

Research Briefing

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Northern Ireland Budget (No. 2) Bill 2022-23



Summary

- 1 Background
- 2 The Northern Ireland Budget (No. 2) Bill
- 3 The Bill – clause-by-clause analysis

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Contents

1	Background	5
1.1	May 2022 Assembly election	6
1.2	The Windsor Framework	6
1.3	Legislative provision at Westminster	7
1.4	Budget statement by the Secretary of State	8
1.5	Where does the Executive get its revenue?	9
	Grants from UK Government	10
	Borrowing	10
	Other income	11
2	The Northern Ireland Budget (No. 2) Bill	12
2.1	Fast-tracking	12
3	The Bill – clause-by-clause analysis	14
3.1	Clauses 1-6	14
3.2	Clauses 7-9 (supplementary clauses)	15
3.3	Schedule	16

Summary

The Northern Ireland Budget (No. 2) Bill 2022-23 was introduced to the House of Commons on 29 June 2023. The Government's intention is for all the bill's Commons stages to be taken on 10 July, subject to a Business of the House motion.

The bill authorises the use of certain resources for public services in Northern Ireland for the year ending 31 March 2024. It seeks to authorise the release of the relevant sums from the Consolidated Fund of Northern Ireland, the use of those sums for specified purposes and for the Department of Finance in Northern Ireland to borrow on the credit of those sums. It will also repeal a spent provision from a previous Budget Act

A Budget would normally be the responsibility of the devolved Northern Ireland Assembly and Executive. These have not been fully functioning since February 2022, and therefore the bill sets a Budget for Northern Ireland.

The text of the [bill](#) and its [explanatory notes](#) are provided at the [bill pages](#) on the UK Parliamentary website.

1 Background

The devolved [Northern Ireland Executive](#) has not been fully functioning since February 2022,¹ when the Democratic Unionist Party (DUP) withdrew its First Minister (Paul Givan MLA) from office in protest at post-Brexit trade rules known as the [Northern Ireland Protocol](#).² This meant Michelle O'Neill, the Sinn Féin deputy First Minister, also ceased to hold office.

Under the provisions of the [Northern Ireland \(Ministers, Elections and Petitions of Concern\) Act 2022](#), other Executive ministers remained in post in a caretaker capacity between May and October 2022. A draft of the Assembly's Budget for 2022-25 had already been put out for public consultation.³

On 8 March 2022 the [Northern Ireland Assembly](#) passed the [Budget Act \(Northern Ireland\) 2022](#) to provide the authorisations and appropriations for the revised amounts required for the full 2021/22 financial year and also provided authorisations and appropriations for a vote on account. This was to allow Northern Ireland departments and other public bodies to continue to deliver public services in the early months of the 2022/23 financial year prior to a Budget Bill being passed.

In the absence of a Budget Bill and in anticipation of the amounts authorised and appropriated in the vote on account being exhausted, the Permanent Secretary of the Northern Ireland Department of Finance exercised the emergency powers under [section 59](#) of the Northern Ireland Act 1998 and section 7 of the [Government Resources and Accounts Act \(Northern Ireland\) 2001](#) in order to allow services to continue to be delivered in Northern Ireland. Those powers had a limit of up to 95% of the previous year's funding envelope and could not authorise the use of accruing resources.⁴

In October 2022 Conor Murphy, the then Northern Ireland Finance Minister, warned of a projected overspend. This was estimated to be £660 million, although the figure was later reduced to £330m.⁵

¹ The Northern Ireland Executive is also known as the "Executive Committee".

² [Givan resignation triggers fresh political crisis in NI](#), BBC News online, 3 February 2022. See also Commons Library Briefing Paper CBP9548, [Northern Ireland Protocol](#).

³ Department of Finance, [Draft Budget 2022-25](#).

⁴ [Northern Ireland Budget Bill, Explanatory Notes](#), paras 4-6.

⁵ [Stormont faces £660m overspend warns Conor Murphy](#), BBC News online, 11 October 2022.

According to the BBC, more than £320m of spending was approved by three outgoing Executive ministers, without the consent of the Northern Ireland Department of Finance.⁶

In the continuing absence of an Executive to agree a Budget and a sitting Assembly to pass Budget Bills, the provision of authority for public expenditure in Northern Ireland passed to the UK government and Parliament at Westminster.

