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**Northern Ireland  
Main Estimates  
2024-25**

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# **Northern Ireland Main Estimates 2024-25**

Department of Finance

June 2024



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

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**Department for Communities**

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**Department for the Economy**

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**Department of Education**

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**Department of Education – Teachers’ Superannuation**

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**Department of Finance**

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

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**Department of Health**

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

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**Department for Infrastructure**

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**Department of Justice**

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**The Executive Office**

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**Food Standards Agency**

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**Northern Ireland Assembly Commission**

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**Northern Ireland Audit Office**

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**Northern Ireland Authority for Utility Regulation**

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**Northern Ireland Public Services Ombudsman**

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**Public Prosecution Service for Northern Ireland**



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## SECTION 1

# Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments and other public bodies each year.
2. The format of Northern Ireland Estimates is described in detail in Section 2; Section 3 summarises the rules on the treatment of income in Estimates; Section 4 summarises the Estimates by department and Section 5 consists of individual departmental Estimates themselves.

### The main spending aggregates

3. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL), for which plans were set in the Minister of Finance's Written Ministerial Statement made on 25 April 2024, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
4. 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.

### 2024-25 Northern Ireland Main Estimates

5. The total voted resource and capital expenditure, for which authority is sought in the 2024-25 Main Estimates is £28.773 billion. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
6. **Table 1** below shows the total voted Supply provision sought for 2024-25 for Estimates, compared to the provision for 2023-24 and the outturn for 2022-23.
7. **Table 2** in Section 4 shows the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2024-25; the total provision for 2023-24; and the outturn for 2022-23.

**Table 1 - Summary of Supply provision sought, current year and comparison with previous years**

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Total Resource Departmental Expenditure Limit	15,271,900	15,552,531	13,687,028
Total Capital Departmental Expenditure Limit	1,819,968	1,958,138	1,819,860
Total Resource Annually Managed Expenditure	10,712,521	10,034,409	8,298,596
Total Capital Annually Managed Expenditure	374,087	529,027	331,026
<b>Total Net Budget</b>	<b>28,178,476</b>	<b>28,074,105</b>	<b>24,136,510</b>
Total Non-Budget Resource Expenditure	369,318	484,723	392,391
Total Non-Budget Capital Expenditure	225,000	259,000	155,000
<b>Total Resource and Capital in Estimates</b>	<b>28,772,794</b>	<b>28,817,828</b>	<b>24,683,901</b>
Resource to cash adjustments	-3,517,167	-4,880,140	-4,215,959
<b>Total Net cash requirement</b>	<b>25,255,627</b>	<b>23,937,688</b>	<b>20,467,942</b>

## **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. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote.

### **Departmental Expenditure Limits (DEL)**

10. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
11. **Table 3** in Section 4 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2024-25 for the Main Estimates.
12. **Table 4** in Section 4 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2024-25 for the Main Estimates.
13. **Table 5** in Section 4 summarises by department expenditure that is resting on the sole authority of the Budget (No.2) Act (Northern Ireland) 2024.

## SECTION 2

# Format of Estimates

1. This section explains the format of Main Estimates.
2. A total of 18 Northern Ireland Main Estimates are presented for 2024-25. There is a single Estimate for each department. Separate Estimates are produced for other public bodies and those public service pension schemes having their own resource accounts.

### Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other public bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

### Introduction

4. The **Introduction** contains basic information intended to put the Estimate into context.

### Part I

5. **Part I** provides the key information that is being voted:
  - i. provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
  - ii. a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department; and
  - iii. the entity that will account for the Estimate.
6. The voted net resource and net capital (split in both cases into DEL, AME and Non- Budget), net cash requirement and the ambit is reproduced in the Budget (No.2) Act (Northern Ireland) 2024. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

### Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which DoF will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although DoF may not approve virement if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Virement cannot take place between voted budgetary limits. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets

(e.g., depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 8.

11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6). The combined administration and programme net total is shown in column 7.
12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.
13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Northern Ireland Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also a voted control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

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

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net expenditure for the year falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior years data is also shown for comparison.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although limits are no longer voted on the amount of income that a department can retain, this note aids scrutiny by providing information on the level of income the department and its executive agencies expect to receive, and also provide details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. The income that may be retained by the department and its executive agencies is also described in the ambit in Part I. Only types of income set out in this note and the relevant income ambit may be retained by the department. Any other income would have to be surrendered to the Northern Ireland Consolidated Fund. Prior years data is also shown for comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This sets out the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Northern Ireland Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior years data, analysed by income and cash receipts, is also shown for comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.

### **Contingent liabilities**

20. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

## SECTION 3

# The rules on the treatment of income in Northern Ireland Estimates

### Budget Act

1. This section sets out rules issued by the Department of Finance (DoF) on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income in the Budget (No.2) Act (Northern Ireland) 2024.
2. DoF controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

### Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
  - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME);
  - exceptionally non-budget income may be kept by a department, but the department must have specific DoF authority to do so; and
  - the income relates to activities performed by the department.

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - sales of goods and services;
  - royalties and associated payments for use of Intellectual Property Rights (IPR);
  - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
  - income from insurance payments;
  - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
  - income from leases of property, plant and equipment (rental income);
  - those donations that are treated as current in the national accounts (NB donations can be capital as well);
  - income obtained from National Lottery distributing bodies that finances current expenditure;
  - some income associated with financial transactions, such as interest and dividends;
  - income from the European Union (EU) that finances current expenditure;
  - income from licences and levies, subject to DoF approval; and
  - income from fines and penalties, subject to DoF approval.

### Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
  - income from fixed asset sales – limited to the net book value of the asset (not including any profit/loss on disposal);
  - income from National Lottery distributing bodies that finances capital expenditure;
  - capital grants from the private sector, including developer contributions and capital donations;
  - capital grants from the European Union (EU);
  - income from exercising an overage (claw-back) agreement;
  - income from sale of inventories (stocks) that score in the capital budget;
  - privatisation proceeds; and
  - income from the disposal of financial assets.

### **Income that cannot be treated as departmental income in the Supply Estimate**

6. The following types of income cannot be used as departmental income where
- the department is simply acting as agent for another party (e.g., for the EU) and has no direct policy involvement and carries no risk or reward;
  - income from a completely new activity not included in the Estimate; and
  - the income is treated as a reduction in expenditure (e.g., the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

### **Describing the income: ambits**

7. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL, AME and Non-Budget. Failure to include the relevant type of income in the ambit could result in an Excess Vote.

## SECTION 4

# Summary of Northern Ireland Estimates

Table 2 - Northern Ireland Estimates by department

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Department of Agriculture, Environment and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	609,100	639,588	594,886
Capital	95,000	97,452	82,294
<b>Annually Managed Expenditure</b>			
Resource	15,036	124,036	-1,240
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	624,136	763,624	593,646
Capital	95,000	97,452	82,294
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>703,687</b>	<b>733,419</b>	<b>655,001</b>
<b>Department for Communities</b>			
<b>Departmental Expenditure Limit</b>			
Resource	859,238	881,348	849,554
Capital	174,823	240,378	266,453
<b>Annually Managed Expenditure</b>			
Resource	5,709,685	5,147,632	4,312,159
Capital	4,250	6,536	34,943
<b>Total Net Budget</b>			
Resource	6,568,923	6,028,980	5,161,713
Capital	179,073	246,914	301,396
<b>Non-Budget Expenditure</b>			
Resource	60,435	137,656	122,000
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>6,769,597</b>	<b>6,447,672</b>	<b>5,561,861</b>

**Table 2 - Northern Ireland Estimates by department**

			£'000
	1	2	3
		2024-25	2023-24
		Plans	Provisions
			2022-23
			Outturn
<b>Department for the Economy</b>			
<b>Departmental Expenditure Limit</b>			
Resource		1,346,982	1,312,645
Capital		225,630	220,898
<b>Annually Managed Expenditure</b>			
Resource		158,805	67,255
Capital		335,089	489,828
<b>Total Net Budget</b>			
Resource		1,505,787	1,379,900
Capital		560,719	710,726
<b>Non-Budget Expenditure</b>			
Resource		2,204	2,204
Capital			
<b>Net Cash Requirement</b>		<b>1,430,191</b>	<b>1,428,826</b>
<b>Department of Education</b>			
<b>Departmental Expenditure Limit</b>			
Resource		2,876,860	2,883,181
Capital		256,253	280,161
<b>Annually Managed Expenditure</b>			
Resource		315,170	306,584
Capital		-	-
<b>Total Net Budget</b>			
Resource		3,192,030	3,189,765
Capital		256,253	280,161
<b>Non-Budget Expenditure</b>			
Resource		-	-
Capital		-	-
<b>Net Cash Requirement</b>		<b>3,746,208</b>	<b>3,121,269</b>
<b>Department of Education - Teachers' Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource		-	-
Capital		-	-
<b>Annually Managed Expenditure</b>			
Resource		440,179	492,998
Capital		-	-
<b>Total Net Budget</b>			
Resource		440,179	492,998
Capital		-	-
<b>Non-Budget Expenditure</b>			
Resource		-2,288	-2,204
Capital			
<b>Net Cash Requirement</b>		<b>172,876</b>	<b>213,585</b>



**Table 2 - Northern Ireland Estimates by department**

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Department of Finance</b>			
<b>Departmental Expenditure Limit</b>			
Resource	266,666	244,573	229,462
Capital	38,876	37,908	31,758
<b>Annually Managed Expenditure</b>			
Resource	12,104	12,104	5,062
Capital	1,000	1,000	9,077
<b>Total Net Budget</b>			
Resource	278,770	256,677	234,524
Capital	39,876	38,908	40,835
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>282,038</b>	<b>243,357</b>	<b>225,845</b>
<b>Department of Finance - Superannuation and Other Allowances</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	489,496	430,000	681,863
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	489,496	430,000	681,863
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>83,000</b>	<b>120,000</b>	<b>78,991</b>
<b>Department of Health</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,208,055	7,440,386	6,600,426
Capital	416,810	469,014	358,083
<b>Annually Managed Expenditure</b>			
Resource	1,598,448	1,444,830	64,228
Capital			
<b>Total Net Budget</b>			
Resource	8,806,503	8,885,216	6,664,654
Capital	416,810	469,014	358,083
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>8,809,798</b>	<b>8,113,086</b>	<b>6,892,989</b>

**Table 2 - Northern Ireland Estimates by department**

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Department of Health - Health and Social Care Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	795,534	1,049,100	1,984,127
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	795,534	1,049,100	1,984,127
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>-169,366</b>	<b>-115,700</b>	<b>-225,122</b>
<b>Department for Infrastructure</b>			
<b>Departmental Expenditure Limit</b>			
Resource	446,332	503,774	382,028
Capital	498,214	488,921	497,689
<b>Annually Managed Expenditure</b>			
Resource	177,037	177,193	135,072
Capital	33,500	31,240	-8,794
<b>Total Net Budget</b>			
Resource	623,369	680,967	517,100
Capital	531,714	520,161	488,895
<b>Non-Budget Expenditure</b>			
Resource	308,967	347,067	268,343
Capital	225,000	259,000	155,000
<b>Net Cash Requirement</b>	<b>1,455,119</b>	<b>1,680,835</b>	<b>1,325,497</b>
<b>Department of Justice</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,343,645	1,358,694	1,255,181
Capital	91,947	93,285	76,223
<b>Annually Managed Expenditure</b>			
Resource	650,561	534,432	300,708
Capital	248	423	686
<b>Total Net Budget</b>			
Resource	1,994,206	1,893,126	1,555,889
Capital	92,195	93,708	76,909
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>1,622,774</b>	<b>1,631,535</b>	<b>1,412,642</b>

**Table 2 - Northern Ireland Estimates by department**

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>The Executive Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	185,593	169,078	147,956
Capital	17,845	26,191	60,811
<b>Annually Managed Expenditure</b>			
Resource	346,960	244,774	-41,712
Capital			
<b>Total Net Budget</b>			
Resource	532,553	413,852	106,244
Capital	17,845	26,191	60,811
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>220,535</b>	<b>198,797</b>	<b>203,416</b>
<b>Food Standards Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	12,102	15,327	14,273
Capital	526	180	513
<b>Annually Managed Expenditure</b>			
Resource	300	300	-118
Capital	-	-	130
<b>Total Net Budget</b>			
Resource	12,402	15,627	14,155
Capital	526	180	643
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>12,684</b>	<b>15,595</b>	<b>14,204</b>
<b>Northern Ireland Assembly Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	58,454	48,879	45,633
Capital	3,203	3,160	2,776
<b>Annually Managed Expenditure</b>			
Resource	2,200	2,181	2,001
Capital			
<b>Total Net Budget</b>			
Resource	60,654	51,060	47,634
Capital	3,203	3,160	2,776
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>57,708</b>	<b>48,418</b>	<b>44,801</b>

**Table 2 - Northern Ireland Estimates by department**

			£'000
	1	2	3
		2024-25	2023-24
		Plans	Provisions
			2022-23
			Outturn
<b>Northern Ireland Audit Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource		10,226	8,475
Capital		40	45
<b>Annually Managed Expenditure</b>			
Resource		-	-
Capital		-	-
<b>Total Net Budget</b>			
Resource		10,226	8,475
Capital		40	45
<b>Non-Budget Expenditure</b>			
Resource		-	-
Capital		-	-
<b>Net Cash Requirement</b>		<b>10,091</b>	<b>8,345</b>
			<b>10,092</b>
<b>Northern Ireland Authority for Utility Regulation</b>			
<b>Departmental Expenditure Limit</b>			
Resource		533	316
Capital		70	20
<b>Annually Managed Expenditure</b>			
Resource		1	1
Capital		-	-
<b>Total Net Budget</b>			
Resource		534	317
Capital		70	20
<b>Non-Budget Expenditure</b>			
Resource		-	-
Capital		-	-
<b>Net Cash Requirement</b>		<b>1,058</b>	<b>630</b>
			-
<b>Northern Ireland Public Services Ombudsman</b>			
<b>Departmental Expenditure Limit</b>			
Resource		4,491	3,997
Capital		30	60
<b>Annually Managed Expenditure</b>			
Resource		16	-
Capital		-	-
<b>Total Net Budget</b>			
Resource		4,507	3,997
Capital		30	60
<b>Non-Budget Expenditure</b>			
Resource		-	-
Capital		-	-
<b>Net Cash Requirement</b>		<b>4,484</b>	<b>3,845</b>
			<b>3,741</b>

**Table 2 - Northern Ireland Estimates by department**

	£'000		
1	2	3	4
	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Public Prosecution Service for Northern Ireland</b>			
<b>Departmental Expenditure Limit</b>			
Resource	43,623	42,270	40,204
Capital	701	465	357
<b>Annually Managed Expenditure</b>			
Resource	989	989	199
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	44,612	43,259	40,403
Capital	701	465	357
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net Cash Requirement</b>	<b>43,145</b>	<b>44,174</b>	<b>39,402</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	15,271,900	15,552,531	13,687,028
Capital	1,819,968	1,958,138	1,819,860
<b>Annually Managed Expenditure</b>			
Resource	10,712,521	10,034,409	8,298,596
Capital	374,087	529,027	331,026
<b>Total Net Budget</b>			
Resource	25,984,421	25,586,940	21,985,624
Capital	2,194,055	2,487,165	2,150,886
<b>Non-Budget Expenditure</b>			
Resource	369,318	484,723	392,391
Capital	225,000	259,000	155,000
<b>Net Cash Requirement</b>	<b>25,255,627</b>	<b>23,937,688</b>	<b>20,467,942</b>

**Table 3 - Resource Departmental Expenditure Limits 2024-25**

	£'000		
1	2	3	4
	Voted	Non-Voted	Total
<b>Department</b>			
<b>Northern Ireland Departments</b>			
Department of Agriculture, Environment and Rural Affairs	609,100	-	609,100
Department for Communities	859,238	13,463	872,701
Department for the Economy	1,346,982	-	1,346,982
Department of Education	2,876,860	-	2,876,860
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	266,666	-9,570	257,096
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	7,208,055	745,901	7,953,956
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	446,332	242,533	688,865
Department of Justice	1,343,645	6,503	1,350,148
The Executive Office	185,593	-	185,593
<b>Sub-total Northern Ireland Departments</b>	<b>15,142,471</b>	<b>998,830</b>	<b>16,141,301</b>
<b>Other Public Bodies</b>			
Food Standards Agency	12,102	-	12,102
Northern Ireland Assembly Commission	58,454	0	58,454
Northern Ireland Audit Office	10,226	260	10,486
Northern Ireland Authority for Utility Regulation	533	-	533
Northern Ireland Public Services Ombudsman	4,491	174	4,665
Public Prosecution Service for Northern Ireland	43,623	-	43,623
<b>Sub-total Other Public Bodies</b>	<b>129,429</b>	<b>434</b>	<b>129,863</b>
<b>Total</b>	<b>15,271,900</b>	<b>999,264</b>	<b>16,271,164</b>

**Table 4 - Capital Departmental Expenditure Limits 2024-25**

	£'000		
1	2	3	4
	Voted	Non-Voted	Total
<b>Department</b>			
<b>Northern Ireland Departments</b>			
Department of Agriculture, Environment and Rural Affairs	95,000	-	95,000
Department for Communities	174,823	-11,552	163,271
Department for the Economy	225,630	-	225,630
Department of Education	256,253	-2,000	254,253
Department of Education - Teachers' Superannuation	-	-	-
Department of Finance	38,876	-	38,876
Department of Finance - Superannuation and Other Allowances	-	-	-
Department of Health	416,810	-	416,810
Department of Health - Health and Social Care Pension Scheme	-	-	-
Department for Infrastructure	498,214	321,875	820,089
Department of Justice	91,947	-	91,947
The Executive Office	17,845	-	17,845
<b>Sub-total Northern Ireland Departments</b>	<b>1,815,398</b>	<b>308,323</b>	<b>2,123,721</b>
<b>Other Public Bodies</b>			
Food Standards Agency	526	-	526
Northern Ireland Assembly Commission	3,203	-	3,203
Northern Ireland Audit Office	40	-	40
Northern Ireland Authority for Utility Regulation	70	-	70
Northern Ireland Public Services Ombudsman	30	-	30
Public Prosecution Service for Northern Ireland	701	-	701
<b>Sub-total Other Public Bodies</b>	<b>4,570</b>	<b>-</b>	<b>4,570</b>
<b>Total</b>	<b>1,819,968</b>	<b>308,323</b>	<b>2,128,291</b>

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

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

Section in Part II Subhead Detail	Service	£'000
<b>Department for Communities</b>		<b>12,000</b>
<b>1</b>	<p><b>Welfare Reform Mitigations ■</b></p> <p>Welfare Reform and Mitigations ■</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
<b>Department of Finance</b>		<b>612</b>
<b>1</b>	<p><b>Fiscal Council ■</b></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
<b>Department for Infrastructure</b>		<b>500</b>
<b>3</b>	<p><b>Active Travel ■</b></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
<b>3</b>	<p><b>SmartPass Fee ■</b></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



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

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

Section in Part II Subhead Detail	Service	£'000
<b>The Executive Office</b>		<b>15,164</b>
<b>1</b>	<b>Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■</b> Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse.	1,428
<b>1</b>	<b>Ending Violence Against Women and Girls ■</b> 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.	1,500
<b>1</b>	<b>Truth Recovery Programme ■</b> Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses, 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.	5,100
<b>1</b>	<b>Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Home for Ukraine Scheme and expenditure incurred under the Strategic Migration Partnership Ukraine scheme. In the absence of enabling legislation the Sole Authority of the budget Act will be required.	3,174
<b>1</b>	<b>Full Dispersal Asylum Seekers Scheme ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. In the absence of enabling legislation the Sole Authority of the budget Act will be required.	200
<b>1</b>	<b>Refugee Integration Proposal (other cohorts of refugees) ■</b> 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.	709
<b>1</b>	<b>Strategic Migration Partnership – British Nationals Overseas ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Overseas) Welcome Hub and support to this cohort. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.	15
<b>1</b>	<b>Strategic Migration Partnership – Asylum ■</b> Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.	48

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

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

Section in Part II Subhead Detail	Service	£'000
1	<p><b>Northern Ireland Refugee Resettlement Scheme ■</b></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
1	<p><b>Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■</b></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
<b>TOTAL</b>		<b>28,276</b>



## SECTION 5

# Individual Main Estimates

# **Main Estimate 2024-25**

Department of  
Agriculture,  
Environment  
and Rural Affairs



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# Department of Agriculture, Environment and Rural Affairs

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## Introduction

1. 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.

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	609,100,000	-	609,100,000
Capital	95,000,000	-	95,000,000
<b>Annually Managed Expenditure</b>			
Resource	15,036,000	-	15,036,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	624,136,000	-	624,136,000
Capital	95,000,000	-	95,000,000
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>703,687,000</b>		<b>703,687,000</b>

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 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, 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.



