Utility Regulator







DRAFT FORWARD WORK PROGRAMME

2027/2028

Our business plan for the fourth year of our Corporate Strategy 2024-2029

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FOREWORD

Making electricity and gas as affordable as possible, protecting consumers today and securing value for the future are the priorities at the heart of the Utility Regulator's draft Forward Work Programme for 2027/2028. At a time when affordability remains a significant concern for households and businesses, our role is to ensure that consumers receive the best possible value from essential utility services while supporting the investments needed for long-term resilience and sustainability. I welcome your views on a programme designed to build on our regulatory achievements and address the decisions that will shape Northern Ireland's electricity, gas and water services.

In the fourth year of our Corporate Strategy 2024–2029, our focus is on delivering outcomes that matter to households and businesses across Northern Ireland. We challenge costs, strengthen consumer protections and enable efficient investment in essential services. Our impact must be judged not simply by the projects we complete but by the value our decisions secure: justified energy costs, fair treatment and reliable services, now and in the future.

For households managing tight budgets and businesses facing high operating costs, affordability is not an abstract ambition. It is a priority that shapes our regulatory decisions. We cannot remove Northern Ireland's exposure to international markets, but we can contribute to affordability by challenging the costs consumers are asked to bear, strengthening safeguards and providing clear frameworks for the investment and innovation needed for lasting benefits. We also ensure affordability considerations are reflected across our work, from tariff oversight and price controls to market development and consumer protections.

We scrutinise regulated electricity and gas tariffs so that charges are justified by the costs of supply, and we monitor those tariffs so that cost reductions are passed through to consumers at the earliest opportunity. Our tariff scrutiny provides a clear benchmark for assessing value and affordability for consumers. Our published comparison for 1 October 2026 put combined annual regulated electricity and gas bills at £2,172 for Power NI electricity and SSE Airtricity gas in Greater Belfast and the West, and £2,153 for Power NI electricity and Firmus Energy gas in the Ten Towns area, compared with £2,265 in Great Britain and an estimated £2,726 in Ireland. These comparisons provide a transparent benchmark for assessing value, alongside our independent scrutiny of the costs underpinning regulated tariffs. By examining cost assumptions and challenging inefficient expenditure, we seek to ensure consumers pay no more than is necessary for the services they receive.

We have translated our consumer protection work into practical commitments. In October 2026, we launched the Domestic and Small Business Consumer Energy Charters which secured voluntary commitments from every electricity and gas supplier in Northern Ireland for the period 1 November 2026 to 31 March 2027. Developed under our leadership with suppliers and the Consumer Council for Northern Ireland, the Charters provide enhanced winter protections, particularly for consumers struggling to pay. Securing sector-wide participation is a concrete milestone in our wider consumer protection work and provides a basis for consistent additional support during the winter.

Affordable services depend on both controlling costs today and investing wisely for tomorrow. Through our price controls, we challenge proposed expenditure and require companies to justify the costs they seek to recover from consumers. The RP7 determination, published in October 2024, approved a £2.23 billion package for NIE Networks to support network resilience, capacity and the transition to renewable energy. More recently, in January

2026, we published the final information requirements for NI Water's PC28 review, covering efficiency, capital expenditure and service outputs. Our role is to enable the investment Northern Ireland needs while keeping efficiency, value for money and consumer benefit at the centre of each decision.

We have also strengthened the evidence base for a lower-carbon energy system. In September 2026, we published Northern Ireland's first Flexibility Needs Assessment, identifying future system requirements, market and regulatory barriers, and actions to support renewable integration. While recognising the methodological limitations of this first assessment, it provides a clearer basis for addressing network constraints and future flexibility needs. Its value lies in informing the decisions needed to balance decarbonisation, security of supply and affordability.

Working with Ireland's Commission for Regulation of Utilities (CRU) and other stakeholders, we have supported a clear strategic direction for the Single Electricity Market (SEM). Launched in September 2026, the SEM Committee Strategy 2026–2031 sets four priorities: investment signals and market design; market integrity and competition; EU alignment and cross-border coordination; and stronger governance. This shared framework is an important milestone in coordinating the market's development around affordability, security of supply, decarbonisation and consumer protection. Delivery of those outcomes remains the task ahead.

This progress reflects the commitment and expertise of colleagues across the Utility Regulator, supported by the Board's oversight and guidance.

The draft 2027/2028 FWP puts affordability and consumer value at the centre of our delivery programme. We will progress significant multi-year price controls across electricity, gas and water, develop smart metering arrangements, and advance work on future interconnection and energy system transformation. Across this work, we will challenge costs and test the case for investment, seeking to ensure that consumers pay no more than is necessary for reliable, sustainable services.



