

Budget Act (Northern Ireland) 2026

CHAPTER 3

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Budget Act (Northern Ireland) 2026

CHAPTER 3

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Budget Act (Northern Ireland) 2026

2026 CHAPTER 3

An Act to authorise the use for the public service of certain resources for the years ending 31 March 2026 and 2027 (including, for the year ending 31 March 2026, income); to authorise the issue out of the Consolidated Fund of certain sums for the service of those years; to authorise the use of those sums for specified purposes; and to authorise the Department of Finance to borrow on the credit of those sums. [20th March 2026]

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

Authorisation for the year ending 31 March 2026

Use of resources

1.—(1) For the purposes of section 6(1) of the 2001 Act, this section and section 2 authorise the use of resources in the year ending 31 March 2026.

(2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £32,672,027,000.

(3) The persons are—

(a) the Northern Ireland departments;

(b) the Food Standards Agency;

(c) the Northern Ireland Assembly Commission;

(d) the Northern Ireland Audit Office;

(e) the Northern Ireland Authority for Utility Regulation;

(f) the Northern Ireland Public Services Ombudsman;

(g) the Public Prosecution Service for Northern Ireland.

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

(a) £29,911,602,000 is authorised for use for current purposes, and

(b) £2,760,425,000 is authorised for use for capital purposes.

Limits on use of resources

2.—(1) Schedule 1 contains estimates relating to the persons mentioned in section 1(3) for the year ending 31 March 2026 ("Schedule 1 estimates").

(2) In the year ending 31 March 2026, a person mentioned in section 1(3) may use resources in accordance with subsections (3) to (7) and the Schedule 1 estimate relating to that person.

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

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

(a) may use resources up to the amount so authorised for current purposes;

(b) must not use those resources for capital purposes.

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

(a) may use resources up to the amount so authorised for capital purposes;

(b) must not use those resources for current purposes.

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

(a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;

(b) must not use those resources for any other purpose.

(7) The categories of expenditure are—

(a) expenditure subject to a departmental expenditure limit;

(b) annually managed expenditure;

(c) non-budget expenditure.

(8) The authorisations in this section and in section 1 supersede those made by sections 1 and 2 of the Budget (No. 2) Act (Northern Ireland) 2025, which total £30,772,659,000.

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

Issue of sum out of the Consolidated Fund

3. The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2026 the sum of £28,100,470,000.

Use of sum issued out of the Consolidated Fund

4.—(1) The sum that the Department may issue out of the Consolidated Fund under section 3 may be used for the year ending 31 March 2026 in accordance with subsection (2).

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

(3) The authorisations in this section and in section 3 supersede those made by sections 3 and 4 of the Budget (No. 2) Act (Northern Ireland) 2025, which total £27,431,599,000.

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

Power to borrow

5.—(1) The Department may borrow on the credit of the sum specified in section 3 any sum or sums not exceeding in total £14,050,235,000.

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

(3) Section 5 of the Budget (No. 2) Act (Northern Ireland) 2025 (power to borrow) is omitted.

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

Use of income

6.—(1) In the year ending 31 March 2026, a person mentioned in section 1(3) may use income from a source specified in Part 3 of the Schedule 1 estimate relating to that person for a purpose specified in Part 2 of the estimate; but this is subject to subsections (2) to (5).

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

(a) may use the income for current purposes;

(b) must not use the income for capital purposes.

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

(a) may use the income for capital purposes;

(b) must not use the income for current purposes.

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

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

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

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

(6) Where, in the year ending 31 March 2026, money is received by a person mentioned in section 1(3)—

(a) the money may be used in accordance with this section or with any other statutory provision that provides for the person to deal with income in a particular manner, and

(b) in so far as not so used, it must be paid into the Consolidated Fund.

(7) The authorisations in this section supersede those made by section 6 of the Budget (No. 2) Act (Northern Ireland) 2025.

Authorisation for the year ending 31 March 2027

Use of resources

7.—(1) For the purposes of section 6(1) of the 2001 Act, this section and section 8 authorise the use of resources in the year ending 31 March 2027.

(2) In that year, the use of resources by the persons mentioned in subsection (3) is authorised up to the amount of £14,821,328,000.

(3) The persons are—

(a) the Northern Ireland departments;

(b) the Food Standards Agency;

(c) the Northern Ireland Assembly Commission;

(d) the Northern Ireland Audit Office;

(e) the Northern Ireland Authority for Utility Regulation;

(f) the Northern Ireland Public Services Ombudsman;

(g) the Public Prosecution Service for Northern Ireland.

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

(a) £13,578,044,000 is authorised for use for current purposes, and

(b) £1,243,284,000 is authorised for use for capital purposes.

Limits on use of resources

8.—(1) Schedule 2 contains estimates relating to the persons mentioned in section 7(3) for the year ending 31 March 2027 ("Schedule 2 estimates").

(2) In the year ending 31 March 2027, a person mentioned in section 7(3) may use resources in accordance with subsections (3) to (7) and the Schedule 2 estimate relating to that person.

