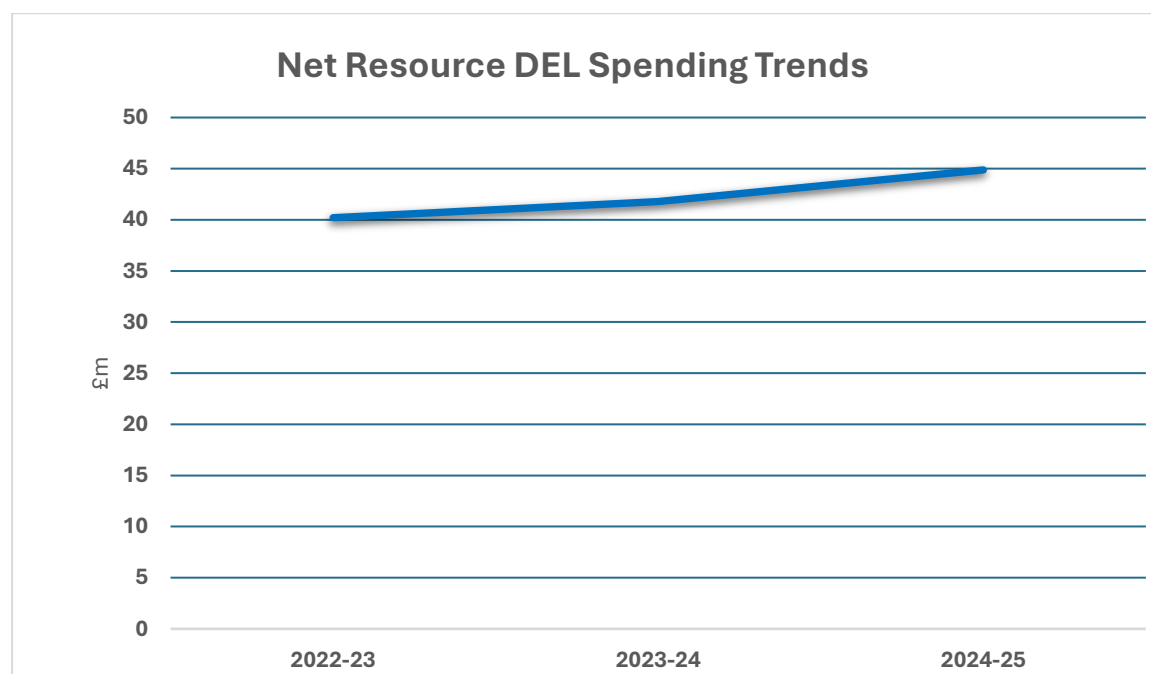
Expenditure Type	2022-23* £'000	2023-24* £'000	2024-25** £'000
Net Resource DEL	40,204	41,768	44,876
Net Capital DEL	357	455	526

Totals may not sum due to rounding

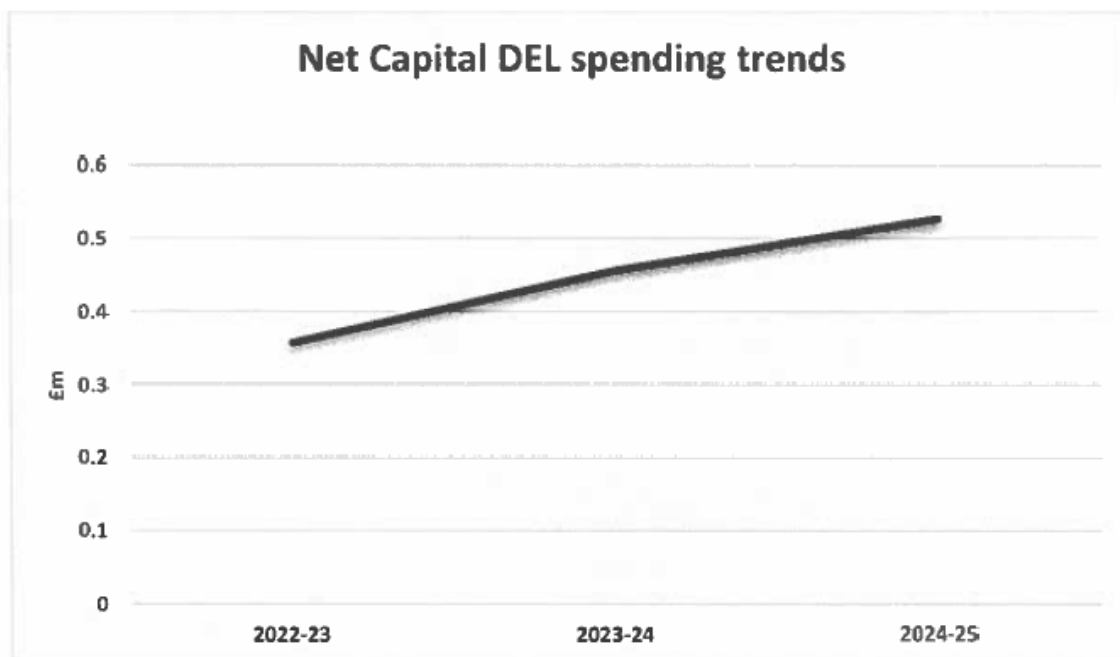
* Final Outturn

** SSE Part 1 figures 2024-25

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



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Explanation Spending Trends

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

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

1.8 Administration costs (as per Estimate)

Administration costs have stayed the same since the 2024-25 Main Estimate and when compared to the 2023-24 final outturn position have increased by £532k however this is not due to an actual increase in costs but is a result of an unadjusted estimate in relation to a budget over-allocation.

Type	Spending total SSE 2024-25 - amount sought	Difference (+/-) Compared to original budget this year (Main Estimates 2024- 25)		Difference (+/-) compared to final outturn last year 2023-24	
		£'000	%	£'000	%
Administration costs	2,145	0	0	532	24.8

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

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

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

3. Contingent liabilities

Nature of liability	£'000
N/A	

4. Accounting Officer Approval

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



Stephen Herron
Accounting Officer

Department: Public Prosecution Service

Date: 5 February 2025