John French
Chief Executive

New projects for 2027/2028 include whole energy system modelling, further flexibility assessments, strengthening consumer protections, and preparatory work for future network and supplier price controls. We will also make market information more transparent and accessible, helping consumers and stakeholders understand the choices and trade-offs that shape their services.

This consultation is an opportunity to test whether our proposed priorities address the issues that matter most to consumers and Northern Ireland's future. Our commitment is clear: to use our regulatory powers to help make electricity and gas as affordable as possible, strengthen protection for households and businesses, and secure lasting value from essential investment. By challenging costs today and taking proportionate decisions for tomorrow, we will keep consumers' short- and long-term interests at the centre of regulation.

ABOUT THE UTILITY REGULATOR

The Utility Regulator is the economic regulator for electricity, gas, and water in Northern Ireland. We are the only multi-sectoral economic regulator in the UK covering both the energy and water sectors.

Our roles are defined by legislation. We are an independent non-ministerial government department. Our main statutory duty is to promote and protect the short and long-term interests of consumers in Northern Ireland.

We are governed by a Board of Directors, who are publicly appointed, and accountable to the Northern Ireland Assembly.

We are based in Belfast. The Chief Executive and two Executive Directors lead teams in each of the main functional areas in the organisation: CEO Office; Price Controls; Networks and Energy Futures; Markets; and Consumer Protection and Enforcement.

OUR MISSION

To protect the short and long-term interests of consumers of electricity, gas and water.

OUR VISION

To ensure value and sustainability in energy and water.

OUR VALUES

ACCOUNTABLE:
We take ownership of our actions.

TRANSPARENT:
Ensuring trust through openness and honesty.

COLLABORATIVE:
Connecting and working with others for a shared purpose.

DILIGENT:
Working with care and rigour.

RESPECTFUL:
Treating everyone with dignity and fairness.



ABSTRACT

The Forward Work Programme is our annual business plan, setting out the non-routine projects that we intend to undertake during 2027/2028. These projects are aligned with and organised under the four strategic objectives established in our Corporate Strategy 2024-2029, ensuring that our work continues to support the long-term vision and priorities of the organisation.



AUDIENCE

This document outlines the projects we plan to undertake in 2027/2028, in addition to our routine activities. It is therefore expected to be of interest to industry participants, other regulators, government bodies, and consumer representatives.



CONSUMER IMPACT

The projects set out in this Forward Work Programme will contribute to protecting and empowering consumers in Northern Ireland by strengthening consumer confidence, ensuring fair outcomes, and supporting the long-term sustainability of the energy, water, and sewerage sectors.



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ABOUT THIS DOCUMENT

The Energy (Northern Ireland) Order 2003 and the Water and Sewerage Services (Northern Ireland) Order 2006, require the Utility Regulator (UR) to publish a Forward Work Programme (FWP) each year.

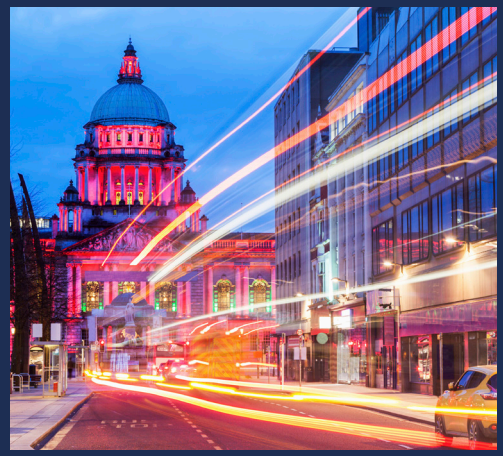
This legislation sets out that the FWP should "contain a general description of the projects, other than those routine activities in the exercise of its functions, which it plans to undertake during the year".

This draft FWP sets out the projects that we propose to undertake during 2027/2028. During the consultation, we would particularly like your views on:

- whether we have prioritised the right projects;
- any objections to our proposed projects; and
- any other comments.

We also welcome observations on the timing of projects, as some of the proposed work will extend beyond a single business planning year. Responses should be sent by 24 January 2027 at the latest to ceooffice@uregni.gov.uk.

A glossary explaining key terms used in the plan is provided at the end of the document.



THE STRUCTURE OF THIS DOCUMENT

SECTION 2
Sets out the context for developing the business plan.

SECTION 3
Outlines how we decide on our business plan projects, our core business and the resourcing of our work.

SECTION 4
Lists our business plan projects, separated into new projects and those we previously consulted on.

ANNEXES
More information about the UR, what we do and who we work with.

2. THE CONTEXT FOR OUR BUSINESS PLAN

In this section, we provide an overview of the key factors shaping the development of our business plan and explain the corporate planning framework within which our work is structured.