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## **Part I** *(continued)*

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### *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; 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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net	Net			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
76,114	-487	75,627	583,209	-49,736	533,473	609,100	95,000	-	95,000	639,588	97,452
<i>Of which:</i>											
<b>1: Food and Farming</b>											
47,623	-6	47,617	405,775	-10,623	395,152	442,769	63,754	-	63,754	444,041	60,002
<i>Of which:</i>											
<i>Food and Farming - Departmental Expenditure</i>											
34,157	-6	34,151	385,422	-10,623	374,799	408,950	31,363	-	31,363	406,885	33,196
<i>Livestock and Meat Commission (ALB - Net)</i>											
590	-	590	-576	-	-576	14	-	-	-	447	30
<i>The Agri-Food and Biosciences Institute (ALB - Net)</i>											
12,876	-	12,876	20,929	-	20,929	33,805	32,391	-	32,391	36,709	26,776
<b>2: Veterinary Service and Animal Health</b>											
6,780	-	6,780	76,389	-10,360	66,029	72,809	4,769	-	4,769	93,679	10,765
<b>3: Rural Affairs</b>											
8,096	-231	7,865	13,273	-2,398	10,875	18,740	4,659	-	4,659	16,717	2,665
<i>Of which:</i>											
<i>Rural Affairs - Departmental Expenditure</i>											
8,096	-231	7,865	10,298	-18	10,280	18,145	4,659	-	4,659	16,717	2,665
<i>EU Peace Plus</i>											
-	-	-	2,975	-2,380	595	595	-	-	-	-	-
<b>4: Foyle, Carlingford and Irish Lights Commission (ALB – Net)</b>											
-	-	-	3,254	-	3,254	3,254	-	-	-	3,883	1,040
<b>5: Environment, Marine and Fisheries</b>											
11,820	-250	11,570	75,663	-20,992	54,671	66,241	20,517	-	20,517	74,114	19,110
<i>Of which:</i>											
<i>Environment, Marine and Fisheries - Departmental Expenditure</i>											
11,820	-250	11,570	71,883	-19,408	52,475	64,045	20,517	-	20,517	71,006	18,800
<i>EU Community Initiatives</i>											
-	-	-	-	-	-	-	-	-	-	827	310
<i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i>											
-	-	-	1,800	-	1,800	1,800	-	-	-	2,281	-
<i>EU Peace Plus</i>											
-	-	-	1,980	-1,584	396	396	-	-	-	-	-

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital		
1	2	3	4	5	6	7	8	9	10	11	12
<b>6: Forestry</b>											
1,795	-	1,795	3,502	-10	3,492	5,287	1,301	-	1,301	7,154	3,870
<b>7: Common Agricultural Policy</b>											
-	-	-	5,353	-5,353	-	-	-	-	-	-	-
<b>Total Spending in DEL</b>											
76,114	-487	75,627	583,209	-49,736	533,473	609,100	95,000	-	95,000	639,588	97,452
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	15,036	-	15,036	15,036	-	-	-	124,036	-
<i>Of which:</i>											
<b>8: Provisions - Departmental</b>											
-	-	-	10,170	-	10,170	10,170	-	-	-	118,170	-
<b>9: Revaluations - Departmental</b>											
-	-	-	3,050	-	3,050	3,050	-	-	-	4,050	-
<b>10: Depreciation - Departmental</b>											
-	-	-	116	-	116	116	-	-	-	116	-
<b>11: Arm's Length Bodies (Net)</b>											
-	-	-	1,700	-	1,700	1,700	-	-	-	1,700	-
<b>Total Spending in AME</b>											
-	-	-	15,036	-	15,036	15,036	-	-	-	124,036	-
<b>Total for Estimate</b>											
76,114	-487	75,627	598,245	-49,736	548,509	624,136	95,000	-	95,000	763,624	97,452
<i>Of which:</i>											
<b>Voted Expenditure</b>											
76,114	-487	75,627	598,245	-49,736	548,509	624,136	95,000	-	95,000	763,624	97,452
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>624,136</b>	<b>763,624</b>	<b>593,646</b>
<b>Net Capital Requirement</b>	<b>95,000</b>	<b>97,452</b>	<b>82,294</b>
<b>Accruals to cash adjustments</b>	<b>-15,449</b>	<b>-127,657</b>	<b>-20,939</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-40,573	-45,020	-42,517
Remove voted capital	-32,391	-27,846	-21,641
Add cash grant-in-aid	73,004	74,038	58,202
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-25,319	-33,159	-23,442
New provisions and adjustments to previous provisions	-10,170	-118,170	-504
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	698
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-105
Increase (+) / Decrease (-) in debtors	-	-	3,299
Increase (-) / Decrease (+) in creditors	20,000	22,500	1,666
Use of provisions	-	-	3,405
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>703,687</b>	<b>733,419</b>	<b>655,001</b>

<b>Part III: Note A - Statement of Comprehensive Net Expenditure &amp; Reconciliation Table</b>			
	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
Gross Administration Costs	76,114	94,902	80,872
<i>Less:</i>			
Administration DEL Income	-487	-2,321	-549
<b>Net Administration Costs</b>	<b>75,627</b>	<b>92,581</b>	<b>80,323</b>
Gross Programme Costs	642,753	814,316	626,742
<i>Less:</i>			
Programme DEL Income	-49,736	-81,938	-72,424
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>593,017</b>	<b>732,378</b>	<b>554,318</b>
<b>Net expenditure for the year (Accounts)</b>	<b>668,644</b>	<b>824,959</b>	<b>634,641</b>
<i>Of which:</i>			
Resource DEL	609,100	639,588	594,886
Capital DEL	44,508	61,335	40,995
Resource AME	15,036	124,036	-1,240
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	-44,508	-61,335	-40,995
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>624,136</b>	<b>763,624</b>	<b>593,646</b>
<i>Of which:</i>			
Resource DEL	609,100	639,588	594,886
Resource AME	15,036	124,036	-1,240
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>624,136</b>	<b>763,624</b>	<b>593,646</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-50,223</b>	<b>-74,134</b>	<b>-61,398</b>
Administration			
Other Income	-487	-2,321	-549
<i>Of which:</i>			
1: Food and Farming	-6	-1,840	-59
2: Veterinary Service and Animal Health	-	-	-3
3: Rural Affairs	-231	-231	-232
5: Environment, Marine and Fisheries	-250	-250	-254
6: Forestry	-	-	-1
<b>Total Administration</b>	<b>-487</b>	<b>-2,321</b>	<b>-549</b>
Programme			
EU Grants Received	-9,317	-14,956	-6,079
<i>Of which:</i>			
3: Rural Affairs	-2,380	-	-
5: Environment, Marine and Fisheries	-1,584	-4,686	-269
7: Common Agricultural Policy	-5,353	-10,270	-5,810
Other Income	-40,419	-56,857	-54,770
<i>Of which:</i>			
1: Food and Farming	-10,623	-11,144	-10,853
2: Veterinary Service and Animal Health	-10,360	-21,532	-19,166
3: Rural Affairs	-18	-18	-17
5: Environment, Marine and Fisheries	-19,408	-24,153	-24,725
6: Forestry	-10	-10	-9
<b>Total Programme</b>	<b>-49,736</b>	<b>-71,813</b>	<b>-60,849</b>
<b>Total Voted Resource Income</b>	<b>-50,223</b>	<b>-74,134</b>	<b>-61,398</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-26,253</b>	<b>-11,689</b>
Programme			
Other Income	-	-16,128	-114
<i>Of which:</i>			
1: Food and Farming	-	-500	-83
2: Veterinary Service and Animal Health	-	-15,600	-
5: Environment, Marine and Fisheries	-	-28	-31
Other Grants	-	-10,125	-11,575
<i>Of which:</i>			
5: Environment, Marine and Fisheries	-	-2,855	-6,494
7: Common Agricultural Policy	-	-7,270	-5,081
<b>Total Programme</b>	<b>-</b>	<b>-26,253</b>	<b>-11,689</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-26,253</b>	<b>-11,689</b>

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

<b>ALB Accounting Officers:</b>	
Colin Smith	Livestock and Meat Commission
Dr Stanley McDowell	The Agri-Food and Biosciences Institute
Sharon 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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1	Livestock and Meat Commission	14	-	-
1, 11	The Agri-Food and Biosciences Institute	35,205	32,391	67,213
4, 11	The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission	3,554	-	4,772
5	NI Fishery Harbour Authority	1,800	-	1,019
<b>Total</b>		<b>40,573</b>	<b>32,391</b>	<b>73,004</b>



# **Main Estimate 2024-25**

Department for  
Communities



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# Department for Communities

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## Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking 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.

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	859,238,000	13,463,000	872,701,000
Capital	174,823,000	-11,552,000	163,271,000
<b>Annually Managed Expenditure</b>			
Resource	5,709,685,000	4,001,852,000	9,711,537,000
Capital	4,250,000	-2,812,000	1,438,000
<b>Total Net Budget</b>			
Resource	6,568,923,000	4,015,315,000	10,584,238,000
Capital	179,073,000	-14,364,000	164,709,000
<b>Non-Budget Expenditure</b>			
Resource	60,435,000		60,435,000
Capital	-		-
<b>Net cash requirement</b>	<b>6,769,597,000</b>		6,769,597,000

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 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.

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## Part I (continued)

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### *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.

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

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources				Capital			Resources	Capital		Resources	Capital
Administration			Programme			Net	Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources					
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
60,680	-	60,680	906,307	-107,749	798,558	859,238	216,413	-41,590	174,823	881,348	240,378
<i>Of which:</i>											
<b>1: Welfare and Employment</b>											
27,059	-	27,059	454,081	-85,865	368,216	395,275	9,082	-9,082	-	389,421	6,733
<i>Of which:</i>											
<i>Operational Delivery</i>											
27,059	-	27,059	421,442	-85,865	335,577	362,636	-	-	-	348,820	5,143
<i>Discretionary Support Scheme</i>											
-	-	-	16,600	-	16,600	16,600	9,082	-9,082	-	17,000	1,572
<i>Employment Programmes</i>											
-	-	-	14,840	-	14,840	14,840	-	-	-	20,407	-
<i>Ulster Supported Employment Ltd (ALB - Net)</i>											
-	-	-	1,199	-	1,199	1,199	-	-	-	3,194	18
<b>2: Local Government</b>											
2,048	-	2,048	55,251	-80	55,171	57,219	-	-	-	55,436	-
<b>3: Housing Benefit (Rates Element)</b>											
-	-	-	84,347	-	84,347	84,347	-	-	-	89,209	-
<b>4: Housing and Regeneration</b>											
18,532	-	18,532	177,300	-21,074	156,226	174,758	188,024	-32,508	155,516	187,929	210,131
<i>Of which:</i>											
<i>Housing</i>											
9,805	-	9,805	18,278	-17,211	1,067	10,872	30,590	-28,874	1,716	10,833	-27,964
<i>Northern Ireland Housing Executive Landlord Services</i>											
-	-	-	136	-	136	136	-	-	-	278	24,541
<i>Northern Ireland Housing Executive (ALB - Net)</i>											
-	-	-	151,346	-	151,346	151,346	150,999	-	150,999	164,673	194,510
<i>Urban Regeneration</i>											
8,727	-	8,727	3,920	-967	2,953	11,680	2,210	-254	1,956	12,145	14,420
<i>EU Programme for Peace and Reconciliation</i>											
-	-	-	3,620	-2,896	724	724	4,225	-3,380	845	-	4,624



## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>5: Culture, Arts, Heritage and Sport</b>											
5,012	-	5,012	89,602	-730	88,872	93,884	14,974	-	14,974	103,523	16,279
<i>Of which:</i>											
<i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i>											
5,012	-	5,012	13,743	-710	13,033	18,045	14,974	-	14,974	22,257	3,430
<i>Public Record Office of Northern Ireland</i>											
-	-	-	7,414	-20	7,394	7,394	-	-	-	6,557	355
<i>Arts Council of Northern Ireland (ALB - Net)</i>											
-	-	-	12,082	-	12,082	12,082	-	-	-	10,287	1,200
<i>Armagh Observatory and Planetarium (ALB - Net)</i>											
-	-	-	2,760	-	2,760	2,760	-	-	-	2,840	304
<i>National Museums and Galleries Northern Ireland (ALB - Net)</i>											
-	-	-	19,321	-	19,321	19,321	-	-	-	19,624	2,227
<i>Northern Ireland Museums Council (ALB - Net)</i>											
-	-	-	250	-	250	250	-	-	-	247	-
<i>Northern Ireland Library Authority (ALB - Net)</i>											
-	-	-	26,037	-	26,037	26,037	-	-	-	33,893	7,671
<i>Sports Council for Northern Ireland (ALB - Net)</i>											
-	-	-	7,995	-	7,995	7,995	-	-	-	7,818	1,092
<b>6: Voluntary and Community Funding</b>											
6,779	-	6,779	38,547	-	38,547	45,326	4,333	-	4,333	47,360	6,525
<i>Of which:</i>											
<i>Community and Voluntary Sector Funding</i>											
6,779	-	6,779	33,202	-	33,202	39,981	4,333	-	4,333	42,085	6,350
<i>Charities Commission NI (ALB - Net)</i>											
-	-	-	2,152	-	2,152	2,152	-	-	-	2,138	95
<i>Commissioner for Older People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,424	-	1,424	1,424	-	-	-	1,444	80
<i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i>											
-	-	-	1,769	-	1,769	1,769	-	-	-	1,693	-
<b>7: Languages</b>											
1,250	-	1,250	7,179	-	7,179	8,429	-	-	-	8,470	710
<i>Of which:</i>											
<i>Support for Languages</i>											
1,250	-	1,250	1,121	-	1,121	2,371	-	-	-	2,454	710
<i>North-South Language Implementation Body (ALB - Net)</i>											
-	-	-	6,058	-	6,058	6,058	-	-	-	6,016	-

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8						
1	2	3	4	5	6	7						
<b>Non-voted expenditure</b>												
-	-	-	13,978	-515	13,463	13,463	105	-11,657	-11,552	13,386	-9,091	
<i>Of which:</i>												
<b>8: Welfare and Employment</b>												
-	-	-	13,850	-	13,850	13,850	105	-105	-	13,758	3,365	
<i>Of which:</i>												
<i>National Insurance Fund</i>												
-	-	-	12,600	-	12,600	12,600	-	-	-	12,787	-	
<i>Expenditure incurred by the Social Fund</i>												
-	-	-	1,250	-	1,250	1,250	105	-105	-	971	3,365	
<i>Other Non Voted Expenditure</i>												
-	-	-	-	-	-	-	-	-	-	-	-	
<b>9: Local Government</b>												
-	-	-	128	-	128	128	-	-	-	-	-	
<b>10: Housing and Regeneration</b>												
-	-	-	-	-515	-515	-515	-	-11,552	-11,552	-323	-12,456	
<b>11: Culture, Arts, Heritage and Sport</b>												
-	-	-	-	-	-	-	-	-	-	-49	-	
<b>Total Spending in DEL</b>												
<b>60,680</b>	<b>-</b>	<b>60,680</b>	<b>920,285</b>	<b>-108,264</b>	<b>812,021</b>	<b>872,701</b>	<b>216,518</b>	<b>-53,247</b>	<b>163,271</b>	<b>894,734</b>	<b>231,287</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	5,709,835	-150	5,709,685	5,709,685	18,970	-14,720	4,250	5,147,632	6,536	
<i>Of which:</i>												
<b>11: Working Age Benefits</b>												
-	-	-	2,320,206	-150	2,320,056	2,320,056	18,970	-14,720	4,250	1,987,268	6,536	
<i>Of which:</i>												
<i>Universal Credit and Legacy Benefits</i>												
-	-	-	2,219,596	-	2,219,596	2,219,596	16,820	-14,320	2,500	1,889,290	4,426	
<i>Other Working Age Benefits</i>												
-	-	-	100,610	-150	100,460	100,460	2,150	-400	1,750	97,978	2,110	

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>12: Disability Benefits</b>											
-	-	-	2,738,274	-	2,738,274	2,738,274	-	-	-	2,441,592	-
<i>Of which:</i>											
<i>PIP/DLA/Carer's Allowance/Attendance Allowance</i>											
-	-	-	2,706,628	-	2,706,628	2,706,628	-	-	-	2,409,445	-
<i>Other Disability benefits</i>											
-	-	-	31,646	-	31,646	31,646	-	-	-	32,147	-
<b>13: Pension and Other Related Benefits</b>											
-	-	-	287,910	-	287,910	287,910	-	-	-	267,140	-
<i>Of which:</i>											
<i>Pension Credit</i>											
-	-	-	278,780	-	278,780	278,780	-	-	-	258,279	-
<i>Other Pension related benefits</i>											
-	-	-	9,130	-	9,130	9,130	-	-	-	8,861	-
<b>14: Housing Benefits</b>											
-	-	-	322,500	-	322,500	322,500	-	-	-	424,870	-
<b>15: Provisions, Depreciation, Revaluations, Impairments and Pension Costs</b>											
-	-	-	40,945	-	40,945	40,945	-	-	-	26,762	-
<i>Of which:</i>											
<i>Departmental Expenditure</i>											
-	-	-	13,371	-	13,371	13,371	-	-	-	739	-
<i>ALB's Expenditure (Net)</i>											
-	-	-	27,574	-	27,574	27,574	-	-	-	26,023	-
<b>Non-voted expenditure</b>											
-	-	-	4,001,852	-	4,001,852	4,001,852	23,420	-26,232	-2,812	3,746,323	-1,840
<i>Of which:</i>											
<b>16: Working Age Benefits</b>											
-	-	-	469,344	-	469,344	469,344	23,420	-26,232	-2,812	542,598	-1,840
<i>Of which:</i>											
<i>Jobseeker's Allowance (Contributory)</i>											
-	-	-	3,453	-	3,453	3,453	-	-	-	3,243	-
<i>Employment and Support Allowance (Contributory)</i>											
-	-	-	377,513	-	377,513	377,513	-	-	-	362,463	-
<i>Other Working Age Benefits</i>											
-	-	-	88,378	-	88,378	88,378	23,420	-26,232	-2,812	176,892	-1,840

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>17: Pension and Other Related Benefits</b>											
-	-	-	3,532,508	-	3,532,508	3,532,508	-	-	-	3,203,725	-
<b>Total Spending in AME</b>											
-	-	-	9,711,687	-150	9,711,537	9,711,537	42,390	-40,952	1,438	8,893,955	4,696
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
-	-	-	60,435	-	60,435	60,435	-	-	-	137,656	-
<i>Of which:</i>											
<b>18: Cash paid into the Social Fund</b>											
-	-	-	60,435	-	60,435	60,435	-	-	-	137,656	-
<b>Total Non-Budget Spending</b>											
-	-	-	60,435	-	60,435	60,435	-	-	-	137,656	-
<b>Total for Estimate</b>											
60,680	-	60,680	10,692,407	-108,414	10,583,993	10,644,673	258,908	-94,199	164,709	9,926,345	235,983
<i>Of which:</i>											
<b>Voted Expenditure</b>											
60,680	-	60,680	6,676,577	-107,899	6,568,678	6,629,358	235,383	-56,310	179,073	6,166,636	246,914
<b>Non-voted Expenditure</b>											
-	-	-	4,015,830	-515	4,015,315	4,015,315	23,525	-37,889	-14,364	3,759,709	-10,931

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Net Resource Requirement</b>	<b>10,644,673</b>	<b>9,926,345</b>	<b>8,533,531</b>
<b>Net Capital Requirement</b>	<b>164,709</b>	<b>235,983</b>	<b>281,534</b>
<b>Accruals to cash adjustments</b>	<b>-38,834</b>	<b>34,122</b>	<b>25,442</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-260,575	-279,890	-259,386
Remove voted capital	-150,999	-207,197	-230,842
Add cash grant-in-aid	404,777	521,207	453,856
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-21,574	-18,214	13,183
New provisions and adjustments to previous provisions	-4,004	9,082	46,388
Prior Period Adjustments	-	-	-
Housing Benefit Rates Owner Occupiers	-30,000	-30,525	-30,030
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-26
Increase (+) / Decrease (-) in debtors	-21,504	9,536	3,533
Increase (-) / Decrease (+) in creditors	38,133	22,499	17,197
Use of provisions	6,912	7,624	11,569
<b>Removal of non-voted budget items</b>	<b>-4,000,951</b>	<b>-3,748,778</b>	<b>-3,229,956</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-4,000,951	-3,748,778	-3,229,956
<b>Net Cash Requirement</b>	<b>6,769,597</b>	<b>6,447,672</b>	<b>5,610,551</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	60,680	69,082	53,888
<i>Less:</i>			
Administration DEL Income	-	-	-9
<b>Net Administration Costs</b>	<b>60,680</b>	<b>69,082</b>	<b>53,879</b>
Gross Programme Costs	10,804,380	10,126,620	8,727,336
<i>Less:</i>			
Programme DEL Income	-126,303	-203,109	-158,257
Programme AME Income	-14,470	-6,340	-4,499
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>10,663,607</b>	<b>9,917,171</b>	<b>8,564,580</b>
<b>Net expenditure for the year (Accounts)</b>	<b>10,724,287</b>	<b>9,986,253</b>	<b>8,618,459</b>
<i>Of which:</i>			
Resource DEL	872,701	894,734	862,742
Capital DEL	154,369	203,607	211,293
Resource AME	9,711,537	8,893,955	7,548,789
Capital AME	-14,320	-6,043	-4,365
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	-140,049	-197,564	-206,928
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,584,238</b>	<b>9,788,689</b>	<b>8,411,531</b>
<i>Of which:</i>			
Resource DEL	872,701	894,734	862,742
Resource AME	9,711,537	8,893,955	7,548,789
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	60,435	137,656	122,000
<b>Total Resource (Estimate)</b>	<b>10,644,673</b>	<b>9,926,345</b>	<b>8,533,531</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-107,749</b>	<b>-130,091</b>	<b>-101,284</b>
Programme			
EU Grants Received	-2,896	-	-
<i>Of which:</i>			
4: Housing and Regeneration	-2,896	-	-
Sales of Goods and Services	-640	-890	-701
<i>Of which:</i>			
5: Culture, Arts, Heritage and Sport	-640	-890	-701
Interest and Dividends	-13,132	-11,988	-13,120
<i>Of which:</i>			
4: Housing and Regeneration	-13,132	-11,988	-13,120
Other Grants	-3,853	-2,987	-3,116
<i>Of which:</i>			
1: Welfare and Employment	-190	-200	-175
4: Housing and Regeneration	-3,663	-2,787	-2,941
Other Income	-87,228	-114,226	-84,347
<i>Of which:</i>			
1: Welfare and Employment	-85,675	-112,833	-82,925
2: Local Government	-80	-80	-
4: Housing and Regeneration	-1,383	-1,223	-1,332
5: Culture, Arts, Heritage and Sport	-90	-90	-90
<b>Total Programme</b>	<b>-107,749</b>	<b>-130,091</b>	<b>-101,284</b>
<b>Voted Resource AME</b>	<b>-150</b>	<b>-297</b>	<b>-40</b>
Programme			
Interest and Dividends	-150	-297	-40
<i>Of which:</i>			
11: Working Age Benefits	-150	-297	-40
<b>Total Programme</b>	<b>-150</b>	<b>-297</b>	<b>-40</b>
<b>Total Voted Resource Income</b>	<b>-107,899</b>	<b>-130,388</b>	<b>-101,324</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Capital DEL</b>	<b>-41,590</b>	<b>-90,920</b>	<b>-71,766</b>
Programme			
EU Grants Received	-3,380	-26,203	-6,216
<i>Of which:</i>			
4: Housing and Regeneration	-3,380	-26,203	-6,216
Sale of Assets	-14,913	-27,604	-39,724
<i>Of which:</i>			
1: Welfare and Employment	-	-	-229
4: Housing and Regeneration	-14,913	-27,599	-39,336
5: Culture, Arts, Heritage and Sport	-	-5	-159
Other Grants	-	-19,649	-13,671
<i>Of which:</i>			
4: Housing and Regeneration	-	-19,008	-13,633
5: Culture, Arts, Heritage and Sport	-	-641	-38
Repayments	-23,297	-17,464	-12,155
<i>Of which:</i>			
1: Welfare and Employment	-9,082	-8,985	-7,769
4: Housing and Regeneration	-14,215	-8,479	-4,386
<b>Total Programme</b>	<b>-41,590</b>	<b>-90,920</b>	<b>-71,766</b>
<b>Voted Capital AME</b>	<b>-14,720</b>	<b>-6,443</b>	<b>-4,615</b>
Programme			
Other Grants	-14,320	-6,043	-4,365
<i>Of which:</i>			
12: Working Age Benefits	-14,320	-6,043	-4,365
Repayments	-400	-400	-250
<i>Of which:</i>			
12: Working Age Benefits	-400	-400	-250
<b>Total Programme</b>	<b>-14,720</b>	<b>-6,443</b>	<b>-4,615</b>
<b>Total Voted Capital Income</b>	<b>-56,310</b>	<b>-97,363</b>	<b>-76,381</b>