1.1 May 2022 Assembly election

A Northern Ireland Assembly election took place on 5 May 2022. Sinn Féin emerged as the largest party and the DUP as the second largest.⁷ This meant Sinn Féin was entitled to nominate a First Minister and the DUP a deputy First Minister.⁸ However, the leader of the DUP, Sir Jeffrey Donaldson MP, refused to nominate a deputy First Minister until his party's concerns regarding the Northern Ireland Protocol had been resolved. This meant a new Executive could not be formed.

Since that election, the Assembly has been recalled six times in an attempt to break the impasse.⁹ But without the nomination and election of a new Speaker, something the DUP has refused to facilitate, on each occasion the recalled Assembly was not able to nominate a First and deputy First Minister and other Executive ministers.

1.2 The Windsor Framework

On 27 February 2023 the Prime Minister, Rishi Sunak, and the President of the European Commission, Ursula von der Leyen, [announced that a new agreement had been reached](#) to change the way the Northern Ireland Protocol operated. This agreement was called the Windsor Framework.¹⁰

Although the proposals aimed to meet the concerns of the DUP and others in Northern Ireland regarding the existing Protocol, the agreement did not prove sufficient for the Northern Ireland Assembly and Executive to be reformed.

At a press conference on 27 June 2023, Sir Jeffrey Donaldson, the leader of the DUP, said he remained clear that the Windsor Framework did not meet its

⁶ [Stormont budget: £320m approved without finance minister's consent](#), BBC News online, 25 November 2022.

⁷ See Commons Library Briefing Paper CBP9549, [Northern Ireland Assembly Elections: 2022](#).

⁸ See Commons Library Insight, [Northern Ireland elections: How will an Executive be formed?](#)

⁹ The [Northern Ireland Act 1998](#) requires that the Assembly first meets within eight days of a poll, and that meeting commences the period for filling Ministerial offices.

¹⁰ Commons Library Briefing Paper CBP9736, [Northern Ireland Protocol: The Windsor Framework](#).

tests for the restoration of power-sharing institutions in Northern Ireland. However, he said his party had:

put proposals to the government that we believe would address those concerns, we'll see what the government come back with. I've made clear we need to find a longer-term solution to this problem and [...] mutual enforcement [of EU trading rules], we believe, would meet the requirements that we've set down for that longer-term solution.

In response, a UK government spokesperson said the Windsor Framework was “the best deal” and that it would be in the “best interests of Northern Ireland to restore a fully functioning Executive and Assembly as soon as possible”.¹¹

1.3 Legislative provision at Westminster

In the absence of a fully functioning Assembly and Executive, the UK Parliament has made legislative provision for Northern Ireland since early 2022.

The [Northern Ireland \(Executive Formation etc\) Act 2022](#) clarified the decision-making powers of civil servants in Northern Ireland to manage the delivery of public services until an Executive was formed; provided for key public appointments to be made in the absence of Executive ministers; provided for a reduction in the salaries of Members of the Legislative Assembly (MLAs); and enabled the Secretary of State for Northern Ireland to set Northern Ireland's domestic and non-domestic regional rates (equivalent to council tax and business rates in Great Britain) for the 2023/24 financial year.¹² The Act's main purpose, however, was to extend retrospectively the statutory period for Executive formation by 6 weeks – from 28 October to 8 December 2022 – with the potential for a further 6-week extension to 19 January 2023.¹³

The [Northern Ireland Budget Act 2023](#) also received Royal Assent on 8 February 2023.¹⁴ This included a Vote on Account (VoA) which allowed Northern Ireland Departments and other bodies to continue to deliver services into the current financial year up to a limit of approximately 65% of the previous year's (2022-23) budget allocations. The VoA ensured there was technical access to cash as well as legal authority for the Northern Ireland Civil Service (NICS) to use this money to deliver public services pending the

¹¹ [Northern Ireland's DUP head says party could back new post-Brexit trade proposal](#), Reuters website, 27 June 2023.

¹² See Commons Library Briefing Paper CBP9682, [Northern Ireland \(Executive Formation etc\) Bill 2022-23](#).

¹³ See [The Northern Ireland \(Extension of Period for Making Ministerial Appointments\) Regulations 2022](#).