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

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

(a) may use resources up to the amount so authorised for current purposes;

(b) must not use those resources for capital purposes.

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

(a) may use resources up to the amount so authorised for capital purposes;

(b) must not use those resources for current purposes.

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

(a) may use resources up to the amount so authorised for a purpose identified in the estimate as falling within that category of expenditure;

(b) must not use those resources for any other purpose.

(7) The categories of expenditure are—

(a) expenditure subject to a departmental expenditure limit;

(b) annually managed expenditure;

(c) non-budget expenditure.

Issue of sum out of the Consolidated Fund

9. The Department may issue out of the Consolidated Fund and apply to the service of the year ending 31 March 2027 the sum of £12,835,941,000.

Use of sum issued out of the Consolidated Fund

10.—(1) The sum that the Department may issue out of the Consolidated Fund under section 9 may be used for the year ending 31 March 2027 in accordance with subsection (2).

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

Power to borrow

11.—(1) The Department may borrow on the credit of the sum specified in section 9 any sum or sums not exceeding in total £6,417,970,000.

(2) Any money so borrowed is to be repaid along with any interest due on it out of the Consolidated Fund not later than 31 March 2027.

Supplementary

Interpretation

12. In this Act—

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

"the Department" means the Department of Finance;

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

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

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

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

Short title

13. This Act may be cited as the Budget Act (Northern Ireland) 2026.

SCHEDULES

SCHEDULE 1

Sections 2, 4 and 6.

ESTIMATES FOR THE YEAR ENDING 31 MARCH 2026

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	699,971,000	69,216,000
Net resources for capital purposes	127,646,000	8,137,000
Annually managed expenditure		
Net resources for current purposes	126,786,000	108,600,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	830,643,000	54,252,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, businesses, clubs and other organisations for agri-food purposes, horticulture, equine, fisheries and aquaculture purposes, environmental purposes, climate change and rural development; and harbour development. The provision of veterinary services, official controls and other official activities

including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products, including aquatic and fish health, and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food, equine and commercial horticulture industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs, rural development and the protection for all aspects of animal 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, nature reserves, information centres and a Public Angling Estate. 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. Funding to the Council for Nature Conservation and the Countryside, the Agricultural Wages Board for Northern Ireland, the Climate Change Committee; and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, furthering sustainable development environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection and conservation of forests and the development and management of the Forest Service estate. Payments under European Union (EU) or nationally funded programmes including the Sustainable Agricultural Programme, payments to district councils and other approved delivery bodies and other expenditure on activities that are required to support agriculture, agri-environment, fisheries and rural development. Expenditure on regulation, enforcement activities, monitoring and surveillance of environmental standards, contingency planning and exercising, digital services, administration costs, compensation payments, UK Covid-19 Inquiry activities; associated non-cash items.

Annually managed expenditure

Expenditure arising from:

Creation and movement in provisions, revaluations due to change in market value, depreciation and net spend of arm's-length bodies (ALBs).

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recoupment of salaries and associated costs for seconded staff; European Union income; receipts from the public and from public / private sector organisations in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees and charges; receipts in respect of

carrier bag levy; salvage of livestock slaughtered under the disease eradication programme; Emissions Trading Scheme civil penalties; tuition fees and sundry income. Amounts that may be applied as non-operating accruing resources arising from sale of assets.

DEPARTMENT FOR COMMUNITIES ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	948,098,000	6,826,000
Net resources for capital purposes	312,354,000	-13,866,000
Annually managed expenditure		
Net resources for current purposes	6,463,536,000	219,153,000
Net resources for capital purposes	29,096,000	3,901,000
Non-budget expenditure		
Net resources for current purposes	70,899,000	42,081,000
Net resources for capital purposes	-	-
Money		
Money requirement	7,664,885,000	145,681,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, the Charity 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 Officers' Superannuation Committee. Expenditure/services of the Department and its ALBs include: social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; payment of Welfare Supplementary payments; payments associated with the amendment of Special Rules for Terminal Illness; payment of Discretionary Support grants and loans; payment of emergency fuel payments; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies; provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; provision of Financial Transactions Capital Loans to eligible bodies, including for the delivery of housing, regional development, community and voluntary services, culture and sports and associated administration costs; housing-led regeneration; preventing homelessness, and supporting people to stay in their homes; regulation of the Northern Ireland 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; 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; indemnities; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Annually managed expenditure

Expenditure arising from:

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations, including the governmental response to the ongoing and longer-term impacts of the increased costs of living. Costs and payments associated with the collapse of private pension schemes. Other non-cash costs falling within Annually Managed Expenditure. Losses, special payments, write-offs and provisions.

Non-budget expenditure

Expenditure arising from:

Payment of the grant to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department in delivering its statutory responsibilities including: recoupment of salaries and associated costs for seconded staff; recovery of legal costs and DNA fees; charges collected from paying and receiving parents; charges collected from mortgage lenders; recovery of costs from other government departments and other public bodies for services provided; funding from Shared Island and other investment funds; recovery of mesothelioma payments; recovery of proceeds from crime in respect of benefit fraud and organised fraud; sale of capital assets and non-capital items; recovery of discretionary loans; landlord registration income; 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; loan interest accrued and recovered; sundry receipts.