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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-515	-515	-372	-372	-859	-859
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-515</b>	<b>-515</b>	<b>-372</b>	<b>-372</b>	<b>-859</b>	<b>-859</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Housing and Regeneration	-515	-515	-323	-323	-536	-536
<i>Of which:</i>						
Private Rented Sector Registration	-404	-404	-301	-301	-413	-413
HA Loan Repayments (Interest)	-63	-63	-22	-22	-63	-63
Housing receipts	-48	-48	-	-	-60	-60
Welfare and Employment	-	-	-	-	9	9
<i>Of which:</i>						
Employment and Social Security receipts	-	-	-	-	9	9
Working Age Benefits	-	-	-	-	-13	-13
<i>Of which:</i>						
Social Security Benefit receipts	-	-	-	-	-13	-13
Culture, Arts, Heritage and Sport	-	-	-49	-49	-319	-319
<i>Of which:</i>						
Heritage Environment Division receipts	-	-	-49	-49	-319	-319
<b>Total</b>	<b>-515</b>	<b>-515</b>	<b>-372</b>	<b>-372</b>	<b>-859</b>	<b>-859</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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
Johnathan Dalzell	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
Eddie Lynch	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: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
4, 15	The Northern Ireland Housing Executive	169,346	150,999	326,024
5, 15	Northern Ireland Library Authority	34,303	-	32,816
5, 15	National Museums and Galleries Northern Ireland	19,321	-	14,552
5, 15	Arts Council of Northern Ireland	12,116	-	9,846
5, 15	Sports Council for Northern Ireland	9,057	-	7,323
7, 15	Language Body	6,260	-	5,928
5, 15	Armagh Observatory and Planetarium	2,760	-	2,086
6, 15	Charities Commission Northern Ireland	2,162	-	1,962
6, 15	Commissioner for Children and Young People for Northern Ireland	1,769	-	1,658
6	Commissioner for Older People for Northern Ireland	1,424	-	1,345
1, 15	Ulster Supported Employment Limited	1,199	-	1,004
5	Northern Ireland Museums Council	250	-	233
5	Local Government Staff Commission	608	-	-
<b>Total</b>		<b>260,575</b>	<b>150,999</b>	<b>404,777</b>

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

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

Section in Part II: Subhead Detail	Service	£'000
1	Welfare Reform and 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.	<b>12,000</b>

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p><b>National Insurance Credits</b></p> <p>The Department is aware there are a number of Universal Credit claimants who have had the associated National Insurance Credit incorrectly recorded on their National Insurance record. The Department is involved through DWP with HM Revenue and Customs in developing the processes to correct those National Insurance records impacted, including any incorrect State Pension payments that have arisen. Due to the limited number of potential people impacted across the UK, it is anticipated this affects a very limited number of Northern Ireland payments. No reliable estimate is currently available as the appropriate data is being collated.</p>	Unquantifiable
<p><b>Public Liability Claims</b></p> <p>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.</p>	9,100
<p><b>Potential Changes to Current Benefit Legislation</b></p> <p>The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area.</p>	Unquantifiable
<p><b>Legal Cases</b></p> <p>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.</p>	Unquantifiable
<p><b>Home Responsibilities Protection (HRP)</b></p> <p>For people reaching State Pension age before 6 April 2010 Home Responsibilities Protection (HRP) reduced the number of qualifying years needed for a basic State Pension where someone stayed at home to care for children for whom they received Child Benefit or a person who was sick or disabled. For people reaching State Pension age since 6 April 2010, previously recorded periods of HRP were converted into National Insurance credits. Errors have occurred where periods of HRP were due but were not accurately recorded on the individual's National Insurance record. State Pension eligibility is calculated based on National Insurance records, so this issue has led to underpayments of State Pension.</p> <p>In the last year, work has been underway with HM Revenue and Customs and the Department for Work and Pensions in GB to investigate the extent of the problem and the subsequent impact this may have on an individual's State Pension entitlement including those customers resident in Northern Ireland. The HRP underpayment exercise is complex, first requiring the correction of the National Insurance records and then a recalculation to inform the appropriate State Pension entitlement. Assumptions are subject to significant uncertainty, for example, concerning the value of underpayments and the volume of cases that are to be corrected. It is reasonable to recognise this as a contingent liability and further work is underway to refine assumptions and hypothesis with the final value of underpayments only being confirmed once the exercise has been completed.</p> <p>While plans are being finalised, the amount of time it will take to correct records is uncertain. Work is underway to determine and agree an appropriate delivery plan however until this is complete, there is an assumption that correction activity will take place over several years. Various factors could impact this assumption, such as resourcing, staff productivity and complexity of cases and these will become clearer once the exercise begins. The Department is committed to correcting records and paying any arrears as quickly as possible, taking into account the vulnerability of the customers impacted.</p>	Unquantifiable

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p><b>Charity Commission Northern Ireland</b></p> <p>The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission.</p>	Unquantifiable
<p><b>Compensation Recovery Unit</b></p> <p>The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company.</p>	300
<p><b>Statutory Guarantees</b></p> <p>The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002.</p>	Unquantifiable
<p><b>Statutory Indemnities</b></p> <p>Indemnities to cover local museums borrowing objects for exhibitions.</p>	2,290
<p><b>Redevelopment Area Purchases</b></p> <p>At 31 March 2023, a contingent liability of £0.7m (2022: £0.7m) exists for a small number of outstanding claims which have not been received for redevelopment land previously vested and owned by the Housing Executive.</p>	700

# **Main Estimate**

## **2024-25**

Department for  
the Economy





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# Department for the Economy

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## Introduction

1. This Main Estimate provides for expenditure by the 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	1,346,982,000	-	1,346,982,000
Capital	225,630,000	-	225,630,000
<b>Annually Managed Expenditure</b>			
Resource	158,805,000	-	158,805,000
Capital	335,089,000	-	335,089,000
<b>Total Net Budget</b>			
Resource	1,505,787,000	-	1,505,787,000
Capital	560,719,000	-	560,719,000
<b>Non-Budget Expenditure</b>			
Resource	2,204,000		2,204,000
Capital	-		-
<b>Net cash requirement</b>	<b>1,430,191,000</b>		<b>1,430,191,000</b>

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;

## Part I (continued)

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.

### *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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
59,667	-2	59,665	1,301,321	-14,004	1,287,317	1,346,982	231,499	-5,869	225,630	1,312,645	220,898
<i>Of which:</i>											
<b>1: Economic &amp; Business Development</b>											
22,911	-	22,911	100,574	-3,357	97,217	120,128	113,994	-3,769	110,225	135,348	79,145
<i>Of which:</i>											
<i>Economic &amp; Business Development - Departmental</i>											
17,298	-	17,298	11,990	-2,027	9,963	27,261	72,958	-3,769	69,189	31,234	53,313
<i>EU Programmes – European Regional Development Fund</i>											
-	-	-	1,341	-1,330	11	11	-	-	-	-415	-
<i>EU Community Initiatives</i>											
-	-	-	-	-	-	-	-	-	-	366	-
<i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i>											
-	-	-	-	-	-	-	-	-	-	-798	-686
<i>Invest Northern Ireland (ALB - Net)</i>											
4,960	-	4,960	67,300	-	67,300	72,260	40,916	-	40,916	84,277	26,478
<i>Northern Ireland Screen (ALB - Net)</i>											
653	-	653	19,943	-	19,943	20,596	120	-	120	20,684	40
<b>2: Tourism</b>											
3,954	-2	3,952	39,944	-	39,944	43,896	1,641	-	1,641	52,472	2,198
<i>Of which:</i>											
<i>Tourism NI - Departmental</i>											
1,188	-2	1,186	-	-	-	1,186	-	-	-	1,066	-
<i>Tourism NI (ALB - Net)</i>											
2,766	-	2,766	39,944	-	39,944	42,710	1,641	-	1,641	51,406	2,198
<b>3: Employment and Skills</b>											
25,166	-	25,166	336,196	-7,129	329,067	354,233	29,390	-	29,390	402,253	44,948
<i>Of which:</i>											
<i>Employment and Skills - Departmental</i>											
25,166	-	25,166	94,845	-647	94,198	119,364	1,000	-	1,000	103,836	1,715
<i>EU Programmes – European Social Fund</i>											
-	-	-	920	-920	-	-	-	-	-	606	-
<i>Peace IV</i>											
-	-	-	6,953	-5,562	1,391	1,391	-	-	-	21	-

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<i>Construction Industry Training Board (ALB - Net)</i>											
-	-	-	339	-	339	339	416	-	416	319	189
<i>Further Education Colleges (ALB - Net)</i>											
-	-	-	233,139	-	233,139	233,139	27,974	-	27,974	297,471	43,044
<b>4: Student Support &amp; Higher Education</b>											
3,853	-	3,853	791,576	-345	791,231	795,084	84,308	-2,100	82,208	698,104	93,735
<i>Of which:</i>											
<i>Student Support &amp; Higher Education - Departmental</i>											
3,853	-	3,853	785,839	-345	785,494	789,347	82,358	-2,100	80,258	692,838	92,989
<i>Higher Education Colleges - Stranmillis (ALB - Net)</i>											
-	-	-	5,737	-	5,737	5,737	1,950	-	1,950	5,266	746
<b>5: Tourism Ireland Ltd</b>											
779	-	779	-795	-	-795	-16	825	-	825	-9,218	190
<i>Of which:</i>											
<i>Tourism Ireland Ltd - Departmental</i>											
2	-	2	-	-	-	2	-	-	-	-	-
<i>Tourism Ireland Ltd (ALB - Net)</i>											
777	-	777	-795	-	-795	-18	825	-	825	-9,218	190
<b>6: InterTradeIreland</b>											
-	-	-	5,353	-	5,353	5,353	155	-	155	5,894	162
<i>Of which:</i>											
<i>InterTradeIreland - Departmental</i>											
-	-	-	12	-	12	12	-	-	-	-	-
<i>InterTradeIreland (ALB - Net)</i>											
-	-	-	5,341	-	5,341	5,341	155	-	155	5,894	162
<b>7: Representation &amp; Regulatory Services</b>											
3,004	-	3,004	28,473	-3,173	25,300	28,304	1,186	-	1,186	27,792	520
<i>Of which:</i>											
<i>Representation &amp; Regulatory Services - Departmental</i>											
2,327	-	2,327	22,335	-3,173	19,162	21,489	756	-	756	19,242	422
<i>General Consumer Council for Northern Ireland (ALB - Net)</i>											
-	-	-	1,425	-	1,425	1,425	-	-	-	2,350	10
<i>Labour Relations Agency (ALB - Net)</i>											
677	-	677	3,966	-	3,966	4,643	410	-	410	5,115	60
<i>Health and Safety Executive NI (ALB - Net)</i>											
-	-	-	747	-	747	747	20	-	20	1,085	28

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net Resources	Net Capital			Net	Net	
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net			
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Non-voted expenditure</b>												
-	-	-	-	-	-	-	-	-	-	-1,066	-	
<i>Of which:</i>												
<b>8: Consolidated Fund Extra Receipts (CFERs)</b>												
-	-	-	-	-	-	-	-	-	-	-1,066	-	
<i>Of which:</i>												
<i>Departmental</i>												
-	-	-	-	-	-	-	-	-	-	-266	-	
<i>ALBs</i>												
-	-	-	-	-	-	-	-	-	-	-800	-	
<b>Total Spending in DEL</b>												
59,667	-2	59,665	1,301,321	-14,004	1,287,317	1,346,982	231,499	-5,869	225,630	1,311,579	220,898	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	250,430	-91,625	158,805	158,805	504,327	-169,238	335,089	67,255	489,828	
<i>Of which:</i>												
<b>9: Provisions &amp; Revaluations – Departmental</b>												
-	-	-	5,813	-	5,813	5,813	-	-	-	8,913	-	
<b>10: NI Renewable Heat Incentive Scheme</b>												
-	-	-	33,470	-	33,470	33,470	-	-	-	27,970	-	
<b>11: Student Support</b>												
-	-	-	151,871	-91,625	60,246	60,246	504,327	-169,238	335,089	-5,291	489,828	
<b>12: Invest Northern Ireland (ALB – Net)</b>												
-	-	-	50,700	-	50,700	50,700	-	-	-	28,700	-	
<b>13: Further Education Colleges (ALB – Net)</b>												
-	-	-	4,957	-	4,957	4,957	-	-	-	3,635	-	
<b>14: Other ALBs (Net)</b>												
-	-	-	3,619	-	3,619	3,619	-	-	-	3,328	-	

**Part II: Subhead detail****£'000**

2024-25 Plans										2023-24 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
<b>Total Spending in AME</b>											
-	-	-	250,430	-91,625	158,805	158,805	504,327	-169,238	335,089	67,255	489,828
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
-	-	-	2,204	-	2,204	2,204	-	-	-	2,204	-
<i>Of which:</i>											
<b>15: Teachers Premature Retirement – on-going liabilities</b>											
-	-	-	2,204	-	2,204	2,204	-	-	-	2,204	-
<b>Total Non-Budget Spending</b>											
-	-	-	2,204	-	2,204	2,204	-	-	-	2,204	-
<b>Total for Estimate</b>											
59,667	-2	59,665	1,553,955	-105,629	1,448,326	1,507,991	735,826	-175,107	560,719	1,381,038	710,726
<i>Of which:</i>											
<b>Voted Expenditure</b>											
59,667	-2	59,665	1,553,955	-105,629	1,448,326	1,507,991	735,826	-175,107	560,719	1,382,104	710,726
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-1,066	-

<b>Part II: Resource to cash reconciliation</b>		<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>	
<b>Net Resource Requirement</b>	<b>1,507,991</b>	<b>1,381,038</b>	<b>516,341</b>	
<b>Net Capital Requirement</b>	<b>560,719</b>	<b>710,726</b>	<b>514,635</b>	
<b>Accruals to cash adjustments</b>	<b>-638,519</b>	<b>-664,004</b>	<b>201,646</b>	
<i>Of which:</i>				
<i>Adjustments for ALBs:</i>				
Remove voted resource	-446,195	-500,312	-449,370	
Remove voted capital	-74,427	-73,145	-67,163	
Add cash grant-in-aid	464,860	480,501	477,528	
<i>Adjustments to remove non-cash items:</i>				
Depreciation, impairments and revaluations	-725,626	-736,796	-462	
New provisions and adjustments to previous provisions	-6,131	-10,145	-10,187	
Prior Period Adjustments	-	-	-	
Other non-cash items	-	21,808	217,771	
<i>Adjustments to reflect movements in working balances:</i>				
Increase (+) / Decrease (-) in stock	-	-	-	
Increase (+) / Decrease (-) in debtors	60,000	60,000	-4,992	
Increase (-) / Decrease (+) in creditors	89,000	89,000	34,040	
Use of provisions	-	5,085	4,481	
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>1,066</b>	<b>5,046</b>	
<i>Of which:</i>				
Consolidated Fund Standing Services	-	-	-	
Other adjustments	-	1,066	5,046	
<b>Net Cash Requirement</b>	<b>1,430,191</b>	<b>1,428,826</b>	<b>1,237,668</b>	



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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	59,667	63,406	55,516
<i>Less:</i>			
Administration DEL Income	-2	-2	-1
<b>Net Administration Costs</b>	<b>59,665</b>	<b>63,404</b>	<b>55,515</b>
Gross Programme Costs	1,738,275	1,774,855	811,637
<i>Less:</i>			
Programme DEL Income	-19,563	-17,281	-41,162
Programme AME Income	-91,625	-269,913	-118,902
Non-Budget Income	-	-600	-
<b>Net Programme Costs</b>	<b>1,627,087</b>	<b>1,487,061</b>	<b>651,573</b>
<b>Net expenditure for the year (Accounts)</b>	<b>1,686,752</b>	<b>1,550,465</b>	<b>707,088</b>
<i>Of which:</i>			
Resource DEL	1,346,982	1,311,579	862,475
Capital DEL	175,361	166,027	190,194
Resource AME	158,805	67,255	-348,182
Capital AME	-	-	-
Non-Budget	5,604	5,604	7,185
<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	-175,361	-166,027	-190,194
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-5,604	-5,604	-7,185
<b>Total Resource Budget</b>	<b>1,505,787</b>	<b>1,378,834</b>	<b>514,293</b>
<i>Of which:</i>			
Resource DEL	1,346,982	1,311,579	862,475
Resource AME	158,805	67,255	-348,182
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	2,204	2,204	2,048
<b>Total Resource (Estimate)</b>	<b>1,507,991</b>	<b>1,381,038</b>	<b>516,341</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-14,006</b>	<b>-14,059</b>	<b>-40,152</b>
Administration			
Sales of Goods and Services	-2	-2	-1
<i>Of which:</i>			
2: Tourism	-2	-2	-1
<b>Total Administration</b>	<b>-2</b>	<b>-2</b>	<b>-1</b>
Programme			
EU Grants Received	-7,812	-7,922	-34,200
<i>Of which:</i>			
1: Economic & Business Development	-1,330	-3,404	-4,045
3: Employment & Skills	-6,482	-4,518	-30,155
Sales of Goods and Services	-3,294	-2,948	-3,016
<i>Of which:</i>			
1: Economic & Business Development	-23	-8	-13
3: Employment & Skills	-98	-115	-
7: Representation & Regulatory Services	-3,173	-2,825	-3,003
Interest and Dividends	-523	-1,005	-805
<i>Of which:</i>			
1: Economic & Business Development	-178	-313	-460
4: Student Support & Higher Education	-345	-692	-345
Other Grants	-2,375	-2,182	-2,130
<i>Of which:</i>			
1: Economic & Business Development	-1,826	-1,459	-1,833
3: Employment & Skills	-549	-723	-297
4: Student Support & Higher Education	-	-	-
<b>Total Programme</b>	<b>-14,004</b>	<b>-14,057</b>	<b>-40,151</b>
<b>Voted Resource AME</b>	<b>-91,625</b>	<b>-269,913</b>	<b>-118,902</b>
Programme			
Interest and Dividends	-91,625	-269,913	-118,902
<i>Of which:</i>			
11: Student Support	-91,625	-269,913	-118,902
<b>Total Programme</b>	<b>-91,625</b>	<b>-269,913</b>	<b>-118,902</b>
<b>Total Voted Resource Income</b>	<b>-105,631</b>	<b>-283,972</b>	<b>-159,054</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Capital DEL</b>	<b>-5,869</b>	<b>-3,316</b>	<b>-23,697</b>
Programme			
Sale of Assets	-	-	-
<i>Of which:</i>			
3: Employment & Skills	-	-	-
Other Grants	-2,100	-2,073	-7,567
<i>Of which:</i>			
1: Economic & Business Development	-	-	-45
4: Student Support & Higher Education	-2,100	-1,973	-7,122
7: Representation & Regulatory Services	-	-100	-400
Loans	-3,769	-1,243	-16,130
<i>Of which:</i>			
1: Economic & Business Development	-3,769	-1,243	-16,130
<b>Total Programme</b>	<b>-5,869</b>	<b>-3,316</b>	<b>-23,697</b>
<b>Voted Capital AME</b>	<b>-169,238</b>	<b>-164,709</b>	<b>-168,737</b>
Programme			
Loans	-169,238	-164,709	-168,737
<i>Of which:</i>			
11: Student Support	-169,238	-164,709	-168,737
<b>Total Programme</b>	<b>-169,238</b>	<b>-164,709</b>	<b>-168,737</b>
<b>Total Voted Capital Income</b>	<b>-175,107</b>	<b>-168,025</b>	<b>-192,434</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,066	-	-1,011	-261
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-4,035	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-1,066</b>	-	<b>-5,046</b>	<b>-261</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Economic & Business Development	-	-	-955	-	-4,876	-91
<i>Of which:</i>						
Refunds/Recoupments	-	-	-955	-	-4,876	-91
Asset sales (Invest NI)	-	-	-	-	-	-
Employment & Skills	-	-	-	-	-	-
<i>Of which:</i>						
Refunds/Recoupments	-	-	-	-	-	-
Student Support & Higher Education	-	-	-28	-	-7	-7
<i>Of which:</i>						
Refunds/Recoupments	-	-	-28	-	-7	-7
Regulation & Regulatory Services	-	-	-83	-	-163	-163
<i>Of which:</i>						
Fees & Charges	-	-	-83	-	-163	-163
<b>Non-Budget</b>						
Student Support (AME)	-	-	-	-	-	-
<i>Of which:</i>						
Interest Receivable	-	-	-	-	-	-
Loan Receipts	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-1,066</b>	-	<b>-5,046</b>	<b>-261</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Ian Snowden