¹⁴ Commons Library Briefing Paper CBP9686, [Northern Ireland Budget Bill 2022-23](#).

passage of a further Northern Ireland Budget Bill for the full 2023-24 financial year.¹⁵

Finally, Parliament passed the [Northern Ireland \(Interim Arrangements\) Act 2023](#) in May 2023. This:

- Extended the decision-making powers of civil servants in Northern Ireland until the next Executive was formed;
- Granted the Secretary of State powers to direct Northern Ireland departments to provide advice or consult on options to raise revenue or deliver sustainable public finances in the ongoing absence of an Executive;
- Required certain accounts, reports and other financial documents to be laid before the UK Parliament when the Northern Ireland Assembly was not functioning.¹⁶

1.4 Budget statement by the Secretary of State

The Secretary of State for Northern Ireland, Chris Heaton-Harris, set out draft budget allocations for the 2023-24 financial year in a written ministerial statement to Parliament on 27 April 2023. In this, he expressed “considerable disappointment” that it was again necessary for him to “step in”. The Secretary of State added that:

With agreement from the Chief Secretary to the Treasury, flexibility has been granted on the repayment of the £297 million overspend from the 2022-23 Budget. This will provide some protection to front line public services in Northern Ireland from having to take the most severe reductions. However, difficult decisions remain in order to live within the funding available.

To support this, I am committing any future in year Barnett consequential for 2023-24 to repaying the Reserve claim. Should this not amount to £297 million, I will work with HM Treasury to reallocate funding from previously announced Northern Ireland funding packages, with the residual to be repaid in 2024-25.

The Secretary of State said despite other mitigating action from the UK Government since 2014, “the level of public services offered are still not affordable and outcomes are not improving. We need the Executive back so that they can progress much needed and long promised public service transformation.”

¹⁵ The NICS is separate from the Home Civil Service which operates in Great Britain.

¹⁶ Commons Library Briefing Paper CBP9782, [Northern Ireland \(Interim Arrangements\) Bill 2022-23](#).

The written statement also set out the resource and capital allocations the Secretary of State considered “an appropriate settlement” for Northern Ireland Departments.¹⁷

In response to this announcement, the Northern Ireland Department of Finance said in a statement that the total amount allocated to departmental budgets would fall by 0.4%. However, it added that:

this does not fully reflect the extent of the pressures facing individual departments due to inflation, rising costs, increasing demands and pay pressures. In order to live within the funding available difficult decisions will have to be taken.¹⁸

On 2 May 2023 the independent [Northern Ireland Fiscal Council](#) (NIFC) published its assessment of the resource and capital allocations. This calculated that day-to-day spending in Northern Ireland would fall by 3.3% in this financial year. According to the report, officials in Northern Ireland Departments believed they would need to find £800m via cuts or revenue raising measures.¹⁹

Separately, an independent review by the NIFC concluded that public spending per head in Northern Ireland needed to be 24% higher than in England to deliver comparable public services.²⁰ Sir Robert Chote, chair of the NIFC, said:

For many years NI departments benefited from funding-per-head that was not only well above spending in England but also above estimates of relative need. [The funding premium has] fallen sharply to broadly in line with relative need - which has already proved very challenging - and it is set to drop even further.²¹

On 3 July, the Secretary of State for Northern Ireland laid the main Northern Ireland estimates as a Command Paper.²²

1.5

Where does the Executive get its revenue?

Most of the Northern Ireland Executive’s revenue comes from grants provided by the UK Government, although it also has some limited powers to raise its own receipts and to borrow.

¹⁷ Statement UIN HCWS748, [NI Finances 2023-24](#), 27 April 2023.

¹⁸ [Department of Finance statement on 2023/24 Northern Ireland Budget](#), NI Department of Finance, 27 April 2023.

¹⁹ [The NIO’s 2023-24 Budget for Northern Ireland: initial summary](#), NI Fiscal Council website, 2 May 2023.

²⁰ [Updated estimate of the relative need for public spending in NI](#), NI Fiscal Council website, 2 May 2023.

²¹ [Stormont budget: £800m needs to be found in cuts and charges - report](#), BBC News online, 2 May 2023.

²² [Northern Ireland Main Estimates 2023-24](#), Northern Ireland Office, 3 July 2023.