Annually managed expenditure

Income arising from:

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

DEPARTMENT FOR THE ECONOMY ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	2,539,165,000	1,157,378,000
Net resources for capital purposes	244,831,000	32,225,000
Annually managed expenditure		
Net resources for current purposes	-9,362,000	-60,792,000

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Net resources for capital purposes	441,185,000	-45,896,000
Non-budget expenditure		
Net resources for current purposes	2,290,000	-125,000
Net resources for capital purposes	-	-
Money		
Money requirement	1,548,419,000	93,866,000

PART 2

EXPENDITURE

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; delivery of Northern Ireland Enhanced Investment Zones; air connectivity; social economy; licensing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey Northern Ireland and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy legislation including working with the Utility Regulator on a new Utility Regulation (Support for Decarbonisation Preparation) Bill, and the provision of energy-related assistance; providing assistance to the development of tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department

for Science, Innovation and Technology and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared Prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; and compliance with legal obligations arising out of the implementation of the Windsor Framework; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK Covid-19 Inquiry activities; funding councils and organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's ALBs 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 (CITBNI) (as established under the Industrial Training Act 1964) and General Consumer Council for Northern Ireland; other non-cash items.

Annually managed expenditure

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's ALBs 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 (CITBNI) (as established under the Industrial Training Act 1964), General Consumer Council for Northern Ireland.

Non-budget expenditure

Expenditure arising from:

Further education pension liabilities; other non-cash items.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; 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 Northern Ireland 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

Income arising from:

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

Non-budget expenditure

Income arising from:

Company receipts.

DEPARTMENT OF EDUCATION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	3,587,365,000	357,103,000
Net resources for capital purposes	404,456,000	13,055,000
Annually managed expenditure		

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Net resources for current purposes	135,064,000	-17,069,000
Net resources for capital purposes	37,000	37,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	4,228,451,000	302,714,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the PEACEPLUS funding programme; 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; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its ALBs, 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 ALBs, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services; bank interest; sundry receipts.

Annually managed expenditure

Income arising from:

Non-cash accounting adjustments; interest and dividends and income from disposal of financial assets.

DEPARTMENT OF EDUCATION - TEACHER'S SUPERANNUATION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	484,896,000	-16,416,000
Net resources for capital purposes	-	-
Non-budget expenditure		

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Net resources for current purposes	-2,415,000	-114,000
Net resources for capital purposes	-	-
Money		
Money requirement	95,693,000	-69,787,000

PART 2

EXPENDITURE

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.

PART 3

INCOME

Annually managed expenditure

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 income

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.

Department of Finance estimate

Part 1

Authorised amounts

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	297,407,000	-5,307,000
Net resources for capital purposes	33,927,000	1,420,000
Annually managed expenditure		
Net resources for current purposes	18,187,000	6,083,000
Net resources for capital purposes	-	-1,000,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	297,578,000	-1,030,000

Part 2

Expenditure

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; net operational costs of the Legal Services Oversight Commissioner; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims; expenditure on activities that are required as a result of the United Kingdom's

exit from the European Union; UK Covid-19 Inquiry activities; severance payments; compensation payments; bank charges; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

PART 3

INCOME

Departmental expenditure limit

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, including the Legal Services Oversight Commissioner; 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; fines imposed by the Legal Services Oversight Commissioner.

DEPARTMENT OF FINANCE - SUPERANNUATION AND OTHER ALLOWANCES ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	428,500,000	-14,089,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Net resources for capital purposes	-	-
Money		
Money requirement	101,800,000	-13,156,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland).

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 (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; other non-cash items.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recovery of redundancy, early retirement and rechargeable injury payments made in respect of those covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland).

Annually managed expenditure

Income arising from:

Receipts of superannuation contributions in respect of employees and employers; transfer values received; recovery of contribution equivalent premiums; refunds of superannuation payments and repayment of taxation paid on behalf of scheme

members; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland).

DEPARTMENT OF HEALTH ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	8,339,564,000	555,402,000
Net resources for capital purposes	377,651,000	-13,311,000
Annually managed expenditure		
Net resources for current purposes	692,787,000	-842,592,000
Net resources for capital purposes	17,170,000	13,170,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	9,466,341,000	243,158,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; response to COVID-19; response to emerging health issues; grants to voluntary organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK Covid-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; administration; related services; profit or loss on disposal of assets; depreciation

and impairments; write offs; bad debts; related expenditure; other non-cash items. Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

Annually managed expenditure

Expenditure arising from:

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.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

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

DEPARTMENT OF HEALTH - HEALTH AND SOCIAL CARE PENSION SCHEME ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	1,118,675,000	403,600,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	-169,356,000	269,000

PART 2

EXPENDITURE

Annually managed expenditure

Expenditure arising from:

Pension payments, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions and compensation for early retirement to or in respect of persons engaged in health and social care or other approved employment; creation and movement in provisions; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; related costs; other non-cash items.