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

**ALB Accounting Officers:**

Professor Jonathan Heggarty	Stranmillis University College
Barry Neilson	Construction Industry Training Board Northern Ireland
Richard Williams	NI Screen
Margaret Hearty	InterTradeIreland
Kieran Donoghue	Invest NI
John McGrillen	Tourism NI
Alice Mansergh (Designate)	Tourism Ireland Limited
Don Leeson	Labour Relations Agency
Noyona Chundur	Consumer Council NI
Robert Kidd	Health & Safety Executive NI
Louise Warde Hunter	Belfast Metropolitan College
Mel Higgins	Northern Regional College
Leo Murphy	North West Regional College
Ken Webb	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 (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: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
1,12	Invest Northern Ireland	122,960	40,916	112,125
1,14	Northern Ireland Screen	21,146	120	20,265
2,14	NI Tourist Board	43,931	1,641	45,355
3,14	Construction Industry Training Board NI	465	416	-
3,13	Further Education	238,096	27,974	268,139
4,14	Higher Education	7,004	1,950	6,581
5,14	Tourism Ireland Ltd	317	825	-
6,14	InterTradeIreland Ltd	5,461	155	5,525
7	Consumer Council for NI	1,425	-	1,399
7	Labour Relations Agency	4,643	410	4,799
7	Health & Safety Executive	747	20	672
<b>Total</b>		<b>446,195</b>	<b>74,427</b>	<b>464,860</b>

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Northern Ireland (Regional Rates and Energy) Act 2019 has been subject to judicial review challenge, as have the Renewable Heat Incentive Scheme (Amendment) Regulations (Northern Ireland) 2017. In its judgement, delivered on 21 February 2023 the Court of Appeal cited that the Department should focus on finding a consensual solution to revised tariffs and the future of the NDRHI Scheme and that this should be over the next number of months rather than years. Although application to the Supreme Court was unsuccessful the risk of further litigation remains. Executive approval is required in relation to any decision on the future of the Scheme and the Minister for the Economy is working towards securing this.</p>	<b>Unquantifiable</b>
<p>Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues with Abandoned Mines.</p>	<b>Unquantifiable</b>
<p>There are 128 outstanding litigation cases as at 31 March 2024. The estimated total potential liability is £0.8m.</p>	<b>800</b>





**Main Estimate**  
**2024-25**

Department of  
Education



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## Department of Education

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### Introduction

1. This Estimate provides the vision of the Department of Education, 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.”

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,876,860,000	-	2,876,860,000
Capital	256,253,000	-2,000,000	254,253,000
<b>Annually Managed Expenditure</b>			
Resource	315,170,000	-	315,170,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,192,030,000	-	3,192,030,000
Capital	256,253,000	-2,000,000	254,253,000
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>3,746,208,000</b>		<b>3,746,208,000</b>

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.

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## Part I (continued)

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### 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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Administration			Resources				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	Resources	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
20,336	-127	20,209	2,874,281	-17,630	2,856,651	2,876,860	256,253	-	256,253	2,883,181	280,161
<i>Of which:</i>											
<b>1: Delegated School Budgets</b>											
-	-	-	1,637,426	-	1,637,426	1,637,426	-	-	-	1,575,858	-
<i>Of which:</i>											
<i>Budgets delegated to controlled and maintained schools (ALB - Net)</i>											
-	-	-	1,245,891	-	1,245,891	1,245,891	-	-	-	1,191,520	-
<i>Budgets delegated to grant maintained schools (ALB - Net)</i>											
-	-	-	94,452	-	94,452	94,452	-	-	-	91,810	-
<i>Budgets delegated to voluntary grammar schools (ALB - Net)</i>											
-	-	-	297,083	-	297,083	297,083	-	-	-	292,528	-
<b>2: Education Authority Grants</b>											
-	-	-	990,871	-	990,871	990,871	-	-	-	1,034,111	-
<i>Of which:</i>											
<i>Education Authority special educational needs (ALB - Net)</i>											
-	-	-	522,047	-	522,047	522,047	-	-	-	496,223	-
<i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i>											
-	-	-	51,244	-	51,244	51,244	-	-	-	69,351	-
<i>Education Authority schools meals (ALB - Net)</i>											
-	-	-	54,957	-	54,957	54,957	-	-	-	74,971	-
<i>Other Education Authority activities in support of Education (ALB - Net)</i>											
-	-	-	362,623	-	362,623	362,623	-	-	-	393,566	-
<b>3: Education Authority and Schools Specific Funds</b>											
-	-	-	114,002	-17,175	96,827	96,827	-	-	-	120,137	-
<i>Of which:</i>											
<i>Education Authority specific funds (ALB - Net)</i>											
-	-	-	109,809	-	109,809	109,809	-	-	-	133,549	-
<i>Schools specific funds (ALB - Net)</i>											
-	-	-	925	-	925	925	-	-	-	925	-

## Part II: Subhead detail

£'000

2024-25 Plans										2023-24 Provisions		
Resources							Capital			Resources	Capital	
Administration			Programme				Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Gross						
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Peace Plus/Peace IV funds</i>												
-	-	-	3,268	-2,614	654	654	-	-	-	1,128	-	
<i>Other External Funding</i>												
-	-	-	-	-14,561	-14,561	-14,561	-	-	-	-15,465	-	
<b>4: Other Education Services</b>												
19,511	-	19,511	55,809	-	55,809	75,320	-	-	-	73,273	-	
<i>Of which:</i>												
<i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i>												
-	-	-	25,566	-	25,566	25,566	-	-	-	23,315	-	
<i>Council for Catholic Maintained Schools (ALB - Net)</i>												
-	-	-	4,177	-	4,177	4,177	-	-	-	3,558	-	
<i>Comhairle na Gaelscolaíochta (ALB - Net)</i>												
-	-	-	887	-	887	887	-	-	-	818	-	
<i>General Teaching Council for Northern Ireland (ALB - Net)</i>												
-	-	-	110	-	110	110	-	-	-	254	-	
<i>Middletown Centre for Autism (ALB - Net)</i>												
-	-	-	1,683	-	1,683	1,683	-	-	-	1,594	-	
<i>Northern Ireland Council for Integrated Education (ALB - Net)</i>												
-	-	-	792	-	792	792	-	-	-	645	-	
<i>Youth Council for Northern Ireland (ALB - Net)</i>												
-	-	-	-	-	-	-	-	-	-	1	-	
<i>Other Education Services</i>												
19,511	-	19,511	22,594	-	22,594	42,105	-	-	-	43,088	-	
<b>5: Early Years Provision</b>												
-	-	-	34,512	-	34,512	34,512	-	-	-	34,743	-	
<b>6: Youth and Community Relations</b>												
-	-	-	38,451	-	38,451	38,451	-	-	-	41,998	-	

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Administration			Resources				Capital			Resources	Capital	
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12
<b>7: Capital</b>												
825	-127	698	3,210	-455	2,755	3,453	256,253	-	256,253		3,061	280,161
<i>Of which:</i>												
<i>Major Works</i>												
-	-	-	-	-	-	-	94,219	-	94,219		-	84,648
<i>School Enhancement Programme</i>												
-	-	-	-	-	-	-	10,433	-	10,433		-	9,594
<i>Minor Works</i>												
-	-	-	-	-	-	-	99,625	-	99,625		-	93,297
<i>Youth</i>												
-	-	-	-	-	-	-	-	-	-		-	2,670
<i>Other Activities to Support Capital Investment</i>												
825	-127	698	3,210	-455	2,755	3,453	51,976	-	51,976		3,061	89,952
<b>Non-voted expenditure</b>												
-	-	-	-	-	-	-	-	-2,000	-2,000		-	-3,280
<i>Of which:</i>												
<b>8: Consolidated Funds Extra Receipts</b>												
-	-	-	-	-	-	-	-	-2,000	-2,000		-	-3,280
<b>Total Spending in DEL</b>												
20,336	-127	20,209	2,874,281	-17,630	2,856,651	2,876,860	256,253	-2,000	254,253		2,883,181	276,881
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	315,170	-	315,170	315,170	-	-	-		306,584	-



## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Administration			Resources				Capital			Resources	Capital	
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12
<i>Of which:</i>												
<b>9: Provisions</b>												
-	-	-	162,993	-	162,993	162,993	-	-	-	-	168,345	-
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	159,546	-	159,546	159,546	-	-	-	-	167,474	-
<i>Other ALBs (Net)</i>												
-	-	-	3,197	-	3,197	3,197	-	-	-	-	593	-
<i>Departmental</i>												
-	-	-	250	-	250	250	-	-	-	-	278	-
<b>10: Depreciation and Impairment</b>												
-	-	-	152,477	-	152,477	152,477	-	-	-	-	138,589	-
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	151,370	-	151,370	151,370	-	-	-	-	137,347	-
<i>Other ALBs (ALB Net)</i>												
-	-	-	2	-	2	2	-	-	-	-	6	-
<i>Departmental</i>												
-	-	-	1,105	-	1,105	1,105	-	-	-	-	1,236	-
<b>11: Other AME (including Disposal of Assets)</b>												
-	-	-	-300	-	-300	-300	-	-	-	-	-350	-
<i>Of which:</i>												
<i>Education Authority (ALB - Net)</i>												
-	-	-	-300	-	-300	-300	-	-	-	-	-350	-
<b>Total Spending in AME</b>												
-	-	-	315,170	-	315,170	315,170	-	-	-	-	306,584	-
<b>Total for Estimate</b>												
20,336	-127	20,209	3,189,451	-17,630	3,171,821	3,192,030	256,253	-2,000	254,253	256,253	3,189,765	276,881
<i>Of which:</i>												
<b>Voted Expenditure</b>												
20,336	-127	20,209	3,189,451	-17,630	3,171,821	3,192,030	256,253	-	256,253	256,253	3,189,765	280,161
<b>Non-voted Expenditure</b>												
-	-	-	-	-	-	-	-	-2,000	-2,000	-	-	-3,280

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>3,192,030</b>	<b>3,189,765</b>	<b>2,939,528</b>
<b>Net Capital Requirement</b>	<b>254,253</b>	<b>276,881</b>	<b>211,804</b>
<b>Accruals to cash adjustments</b>	<b>297,925</b>	<b>-348,657</b>	<b>-298,157</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-3,124,512	-3,121,696	-2,872,855
Remove voted capital	-233,850	-275,606	-214,021
Add cash grant-in-aid	3,638,728	3,031,612	2,797,342
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,191	-2,689	-690
New provisions and adjustments to previous provisions	-250	-301	227
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	437
Increase (-) / Decrease (+) in creditors	20,000	20,000	-8,627
Use of provisions	-	23	30
<b>Removal of non-voted budget items</b>	<b>2,000</b>	<b>3,280</b>	<b>5,702</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,000	3,280	5,702
<b>Net Cash Requirement</b>	<b>3,746,208</b>	<b>3,121,269</b>	<b>2,858,877</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	20,336	20,746	19,077
<i>Less:</i>			
Administration DEL Income	-127	-140	-136
<b>Net Administration Costs</b>	<b>20,209</b>	<b>20,606</b>	<b>18,941</b>
Gross Programme Costs	3,189,451	3,191,951	2,936,823
<i>Less:</i>			
Programme DEL Income	-17,630	-22,492	-15,491
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>3,171,821</b>	<b>3,169,459</b>	<b>2,921,332</b>
<b>Net expenditure for the year (Accounts)</b>	<b>3,192,030</b>	<b>3,190,065</b>	<b>2,940,273</b>
<i>Of which:</i>			
Resource DEL	2,876,860	2,883,181	2,650,191
Capital DEL	-	300	401
Resource AME	315,170	306,584	289,681
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	-	-300	-401
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>3,192,030</b>	<b>3,189,765</b>	<b>2,939,872</b>
<i>Of which:</i>			
Resource DEL	2,876,860	2,883,181	2,650,191
Resource AME	315,170	306,584	289,681
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>3,192,030</b>	<b>3,189,765</b>	<b>2,939,872</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-17,757</b>	<b>-22,632</b>	<b>-15,627</b>
Administration			
Other Income	-127	-140	-136
<i>Of which:</i>			
7: Capital	-127	-140	-136
<b>Total Administration</b>	<b>-127</b>	<b>-140</b>	<b>-136</b>
Programme			
EU Grants Received	-2,614	-6,330	-2,079
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-2,614	-6,330	-2,079
Other Grants	-12,235	-13,139	-12,519
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-12,235	-13,139	-12,519
Other Income	-2,781	-3,023	-893
<i>Of which:</i>			
3: Education Authority and Schools Specific Funds	-2,326	-2,326	-95
4: Other Education Services	-	-	-98
7: Capital	-455	-697	-700
<b>Total Programme</b>	<b>-17,630</b>	<b>-22,492</b>	<b>-15,491</b>
<b>Total Voted Resource Income</b>	<b>-17,757</b>	<b>-22,632</b>	<b>-15,627</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-</b>
Programme			
Other Grants	-	-	-
<i>Of which:</i>			
7: Capital	-	-	-
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

£'000

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-344	-344
Income in budgets surrendered to the Consolidated Fund (capital)	-2,000	-2,000	-3,280	-3,280	-5,358	-5,358
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-3,280</b>	<b>-3,280</b>	<b>-5,702</b>	<b>-5,702</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Other Education Services	-	-	-	-	-344	-344
<i>Of which:</i>						
Miscellaneous CFER's	-	-	-	-	-344	-344
Capital	-2,000	-2,000	-3,280	-3,280	-5,358	-5,358
<i>Of which:</i>						
Education Authority - Capital Receipts	-1,100	-1,100	-2,376	-2,376	-4,680	-4,680
Voluntary and Grant Maintained Integrated Schools - Capital Receipts	-900	-900	-904	-904	-678	-678
<b>Total</b>	<b>-2,000</b>	<b>-2,000</b>	<b>-3,280</b>	<b>-3,280</b>	<b>-5,702</b>	<b>-5,702</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dr Mark Browne

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
Gerry Campbell	Council for the Curriculum, Examinations and Assessment
Roisin Marshall	Northern Ireland Council for Integrated Education
Stephen Douthart	Middletown Centre for Autism Ltd

Dr Mark Browne 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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1,2,3,6,7,9	Education Authority	2,668,485	192,217	2,938,247
1,2,3,7	Voluntary and Grant Maintained Integrated Schools	419,613	41,406	664,326
4,7,9	Council for the Curriculum, Examinations and Assessment	27,666	227	28,217
4,7,9	Council for Catholic Maintained Schools	4,777	-	4,219
4,7,9	Middletown Centre for Autism Ltd	1,851	-	1,830
4,7,9	Comhairle na Gaelscolaíochta	997	-	966
4,7,9	Northern Ireland Council for Integrated Education	812	-	923
4,7,9	General Teaching Council for Northern Ireland	311	-	-
4	Youth Council for Northern Ireland	-	-	-
<b>Total</b>		<b>3,124,512</b>	<b>233,850</b>	<b>3,638,728</b>

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers' liability, employment tribunal cases and other matters.	221
Northern Ireland Council for Integrated Education & Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled.	Unquantifiable



# **Main Estimate 2024-25**

Department of  
Education - Teachers'  
Superannuation



## Department of Education – Teachers’ Superannuation

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### Introduction

1. This Estimate provides for expenditure by the Department of Education to cover changes in the value of the Teachers’ Superannuation Scheme liabilities and Interest on Scheme liabilities.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>440,179,000</b>	-	440,179,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>440,179,000</b>	-	440,179,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	<b>-2,288,000</b>		-2,288,000
Capital	-		-
<b>Net cash requirement</b>	<b>172,876,000</b>		172,876,000

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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	854,000	-413,821	440,179	440,179	-	-	-	492,998	-
<i>Of which:</i>											
<b>1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation</b>											
-	-	-	854,000	-413,821	440,179	440,179	-	-	-	492,998	-
<b>Total Spending in AME</b>											
-	-	-	<b>854,000</b>	<b>-413,821</b>	<b>440,179</b>	<b>440,179</b>	-	-	-	<b>492,998</b>	-
<b>Non-Budget spending</b>											
<b>Voted expenditure</b>											
-	-	-	-	-2,288	-2,288	-2,288	-	-	-	-2,204	-
<i>Of which:</i>											
<b>2: Premature Retirement Compensation - Receipts</b>											
-	-	-	-	-2,288	-2,288	-2,288	-	-	-	-2,204	-
<b>Total Non-Budget Spending</b>											
-	-	-	-	<b>-2,288</b>	<b>-2,288</b>	<b>-2,288</b>	-	-	-	<b>-2,204</b>	-
<b>Total for Estimate</b>											
-	-	-	<b>854,000</b>	<b>-416,109</b>	<b>437,891</b>	<b>437,891</b>	-	-	-	<b>490,794</b>	-
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	854,000	-416,109	437,891	437,891	-	-	-	490,794	-
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>437,891</b>	<b>490,794</b>	<b>912,714</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-265,015</b>	<b>-277,209</b>	<b>-784,676</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-854,000	-854,000	-1,269,115
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	571,791	484,439
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>172,876</b>	<b>213,585</b>	<b>128,038</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Programme Costs	854,000	854,000	1,269,115
<i>Of which:</i>			
Increases in liability	324,000	324,000	909,115
Interest on scheme liability	530,000	530,000	360,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-409,821	-357,002	-350,207
Transfers in	-4,000	-4,000	-4,115
Other income	-	-	-
Non-Budget Income	-2,288	-2,204	-2,079
<b>Net Programme Costs</b>	<b>437,891</b>	<b>490,794</b>	<b>912,714</b>
<b>Net expenditure for the year (Accounts)</b>	<b>437,891</b>	<b>490,794</b>	<b>912,714</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	440,179	492,998	914,793
Capital AME	-	-	-
Non-Budget	-2,288	-2,204	-2,079
<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	2,288	2,204	2,079
<b>Total Resource Budget</b>	<b>440,179</b>	<b>492,998</b>	<b>914,793</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	440,179	492,998	914,793
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-2,288	-2,204	-2,079
<b>Total Resource (Estimate)</b>	<b>437,891</b>	<b>490,794</b>	<b>912,714</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource AME</b>	<b>-413,821</b>	<b>-361,002</b>	<b>-354,322</b>
Programme			
Pensions	-413,821	-361,002	-354,322
<i>Of which:</i>			
1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation	-413,821	-361,002	-354,322
<b>Total Programme</b>	<b>-413,821</b>	<b>-361,002</b>	<b>-354,322</b>
<b>Total Voted Resource Income</b>	<b>-413,821</b>	<b>-361,002</b>	<b>-354,322</b>
<b>Voted Non-Budget</b>			
Programme			
Repayments	-2,288	-2,204	-2,079
<i>Of which:</i>			
2: Premature Retirement Compensation – Receipts	-2,288	-2,204	-2,079
<b>Total Programme</b>	<b>-2,288</b>	<b>-2,204</b>	<b>-2,079</b>
<b>Total Voted Non-Budget Income</b>	<b>-2,288</b>	<b>-2,204</b>	<b>-2,079</b>



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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dr Mark Browne

Dr Mark Browne 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.

**Main Estimate**  
**2024-25**

Department of Finance



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## Department of Finance

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### Introduction

1. The aim of the Department of Finance is 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	266,666,000	-9,570,000	257,096,000
Capital	38,876,000	-	38,876,000
<b>Annually Managed Expenditure</b>			
Resource	12,104,000	-	12,104,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	278,770,000	-9,570,000	269,200,000
Capital	39,876,000	-	39,876,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>282,038,000</b>		<b>282,038,000</b>

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.