The Northern Ireland Fiscal Council has published [a comprehensive guide to Northern Ireland's public finances](#), which provides more detail on the topics set out below.²³

Grants from UK Government

The majority of the Executive's revenues are from UK government grants. The Executive receives a "block grant" which is for spending on "transferred" (devolved) policy areas. The UK government also transfers money to the Executive for more volatile or demand led spending. Such spending is referred to as Annually Managed Expenditure (AME). The majority is spent on the state pension and social security in Northern Ireland.²⁴

Broadly speaking, most of the block grant is provided for the day-to-day costs of public services and administration, including wages, purchases of goods and services and grants to local authorities and other bodies.²⁵ The next largest element of the block grant is provided for capital spending, which covers spending on longer-term investment in areas such as buildings and roads.²⁶

Annual changes in the block grant are determined by the Barnett formula. When the UK government increases (or reduces) spending on services delivered only in England,²⁷ the Barnett formula ensures that the devolved administrations receive the same amount in pounds per person. The Commons Library briefing paper, [The Barnett formula](#), explains how the formula works in greater detail.

The Executive also receives "non-Barnett additions" to its block grant. These are usually earmarked for specific purposes. For example, along with the other devolved administrations, the Executive has received non-Barnett additions for the UK Government's contributions to City and Growth Deals. For the Executive, non-Barnett additions have also accompanied recent political agreements, such as [New Decade, New Approach](#), the [Fresh Start Agreement](#) and the [Confidence and Supply Agreement](#) between the Conservative Party and the DUP in 2017.²⁸

Borrowing

The Executive also has some borrowing powers, the most significant of which is for capital spending.²⁹ The Executive can borrow for capital purposes up to a cumulative maximum of £3 billion and for resource up to a maximum outstanding amount of £250m. The resource borrowing is for short-term cash

²³ Northern Ireland Fiscal Council, [The public finances in Northern Ireland: a comprehensive guide](#), November 2021.

²⁴ Northern Ireland Fiscal Council, chart 4.7.

²⁵ This type of spending is classified in the jargon as resource departmental expenditure limits (RDEL).

²⁶ Northern Ireland Fiscal Council, pp 45-47.

²⁷ Or only in England and Wales, or in England, Wales and Scotland.

²⁸ Northern Ireland Fiscal Council, pp50-53.

²⁹ HM Treasury, [Statement of funding policy](#), November 2020.

management purposes. Borrowing is accessed through the UK government (from the National Loans Fund).

Other income

Regional rates on domestic and non-domestic property are the Executive's only significant direct source of tax revenue.³⁰

Before Brexit the Executive received roughly £400m a year in funding from the European Union, including Common Agricultural Policy payments for farmers. The UK government has replaced elements of the EU funding. For instance, non-Barnett additions have been made to replace EU support for farming and fishing.

Income from fees and charges are the Executive's largest source of non-grant income. These are largely netted off spending. The largest items are non-domestic water charges and Health Trust receipts.³¹

³⁰ Northern Ireland Fiscal Council, p9.

³¹ Northern Ireland Fiscal Council, pp103-10.

2 The Northern Ireland Budget (No. 2) Bill

Although the Northern Ireland Budget Act 2023 received Royal Assent in February 2023, it is necessary to put the budget allocations announced on 27 April on a legal footing and authorise the issue of sums to, and use of resources by Northern Ireland Departments for the full financial year ending 31 March 2024.

According to their explanatory notes, the Northern Ireland Budget (No. 2) Bill 2022-23 will provide “certainty for the Northern Ireland departments in order to protect public finances and maintain the delivery of Northern Ireland’s public services”.³² In the continuing absence of a devolved Northern Ireland Assembly and Executive, the bill will also require devolved spending decisions to be made by “senior officers” (ie senior civil servants) at Northern Ireland departments, the legal authority for which was provided by [section 3](#) of the Northern Ireland (Executive Formation etc) Act 2022 (as amended).