PART 3

INCOME

Annually managed expenditure

Income arising from:

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

DEPARTMENT FOR INFRASTRUCTURE ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	549,288,000	31,522,000
Net resources for capital purposes	486,923,000	-98,021,000
Annually managed expenditure		
Net resources for current purposes	268,960,000	90,905,000
Net resources for capital purposes	-2,428,000	-35,928,000
Non-budget expenditure		
Net resources for current purposes	395,090,000	28,838,000
Net resources for capital purposes	160,000,000	10,000,000
Money		
Money requirement	1,651,012,000	-23,497,000

PART 2

EXPENDITURE

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 licensing, hosting

and 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 regulation; 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; policies and actions to decarbonise transport, including Low/Zero Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Annually managed expenditure

Expenditure arising from:

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

Non-budget expenditure

Expenditure arising from:

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

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents' parking; operation of the Blue Badge Scheme; operation of the SmartPass Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus service permits; application and licensing fees for Goods Vehicle Operators; application fees for approving new railways infrastructure and/or rolling stock; 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; Trust Port loan repayments; related income; miscellaneous receipts.

Non-budget income

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

Department of Justice estimate

Part 1

Authorised amounts

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	1,539,089,000	44,173,000
Net resources for capital purposes	101,494,000	1,494,000
Annually managed expenditure		
Net resources for current purposes	531,193,000	-139,695,000
Net resources for capital purposes	700,000	-98,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	1,995,003,000	1,851,000

Part 2

Expenditure

Departmental expenditure limit

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal Services Agency Northern Ireland, Northern Ireland Courts and Tribunals Service, costs relating to The Appeals Service and Office of President of Appeals Tribunal, cost relating to the Truth Recovery Redress Service and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for Northern Ireland and the Northern Ireland Law Commission, net expenditure for Criminal Justice Inspection Northern Ireland; Safer Communities services, policy development and legislation, including expenditure by Forensic Science Northern Ireland, net expenditure for the Probation Board for Northern Ireland, Police Ombudsman for Northern Ireland, Northern Ireland Policing Board, Northern Ireland 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 Northern Ireland Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of Northern Ireland, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs including requests for information and disclosure to inquests / public enquires; implementation of the Stormont House Agreement and Fresh Start Agreement; Access Northern Ireland; 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 Northern Ireland 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.

Annually managed expenditure

Expenditure arising from:

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes, the Northern Ireland Local Government Pension Scheme and the Northern Ireland Judicial Pension Scheme; corporation tax; other non-cash items.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (Northern Ireland) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for The Appeals Service and Office of President of Appeals Tribunal; recovery of costs for the Truth Recovery Redress Service, and recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; Income from the Home Office for holding Foreign National Offenders; fines and fixed penalty notices; recoveries of legal aid monies and

contributions from assisted parties; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; receipts arising from disposal of assets and those arising from breach of claw back clauses in contracts of sale; donations; merchandise sales; other fees; related income; sundry receipts.

The Executive Office estimate

Part 1

Authorised amounts

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	191,866,000	-50,670,000
Net resources for capital purposes	18,706,000	2,383,000
Annually managed expenditure		
Net resources for current purposes	347,164,000	43,144,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	244,529,000	-63,642,000

Part 2

Expenditure

Departmental expenditure limit

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; advice and support to the Head of the Northern Ireland Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; delivery of the King's Honours investitures; co-ordination of activities to support innovation, digital transformation, and evidence-based policy through the Office of Science and Technology and the Office of AI and Digital, as guided by the Chief Scientific and Technology Advisor; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public

Appointments for Northern Ireland; public appointments policy, associated legislation 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; 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; East-West Council, Council for the Nations and Regions; civil contingencies and resilience in the Prevent, Prepare, Respond and Recover phases and as described in the Northern Ireland Civil Contingencies (Building Resilience Together) Framework; maintenance of former Regional Government Headquarters building, Ballymena under the Protocol for the Care of the Government Historic Estate; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy Northern Ireland, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (Northern Ireland) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Institutions and Magdalene Laundries and workhouses (covering the work in the Truth Recovery Design Report published in October 2021); net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme, (including covering the work of the Collaboration Test and Learn pilots), 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 situations; 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; North West Development Fund; the Commission on Flags, Identity, Culture and Tradition;

net expenses of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to Northern Ireland, 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 European Union 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 recovery from the coronavirus COVID-19 pandemic; actions associated with the Strategic Framework to End Violence Against Women and Girls and related Delivery Plans; actions associated with the Period Products (Free Provision) Act (Northern Ireland) 2022; the Executive Insight and Strategy Unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALB's; severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; IT Service Provision; development and oversight of the Executive's legislative programme; UK Covid-19 Inquiry activities; administration; development of actions and policy stemming from the Climate Change (Northern Ireland) Act 2022, to include the establishment of the Northern Ireland 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; co-ordinating the outworking of the Windsor Framework; support to the Executive, Departments and wider public and voluntary sectors on reform and transformation of public services.