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**Part I** *(continued)*

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**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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8					
1	2	3	4	5	6	7					
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
260,084	-85,507	174,577	153,505	-61,416	92,089	266,666	38,876	-	38,876	244,573	37,908
<i>Of which:</i>											
<b>1: Finance, Procurement and Policy</b>											
49,417	-28,105	21,312	787	-	787	22,099	290	-	290	28,039	330
<b>2: NICS Shared Services</b>											
138,060	-49,450	88,610	112	-	112	88,722	10,914	-	10,914	82,090	14,638
<b>3: Northern Ireland Statistics and Research Agency</b>											
2,414	-129	2,285	33,082	-19,856	13,226	15,511	3,576	-	3,576	13,823	4,913
<b>4: Land and Property Services</b>											
3,269	-275	2,994	113,557	-37,060	76,497	79,491	13,000	-	13,000	58,522	5,488
<b>5: EU Programmes</b>											
-	-	-	5,625	-4,500	1,125	1,125	-	-	-	978	-
<i>Of which:</i>											
<i>EU Peace Programmes</i>											
-	-	-	5,625	-4,500	1,125	1,125	-	-	-	810	-
<i>EU Community Initiatives</i>											
-	-	-	-	-	-	-	-	-	-	168	-
<b>6: Special EU Programmes Body (ALB - Net)</b>											
1,786	-	1,786	-	-	-	1,786	-	-	-	2,186	20
<b>7: Accommodation Services</b>											
65,138	-7,548	57,590	342	-	342	57,932	11,096	-	11,096	58,935	12,519
<b>Non-voted expenditure</b>											
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-10,500	-



## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Resources			Capital				Resources	Capital				
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net	
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<i>Of which:</i>												
<b>8: Land and Property Services</b>												
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-10,500	-	
<b>Total Spending in DEL</b>												
<b>260,084</b>	<b>-85,507</b>	<b>174,577</b>	<b>153,505</b>	<b>-70,986</b>	<b>82,519</b>	<b>257,096</b>	<b>38,876</b>	<b>-</b>	<b>38,876</b>	<b>234,073</b>	<b>37,908</b>	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	12,104	-	12,104	12,104	1,000	-	1,000	12,104	1,000	
<i>Of which:</i>												
<b>9: Provisions - Departmental</b>												
-	-	-	2,510	-	2,510	2,510	1,000	-	1,000	2,510	1,000	
<b>10: Depreciation - Departmental</b>												
-	-	-	9,394	-	9,394	9,394	-	-	-	9,394	-	
<b>11: Special EU Programmes Body (ALB - Net)</b>												
-	-	-	200	-	200	200	-	-	-	200	-	
<b>Total Spending in AME</b>												
-	-	-	<b>12,104</b>	-	<b>12,104</b>	<b>12,104</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>12,104</b>	<b>1,000</b>	
<b>Total for Estimate</b>												
<b>260,084</b>	<b>-85,507</b>	<b>174,577</b>	<b>165,609</b>	<b>-70,986</b>	<b>94,623</b>	<b>269,200</b>	<b>39,876</b>	<b>-</b>	<b>39,876</b>	<b>246,177</b>	<b>38,908</b>	
<i>Of which:</i>												
<b>Voted Expenditure</b>												
260,084	-85,507	174,577	165,609	-61,416	104,193	278,770	39,876	-	39,876	256,677	38,908	
<b>Non-voted Expenditure</b>												
-	-	-	-	-9,570	-9,570	-9,570	-	-	-	-10,500	-	

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>269,200</b>	<b>246,177</b>	<b>225,282</b>
<b>Net Capital Requirement</b>	<b>39,876</b>	<b>38,908</b>	<b>40,835</b>
<b>Accruals to cash adjustments</b>	<b>-36,608</b>	<b>-52,228</b>	<b>-49,514</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,986	-2,386	-2,380
Remove voted capital	-	-20	-28
Add cash grant-in-aid	1,196	1,160	1,063
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-58,308	-62,472	-52,334
New provisions and adjustments to previous provisions	-3,510	-3,510	-14,652
Prior Period Adjustments	-	-	-
Other non-cash items	-10,000	-10,000	-9,675
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	7,058
Increase (-) / Decrease (+) in creditors	36,000	25,000	20,274
Use of provisions	-	-	1,160
<b>Removal of non-voted budget items</b>	<b>9,570</b>	<b>10,500</b>	<b>9,242</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	9,570	10,500	9,242
<b>Net Cash Requirement</b>	<b>282,038</b>	<b>243,357</b>	<b>225,845</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	260,084	257,532	245,457
<i>Less:</i>			
Administration DEL Income	-85,507	-83,831	-83,551
<b>Net Administration Costs</b>	<b>174,577</b>	<b>173,701</b>	<b>161,906</b>
Gross Programme Costs	165,609	146,752	133,323
<i>Less:</i>			
Programme DEL Income	-61,416	-62,001	-60,578
Programme AME Income	-	-	-
Non-Budget Income	-	-	-362
<b>Net Programme Costs</b>	<b>104,193</b>	<b>84,751</b>	<b>72,383</b>
<b>Net expenditure for the year (Accounts)</b>	<b>278,770</b>	<b>258,452</b>	<b>234,289</b>
<i>Of which:</i>			
Resource DEL	266,666	244,573	229,462
Capital DEL	-	1,775	127
Resource AME	12,104	12,104	5,062
Capital AME	-	-	-
Non-Budget	-	-	-362
<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	-	-1,775	-127
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	362
Other adjustments	-9,570	-10,500	-9,242
<b>Total Resource Budget</b>	<b>269,200</b>	<b>246,177</b>	<b>225,282</b>
<i>Of which:</i>			
Resource DEL	257,096	234,073	220,220
Resource AME	12,104	12,104	5,062
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>269,200</b>	<b>246,177</b>	<b>225,282</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-146,923</b>	<b>-145,832</b>	<b>-144,057</b>
Administration			
Sales of Goods and Services	-85,507	-83,831	-83,479
<i>Of which:</i>			
1: Finance, Procurement and Policy	-28,105	-24,742	-26,858
2: NICS Shared Services	-49,450	-51,465	-48,436
3: Northern Ireland Statistics and Research Agency	-129	-129	-
4: Land and Property Services	-275	-275	-
7: Accommodation Services	-7,548	-7,220	-8,185
<b>Total Administration</b>	<b>-85,507</b>	<b>-83,831</b>	<b>-83,479</b>
Programme			
EU Grants Received	-4,500	-4,232	-3,338
<i>Of which:</i>			
5: EU Programmes	-4,500	-4,232	-3,338
Sales of Goods and Services	-56,916	-57,769	-57,240
<i>Of which:</i>			
3: Northern Ireland Statistics and Research Agency	-19,856	-21,600	-19,825
4: Land and Property Services	-37,060	-36,169	-37,415
<b>Total Programme</b>	<b>-61,416</b>	<b>-62,001</b>	<b>-60,578</b>
<b>Total Voted Resource Income</b>	<b>-146,923</b>	<b>-145,832</b>	<b>-144,057</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-2,158</b>	<b>-82</b>
Programme			
Sale of Assets	-	-2,158	-82
<i>Of which:</i>			
1: Finance, Procurement and Policy	-	-	-4
2: NICS Shared Services	-	-18	-39
3: Northern Ireland Statistics and Research Agency	-	-	-38
7: Accommodation Services	-	-2,140	-1
<b>Total Programme</b>	<b>-</b>	<b>-2,158</b>	<b>-82</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-2,158</b>	<b>-82</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	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)	-	-	-	-	-362	-362
<b>Total</b>	-	-	-	-	<b>-362</b>	<b>-362</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous	-	-	-	-	-362	-362
<b>Total</b>	-	-	-	-	<b>-362</b>	<b>-362</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

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**Part III: Note E - Arm's Length Bodies (ALBs)** **£'000**


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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
6, 11	Special EU Programmes Body	1,986	-	1,196
<b>Total</b>		<b>1,986</b>	<b>-</b>	<b>1,196</b>

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## 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: 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.	<b>612</b>



## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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As at March 2024 the Department had entered into the following unquantifiable contingent liabilities:	Unquantifiable
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Public/employer liability cases - There were 18 cases pending against the Department. The maximum that will be payable cannot be accurately estimated.

Other legal issues - There were 3 judicial review cases pending.

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.



# **Main Estimate 2024-25**

Department  
of Finance –  
Superannuation and  
Other Allowances



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## Department of Finance – Superannuation and Other Allowances

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### Introduction

1. This Estimate provides for expenditure by the Department of Finance 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).

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	489,496,000	-	489,496,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	489,496,000	-	489,496,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>83,000,000</b>		83,000,000

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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Spending in Departmental Expenditure Limits (DEL)</b>												
<b>Voted expenditure</b>												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
<i>Of which:</i>												
<b>1: Redundancy and Early Retirement Costs</b>												
-	-	-	15,000	-15,000	-	-	-	-	-	-	-	
<b>Total Spending in DEL</b>												
-	-	-	<b>15,000</b>	<b>-15,000</b>	-	-	-	-	-	-	-	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	901,553	-412,057	489,496	489,496	-	-	-	430,000	-	
<i>Of which:</i>												
<b>2: Pensions, Lump Sum and Gratuities</b>												
-	-	-	901,553	-412,057	489,496	489,496	-	-	-	430,000	-	
<b>Total Spending in AME</b>												
-	-	-	<b>901,553</b>	<b>-412,057</b>	<b>489,496</b>	<b>489,496</b>	-	-	-	<b>430,000</b>	-	
<b>Total for Estimate</b>												
-	-	-	<b>916,553</b>	<b>-427,057</b>	<b>489,496</b>	<b>489,496</b>	-	-	-	<b>430,000</b>	-	
<i>Of which:</i>												
<b>Voted Expenditure</b>												
-	-	-	916,553	-427,057	489,496	489,496	-	-	-	430,000	-	
<b>Non-voted Expenditure</b>												
-	-	-	-	-	-	-	-	-	-	-	-	

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>489,496</b>	<b>430,000</b>	<b>681,863</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-406,496</b>	<b>-310,000</b>	<b>-602,731</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-901,553	-786,903	-1,018,064
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	15,552	2,248
Increase (-) / Decrease (+) in creditors	-	-	-714
Use of provisions	489,381	461,351	413,799
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>83,000</b>	<b>120,000</b>	<b>79,132</b>



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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Programme Costs	916,553	801,903	1,021,675
<i>Of which:</i>			
Increases in liability	331,553	331,903	715,183
Interest on scheme liability	570,000	455,000	302,881
Other expenditure	15,000	15,000	3,611
<i>Less:</i>			
Contributions received	-407,057	-351,500	-332,669
Transfers in	-5,000	-5,403	-3,532
Other income	-15,000	-15,000	-3,611
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>489,496</b>	<b>430,000</b>	<b>681,863</b>
<b>Net expenditure for the year (Accounts)</b>	<b>489,496</b>	<b>430,000</b>	<b>681,863</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	489,496	430,000	681,863
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>489,496</b>	<b>430,000</b>	<b>681,863</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	489,496	430,000	681,863
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>489,496</b>	<b>430,000</b>	<b>681,863</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-15,000</b>	<b>-15,000</b>	<b>-3,611</b>
Programme			
Other Income	-15,000	-15,000	-3,611
<i>Of which:</i>			
1: Redundancy and Early Retirement Costs	-15,000	-15,000	-3,611
<b>Total Programme</b>	<b>-15,000</b>	<b>-15,000</b>	<b>-3,611</b>
<b>Voted Resource AME</b>	<b>-412,057</b>	<b>-356,903</b>	<b>-336,201</b>
Programme			
Pensions	-412,057	-356,903	-336,201
<i>Of which:</i>			
2: Pensions, Lump Sum and Gratuities	-412,057	-356,903	-336,201
<b>Total Programme</b>	<b>-412,057</b>	<b>-356,903</b>	<b>-336,201</b>
<b>Total Voted Resource Income</b>	<b>-427,057</b>	<b>-371,903</b>	<b>-339,812</b>

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.

**Main Estimate**  
**2024-25**

Department of Health



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# Department of Health

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## Introduction

1. The aim of the Department of Health 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.

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,208,055,000	745,901,000	7,953,956,000
Capital	416,810,000	-	416,810,000
<b>Annually Managed Expenditure</b>			
Resource	1,598,448,000	-	1,598,448,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,806,503,000	745,901,000	9,552,404,000
Capital	416,810,000	-	416,810,000
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>8,809,798,000</b>	-	8,809,798,000

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 safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.



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## Part I (continued)

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### *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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions					
Administration			Resources				Capital			Resources	Capital	
Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net	
1	2	3	4	5	6	Resources	8	9	Capital	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>												
<b>Voted expenditure</b>												
45,010	-120	44,890	7,232,483	-69,318	7,163,165	7,208,055	427,810	-11,000	416,810		7,440,386	469,014
<i>Of which:</i>												
<b>1: Hospital Services</b>												
1,461	-	1,461	4,030,219	-	4,030,219	4,031,680	251,993	-	251,993		4,127,307	277,680
<b>2: Social Care Services</b>												
4,428	-	4,428	1,551,218	-	1,551,218	1,555,646	37	-	37		1,550,033	-
<b>3: Family Health Services - General Medical Services</b>												
769	-	769	352,369	-3	352,366	353,135	25,347	-	25,347		365,391	12,374
<b>4: Family Health Services - Pharmaceutical Services</b>												
1,181	-	1,181	507,847	-132	507,715	508,896	-	-	-		510,596	-
<b>5: Family Health Services - Dental Services</b>												
135	-	135	131,124	-21,443	109,681	109,816	-	-	-		117,625	-
<b>6: Family Health Services - Ophthalmic Services</b>												
771	-	771	24,820	-	24,820	25,591	-	-	-		28,006	-
<b>7: Health Support Services</b>												
33,068	-120	32,948	313,507	-44,209	269,298	302,246	107,979	-8,000	99,979		412,570	125,437
<b>8: Public Health Services</b>												
2,546	-	2,546	93,545	-3,531	90,014	92,560	16,450	-3,000	13,450		94,864	13,223
<b>9: Ambulance and Paramedic Services</b>												
13	-	13	127,554	-	127,554	127,567	7,277	-	7,277		133,517	13,678
<b>10: Food Safety Promotion Board (ALB - Net)</b>												
-	-	-	2,354	-	2,354	2,354	-	-	-		2,327	-
<b>11: Fire and Rescue Services</b>												
638	-	638	97,926	-	97,926	98,564	18,727	-	18,727		98,150	26,622
<b>Non-voted expenditure</b>												
-	-	-	745,951	-50	745,901	745,901	-	-	-		740,671	-

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Administration			Resources				Capital			Resources	Capital
			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<i>Of which:</i>											
<b>12: Health Services Financed by National Insurance Contributions</b>											
-	-	-	745,951	-	745,951	745,951	-	-	-	741,071	-
<b>13: Consolidated Fund Extra Receipts (CFERs)</b>											
-	-	-	-	-50	-50	-50	-	-	-	-400	-
<b>Total Spending in DEL</b>											
<b>45,010</b>	<b>-120</b>	<b>44,890</b>	<b>7,978,434</b>	<b>-69,368</b>	<b>7,909,066</b>	<b>7,953,956</b>	<b>427,810</b>	<b>-11,000</b>	<b>416,810</b>	<b>8,181,057</b>	<b>469,014</b>
<i>Of which:</i>											
<i>Central Expenditure</i>											
45,010	-120	44,890	1,295,610	-69,318	1,226,292	1,271,182	29,753	-11,000	18,753	1,299,054	12,009
<i>Health and Social Care Trusts (ALBs - Net)</i>											
-	-	-	6,099,071	-	6,099,071	6,099,071	284,765	-	284,765	6,197,694	306,141
<i>Regional Business Services Organisation (ALB - Net)</i>											
-	-	-	283,873	-	283,873	283,873	94,223	-	94,223	390,640	121,828
<i>Northern Ireland Blood Transfusion Service (ALB - Net)</i>											
-	-	-	16,017	-	16,017	16,017	-	-	-	16,795	396
<i>Children's Court Guardian Agency for Northern Ireland (ALB - Net)</i>											
-	-	-	4,781	-	4,781	4,781	37	-	37	4,827	-
<i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i>											
-	-	-	162,935	-	162,935	162,935	305	-	305	156,561	1,977
<i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i>											
-	-	-	1,348	-	1,348	1,348	-	-	-	1,339	-
<i>Northern Ireland Social Care Council (ALB - Net)</i>											
-	-	-	3,873	-	3,873	3,873	-	-	-	3,810	-
<i>Patient and Client Council (ALB - Net)</i>											
-	-	-	1,921	-	1,921	1,921	-	-	-	2,048	-
<i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i>											
-	-	-	8,598	-	8,598	8,598	-	-	-	8,761	41
<i>Food Safety Promotion Board (ALB - Net)</i>											
-	-	-	2,354	-	2,354	2,354	-	-	-	2,327	-
<i>The Institute of Public Health in Ireland CLG (ALB - Net)</i>											
-	-	-	422	-	422	422	-	-	-	422	-
<i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i>											
-	-	-	97,631	-	97,631	97,631	18,727	-	18,727	97,179	26,622
<i>Consolidated Fund Extra Receipts (CFERs)</i>											
-	-	-	-	-50	-50	-50	-	-	-	-400	-

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Resources			Capital				Resources	Capital			
Administration		Programme			Net	Gross	Income	Net	Net	Net	
Gross	Income	Net	Gross	Income	Net						Resources
1	2	3	4	5	6	7	8	9	10	11	12
<i>Note:</i>											
<i>Central Expenditure (above) includes European Union Programmes</i>											
<i>Peace Plus</i>											
-	-	-	2,752	-2,202	550	550	-	-	-	-	-
<i>Interreg</i>											
-	-	-	-	-	-	-	-	-	-	1,686	-
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	1,598,448	-	1,598,448	1,598,448	-	-	-	1,444,830	-
<i>Of which:</i>											
<b>14: Central Expenditure</b>											
-	-	-	17,857	-	17,857	17,857	-	-	-	14,651	-
<b>15: Health and Social Care Trusts (ALBs - Net)</b>											
-	-	-	1,482,949	-	1,482,949	1,482,949	-	-	-	1,339,171	-
<b>16: Northern Ireland Fire and Rescue Service Board (ALB - Net)</b>											
-	-	-	80,835	-	80,835	80,835	-	-	-	76,865	-
<b>17: Other ALBs (Net)</b>											
-	-	-	16,807	-	16,807	16,807	-	-	-	14,143	-
<b>Total Spending in AME</b>											
-	-	-	<b>1,598,448</b>	-	<b>1,598,448</b>	<b>1,598,448</b>	-	-	-	<b>1,444,830</b>	-
<b>Total for Estimate</b>											
<b>45,010</b>	<b>-120</b>	<b>44,890</b>	<b>9,576,882</b>	<b>-69,368</b>	<b>9,507,514</b>	<b>9,552,404</b>	<b>427,810</b>	<b>-11,000</b>	<b>416,810</b>	<b>9,625,887</b>	<b>469,014</b>
<i>Of which:</i>											
<b>Voted expenditure</b>											
45,010	-120	44,890	8,830,931	-69,318	8,761,613	8,806,503	427,810	-11,000	416,810	8,885,216	469,014
<b>Non-voted Expenditure</b>											
-	-	-	745,951	-50	745,901	745,901	-	-	-	740,671	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>9,552,404</b>	<b>9,625,887</b>	<b>7,581,436</b>
<b>Net Capital Requirement</b>	<b>416,810</b>	<b>469,014</b>	<b>358,083</b>
<b>Accruals to cash adjustments</b>	<b>-413,515</b>	<b>-1,241,144</b>	<b>-129,748</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-7,517,464	-7,571,511	-5,404,193
Remove voted capital	-398,057	-457,005	-345,857
Add cash grant-in-aid	7,356,153	6,643,021	5,527,586
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-9,289	-8,810	-7,006
New provisions and adjustments to previous provisions	-14,858	-13,924	1,554
Prior Period Adjustments	-	-	-
Other non-cash items	110,000	110,000	80,143
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	10,000	5,000	8,797
Increase (-) / Decrease (+) in creditors	50,000	50,000	8,202
Use of provisions	-	2,085	1,026
<b>Removal of non-voted budget items</b>	<b>-745,901</b>	<b>-740,671</b>	<b>-916,782</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-745,901	-740,671	-916,782
<b>Net Cash Requirement</b>	<b>8,809,798</b>	<b>8,113,086</b>	<b>6,892,989</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	45,010	42,720	38,695
<i>Less:</i>			
Administration DEL Income	-120	-120	-193
<b>Net Administration Costs</b>	<b>44,890</b>	<b>42,600</b>	<b>38,502</b>
Gross Programme Costs	9,596,775	9,694,870	7,677,452
<i>Less:</i>			
Programme DEL Income	-72,368	-73,825	-61,049
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>9,524,407</b>	<b>9,621,045</b>	<b>7,616,403</b>
<b>Net expenditure for the year (Accounts)</b>	<b>9,569,297</b>	<b>9,663,645</b>	<b>7,654,905</b>
<i>Of which:</i>			
Resource DEL	7,953,956	8,202,301	7,517,460
Capital DEL	16,893	16,514	14,896
Resource AME	1,598,448	1,444,830	122,549
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	-16,893	-16,514	-14,896
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-21,244	-58,573
<b>Total Resource Budget</b>	<b>9,552,404</b>	<b>9,625,887</b>	<b>7,581,436</b>
<i>Of which:</i>			
Resource DEL	7,953,956	8,181,057	7,517,208
Resource AME	1,598,448	1,444,830	64,228
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,552,404</b>	<b>9,625,887</b>	<b>7,581,436</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-69,438</b>	<b>-72,291</b>	<b>-58,901</b>
Administration			
Sales of Goods and Services	-120	-120	-193
<i>Of which:</i>			
7: Health Support Services	-120	-120	-193
<b>Total Administration</b>	<b>-120</b>	<b>-120</b>	<b>-193</b>
Programme			
EU Grants Received	-2,202	-9,554	-846
<i>Of which:</i>			
1: Hospital Services	-	-5,733	-204
2: Social Care Services	-	-	-321
7: Health Support Services	-2,202	-955	-
8: Public Health Services	-	-2,866	-321
Sales of Goods and Services	-67,080	-62,583	-57,830
<i>Of which:</i>			
1: Hospital Services	-	-	-25,123
2: Social Care Services	-	-	-8,826
4: Family Health Services - Pharmaceutical Services	-132	-128	-
5: Family Health Services - Dental Services	-21,443	-21,232	-20,811
7: Health Support Services	-41,974	-39,357	-590
8: Public Health Services	-3,531	-1,866	-2,480
Interest and Dividends	-3	-5	-3
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-3	-5	-3
Other Income	-33	-29	-29
<i>Of which:</i>			
7: Health Support Services	-33	-29	-29
<b>Total Programme</b>	<b>-69,318</b>	<b>-72,171</b>	<b>-58,708</b>
<b>Total Voted Resource Income</b>	<b>-69,438</b>	<b>-72,291</b>	<b>-58,901</b>
<b>Voted Capital DEL</b>	<b>-11,000</b>	<b>-3,804</b>	<b>-2,217</b>
Programme			
Sale of Assets	-8,000	-2,500	-
<i>Of which:</i>			
7: Health Support Services	-8,000	-2,500	-
Repayments	-	-50	-49
<i>Of which:</i>			
3: Family Health Services - General Medical Services	-	-50	-49
Other Grants	-3,000	-1,254	-2,168
<i>Of which:</i>			
8: Public Health Services	-3,000	-1,254	-2,168
<b>Total Programme</b>	<b>-11,000</b>	<b>-3,804</b>	<b>-2,217</b>
<b>Total Voted Capital Income</b>	<b>-11,000</b>	<b>-3,804</b>	<b>-2,217</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-50	-50	-400	-400	-173	-173
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-50</b>	<b>-50</b>	<b>-400</b>	<b>-400</b>	<b>-173</b>	<b>-173</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Health Support Services	-50	-50	-400	-400	-173	-173
<i>Of which:</i>						
Non-retainable Resource Income	-50	-50	-400	-400	-173	-173
<b>Total</b>	<b>-50</b>	<b>-50</b>	<b>-400</b>	<b>-400</b>	<b>-173</b>	<b>-173</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Peter May
<b>Executive Agency Accounting Officer:</b>	
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):

<b>ALB Accounting Officers:</b>	
Dr Cathy Jack	Belfast Health and Social Care Trust
Jennifer Welsh	Northern Health and Social Care Trust
Roisin Coulter	South Eastern Health and Social Care Trust
Dr Maria O'Kane	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
Dawn Shaw	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
Patricia Higgins	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: Subhead Detail	Body	Resources <sup>(1)</sup>	Capital <sup>(1)</sup>	Grant-in-Aid
1, 2, 3, 7, 8, 9, 12, 15	Health and Social Care Trusts <sup>(2) (3)</sup>	7,582,020	284,765	7,633,419
7, 17	Regional Business Services Organisation	299,912	94,223	281,900
1, 17	Northern Ireland Blood Transfusion Service	16,077	-	1,220
2, 17	Children's Court Guardian Agency for Northern Ireland	4,836	37	5,316
1, 17	Northern Ireland Medical and Dental Training Agency	163,140	305	33,406
1, 17	Northern Ireland Practice and Education Council for Nursing and Midwifery	1,493	-	1,535
2, 17	Northern Ireland Social Care Council	4,037	-	4,632
7, 17	Patient and Client Council	1,996	-	2,550
7, 17	Health and Social Care Regulation and Quality Improvement Authority	8,602	-	8,722
10, 17	Food Safety Promotion Board (safefood)	2,414	-	1,982
8	The Institute of Public Health in Ireland CLG	422	-	422
11, 16	Northern Ireland Fire and Rescue Service Board <sup>(4)</sup>	178,466	18,727	127,000
<b>Total</b>		<b>8,263,415</b>	<b>398,057</b>	<b>8,102,104</b>
<i>Of which:</i>				
Voted Expenditure <sup>(5)</sup>		7,517,464	398,057	7,356,153
Non-voted Expenditure		745,951	-	745,951

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.