No new money will be allocated as a result of the bill. Instead, it will appropriate sums provided to the Consolidated Fund of Northern Ireland through the UK estimates process, together with revenue generated within Northern Ireland under the Assembly’s devolved powers. Specific provision is made for the authorisations and limits set by the bill to take effect as if they were contained in an Act of the Northern Ireland Assembly and for estimates laid before Parliament to take effect as if they had been approved by the Assembly.³³

2.1 Fast-tracking

The government plans to ask the House of Commons to “fast-track” or “expedite” the Northern Ireland Budget (No. 2) Bill 2022-23 on Monday 10 July 2023. The bill’s explanatory notes state that fast-tracking is necessary in order to “safeguard” the continued delivery of public services in Northern Ireland.³⁴ As the notes observe:

If there is delay in authorising the issue of sums and use of resources for the full financial year ending 31 March 2024 there is a risk that departments and other bodies in Northern Ireland will reach the limits of cash and resources

³² [Northern Ireland Budget \(No. 2\) Bill, Explanatory Notes](#), para 3.

³³ [Northern Ireland Budget \(No. 2\) Bill, Explanatory Notes](#), para 7.

³⁴ [Northern Ireland Budget \(No. 2\) Bill, Explanatory Notes](#), para 10.

which were authorised in the Vote on Account in the Northern Ireland Budget Act 2023, and that services would cease to be delivered as a result.³⁵

Fast-tracking also means the [Northern Ireland Affairs Committee](#) has not been able to scrutinise the bill in draft. However, according to the explanatory notes, the Committee “will be offered an informal technical briefing from NIO officials”.³⁶

Previous examples of bills that had all their Commons stages on the same day, including first reading, can be found in the Commons Library briefing paper, [Expedited legislation: Government Bills receiving their Second and Third Reading on the same day in the House of Commons](#).

³⁵ [Northern Ireland Budget \(No. 2\) Bill, Explanatory Notes](#), para 11.

³⁶ [Northern Ireland Budget \(No. 2\) Bill, Explanatory Notes](#), para 25.

3 The bill – clause-by-clause analysis

The bill has nine clauses and a Schedule. Clauses 1-6 and the Schedule apply to the financial year 2023/24. Clauses 7-9 are supplementary provisions affecting the bill as a whole.

3.1 Clauses 1-6

Clause 1 would authorise the Northern Ireland departments (plus a few other public bodies, such as the Food Standards Agency)³⁷ to spend up to a total of £27.4 billion in 2023/24. Of this, £24.8bn is for current (day-to-day) spending, and £2.6bn is for capital (investment) spending. See **Box 1**, below, for more detail on how public spending is classified.

Clause 2 would authorise each of the departments and public bodies to spend their part of this total and would limit the spending to a set of specific purposes. The specific amounts of money allocated to each department, and the exact purposes on which they can spend this money, are listed in the **Schedule** (see **section 3.3** for more detail on this). Clause 2 provides newer totals than were originally listed for 2023/24 in [section 8 and section 9 of the Budget Act \(Northern Ireland\) 2023](#), so subclause 2(8) makes it clear that these new totals would replace those given in that Act.

As well as providing authorisation for the Northern Ireland departments to spend money, the bill also includes (in **clauses 3 and 4**) authorisation for the Northern Ireland Department of Finance to take this money out of the Northern Ireland Consolidated Fund in the first place.³⁸ This is the same approach as is taken when funding UK government departments (see, for example, section 2 of the [Supply and Appropriation \(Main Estimates\) Act 2022](#)). The total amount of money given in clause 3 is different to that in clause 1 because different accounting standards apply to the money's use compared to its issue from the Consolidated Fund.

In order to avoid the Northern Ireland departments running out of money during the year, **clause 5** would allow the Department of Finance to borrow extra money, up to a limit of £11.4bn (half the amount authorised in clause 3).

³⁷ The other public bodies are the Northern Ireland Assembly Commission, the Northern Ireland Audit Office, the Northern Ireland Authority for Utility Regulation, the Northern Ireland Public Services Ombudsman and the Public Prosecution Service for Northern Ireland.

³⁸ This money will be put into the Northern Ireland Consolidated Fund as part of the normal Estimates process. It is therefore technically not new money in the sense that it will already have been approved by Parliament for use in Northern Ireland. The Library briefing paper [Main Estimates: Government spending plans for 2023/24](#) explains the Estimates process .