Annually managed expenditure

Expenditure arising from:

Revaluations of strategic sites and land and buildings; movement on provisions, impairment of Financial Transactions Capital loans, and unrealised exchange gains and losses.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; capital receipts from the disposal of buildings at the Ebrington Site; rents and services charges

at the Ebrington Site; recovery of costs for other services; voluntary contributions from charitable organisations for HIA redress.

FOOD STANDARDS AGENCY ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	17,481,000	4,879,000
Net resources for capital purposes	201,000	50,000
Annually managed expenditure		
Net resources for current purposes	300,000	-
Net resources for capital purposes	5,000	5,000
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	17,646,000	-81,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; associated depreciation; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Provisions; other non-cash items.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

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

NORTHERN IRELAND ASSEMBLY COMMISSION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	62,208,000	-1,324,000
Net resources for capital purposes	2,642,000	-419,000
Annually managed expenditure		
Net resources for current purposes	2,479,000	279,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	59,793,000	-2,851,000

PART 2

EXPENDITURE

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.

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.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recovery of administration costs from other Departments, other bodies and the public including the recoupment of staff salaries, ministerial salaries and associated employer related costs; recoupment of costs for hosted events; recoupment of costs associated with installing donated heritage assets; certain retail outlet sales; sundry receipts relating to overpayments.

NORTHERN IRELAND AUDIT OFFICE ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	10,743,000	-165,000
Net resources for capital purposes	40,000	-
Annually managed expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	10,683,000	10,000

PART 2

EXPENDITURE

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.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

The provision of audit and assurance services; data matching exercises; recoupment of salary and associated costs for seconded staff; recovery of administration costs; rental income; related income; sundry receipts.

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	668,000	135,000
Net resources for capital purposes	3,016,000	-775,000
Annually managed expenditure		
Net resources for current purposes	1,000	-
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Money requirement	3,629,000	-2,698,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the energy transition and Climate Change Act targets for 2030 and 2050; UK Covid-19 Inquiry activities; administration; related services; lease dilapidation costs; other non-cash items.

Annually managed expenditure

Expenditure arising from:

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

Non-budget expenditure

Expenditure arising from:

Non-cash items.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

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

Northern Ireland Public Services Ombudsman estimate

Part 1

Authorised amounts

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	5,001,000	-8,000
Net resources for capital purposes	-	-
Annually managed expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	5,111,000	139,000

Part 2

Expenditure

Departmental expenditure limit

Expenditure arising from:

Investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Creation and movement in provisions.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts	**Increase/Decrease**
	(£)	**(£)**
Departmental expenditure limit		
Net resources for current purposes	47,253,000	1,708,000
Net resources for capital purposes	773,000	-
Annually managed expenditure		
Net resources for current purposes	1,405,000	146,000
Net resources for capital purposes	-	-
Non-budget expenditure		
Net resources for current purposes	-	-
Net resources for capital purposes	-	-
Money		
Money requirement	48,610,000	3,673,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; governmental response to the coronavirus COVID-19 pandemic; settlement of other claims; settlement of holiday pay claims; other related services; severance payments; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

PART 3

INCOME

Departmental expenditure limit

Income arising from:

Costs awarded and court costs recovered by the Northern Ireland 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.

SCHEDULE 2

Sections 8 and 10.

ESTIMATES FOR THE YEAR ENDING 31 MARCH 2027

DEPARTMENT OF AGRICULTURE, ENVIRONMENT AND RURAL AFFAIRS ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	314,987,000
Net resources for capital purposes	57,441,000
Annually managed expenditure	
Net resources for current purposes	57,054,000

	Authorised Amounts
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	373,789,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

The provision of agricultural, educational and knowledge transfer services, research and development and payments and grants to students, societies, associations, institutions, businesses, clubs and other organisations for agri-food purposes, horticulture, equine, fisheries and aquaculture purposes, environmental purposes, climate change and rural development; and harbour development. The provision of veterinary services, official controls and other official activities including animal health and welfare, veterinary public health and veterinary certification of live animals and animal products, including aquatic and fish health, and payments of compensation to farmers for animals culled in disease control programmes. The provision and application of policy support, policy development and legislation for the agri-food, equine and commercial horticulture industries, animal health and welfare, veterinary medicines, antimicrobial resistance, dog control, wildlife interventions, rural needs, rural development and the protection for all aspects of animal 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, nature reserves, information centres and a Public Angling Estate. 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. Funding to the Council for Nature Conservation and the Countryside, the Agricultural Wages Board for Northern Ireland, the Climate Change Committee; and grants for scientific services by other bodies, support for innovation, providing hardship assistance, conservation, natural heritage, green growth, furthering sustainable development environmental legislation and protection and operation of the carrier bag levy. Subsidy and grant to Forest Service in relation to the regulation, maintenance, protection and conservation of forests and the development and management of the Forest Service estate. Payments under European Union or nationally funded programmes including the Sustainable

Agricultural Programme, payments to district councils and other approved delivery bodies and other expenditure on activities that are required to support agriculture, agri-environment, fisheries and rural development. Expenditure on regulation, enforcement activities, monitoring and surveillance of environmental standards, contingency planning and exercising, digital services, administration costs, compensation payments, UK Covid-19 Inquiry activities; associated non-cash items.