<sup>(3)</sup> 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.

<sup>(4)</sup> Includes income and expenditure of pension schemes.

<sup>(5)</sup> 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
<p>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.</p>	<b>9,952</b>
<p>There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.</p>	<b>Unquantifiable</b>



# **Main Estimate 2024-25**

Department of Health –  
Health and Social Care  
Pension Scheme



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

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### Introduction

1. This Estimate provides for expenditure by the Department of Health on the Health and Social Care Pension Scheme.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	<b>795,534,000</b>	-	795,534,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>795,534,000</b>	-	795,534,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>-169,366,000</b>	-	-169,366,000

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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	1,704,500	-908,966	795,534	795,534	-	-	-	1,049,100	-
<i>Of which:</i>											
<b>1: Health and Social Care Pension Scheme</b>											
-	-	-	1,704,500	-908,966	795,534	795,534	-	-	-	1,049,100	-
<b>Total Spending in AME</b>											
-	-	-	<b>1,704,500</b>	<b>-908,966</b>	<b>795,534</b>	<b>795,534</b>	-	-	-	<b>1,049,100</b>	-
<b>Total for Estimate</b>											
-	-	-	<b>1,704,500</b>	<b>-908,966</b>	<b>795,534</b>	<b>795,534</b>	-	-	-	<b>1,049,100</b>	-
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	1,704,500	-908,966	795,534	795,534	-	-	-	1,049,100	-
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>795,534</b>	<b>1,049,100</b>	<b>1,984,127</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-964,900</b>	<b>-1,164,800</b>	<b>-2,209,249</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-	-	-
New provisions and adjustments to previous provisions	-1,704,500	-1,915,400	-2,848,023
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	36,348
Increase (-) / Decrease (+) in creditors	-	-	2,607
Use of provisions	689,600	700,600	599,819
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-169,366</b>	<b>-115,700</b>	<b>-225,122</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Programme Costs	1,704,500	1,915,400	2,848,026
<i>Of which:</i>			
Increases in liability	717,100	1,015,400	2,218,023
Interest on scheme liability	987,400	900,000	630,000
Other expenditure	-	-	3
<i>Less:</i>			
Contributions received	-899,066	-850,000	-846,071
Transfers in	-8,700	-15,100	-17,828
Other income	-1,200	-1,200	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>795,534</b>	<b>1,049,100</b>	<b>1,984,127</b>
<b>Net expenditure for the year (Accounts)</b>	<b>795,534</b>	<b>1,049,100</b>	<b>1,984,127</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	795,534	1,049,100	1,984,127
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>795,534</b>	<b>1,049,100</b>	<b>1,984,127</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	795,534	1,049,100	1,984,127
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>795,534</b>	<b>1,049,100</b>	<b>1,984,127</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource AME</b>	<b>-908,966</b>	<b>-866,300</b>	<b>-863,899</b>
Programme			
Other Income	-908,966	-866,300	-863,899
<i>Of which:</i>			
1: Health and Social Care Pension Scheme	-908,966	-866,300	-863,899
<b>Total Programme</b>	<b>-908,966</b>	<b>-866,300</b>	<b>-863,899</b>
<b>Total Voted Resource Income</b>	<b>-908,966</b>	<b>-866,300</b>	<b>-863,899</b>

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Peter May

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.

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## Part III: Note I - Contingent Liabilities

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





# **Main Estimate 2024-25**

Department for  
Infrastructure



# Department for Infrastructure

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## Introduction

1. 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	<b>446,332,000</b>	242,533,000	688,865,000
Capital	<b>498,214,000</b>	321,875,000	820,089,000
<b>Annually Managed Expenditure</b>			
Resource	<b>177,037,000</b>	10,798,000	187,835,000
Capital	<b>33,500,000</b>	-	33,500,000
<b>Total Net Budget</b>			
Resource	<b>623,369,000</b>	253,331,000	876,700,000
Capital	<b>531,714,000</b>	321,875,000	853,589,000
<b>Non-Budget Expenditure</b>			
Resource	<b>308,967,000</b>		308,967,000
Capital	<b>225,000,000</b>		225,000,000
<b>Net cash requirement</b>	<b>1,455,119,000</b>		1,455,119,000

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;

## Part I (continued)

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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
81,533	-	81,533	379,180	-14,381	364,799	446,332	523,706	-25,492	498,214	503,774	488,921
<i>Of which:</i>											
<b>1: Roads, Rivers and Waterways</b>											
67,187	-	67,187	206,469	-14,081	192,388	259,575	245,044	-	245,044	289,611	193,653
<i>Of which:</i>											
<i>Roads</i>											
66,645	-	66,645	186,888	-14,081	172,807	239,452	221,044	-	221,044	266,502	172,574
<i>Rivers</i>											
-	-	-	18,790	-	18,790	18,790	24,000	-	24,000	19,090	20,929
<i>Ferry Services</i>											
-	-	-	409	-	409	409	-	-	-	5	-
<i>Inland Waterways</i>											
-	-	-	382	-	382	382	-	-	-	446	150
<i>Central Policy and Other Services</i>											
542	-	542	-	-	-	542	-	-	-	3,568	-
<b>2: Waterways Ireland (ALB - Net)</b>											
983	-	983	5,762	-	5,762	6,745	2,600	-	2,600	5,405	2,183
<b>3: Bus, Rail and Ports</b>											
4,855	-	4,855	156,179	-	156,179	161,034	267,862	-25,492	242,370	191,545	290,986
<i>Of which:</i>											
<i>Ferry Services, Air and Sea Ports</i>											
-	-	-	1,122	-	1,122	1,122	-	-	-	1,146	492
<i>Railway Services</i>											
-	-	-	127,893	-	127,893	127,893	79,997	-	79,997	109,570	245,375
<i>Road Passenger Services</i>											
4,855	-	4,855	27,164	-	27,164	32,019	156,000	-	156,000	80,698	41,918
<i>EU Interreg</i>											
-	-	-	-	-	-	-	-	-	-	-	3,201
<i>EU Peace Plus</i>											
-	-	-	-	-	-	-	31,865	-25,492	6,373	131	-

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net	
Gross	Income	Net	Gross	Income	Net	Net						
1	2	3	4	5	6	7	8	9	10	11	12	
<b>4: Road Safety Services including DVA</b>												
3,712	-	3,712	6,521	-	6,521	10,233	-	-	-	8,561	313	
<i>Of which:</i>												
<i>Road Safety Services</i>												
3,712	-	3,712	4,605	-	4,605	8,317	-	-	-	4,118	313	
<i>Driver and Vehicle Agency</i>												
-	-	-	1,916	-	1,916	1,916	-	-	-	4,443	-	
<b>5: Planning and Legacy Sites</b>												
2,790	-	2,790	4,249	-300	3,949	6,739	700	-	700	6,651	531	
<i>Of which:</i>												
<i>Planning and Policy</i>												
2,790	-	2,790	4,111	-300	3,811	6,601	700	-	700	6,290	531	
<i>Reinvestment and Reform</i>												
-	-	-	138	-	138	138	-	-	-	361	-	
<b>6: Water and Sewerage</b>												
2,006	-	2,006	-	-	-	2,006	7,500	-	7,500	2,001	1,255	
<b>Non-voted expenditure</b>												
-	-	-	242,700	-167	242,533	242,533	325,377	-3,502	321,875	278,564	333,224	
<i>Of which:</i>												
<b>7: Consolidated Fund Extra Receipts (CFERs)</b>												
-	-	-	-	-	-	-	-	-	-	-112	-	
<b>8: National Fund Loan</b>												
-	-	-	167	-167	-	-	-	-	-	-	-1,062	
<b>9: Northern Ireland Water Limited</b>												
-	-	-	242,533	-	242,533	242,533	325,377	-3,502	321,875	278,676	334,286	
<b>Total Spending in DEL</b>												
81,533	-	81,533	621,880	-14,548	607,332	688,865	849,083	-28,994	820,089	782,338	822,145	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
2,311	-	2,311	174,726	-	174,726	177,037	33,500	-	33,500	177,193	31,240	
<i>Of which:</i>												
<b>10: Depreciation &amp; Impairment Costs</b>												

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net Capital	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
2,011	-	2,011	166,986	-	166,986	168,997	-	-	-	169,017	-	
<b>11: Provisions</b>												
300	-	300	7,450	-	7,450	7,750	33,500	-	33,500	7,984	31,240	
<b>12: Waterways Ireland (ALB - Net)</b>												
-	-	-	290	-	290	290	-	-	-	192	-	
<b>Non-voted expenditure</b>												
-	-	-	10,798	-	10,798	10,798	-	-	-	8,869	-	
<i>Of which:</i>												
<b>13: Northern Ireland Water Limited</b>												
-	-	-	10,798	-	10,798	10,798	-	-	-	8,869	-	
<b>Total Spending in AME</b>												
<b>2,311</b>	<b>-</b>	<b>2,311</b>	<b>185,524</b>	<b>-</b>	<b>185,524</b>	<b>187,835</b>	<b>33,500</b>	<b>-</b>	<b>33,500</b>	<b>186,062</b>	<b>31,240</b>	
<b>Non-Budget spending</b>												
<b>Voted expenditure</b>												
-	-	-	398,800	-89,833	308,967	308,967	225,000	-	225,000	347,067	259,000	
<i>Of which:</i>												
<b>14: Northern Ireland Water Limited</b>												
-	-	-	398,800	-89,833	308,967	308,967	225,000	-	225,000	344,967	259,000	
<b>15: Prior Period Adjustment</b>												
-	-	-	-	-	-	-	-	-	-	2,100	-	
<b>Total Non-Budget Spending</b>												
-	-	-	<b>398,800</b>	<b>-89,833</b>	<b>308,967</b>	<b>308,967</b>	<b>225,000</b>	<b>-</b>	<b>225,000</b>	<b>347,067</b>	<b>259,000</b>	
<b>Total for Estimate</b>												
<b>83,844</b>	<b>-</b>	<b>83,844</b>	<b>1,206,204</b>	<b>-104,381</b>	<b>1,101,823</b>	<b>1,185,667</b>	<b>1,107,583</b>	<b>-28,994</b>	<b>1,078,589</b>	<b>1,315,467</b>	<b>1,112,385</b>	
<i>Of which:</i>												
<b>Voted Expenditure</b>												
83,844	-	83,844	952,706	-104,214	848,492	932,336	782,206	-25,492	756,714	1,028,034	779,161	
<b>Non-voted Expenditure</b>												
-	-	-	253,498	-167	253,331	253,331	325,377	-3,502	321,875	287,433	333,224	



<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>1,185,667</b>	<b>1,315,467</b>	<b>1,063,943</b>
<b>Net Capital Requirement</b>	<b>1,078,589</b>	<b>1,112,385</b>	<b>942,638</b>
<b>Accruals to cash adjustments</b>	<b>-226,343</b>	<b>-126,360</b>	<b>-104,734</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-7,035	-5,597	-5,435
Remove voted capital	-2,600	-2,183	-1,205
Add cash grant-in-aid	7,588	6,674	5,018
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-196,251	-204,521	-163,112
New provisions and adjustments to previous provisions	-41,250	-49,400	-4,617
Prior Period Adjustments	-	-2,100	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	12	404	95
Increase (+) / Decrease (-) in debtors	17,805	21,703	23,735
Increase (-) / Decrease (+) in creditors	-4,612	95,160	29,171
Use of provisions	-	13,500	11,616
<b>Removal of non-voted budget items</b>	<b>-582,794</b>	<b>-620,657</b>	<b>-577,238</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-582,794	-620,657	-577,238
<b>Net Cash Requirement</b>	<b>1,455,119</b>	<b>1,680,835</b>	<b>1,324,609</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	83,844	100,296	89,367
<i>Less:</i>			
Administration DEL Income	-	-1,286	-1,297
<b>Net Administration Costs</b>	<b>83,844</b>	<b>99,010</b>	<b>88,070</b>
Gross Programme Costs	1,188,703	1,345,858	1,075,012
<i>Less:</i>			
Programme DEL Income	-14,381	-84,666	-47,258
Programme AME Income	-	-	-
Non-Budget Income	-89,833	-89,833	-77,417
<b>Net Programme Costs</b>	<b>1,084,489</b>	<b>1,171,359</b>	<b>950,337</b>
<b>Net expenditure for the year (Accounts)</b>	<b>1,168,333</b>	<b>1,270,369</b>	<b>1,038,407</b>
<i>Of which:</i>			
Resource DEL	446,332	503,662	381,729
Capital DEL	235,997	242,447	253,263
Resource AME	177,037	177,193	135,072
Capital AME	-	-	-
Non-Budget	308,967	347,067	268,343
<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	-235,997	-242,447	-253,263
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-55,636	-59,522	10,456
Headroom DEL Resource	-	-118,158	-
Headroom AME	-	100,350	-
<b>Total Resource Budget</b>	<b>876,700</b>	<b>950,592</b>	<b>795,600</b>
<i>Of which:</i>			
Resource DEL	688,865	664,180	645,017
Resource AME	187,835	286,412	150,583
<i>Adjustment to include:</i>			
Prior period adjustments	-	-2,100	-
Other adjustments	308,967	349,167	268,343
Headroom DEL Resource	-	118,158	-
Headroom AME	-	-100,350	-
<b>Total Resource (Estimate)</b>	<b>1,185,667</b>	<b>1,315,467</b>	<b>1,063,943</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>446,332</b>	<b>503,774</b>	<b>382,028</b>
Administration			
Sales of Goods and Services	-	-1,286	-1,295
<i>Of which:</i>			
4: Road Safety Services Including DVA	-	-1,286	-1,295
<b>Total Administration</b>	<b>-</b>	<b>-1,286</b>	<b>-1,295</b>
Programme			
Sales of Goods and Services	-14,381	-22,926	-18,860
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-14,081	-21,244	-17,459
3: Bus, Rail and Ports	-	-561	-200
4: Road Safety Services Including DVA	-	-626	-687
5: Planning and Legacy Sites	-300	-495	-514
Interest and Dividends	-	-2,778	-2,673
<i>Of which:</i>			
4: Road Safety Services Including DVA	-	-2,778	-2,673
Other Income	-	-1	-5
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-	-
3: Bus, Rail and Ports	-	-1	-5
5: Planning and Legacy Sites	-	-	-
EU Grants	-	-524	-
<i>Of which:</i>			
3: Bus, Rail and Ports	-	-524	-
<b>Total Programme</b>	<b>-14,381</b>	<b>-26,229</b>	<b>-21,538</b>
<b>Total Voted Resource Income</b>	<b>-14,381</b>	<b>-27,515</b>	<b>-22,833</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Capital DEL</b>	<b>498,214</b>	<b>488,921</b>	<b>497,694</b>
Programme			
EU Grants Received	-25,492	-18,139	-893
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-	-154
3: Bus, Rail and Ports	-25,492	-18,139	-739
Sale of Assets	-	-1,120	-4,914
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-1,120	-1,049
4: Road Safety Services Including DVA	-	-	-3,865
Developer Contributions	-	-39,750	-21,502
<i>Of which:</i>			
1: Roads, Rivers and Waterways	-	-39,750	-21,502
Other Grants	-	-436	-3,035
<i>Of which:</i>			
5: Planning and Legacy Sites	-	-436	-3,035
<b>Total Programme</b>	<b>-25,492</b>	<b>-59,445</b>	<b>-30,344</b>
<b>Total Voted Capital Income</b>	<b>-25,492</b>	<b>-59,445</b>	<b>-30,344</b>
<b>Voted Non Budget Resource &amp; Capital</b>	<b>533,967</b>	<b>606,067</b>	<b>423,343</b>
Programme			
Interest and Dividends	-89,833	-89,833	-77,417
<i>Of which:</i>			
14: Northern Ireland Water Limited	-89,833	-89,833	-77,417
<b>Total Programme</b>	<b>-89,833</b>	<b>-89,833</b>	<b>-77,417</b>
<b>Total Voted Non budget</b>	<b>-89,833</b>	<b>-89,833</b>	<b>-77,417</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	112	112	299	299
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-7	-7
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>112</b>	<b>292</b>	<b>292</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Roads, Rivers and Waterways	-	-	112	112	297	297
<i>Of which:</i>						
Forfeited deposits and rental income	-	-	112	112	299	299
Trans European Networks - Transport (TEN-T)	-	-	-	-	-2	-2
Sale of assets	-	-	-	-	-	-
<b>Bus, Rail and Ports</b>						
<i>Of which:</i>						
Trans European Networks - Transport (TEN-T)	-	-	-	-	-5	-5
<b>Total</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>112</b>	<b>292</b>	<b>292</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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

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 (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.

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**Part III: Note E - Arm's Length Bodies (ALBs)** **£'000**


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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-Aid
2, 12	Waterways Ireland	7,035	2,600	7,588
9, 13	Northern Ireland Water <sup>1</sup>	253,331	321,875	533,967
<b>Total</b>		<b>260,366</b>	<b>324,475</b>	<b>541,555</b>

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

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

£'000

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: Subhead Detail		£'000
3	<b>Active Travel ■</b> 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.	1,500
3	<b>SmartPass Fee ■</b> A fee for the Northern Ireland Concessionary Fares Scheme SmartPass in the absence of legislation. The Department is considering the most appropriate legislative route.	-1,000



## 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.	13,241
Contractors Claims Capital: Contractor Legal cases pending.	640
Legal claims: Legal claims being disputed by the Department which could lead to a loss.	110
Land for schemes: a possible contingent liability in relation to land for schemes.	2,020
<b>Total</b>	<b>16,011</b>



**Main Estimate**  
**2024-25**

Department of Justice



## Department of Justice

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### Introduction

1. 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	<b>1,343,645,000</b>	6,503,000	1,350,148,000
Capital	<b>91,947,000</b>	-	91,947,000
<b>Annually Managed Expenditure</b>			
Resource	<b>650,561,000</b>	-	650,561,000
Capital	<b>248,000</b>	-	248,000
<b>Total Net Budget</b>			
Resource	<b>1,994,206,000</b>	6,503,000	2,000,709,000
Capital	<b>92,195,000</b>	-	92,195,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>1,622,774,000</b>		1,622,774,000

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 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 and policy development, 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; 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

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**Part I** *(continued)*

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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 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; 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 and the NI Judicial Pension Scheme; corporation tax; other non-cash items.