This is intended to deal with temporary cashflow issues rather than allowing the department to build up long-term debt, so subclause 5(2) would require the department to pay back any money borrowed under this authority by the end of the financial year (31 March 2024). Clause 5 revises the borrowing limit than was originally included for 2023/24 in [section 12 of the Budget Act \(Northern Ireland\) 2023](#), so subclause 5(3) makes it clear that the new borrowing total would replace that given in that Act. Subclause 5(4) ensures that borrowing made under the Budget Act (Northern Ireland) 2023 now counts towards the borrowing total under this bill.

The Northern Ireland departments receive income from sources other than UK government funding – for example, student loan repayments, fees charged for public services, or grants from the European Union. **Clause 6** would provide the authorisation that the departments need to spend this income on their own services.

Box 1: Classification of public spending

Northern Ireland departmental budgets, including those set in this Bill, are usually divided up in two main ways.

Departmental Expenditure Limits (**DELS**) cover net spending which is subject to limits set in UK Spending Reviews and which it is assumed government departments can control. Annually Managed Expenditure (**AME**), on the other hand, covers spending which is more difficult to control and forecast.

Within these categories there is a further split between **current** (sometimes called “resource” or “day-to-day”) spending, and **capital** (or “investment”) spending. Current spending covers things like staff costs, current grants, benefit payments, and maintenance costs. Capital spending includes the purchase, disposal and major improvement of assets, and some financial transactions such as loans.

The categories that governments use to classify public spending are described further in the Commons Library briefing paper, [Public spending: a brief introduction](#).³⁹

3.2

Clauses 7-9 (supplementary clauses)

The remaining clauses would make technical changes to allow the law to function properly.

Budgets for Northern Ireland are usually set by the Northern Ireland Assembly, so other laws sometimes refer to Budget Acts of the Assembly.

³⁹ Commons Library briefing paper CBP8046, [Public spending: a brief introduction](#).

Clause 7 would therefore cause the provisions in this bill to take effect as if it were an Act of the Assembly. A similar approach has been taken with previous Acts that provided funding to Northern Ireland in the absence of a fully functioning Northern Ireland Assembly and Executive.

Clauses 8 and 9 define terms used elsewhere in the bill and provide its short title.

3.3 Schedule

The Schedule lists the departments and public bodies that would be funded by this Bill. It gives the total amounts of money provided, the purposes for which that money can be used, and the types of income that departments can use for their own spending.

The tables below give the totals in these Schedules that are allocated to each department in each of these years.

Funding to Northern Ireland departments in 2023/24

£ millions, from Schedule of the bill

	DEL		AME		Non-budget		Total
	Current	Capital	Current	Capital	Current	Capital	
Ministerial departments							
Agriculture, Environment and Rural Affairs	615.7	115.7	13.0	-	-	-	744.4
Communities	865.8	250.9	4,904.0	4.3	68.2	-	6,093.0
Economy	1,386.0	248.7	179.3	412.3	2.1	-	2,228.5
Education	2,579.1	220.6	304.2	-	-	-	3,103.9
Education (Supperannuation)	-	-	875.5	-	-2.1	-	873.5
Finance	210.2	37.9	11.6	-	-	-	259.7
Finance (Supperannuation)	-	-	1,219.9	-	-	-	1,219.9
Health	6,808.6	468.6	482.4	-	-	-	7,759.6
Health (HSC Pension Scheme)	-	-	993.4	-	-	-	993.4
Infrastructure	414.6	422.4	176.8	33.5	331.3	225.0	1,603.6
Justice	1,243.1	128.8	626.2	0.2	-	-	1,998.2
The Executive Office	184.6	12.0	202.0	-	-	-	398.5
Non-ministerial departments							
Food Standards Agency	15.7	0.1	0.3	-	-	-	16.1
NI Assembly Commission	50.7	3.2	2.2	-	-	-	56.1
NI Audit Office	8.5	0.0	-	-	-	-	8.5
NI Authority for Utility Regulation	0.3	0.0	0.0	-	-	-	0.4
NI Public Sector Ombudsman	4.0	0.1	-	-	-	-	4.0
Public Prosecution Service	40.7	0.4	1.0	-	-	-	42.1
Total	14,427.4	1,909.4	9,991.9	450.3	399.5	225.0	27,403.5

Notes: DEL = Departmental Expenditure Limit; AME = Annually Managed Expenditure. All figures are net. See Box 1


Source: [Northern Ireland Budget Bill](#), Schedule

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