Annually managed expenditure

Expenditure arising from:

Creation and movement in provisions, revaluations due to change in market value, depreciation and net spend of ALBs.

DEPARTMENT FOR COMMUNITIES ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	426,644,000
Net resources for capital purposes	140,559,000
Annually managed expenditure	
Net resources for current purposes	2,908,591,000
Net resources for capital purposes	13,093,000
Non-budget expenditure	
Net resources for current purposes	31,905,000
Net resources for capital purposes	-
Money	
Money requirement	3,449,198,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the

Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, the 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 Officers' Superannuation Committee. Expenditure/services of the Department and its ALBs include: social security administration including the payment of appropriate grants, loans, compensation, benefits and allowances; payment of Welfare Supplementary payments; payments associated with the amendment of Special Rules for Terminal Illness; payment of Discretionary Support grants and loans; payment of emergency fuel payments; collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies; provision of youth and adult employment services programmes, schemes and skills training programmes; career information, advice and guidance services; promoting and protecting the interests of children, older people, people with disabilities, and other socially excluded groups; child maintenance service; housing services, including discretionary payments, loans and subsidies; provision of Financial Transactions Capital Loans to eligible bodies, including for the delivery of housing, regional development, community and voluntary services, culture and sports and associated administration costs; housing-led regeneration; preventing homelessness, and supporting people to stay in their homes; regulation of the Northern Ireland 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; 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; indemnities; all administration costs, including developmental work on systems; severance payments; depreciation, impairments and any other non-cash costs including losses, special payments and write offs.

Annually managed expenditure

Expenditure arising from:

The payment of pensions, social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and

regulations, including the governmental response to the ongoing and longer-term impacts of the increased costs of living. Costs and payments associated with the collapse of private pension schemes. Other non-cash costs falling within Annually Managed Expenditure. Losses, special payments, write-offs and provisions.

Non-budget expenditure

Expenditure arising from:

Payment of the grant to the Social Fund to fund regulated, discretionary and winter fuel payments and other relevant non-budget expenditure.

DEPARTMENT FOR THE ECONOMY ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	1,142,624,000
Net resources for capital purposes	110,174,000
Annually managed expenditure	
Net resources for current purposes	-
Net resources for capital purposes	198,533,000
Non-budget expenditure	
Net resources for current purposes	1,031,000
Net resources for capital purposes	-
Money	
Money requirement	696,789,000

PART 2

EXPENDITURE

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; delivery of Northern Ireland Enhanced Investment Zones; air connectivity; social economy; licensing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey Northern Ireland and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy legislation including working with the Utility Regulator on a new Utility Regulation (Support for Decarbonisation Preparation) Bill, and the provision of energy-related assistance; providing assistance to the development of tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department for Science, Innovation and Technology and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared Prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; and compliance with legal obligations arising out of the implementation of the Windsor Framework; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services; compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK Covid-19 Inquiry activities; funding councils and organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's ALBs 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 (CITBNI) (as established under the Industrial Training Act 1964), and General Consumer Council for Northern Ireland; other non-cash items.

Annually managed expenditure

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's ALBs 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 (CITBNI) (as established under the Industrial Training Act 1964), General Consumer Council for Northern Ireland.

Non-budget expenditure

Expenditure arising from:

Further Education pension liabilities; other non-cash items.

Department of Education estimate

Part 1

Authorised amounts

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	1,614,314,000
Net resources for capital purposes	182,005,000
Annually managed expenditure	
Net resources for current purposes	60,779,000
Net resources for capital purposes	17,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	1,902,803,000

Part 2

Expenditure

Departmental expenditure limit

Expenditure arising from:

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the PEACEPLUS funding programme; 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; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Take up and maintenance of departmental and ALB's provisions and associated non-cash items including but not restricted to: bad debts, impairments, tax and pension costs for the Department, its ALBs and payment of corporation tax.

DEPARTMENT OF EDUCATION - TEACHERS' SUPERANNUATION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	-
Net resources for capital purposes	-
Annually managed expenditure	
Net resources for current purposes	218,203,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	43,062,000

PART 2

EXPENDITURE

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.

Department of Finance estimate

Part 1

Authorised amounts

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	133,833,000
Net resources for capital purposes	15,267,000
Annually managed expenditure	
Net resources for current purposes	8,184,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	133,910,000

Part 2

Expenditure

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; net operational costs of the Legal Services Oversight Commissioner; the sponsorship and provision of secretariats in respect of other independent bodies; other common services; settlement of NICS equal pay claims;

expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; severance payments; compensation payments; bank charges; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Depreciation and impairments due to revaluation of assets and the office estate; creation and revaluation of provisions including for legal cases and dilapidation costs; Special European Union Programmes Body pension liabilities; other non-cash items.