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

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Re- sources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8					
1	2	3	4	5	6	7					
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
41,720	-964	40,756	1,369,211	-66,322	1,302,889	1,343,645	91,947	-	91,947	1,358,694	93,285
<i>Of which:</i>											
<b>1: Access to Justice</b>											
17,683	-440	17,243	225,401	-46,610	178,791	196,034	13,344	-	13,344	198,722	6,005
<i>Of which:</i>											
<i>Access to Justice - Core Departmental Expenditure</i>											
10,215	-244	9,971	21,120	-5,751	15,369	25,340	2,479	-	2,479	22,748	1,425
<i>Northern Ireland Courts and Tribunals Services</i>											
7,468	-196	7,272	87,672	-40,459	47,213	54,485	10,784	-	10,784	56,052	4,295
<i>Legal Services Agency Northern Ireland</i>											
-	-	-	115,422	-400	115,022	115,022	81	-	81	118,729	280
<i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i>											
-	-	-	1,187	-	1,187	1,187	-	-	-	1,193	5
<b>2: Safer Communities</b>											
10,057	-281	9,776	117,826	-7,483	110,343	120,119	7,659	-	7,659	100,350	4,140
<i>Of which:</i>											
<i>Safer Communities - Core Departmental Expenditure</i>											
10,057	-281	9,776	55,323	-7,160	48,163	57,939	2,187	-	2,187	38,874	1,156
<i>Forensic Science Northern Ireland</i>											
-	-	-	16,107	-323	15,784	15,784	2,214	-	2,214	15,353	1,792
<i>Probation Board for Northern Ireland (ALB - Net)</i>											
-	-	-	23,735	-	23,735	23,735	3,225	-	3,225	25,052	813
<i>Police Ombudsman for Northern Ireland (ALB - Net)</i>											
-	-	-	12,551	-	12,551	12,551	-	-	-	11,198	99
<i>Northern Ireland Policing Board (ALB - Net)</i>											
-	-	-	6,448	-	6,448	6,448	5	-	5	6,258	5
<i>Police Rehabilitation and Retraining Trust (ALB - Net)</i>											
-	-	-	1,964	-	1,964	1,964	22	-	22	1,926	173
<i>Northern Ireland Police Fund (ALB - Net)</i>											
-	-	-	1,514	-	1,514	1,514	-	-	-	1,516	102
<i>RUC George Cross Foundation (ALB - Net)</i>											
-	-	-	184	-	184	184	6	-	6	173	-



## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Resources							Capital			Resources	Capital	
Administration			Programme				Net Re- sources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	8						
1	2	3	4	5	6	7						
<b>3: Reducing Offending</b>												
13,980	-243	13,737	175,504	-12,229	163,275	177,012	17,565	-	17,565	169,965	18,721	
<i>Of which:</i>												
<i>Reducing Offending - Core Departmental Expenditure</i>												
4,618	-243	4,375	16,662	-7,159	9,503	13,878	820	-	820	-	-	
<i>Northern Ireland Prison Service</i>												
9,362	-	9,362	141,810	-4,956	136,854	146,216	14,353	-	14,353	153,824	16,371	
<i>Youth Justice Agency</i>												
-	-	-	17,032	-114	16,918	16,918	2,392	-	2,392	16,141	2,350	
<b>4: Police Service of Northern Ireland (ALB - Net)</b>												
-	-	-	850,480	-	850,480	850,480	53,379	-	53,379	889,657	64,419	
<b>Non-voted expenditure</b>												
-	-	-	9,503	-3,000	6,503	6,503	-	-	-	7,315	-	
<i>Of which:</i>												
<b>5: NI Courts and Tribunals Service CFSS</b>												
-	-	-	9,503	-	9,503	9,503	-	-	-	10,315	-	
<b>6: Consolidated Fund extra Receipts (CFERs)</b>												
-	-	-	-	-3,000	-3,000	-3,000	-	-	-	-3,000	-	
<b>Total Spending in DEL</b>												
41,720	-964	40,756	1,378,714	-69,322	1,309,392	1,350,148	91,947	-	91,947	1,366,009	93,285	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	650,561	-	650,561	650,561	248	-	248	534,432	423	
<i>Of which:</i>												
<b>7: Core Department</b>												
-	-	-	144,605	-	144,605	144,605	-	-	-	139,144	-	
<b>8: Northern Ireland Courts and Tribunals Service</b>												
-	-	-	173	-	173	173	-	-	-	49	-	
<b>9: Legal Services Agency Northern Ireland</b>												
-	-	-	99,250	-	99,250	99,250	-	-	-	8,550	175	

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions					
Administration			Programme				Net Re- sources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<b>10: Forensic Science Northern Ireland</b>												
-	-	-	50	-	50	50	-	-	-	-92	-	
<b>11: Northern Ireland Prison Service</b>												
-	-	-	7,710	-	7,710	7,710	-	-	-	73,659	-	
<b>12: Youth Justice Agency</b>												
-	-	-	150	-	150	150	248	-	248	60	248	
<b>13: PSNI Police Pension (ALB - Net)</b>												
-	-	-	337,242	-	337,242	337,242	-	-	-	174,571	-	
<b>14: PSNI (ALB - Net)</b>												
-	-	-	55,400	-	55,400	55,400	-	-	-	134,975	-	
<b>15: Other ALBs (Net)</b>												
-	-	-	5,681	-	5,681	5,681	-	-	-	3,216	-	
<b>16: Northern Ireland Judicial Pension Scheme</b>												
-	-	-	300	-	300	300	-	-	-	300	-	
<b>Non-voted expenditure</b>												
-	-	-	-	-	-	-	-	-	-	-133	-	
<b>17: NI Courts and Tribunals Service CFSS</b>												
-	-	-	-	-	-	-	-	-	-	-133	-	
<b>Total Spending in AME</b>												
-	-	-	650,561	-	650,561	650,561	248	-	248	534,299	423	
<b>Total for Estimate</b>												
41,720	-964	40,756	2,029,275	-69,322	1,959,953	2,000,709	92,195	-	92,195	1,900,308	93,708	
<i>Of which:</i>												
<b>Voted Expenditure</b>												
41,720	-964	40,756	2,019,772	-66,322	1,953,450	1,994,206	92,195	-	92,195	1,893,126	93,708	
<b>Non-voted Expenditure</b>												
-	-	-	9,503	-3,000	6,503	6,503	-	-	-	7,182	-	

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>2,000,709</b>	<b>1,900,308</b>	<b>1,564,699</b>
<b>Net Capital Requirement</b>	<b>92,195</b>	<b>93,708</b>	<b>76,909</b>
<b>Accruals to cash adjustments</b>	<b>-463,627</b>	<b>-355,299</b>	<b>-214,208</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-1,296,386	-1,249,735	-1,185,021
Remove voted capital	-56,637	-65,616	-49,373
Add cash grant-in-aid	1,071,244	1,204,276	1,045,032
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-35,365	-35,859	-27,890
New provisions and adjustments to previous provisions	-250,970	-350,420	-112,763
Prior Period Adjustments	-	-	-
Other non-cash items	7,349	7,349	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-4,229	6,123
Increase (-) / Decrease (+) in creditors	95,000	7,145	-12,313
Use of provisions	2,138	131,790	121,997
<b>Removal of non-voted budget items</b>	<b>-6,503</b>	<b>-7,182</b>	<b>-8,810</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-9,503	-10,182	-9,495
Other adjustments	3,000	3,000	685
<b>Net Cash Requirement</b>	<b>1,622,774</b>	<b>1,631,535</b>	<b>1,418,590</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	41,720	41,685	38,620
<i>Less:</i>			
Administration DEL Income	-964	-714	-856
<b>Net Administration Costs</b>	<b>40,756</b>	<b>40,971</b>	<b>37,764</b>
Gross Programme Costs	2,031,353	1,931,620	1,587,782
<i>Less:</i>			
Programme DEL Income	-66,322	-68,051	-59,581
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>1,965,031</b>	<b>1,863,569</b>	<b>1,528,201</b>
<b>Net expenditure for the year (Accounts)</b>	<b>2,005,787</b>	<b>1,904,540</b>	<b>1,565,965</b>
<i>Of which:</i>			
Resource DEL	1,353,148	1,369,009	1,264,920
Capital DEL	2,078	1,232	581
Resource AME	650,561	534,299	300,464
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-3,000	-3,000	-685
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,078	-1,232	-581
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,000,709</b>	<b>1,900,308</b>	<b>1,564,699</b>
<i>Of which:</i>			
Resource DEL	1,350,148	1,366,009	1,264,235
Resource AME	650,561	534,299	300,464
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,000,709</b>	<b>1,900,308</b>	<b>1,564,699</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-67,286</b>	<b>-68,765</b>	<b>-60,437</b>
Administration			
Sales of Goods and Services	-964	-677	-856
<i>Of which:</i>			
1: Access to Justice	-440	-372	-384
2: Safer Communities	-281	-153	-253
3: Reducing Offending	-243	-152	-219
Other Income	-	-37	-
<i>Of which:</i>			
2: Safer Communities	-	-37	-
<b>Total Administration</b>	<b>-964</b>	<b>-714</b>	<b>-856</b>
Programme			
Sales of Goods and Services	-65,842	-67,501	-59,581
<i>Of which:</i>			
1: Access to Justice	-46,130	-47,854	-44,028
2: Safer Communities	-7,483	-7,419	-5,932
3: Reducing Offending	-12,229	-12,228	-9,621
Other Income	-480	-550	-
<i>Of which:</i>			
1: Access to Justice	-480	-550	-
<b>Total Programme</b>	<b>-66,322</b>	<b>-68,051</b>	<b>-59,581</b>
<b>Total Voted Resource Income</b>	<b>-67,286</b>	<b>-68,765</b>	<b>-60,437</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-677</b>	<b>-1,185</b>
Programme			
Sale of Assets	-	-677	-1,185
<i>Of which:</i>			
1: Access to Justice	-	-214	-387
2: Safer Communities	-	-214	-393
3: Reducing Offending	-	-249	-405
<b>Total Programme</b>	<b>-</b>	<b>-677</b>	<b>-1,185</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-677</b>	<b>-1,185</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-3,000	-3,000	-3,000	-3,000	-685	-685
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-5,000	-5,000	-5,000	-5,000	-5,069	-4,989
<b>Total</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-5,754</b>	<b>-5,674</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Safer Communities	-3,000	-3,000	-3,000	-3,000	-685	-685
<i>Of which:</i>						
Asset Recovery Incentivisation Scheme	-3,000	-3,000	-3,000	-3,000	-685	-685
<b>Non-Budget</b>						
Fines and Penalties	-5,000	-5,000	-5,000	-5,000	-5,069	-4,989
<b>Total</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-8,000</b>	<b>-5,754</b>	<b>-5,674</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Hugh Widdis
<b>Executive Agency Accounting Officer(s):</b>	
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):

<b>ALB Accounting Officers:</b>	
James Corrigan	Criminal Justice Inspection
Marie Anderson	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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1	Criminal Justice Inspection	1,187	-	1,181
2, 15	Police Ombudsman for NI	12,751	-	11,779
2, 15	NI Policing Board	8,248	5	6,403
2, 15	Probation Board for NI	27,410	3,225	25,838
2	RUC George Cross Foundation	184	6	167
2	NI Police Fund	1,515	-	1,499
2, 15	Police Rehabilitation and Retraining Trust	1,969	22	1,777
4, 14	Police Service of NI	905,880	53,379	852,353
13	Police Service of NI - Pension Schemes	337,242	-	170,247
<b>Total</b>		<b>1,296,386</b>	<b>56,637</b>	<b>1,071,244</b>



# **Main Estimate 2024-25**

**The Executive Office**



# The Executive Office

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## Introduction

1. This Estimate provides for expenditure for 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.

<b>Part I</b>			<b>£</b>
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	<b>185,593,000</b>	-	185,593,000
Capital	<b>17,845,000</b>	-	17,845,000
<b>Annually Managed Expenditure</b>			
Resource	<b>346,960,000</b>	-	346,960,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>532,553,000</b>	-	532,553,000
Capital	<b>17,845,000</b>	-	17,845,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>220,535,000</b>		220,535,000

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; 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 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 Article 3 of the Historic Monument and Archaeological Objects (NI) Order 1995; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Homes and Magdalene Laundries and workhouses (covering the work in Truth Recovery Design Report published in October 21) ; net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy

## Part I (continued)

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 expense of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental response to and recovery from the coronavirus COVID-19 pandemic; development and delivery of a Strategic Framework and associated Action Plans to end Violence Against Women and Girls; actions associated with the implementation of the Period Products (Free Provision) Act (NI) 2022; re-establishment of the economic policy 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; the legislative programme; UK Covid-19 Inquiry activities; Administration; development of actions and policy stemming from the Climate Change (NI) Act 2022, to include the establishment of the NI Climate Commissioner's Office; facilities management and vehicle maintenance costs; Workplace Health Improvement Programmes; participation in Foreign, Commonwealth and Development Office healthcare contracts; engagement events; volunteering activities; corporate membership; other non-cash items.

### *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; 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 & buildings; movement on provisions, impairment of Financial Transactions Capital Loans, and unrealised exchange gains & losses.

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

## Part II: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross	Income	Net Capital	Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	8	9	10	11	12
1	2	3	4	5	6	7					
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
24,624	-117	24,507	166,601	-5,515	161,086	185,593	17,845	-	17,845	169,078	26,191
<i>Of which:</i>											
<b>1: Executive Support</b>											
22,443	-117	22,326	144,877	-199	144,678	167,004	17,845	-	17,845	154,635	25,159
<i>Of which:</i>											
<i>Executive Support and Policy Development - Departmental Expenditure</i>											
19,569	-117	19,452	24,367	-199	24,168	43,620	8,350	-	8,350	46,000	9,884
<i>Historical Institutional Abuse</i>											
-	-	-	26,461	-	26,461	26,461	130	-	130	27,167	-
<i>Victims Payments</i>											
-	-	-	62,822	-	62,822	62,822	390	-	390	44,824	130
<i>Maze/Long Kesh Development Corporation (ALB - Net)</i>											
-	-	-	1,018	-	1,018	1,018	900	-	900	1,014	925
<i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i>											
-	-	-	806	-	806	806	-	-	-	806	54
<i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i>											
28	-	28	896	-	896	924	-	-	-	901	12
<i>Equality Commission for Northern Ireland (ALB - Net)</i>											
317	-	317	4,529	-	4,529	4,846	-	-	-	6,302	170
<i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i>											
170	-	170	909	-	909	1,079	-	-	-	1,123	15
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	4,376	-	4,376	4,376	8,075	-	8,075	5,567	13,725
<i>Victims and Survivors Service Limited (ALB - Net)</i>											
2,359	-	2,359	18,693	-	18,693	21,052	-	-	-	20,931	244
<b>2: Good Relations</b>											
476	-	476	20,905	-5,316	15,589	16,065	-	-	-	11,905	30
<i>Of which:</i>											
<i>Good Relations - Departmental Expenditure</i>											
-	-	-	11,287	-	11,287	11,287	-	-	-	7,825	-
<i>Northern Ireland Community Relations Council (ALB - Net)</i>											
476	-	476	2,573	-	2,573	3,049	-	-	-	3,096	30

**Part II: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<i>Strategic Investment Board Limited (ALB - Net)</i>											
-	-	-	400	-	400	400	-	-	-	456	-
<i>EU Peace Funding</i>											
-	-	-	6,645	-5,316	1,329	1,329	-	-	-	528	-
<b>3: North-South Ministerial Council</b>											
71	-	71	819	-	819	890	-	-	-	843	-
<b>4: Attorney General for Northern Ireland</b>											
1,634	-	1,634	-	-	-	1,634	-	-	-	1,695	1,002
<b>Total Spending in DEL</b>											
24,624	-117	24,507	166,601	-5,515	161,086	185,593	17,845	-	17,845	169,078	26,191
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	346,960	-	346,960	346,960	-	-	-	244,774	-
<i>Of which:</i>											
<b>5: Strategic Sites</b>											
-	-	-	750	-	750	750	-	-	-	750	-
<b>6: Provisions</b>											
-	-	-	345,210	-	345,210	345,210	-	-	-	239,020	-
<b>7: ALBs (Net)</b>											
-	-	-	1,000	-	1,000	1,000	-	-	-	5,004	-
<b>Total Spending in AME</b>											
-	-	-	346,960	-	346,960	346,960	-	-	-	244,774	-
<b>Total for Estimate</b>											
24,624	-117	24,507	513,561	-5,515	508,046	532,553	17,845	-	17,845	413,852	26,191
<i>Of which:</i>											
<b>Voted Expenditure</b>											
24,624	-117	24,507	513,561	-5,515	508,046	532,553	17,845	-	17,845	413,852	26,191
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>532,553</b>	<b>413,852</b>	<b>106,244</b>
<b>Net Capital Requirement</b>	<b>17,845</b>	<b>26,191</b>	<b>60,811</b>
<b>Accruals to cash adjustments</b>	<b>-329,863</b>	<b>-241,246</b>	<b>36,361</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-38,550	-45,200	-33,472
Remove voted capital	-8,975	-15,175	-51,597
Add cash grant-in-aid	42,081	41,851	88,567
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-2,209	-2,202	-4,134
New provisions and adjustments to previous provisions	-345,210	-260,220	18,309
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-94
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	6,000	5,000	-7,526
Increase (-) / Decrease (+) in creditors	17,000	13,500	-147
Use of provisions	-	21,200	26,455
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>220,535</b>	<b>198,797</b>	<b>203,416</b>



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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	24,624	22,336	18,514
<i>Less:</i>			
Administration DEL Income	-117	-117	-124
<b>Net Administration Costs</b>	<b>24,507</b>	<b>22,219</b>	<b>18,390</b>
Gross Programme Costs	519,736	403,325	101,167
<i>Less:</i>			
Programme DEL Income	-5,515	-3,192	-6,510
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>514,221</b>	<b>400,133</b>	<b>94,657</b>
<b>Net expenditure for the year (Accounts)</b>	<b>538,728</b>	<b>422,352</b>	<b>113,047</b>
<i>Of which:</i>			
Resource DEL	185,593	169,078	147,956
Capital DEL	6,175	8,500	6,803
Resource AME	346,960	244,774	-41,712
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	-6,175	-8,500	-6,803
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>532,553</b>	<b>413,852</b>	<b>106,244</b>
<i>Of which:</i>			
Resource DEL	185,593	169,078	147,956
Resource AME	346,960	244,774	-41,712
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>532,553</b>	<b>413,852</b>	<b>106,244</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-5,632</b>	<b>-3,309</b>	<b>-6,634</b>
Administration			
Other Income	-117	-117	-124
<i>Of which:</i>			
1: Executive Support	-117	-117	-124
<b>Total Administration</b>	<b>-117</b>	<b>-117</b>	<b>-124</b>
Programme			
EU Grants Received	-5,316	-2,993	-6,319
<i>Of which:</i>			
2: Good relations	-5,316	-2,993	-6,319
Other Income	-199	-199	-191
<i>Of which:</i>			
1: Executive Support	-199	-199	-191
<b>Total Programme</b>	<b>-5,515</b>	<b>-3,192</b>	<b>-6,510</b>
<b>Total Voted Resource Income</b>	<b>-5,632</b>	<b>-3,309</b>	<b>-6,634</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-401</b>	<b>-543</b>
Programme			
Sale of Assets	-	-401	-543
<i>Of which:</i>			
1: Executive Support	-	-401	-543
<b>Total Programme</b>	<b>-</b>	<b>-401</b>	<b>-543</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-401</b>	<b>-543</b>

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

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No CFER income or receipts are expected in 2024-25. No CFER income or receipts were received in 2022-23 & 2023-24.

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## 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:** Gareth Johnston

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:**

Brett Hannam	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
Keith Brown (interim)	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

Gareth Johnston 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**

<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>Resources</b>	<b>Capital</b>	<b>Grant-in-Aid</b>
1,7	Maze/Long Kesh Development Corporation	2,018	900	1,949
1, 2	Strategic Investment Board Limited	4,776	8,075	5,786
1	Equality Commission for Northern Ireland	4,846	-	6,150
1	Commission for Victims and Survivors for Northern Ireland	924	-	919
1	Victims and Survivors Service Limited	21,052	-	22,066
2	Northern Ireland Community Relations Council	3,049	-	3,184
1	Northern Ireland Judicial Appointments Commission	1,079	-	1,150
1	Commissioner for Survivors of Institutional Childhood Abuse	806	-	877
<b>Total</b>		<b>38,550</b>	<b>8,975</b>	<b>42,081</b>

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

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

Section in Part II: Subhead Detail	Service	£'000
1	<p><b>Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■</b></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	<p><b>Ending Violence Against Woman and Girls ■</b></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
1	<p><b>Truth Recovery Programme ■</b></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 be 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
1	<p><b>Homes for Ukraine Scheme and Strategic Migration Partnership Ukraine</b></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
1	<p><b>Full Dispersal Asylum Seekers Scheme ■</b></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
1	<p><b>Refugee Integration Proposal (other cohorts of refugees) ■</b></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

## 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: Subhead Detail	Service	£'000
1	<p><b>Strategic Migration Partnership – British Nationals Overseas ■</b></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
1	<p><b>Strategic Migration Partnership – Asylum ■</b></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
1	<p><b>Northern Ireland Refugee Resettlement Scheme ■</b></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
1	<p><b>Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■</b></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

## Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
<p>The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.</p>	<b>unquantifiable</b>
<p>On 15 November 2021, the deputy First Minister made a statement to the Assembly that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.</p>	<b>unquantifiable</b>
<p>The Department may 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 2023/24 to improve the accuracy of the estimates in these liabilities.</p>	<b>unquantifiable</b>



**Main Estimate**  
**2024-25**

Food Standards Agency



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## Food Standards Agency

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### Introduction

1. The aim of the Food Standards Agency is 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.

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	12,102,000	-	12,102,000
Capital	526,000	-	526,000
<b>Annually Managed Expenditure</b>			
Resource	300,000	-	300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	12,402,000	-	12,402,000
Capital	526,000	-	526,000
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>12,684,000</b>		12,684,000

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; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; 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: Subhead detail****£'000**

2024-25 Plans							2023-24 Provisions					
Administration			Programme				Net Resources	Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross		Income	Net	Net	Net	
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Spending in Departmental Expenditure Limits (DEL)</b>												
<b>Voted expenditure</b>												
-	-	-	17,794	-5,692	12,102	12,102	526	-	526	15,327	180	
<i>Of which:</i>												
<b>1: Public Health Protection from Food and Feed Risk</b>												
-	-	-	17,794	-5,692	12,102	12,102	526	-	526	15,327	180	
<b>Total Spending in DEL</b>												
-	-	-	17,794	-5,692	12,102	12,102	526	-	526	15,327	180	
<b>Spending in Annually Managed Expenditure (AME)</b>												
<b>Voted expenditure</b>												
-	-	-	300	-	300	300	-	-	-	300	-	
<i>Of which:</i>												
<b>2: Provisions</b>												
-	-	-	300	-	300	300	-	-	-	300	-	
<b>Total Spending in AME</b>												
-	-	-	300	-	300	300	-	-	-	300	-	
<b>Total for Estimate</b>												
-	-	-	18,094	-5,692	12,402	12,402	526	-	526	15,627	180	
<i>Of which:</i>												
<b>Voted Expenditure</b>												
-	-	-	18,094	-5,692	12,402	12,402	526	-	526	15,627	180	
<b>Non-voted Expenditure</b>												
-	-	-	-	-	-	-	-	-	-	-	-	

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>12,402</b>	<b>15,627</b>	<b>14,155</b>
<b>Net Capital Requirement</b>	<b>526</b>	<b>180</b>	<b>643</b>
<b>Accruals to cash adjustments</b>	<b>-244</b>	<b>-212</b>	<b>-594</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-159	-168	-153
New provisions and adjustments to previous provisions	-300	-300	-12
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-388
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	212
Increase (-) / Decrease (+) in creditors	215	256	-253
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>12,684</b>	<b>15,595</b>	<b>14,204</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	18,520	21,057	18,691
<i>Less:</i>			
Programme DEL Income	-5,692	-5,305	-4,516
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>12,828</b>	<b>15,752</b>	<b>14,175</b>
<b>Net expenditure for the year (Accounts)</b>	<b>12,828</b>	<b>15,752</b>	<b>14,175</b>
<i>Of which:</i>			
Resource DEL	12,102	15,327	14,273
Capital DEL	426	125	20
Resource AME	300	300	-118
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	-426	-125	-20
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>12,402</b>	<b>15,627</b>	<b>14,155</b>
<i>Of which:</i>			
Resource DEL	12,102	15,327	14,273
Resource AME	300	300	-118
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>12,402</b>	<b>15,627</b>	<b>14,155</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-5,692</b>	<b>-5,305</b>	<b>-4,516</b>
Programme			
Other Income	-5,692	-5,305	-4,516
<i>Of which:</i>			
1: Public Health Protection from Food and Feed Risk	-5,692	-5,305	-4,516
<b>Total Programme</b>	<b>-5,692</b>	<b>-5,305</b>	<b>-4,516</b>
<b>Total Voted Resource Income</b>	<b>-5,692</b>	<b>-5,305</b>	<b>-4,516</b>



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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Emily Miles

Emily Miles 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.

**Main Estimate  
2024-25**

Northern Ireland  
Assembly Commission



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# Northern Ireland Assembly Commission

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## Introduction

1. The Northern Ireland Assembly Commission supports 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.

<b>Part I</b>			<b>£</b>
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	58,454,000	-	58,454,000
Capital	3,203,000	-	3,203,000
<b>Annually Managed Expenditure</b>			
Resource	2,200,000	-	2,200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	60,654,000	-	60,654,000
Capital	3,203,000	-	3,203,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>57,708,000</b>		<b>57,708,000</b>

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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration		Programme			Net		Net			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
-	-	-	59,163	-709	58,454	58,454	3,203	-	3,203	48,879	3,160
<i>Of which:</i>											
<b>1: Administration and Support Services</b>											
-	-	-	59,163	-709	58,454	58,454	3,203	-	3,203	48,879	3,160
<b>Non-voted expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-10	-
<i>Of which:</i>											
<b>2: Consolidated Fund receipts (non-retainable income)</b>											
-	-	-	-	-	-	-	-	-	-	-10	-
<b>Total Spending in DEL</b>											
-	-	-	59,163	-709	58,454	58,454	3,203	-	3,203	48,869	3,160
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,181	-
<i>Of which:</i>											
<b>3: Service Costs of Assembly Members' Pension Scheme</b>											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,181	-
<b>Total Spending in AME</b>											
-	-	-	2,200	-	2,200	2,200	-	-	-	2,181	-
<b>Total for Estimate</b>											
-	-	-	61,363	-709	60,654	60,654	3,203	-	3,203	51,050	3,160
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	61,363	-709	60,654	60,654	3,203	-	3,203	51,060	3,160
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-10	-

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>60,654</b>	<b>51,050</b>	<b>47,627</b>
<b>Net Capital Requirement</b>	<b>3,203</b>	<b>3,160</b>	<b>2,776</b>
<b>Accruals to cash adjustments</b>	<b>-6,149</b>	<b>-5,802</b>	<b>-5,609</b>
<i>Of which:</i>			
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-3,949	-3,596	-3,311
New provisions and adjustments to previous provisions	-2,200	-2,200	-2,001
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	50	160
Increase (-) / Decrease (+) in creditors	-	-75	-397
Use of provisions	-	19	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>10</b>	<b>7</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	10	7
<b>Net Cash Requirement</b>	<b>57,708</b>	<b>48,418</b>	<b>44,801</b>



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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	61,363	51,213	47,884
<i>Less:</i>			
Programme DEL Income	-709	-183	-257
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>60,654</b>	<b>51,030</b>	<b>47,627</b>
<b>Net expenditure for the year (Accounts)</b>	<b>60,654</b>	<b>51,030</b>	<b>47,627</b>
<i>Of which:</i>			
Resource DEL	58,454	48,869	45,626
Capital DEL	-	-20	-
Resource AME	2,200	2,181	2,001
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	20	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>60,654</b>	<b>51,050</b>	<b>47,627</b>
<i>Of which:</i>			
Resource DEL	58,454	48,869	45,626
Resource AME	2,200	2,181	2,001
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>60,654</b>	<b>51,050</b>	<b>47,627</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	<b>-709</b>	<b>-153</b>	<b>-257</b>
Programme			
Sales of Goods and Services	-709	-37	-15
<i>Of which:</i>			
1: Administration and Support Services	-709	-37	-15
Other Income - from the recoupment of seconded and ministerial salaries	-	-116	-242
<i>Of which:</i>			
1: Administration and Support Services	-	-116	-242
<b>Total Programme</b>	<b>-709</b>	<b>-153</b>	<b>-257</b>
<b>Total Voted Resource Income</b>	<b>-709</b>	<b>-153</b>	<b>-257</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-20</b>	<b>-</b>
Programme			
Other Grants	-	-20	-
<i>Of which:</i>			
7: Capital	-	-20	-
<b>Total Programme</b>	<b>-</b>	<b>-20</b>	<b>-</b>
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-20</b>	<b>-</b>

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

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

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-10	-10	-7	-7
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	-	-	<b>-10</b>	<b>-10</b>	<b>-7</b>	<b>-7</b>

### Detailed description of CFER sources

£'000

	2024-25 Plans		2023-24 Provisions		2022-23 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Northern Ireland Assembly Commission	-	-	-10	-10	-7	-7
<i>Of which:</i>						
Non-retainable income	-	-	-10	-10	-7	-7
<b>Total</b>	-	-	<b>-10</b>	<b>-10</b>	<b>-7</b>	<b>-7</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.

**Main Estimate  
2024-25**

Northern Ireland  
Audit Office



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# Northern Ireland Audit Office

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## Introduction

1. The Northern Ireland Audit Office provides 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	<b>10,226,000</b>	260,000	10,486,000
Capital	<b>40,000</b>	-	40,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>10,226,000</b>	260,000	10,486,000
Capital	<b>40,000</b>	-	40,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>10,091,000</b>		10,091,000

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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
-	-	-	13,129	-2,903	10,226	10,226	40	-	40	8,475	45
<i>Of which:</i>											
<b>1: Audit and Assurance Services</b>											
-	-	-	13,129	-2,903	10,226	10,226	40	-	40	8,475	45
<b>Non-voted expenditure</b>											
-	-	-	260	-	260	260	-	-	-	245	-
<i>Of which:</i>											
<b>2: Comptroller and Auditor General's Salary Costs</b>											
-	-	-	260	-	260	260	-	-	-	245	-
<b>Total Spending in DEL</b>											
-	-	-	<b>13,389</b>	<b>-2,903</b>	<b>10,486</b>	<b>10,486</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>8,720</b>	<b>45</b>
<b>Total for Estimate</b>											
-	-	-	<b>13,389</b>	<b>-2,903</b>	<b>10,486</b>	<b>10,486</b>	<b>40</b>	<b>-</b>	<b>40</b>	<b>8,720</b>	<b>45</b>
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	13,129	-2,903	10,226	10,226	40	-	40	8,475	45
<b>Non-voted Expenditure</b>											
-	-	-	260	-	260	260	-	-	-	245	-

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<b>Net Capital Requirement</b>	<b>40</b>	<b>45</b>	<b>1,990</b>
<b>Accruals to cash adjustments</b>	<b>-175</b>	<b>-175</b>	<b>-1,411</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-275	-275	-1,961
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	-178
Increase (-) / Decrease (+) in creditors	-	-	728
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-260</b>	<b>-245</b>	<b>-211</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-260	-245	-211
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,091</b>	<b>8,345</b>	<b>10,092</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	13,389	11,720	12,649
<i>Less:</i>			
Programme DEL Income	-2,903	-3,000	-2,925
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<b>Net expenditure for the year (Accounts)</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<i>Of which:</i>			
Resource DEL	10,486	8,720	9,724
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>
<i>Of which:</i>			
Resource DEL	10,486	8,720	9,724
Resource AME	-	-	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,486</b>	<b>8,720</b>	<b>9,724</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	-2,903	-3,000	-2,925
Programme			
Other Income	-2,903	-3,000	-2,925
<i>Of which:</i>			
1: Audit and Assurance Services	-2,903	-3,000	-2,925
<b>Total Programme</b>	-2,903	-3,000	-2,925
<b>Total Voted Resource Income</b>	-2,903	-3,000	-2,925

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 (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.

**Main Estimate**  
**2024-25**

The Northern Ireland  
Authority for  
Utility Regulation





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# The Northern Ireland Authority for Utility Regulation

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## Introduction

1. The Northern Ireland Authority for Utility Regulation regulates 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.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £2,800,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	533,000	-	533,000
Capital	70,000	-	70,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	534,000	-	534,000
Capital	70,000	-	70,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>1,058,000</b>		1,058,000

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 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.

**Annually Managed Expenditure Limit:**

*Expenditure arising from:*

Impairments due to the revaluation of fixed assets and exchange losses on foreign transactions.

**Non-Budget Expenditure:**

*Expenditure arising from:*

Non-cash items.

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

**Part II: Subhead detail****£'000**

2024-25 Plans										2023-24 Provisions	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Gross 8	Income 9	Net Capital 10	Net 11	Net 12
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Net Resources 7					
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
-	-	-	14,015	-13,482	533	533	70	-	70	316	20
<i>Of which:</i>											
<b>1: Utility Regulation</b>											
-	-	-	14,015	-13,482	533	533	70	-	70	316	20
<b>Total Spending in DEL</b>											
-	-	-	14,015	-13,482	533	533	70	-	70	316	20
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	1	-	1	1	-	-	-	1	-
<i>Of which:</i>											
<b>2: Provisions</b>											
-	-	-	1	-	1	1	-	-	-	1	-
<b>Total Spending in AME</b>											
-	-	-	1	-	1	1	-	-	-	1	-
<b>Total for Estimate</b>											
-	-	-	14,016	-13,482	534	534	70	-	70	317	20
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	14,016	-13,482	534	534	70	-	70	317	20
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Net Resource Requirement</b>	534	317	308
<b>Net Capital Requirement</b>	70	20	19
<b>Accruals to cash adjustments</b>	454	293	-327
<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	-203	-200
New provisions and adjustments to previous provisions	-	-	19
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-282
Increase (-) / Decrease (+) in creditors	500	350	-646
Use of provisions	146	146	113
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	669
<b>Net Cash Requirement</b>	<b>1,058</b>	<b>630</b>	-

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	14,016	13,482	10,627
<i>Less:</i>			
Programme DEL Income	-13,482	-13,165	-10,319
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>534</b>	<b>317</b>	<b>308</b>
<b>Net expenditure for the year (Accounts)</b>	<b>534</b>	<b>317</b>	<b>308</b>
<i>Of which:</i>			
Resource DEL	533	316	308
Capital DEL	-	-	-
Resource AME	1	1	-
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>534</b>	<b>317</b>	<b>308</b>
<i>Of which:</i>			
Resource DEL	533	316	308
Resource AME	1	1	-
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>534</b>	<b>317</b>	<b>308</b>

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


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	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	-13,482	-13,165	-10,319
Programme			
Other Income	-	-	-
<i>Of which:</i>			
1: Utility Regulation	-13,482	-13,165	-10,319
<b>Total Programme</b>	-13,482	-13,165	-10,319
<b>Total Voted Resource Income</b>	-13,482	-13,165	-10,319

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** John French

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.



**Main Estimates  
2024-25**

Northern Ireland  
Public Services  
Ombudsman



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## Northern Ireland Public Services Ombudsman

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### Introduction

1. 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 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.

<b>Part I</b>	<b>£</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Departmental Expenditure Limit</b>			
Resource	<b>4,491,000</b>	174,000	4,665,000
Capital	<b>30,000</b>	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	<b>16,000</b>	-	16,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>4,507,000</b>	174,000	4,681,000
Capital	<b>30,000</b>	-	30,000
<b>Non-Budget Expenditure</b>			
Resource	-		-
Capital	-		-
<b>Net cash requirement</b>	<b>4,484,000</b>		4,484,000

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: Subhead detail

£'000

2024-25 Plans							2023-24 Provisions				
Administration			Programme				Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Net Resources	Gross	Income	Net Capital	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
-	-	-	4,491	-	4,491	4,491	30	-	30	3,997	60
<i>Of which:</i>											
<b>1: Investigation and Adjudication</b>											
-	-	-	4,491	-	4,491	4,491	30	-	30	3,997	60
<b>Non-voted expenditure</b>											
-	-	-	174	-	174	174	-	-	-	160	-
<i>Of which:</i>											
<b>2: Ombudsman Salary</b>											
-	-	-	174	-	174	174	-	-	-	160	-
<b>Total Spending in DEL</b>											
-	-	-	<b>4,665</b>	-	<b>4,665</b>	<b>4,665</b>	<b>30</b>	-	<b>30</b>	<b>4,157</b>	<b>60</b>
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	16	-	16	16	-	-	-	-	-
<i>Of which:</i>											
<b>3: Provisions</b>											
-	-	-	16	-	16	16	-	-	-	-	-
<b>Total Spending in AME</b>											
-	-	-	<b>16</b>	-	<b>16</b>	<b>16</b>	-	-	-	-	-
<b>Total for Estimate</b>											
-	-	-	<b>4,681</b>	-	<b>4,681</b>	<b>4,681</b>	<b>30</b>	-	<b>30</b>	<b>4,157</b>	<b>60</b>
<i>Of which:</i>											
<b>Voted Expenditure</b>											
-	-	-	4,507	-	4,507	4,507	30	-	30	3,997	60
<b>Non-voted Expenditure</b>											
-	-	-	174	-	174	174	-	-	-	160	-

<b>Part II: Resource to cash reconciliation</b>	<b>£'000</b>		
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>4,681</b>	<b>4,157</b>	<b>4,044</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>60</b>	<b>46</b>
<b>Accruals to cash adjustments</b>	<b>-53</b>	<b>-212</b>	<b>-424</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-237	-212	-199
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	-	-	-20
Increase (-) / Decrease (+) in creditors	200	-	-250
Use of provisions	-16	-	45
<b>Removal of non-voted budget items</b>	<b>-174</b>	<b>-160</b>	<b>75</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-174	-160	-162
Other adjustments	-	-	237
<b>Net Cash Requirement</b>	<b>4,484</b>	<b>3,845</b>	<b>3,741</b>

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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	4,681	4,217	4,107
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>4,681</b>	<b>4,217</b>	<b>4,107</b>
<b>Net expenditure for the year (Accounts)</b>	<b>4,681</b>	<b>4,217</b>	<b>4,107</b>
<i>Of which:</i>			
Resource DEL	4,665	4,157	4,152
Capital DEL	-	60	-
Resource AME	16	-	-45
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>4,681</b>	<b>4,217</b>	<b>4,107</b>
<i>Of which:</i>			
Resource DEL	4,665	4,217	4,152
Resource AME	16	-	-45
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>4,681</b>	<b>4,217</b>	<b>4,107</b>

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.



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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Margaret Kelly

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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.

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## Part III: Note I - Contingent Liabilities

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Nature of Liability	£'000
Legal challenges on decisions made by the Ombudsman / Local government Commissioner for Standards and an ongoing Employment Tribunal.	<b>Unquantifiable</b>

**Main Estimate**  
**2024-25**

Public Prosecution  
Service for  
Northern Ireland



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## Public Prosecution Service for Northern Ireland

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### Introduction

1. This Estimate provides for expenditure by the Public Prosecution Service for Northern Ireland (PPS) to facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.

**Part I****£**

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	43,623,000	-	43,623,000
Capital	701,000	-	701,000
<b>Annually Managed Expenditure</b>			
Resource	989,000	-	989,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	44,612,000	-	44,612,000
Capital	701,000	-	701,000
<b>Non-Budget Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Net cash requirement</b>	<b>43,145,000</b>		<b>43,145,000</b>

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: Revised subhead****£'000**

2024-25 Plans							2023-24 Provisions				
Resources							Capital			Resources	Capital
Administration			Programme			Net					
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11	12
<b>Spending in Departmental Expenditure Limits (DEL)</b>											
<b>Voted expenditure</b>											
2,145	-	2,145	41,528	-50	41,478	43,623	701	-	701	42,270	465
<i>Of which:</i>											
<b>1: Public Prosecution and Legal Services</b>											
2,145	-	2,145	41,528	-50	41,478	43,623	701	-	701	42,270	465
<b>Total Spending in DEL</b>											
2,145	-	2,145	41,528	-50	41,478	43,623	701	-	701	42,270	465
<b>Spending in Annually Managed Expenditure (AME)</b>											
<b>Voted expenditure</b>											
-	-	-	989	-	989	989	-	-	-	989	-
<i>Of which:</i>											
<b>2: BBA Pensions</b>											
-	-	-	114	-	114	114	-	-	-	114	-
<b>3: Provisions</b>											
-	-	-	875	-	875	875	-	-	-	875	-
<b>Total Spending in AME</b>											
-	-	-	989	-	989	989	-	-	-	989	-
<b>Total for Estimate</b>											
2,145	-	2,145	42,517	-50	42,467	44,612	701	-	701	43,259	465
<i>Of which:</i>											
<b>Voted expenditure</b>											
2,145	-	2,145	42,517	-50	42,467	44,612	701	-	701	43,259	465
<b>Non-voted Expenditure</b>											
-	-	-	-	-	-	-	-	-	-	-	-

<b>Part II: Resource to cash reconciliation</b>			<b>£'000</b>
	<b>2024-25 Plans</b>	<b>2023-24 Provisions</b>	<b>2022-23 Outturn</b>
<b>Net Resource Requirement</b>	<b>44,612</b>	<b>43,259</b>	<b>40,403</b>
<b>Net Capital Requirement</b>	<b>701</b>	<b>465</b>	<b>357</b>
<b>Accruals to cash adjustments</b>	<b>-2,168</b>	<b>450</b>	<b>-1,358</b>
<i>Of which:</i>			
<i>Adjustments for ALBs:</i>			
Remove voted resource	-	-	-
Remove voted capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation, impairments and revaluations	-4,222	-2,877	-2,691
New provisions and adjustments to previous provisions	-989	-989	-199
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	70	-37
Increase (-) / Decrease (+) in creditors	2,750	4,058	1,386
Use of provisions	193	188	183
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>43,145</b>	<b>44,174</b>	<b>39,402</b>



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

£'000

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
Gross Administration Costs	2,145	2,145	1,640
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>2,145</b>	<b>2,145</b>	<b>1,640</b>
Gross Programme Costs	42,517	41,539	38,950
<i>Less:</i>			
Programme DEL Income	-50	-425	-187
Programme AME Income	-	-	-
Non-Budget Income	-	-	-
<b>Net Programme Costs</b>	<b>42,467</b>	<b>41,114</b>	<b>38,763</b>
<b>Net expenditure for the year (Accounts)</b>	<b>44,612</b>	<b>43,259</b>	<b>40,403</b>
<i>Of which:</i>			
Resource DEL	43,623	42,270	40,204
Capital DEL	-	-	-
Resource AME	989	989	199
Capital AME	-	-	-
Non-Budget	-	-	-
<i>Adjustments to include:</i>			
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>44,612</b>	<b>43,259</b>	<b>40,403</b>
<i>Of which:</i>			
Resource DEL	43,623	42,270	40,204
Resource AME	989	989	199
<i>Adjustment to include:</i>			
Prior period adjustments	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>44,612</b>	<b>43,259</b>	<b>40,403</b>

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

	2024-25 Plans	2023-24 Provisions	2022-23 Outturn
<b>Voted Resource DEL</b>	-50	-425	-187
Programme			
Other Income	-50	-425	-187
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-50	-425	-187
<b>Total Programme</b>	-50	-425	-187
<b>Total Voted Resource Income</b>	-50	-425	-187
<b>Voted Capital DEL</b>	-	-	-
Programme			
Sale of Assets	-	-	-
<i>Of which:</i>			
1: Public Prosecution and Legal Services	-	-	-
<b>Total Programme</b>	-	-	-
<b>Total Voted Capital Income</b>	-	-	-

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

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No CFER income or receipts are expected in 2024-25 or 2023-24. No CFER income or receipts were received in 2022-23.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.