DEPARTMENT OF FINANCE - SUPERANNUATION AND OTHER ALLOWANCES ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	-
Net resources for capital purposes	-
Annually managed expenditure	
Net resources for current purposes	192,825,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	45,810,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Redundancy, early retirement and rechargeable injury costs to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland).

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 (Northern Ireland) and the Civil Service Injury Benefit Scheme (Northern Ireland); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; other non-cash items.

DEPARTMENT OF HEALTH ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	3,752,804,000
Net resources for capital purposes	169,943,000
Annually managed expenditure	
Net resources for current purposes	311,754,000
Net resources for capital purposes	7,727,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	4,259,853,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Central expenditure on hospital, paramedic and ambulance services; community health services; family health services; social care services; public health and wellbeing programmes; fire and rescue services; training; European Union programmes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; response to COVID-19; response to emerging health issues; grants to voluntary

organisations and other bodies; payments to other government departments; services provided on behalf of other departments; repayment of grants; repayment of loans; reviews and inquiries; UK Covid-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; indemnities; payments from provisions; administration; related services; profit or loss on disposal of assets; depreciation and impairments; write offs; bad debts; related expenditure; other non-cash items. Net expenditure and non-cash items of Health and Social Care Trusts; Regional Business Services Organisation; Northern Ireland Blood Transfusion Service; Children's Court Guardian Agency for Northern Ireland; Northern Ireland Medical and Dental Training Agency; Northern Ireland Practice and Education Council for Nursing and Midwifery; Northern Ireland Social Care Council; Patient and Client Council; Health and Social Care Regulation and Quality Improvement Authority; Food Safety Promotion Board (known as safefood); The Institute of Public Health in Ireland Company Limited by Guarantee; Northern Ireland Fire and Rescue Service Board.

Annually managed expenditure

Expenditure arising from:

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.

Department of Health - Health and Social Care Pension Scheme estimate

Part 1

Authorised amounts

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

	Authorised Amounts
Net resources for current purposes	503,404,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	-

PART 2

EXPENDITURE

Annually managed expenditure

Expenditure arising from:

Pension payments, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions and compensation for early retirement to or 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; related costs; other non-cash items.

DEPARTMENT FOR INFRASTRUCTURE ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	359,703,000
Net resources for capital purposes	219,115,000
Annually managed expenditure	
Net resources for current purposes	121,032,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	177,791,000

	Authorised Amounts
Net resources for capital purposes	72,000,000
Money	
Money requirement	855,478,000

PART 2

EXPENDITURE

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 licensing, hosting and 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 regulation; 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; policies and actions to decarbonise transport, including Low/Zero Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy,

governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Annually managed expenditure

Expenditure arising from:

The creation, revaluation and release of provisions; depreciation and impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events; bad debts; net pension liabilities of Waterways Ireland.

Non-budget expenditure

Expenditure arising from:

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

Department of Justice estimate

Part 1

Authorised amounts

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	692,590,000
Net resources for capital purposes	45,672,000
Annually managed expenditure	
Net resources for current purposes	239,037,000
Net resources for capital purposes	315,000
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	897,751,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal Services Agency Northern Ireland, Northern Ireland Courts and Tribunals Service, costs relating to The Appeals Service and Office of President of Appeals Tribunal, cost relating to the Truth Recovery Redress Service and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for Northern Ireland and the Northern Ireland Law Commission, net expenditure for Criminal Justice Inspection Northern Ireland; Safer Communities services, policy development and legislation, including expenditure by Forensic Science Northern Ireland, net expenditure for the Probation Board for Northern Ireland, Police Ombudsman for Northern Ireland, Northern Ireland Policing Board, Northern Ireland 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 Northern Ireland Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of Northern Ireland, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs including requests for information and disclosure to inquests / public enquires; implementation of the Stormont House Agreement and Fresh Start Agreement; Access Northern Ireland; 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 Northern Ireland 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.

Annually managed expenditure

Expenditure arising from:

The movement, and release of provisions throughout the Department, its Agencies and ALBs; impairment of land and buildings; pension costs including Police pension schemes, the Northern Ireland Local Government Pension Scheme and

the Northern Ireland Judicial Pension Scheme; corporation tax; other non-cash items.

The Executive Office estimate

Part 1

Authorised amounts

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	86,340,000
Net resources for capital purposes	8,418,000
Annually managed expenditure	
Net resources for current purposes	156,224,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	110,038,000

Part 2

Expenditure

Departmental expenditure limit

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; advice and support to the Head of the Northern Ireland Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; delivery of the King's Honours investitures; co-ordination of activities to support innovation, digital transformation, and evidence-based policy through the Office of Science and Technology and the Office of AI and Digital, as guided by the Chief Scientific and Technology Advisor; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy, associated legislation 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; 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; East-West Council, Council for the Nations and Regions; civil contingencies and resilience in the Prevent, Prepare, Respond and Recover phases and as described in the Northern Ireland Civil Contingencies (Building Resilience Together) Framework; maintenance of former Regional Government Headquarters building, Ballymena under the Protocol for the Care of the Government Historic Estate; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy Northern Ireland, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (Northern Ireland) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from Institutions towards the costs of redress and services for victims and survivors; work associated with historical clerical child abuse, Mother and Baby Institutions and Magdalene Laundries and workhouses (covering the work in the Truth Recovery Design Report published in October 2021); net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy Together: Building a United Community including the T:BUC Camps Programme, Planned Interventions Programme, the Central Good Relations Fund and the District Councils Good Relations Programme, the Urban Villages programme, (including covering the work of the Collaboration Test and Learn pilots), 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 situations; 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; North West Development Fund; the Commission on Flags, Identity, Culture and Tradition; net expenses of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting

international activities of benefit to Northern Ireland, 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 European Union 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 recovery from the coronavirus COVID-19 pandemic; actions associated with the Strategic Framework to End Violence Against Women and Girls and related Delivery Plans; actions associated with the Period Products (Free Provision) Act (Northern Ireland) 2022; the Executive Insight and Strategy Unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALB's; severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; IT Service Provision; development and oversight of the Executive's legislative programme; UK Covid-19 Inquiry activities; administration; development of actions and policy stemming from the Climate Change (Northern Ireland) Act 2022, to include the establishment of the Northern Ireland 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; co-ordinating the outworking of the Windsor Framework; support to the Executive, Departments and wider public and voluntary sectors on reform and transformation of public services.

Annually managed expenditure

Expenditure arising from:

Revaluations of strategic sites and land and buildings; movement on provisions, impairment of Financial Transactions Capital loans, and unrealised exchange gains and losses.

Food Standards Agency estimate

Part 1

Authorised amounts

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	7,866,000
Net resources for capital purposes	90,000
Annually managed expenditure	
Net resources for current purposes	135,000
Net resources for capital purposes	2,000

	Authorised Amounts
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	7,941,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Improving food safety and promoting healthy eating; food safety inspection and enforcement; incident management; consumer awareness of food safety, choice and healthy eating options; research; training and education; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration; related services; associated depreciation; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Provisions; other non-cash items.

NORTHERN IRELAND ASSEMBLY COMMISSION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	27,994,000
Net resources for capital purposes	1,189,000
Annually managed expenditure	
Net resources for current purposes	1,116,000
Net resources for capital purposes	-
Non-budget expenditure	

	Authorised Amounts
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	26,907,000

PART 2

EXPENDITURE

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.

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.

NORTHERN IRELAND AUDIT OFFICE ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	4,834,000
Net resources for capital purposes	18,000
Annually managed expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Non-budget expenditure	

	Authorised Amounts
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	4,807,000

PART 2

EXPENDITURE

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.

THE NORTHERN IRELAND AUTHORITY FOR UTILITY REGULATION ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	301,000
Net resources for capital purposes	1,357,000
Annually managed expenditure	
Net resources for current purposes	1,000
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	3,629,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Developing and regulating the electricity, gas, water and sewerage industries and markets; promoting competition; protecting consumers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; those aspects of implementation of the Department for Economy's Energy Strategy, delivery of the energy transition and Climate Change Act targets for 2030 and 2050; UK Covid-19 Inquiry activities; administration; related services; lease dilapidation costs; other non-cash items.

Annually managed expenditure

Expenditure arising from:

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

Non-budget expenditure

Expenditure arising from:

Non-cash items.

NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	2,250,000
Net resources for capital purposes	-
Annually managed expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-

	Authorised Amounts
Money	
Money requirement	2,300,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

Investigating complaints of injustice suffered through maladministration by government departments, statutory agencies, public bodies, local government and health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant aided schools; undertaking investigations into systemic maladministration without the need for complaint; improving standards of complaints handling by public bodies including publication of statistics, best practice and training; investigating and adjudicating on complaints on local government ethical standards against councillors; severance payments; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; activities that are required as a result of the United Kingdom's exit from the European Union; administration; backdated holiday compensation payments; related services; investigation of complaints about judicial appointments made by Northern Ireland Judicial Appointments Commission; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Creation and movement in provisions.

PUBLIC PROSECUTION SERVICE FOR NORTHERN IRELAND ESTIMATE

PART 1

AUTHORISED AMOUNTS

	Authorised Amounts
	(£)
Departmental expenditure limit	
Net resources for current purposes	21,264,000
Net resources for capital purposes	348,000
Annually managed expenditure	
Net resources for current purposes	632,000

	Authorised Amounts
Net resources for capital purposes	-
Non-budget expenditure	
Net resources for current purposes	-
Net resources for capital purposes	-
Money	
Money requirement	21,875,000

PART 2

EXPENDITURE

Departmental expenditure limit

Expenditure arising from:

The prosecution of offences; legal services; employment of independent counsel; court costs and costs awarded; payments and services to other departments and public sector bodies; trainee grants; payments under the Asset Recovery Incentivisation Scheme; staffing; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; governmental response to the coronavirus COVID-19 pandemic; settlement of other claims; settlement of holiday pay claims; other related services; severance payments; other non-cash items.

Annually managed expenditure

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

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