EXTERNAL

DELIVERING ON NET ZERO TARGETS

In June 2019, the UK Government passed legislation committing to reducing the UK's net emissions of greenhouse gases by 100%, relative to 1990 levels, by 2050. Building on this, the Northern Ireland Assembly passed the Climate Change (Northern Ireland) Act in 2022, which established statutory targets for reducing emissions. Meeting these targets will require a substantial expansion of renewables and energy efficiency measures in Northern Ireland.

In February 2025, the Northern Ireland Executive launched its Programme for Government, which included a mission around 'Planet' focused on 'taking urgent action to reduce carbon emissions'. This commitment highlights the need for our energy system to evolve, integrating low carbon technologies while continuing to deliver a reliable and efficient supply that meets consumer needs.

The principle of a Just Transition, embedded in the Climate Change Act 2022, reinforces the importance of ensuring fairness across all sections of society as Northern Ireland progresses towards net zero.

ADDRESSING AFFORDABILITY CONCERNS FOR CONSUMERS

Following Russia's invasion of Ukraine and the Iran conflict, households, and businesses in Northern Ireland, and across the rest of the UK and Europe, faced significant increases and volatility in energy costs.

Although energy prices have fallen from their peak in 2022, they remain high compared with historical levels. This has contributed to wider cost pressures, including rising food and other essential expenses, which keeps UK inflation at high levels.

Current prices continue to be above long-term trends. Against this backdrop, the need for regulators to support consumers in mitigating affordability concerns remains a critical priority.

2. THE CONTEXT FOR OUR BUSINESS PLAN

ENERGY AND WATER POLICY AND STRATEGY

Northern Ireland energy and water legislation defines the role and duties of UR. In 2021, the Northern Ireland Executive published its Energy Strategy for Northern Ireland: The Path to Net Zero, setting out a pathway for energy to 2030 and a vision of achieving net zero carbon and affordable energy by 2050.

The ambitions were further reinforced by the Climate Change Act (Northern Ireland) 2022, which established a target of a reduction of at least 100% in net zero greenhouse gas emissions by 2050. The Act also introduced carbon budgets; this a target that at least 80% of electricity consumption should be generated from renewable sources by 2030. To meet these obligations, Northern Ireland's government departments must publish plans detailing how individual sectors will contribute to emissions reduction targets.

In February 2026, the Department for Communities published 'Warm Healthy Homes 2026-36: A new Fuel Poverty Strategy for Northern Ireland'. The strategy sets out a long-term, cross-government approach to lift households out of fuel poverty.

In water, the Department for Infrastructure is implementing its long-term strategy, "Sustainable Water - A Long-Term Water Strategy for Northern Ireland (2015-2040)", which sets a vision for a sustainable water sector in Northern Ireland that supports environmental, social, and economic needs.

SECURING ENERGY AND WATER SUPPLY

Ensuring a secure and reliable supply is one of our key statutory duties. It is a core principle of the Northern Ireland Executive's Energy Strategy, which emphasises the importance of making Northern Ireland more self-sufficient in generating and supplying its own energy and thereby reducing our reliance on other jurisdictions.

Decarbonisation adds further complexity, requiring us to facilitate the right mix of technologies to meet household and business demand as older forms of generation are phased out and replaced by new, alternatives. Attracting investment in innovative energy generation will be critical, alongside the modernisation of energy networks to ensure they can accommodate new technologies while continuing to deliver reliable service to consumers.

In electricity, the capacity arrangements in the Single Electricity Market (SEM) provide a basis for managing long-term security of supply risks. In gas, maintaining a reliable supply remains essential. In water, the Department for Infrastructure's Long-Term Water Strategy sets out high-level aims to deliver sustainable and reliable water and sewerage services that meet the needs of customers across Northern Ireland.

2. THE CONTEXT FOR OUR BUSINESS PLAN

PROTECTING CONSUMERS IN ENERGY AND WATER MARKETS

We continue to regulate Northern Ireland's energy and water markets to ensure that businesses and households get a fair deal. Alongside maintaining robust market monitoring regimes to safeguard consumers, we take proactive steps to address market abuse or non-compliance.

Protecting consumers also means acting to support the most vulnerable in our society. In recent winters, we led a partnership with the Consumer Council for Northern Ireland and energy suppliers to introduce Domestic and Small Business Consumer Energy Charters.

OUR REGULATION

We recognise the need to be agile and responsible as an economic regulator, adapting to a rapidly evolving and ever complex strategic landscape. Our aim is to anticipate the changes required to deliver fair, reliable, and sustainable outcomes.

In practice, this will mean adopting a pragmatic and focused approach to regulation, ensuring that our decisions achieve the best possible outcomes for Northern Ireland.

We are committed to supporting the development of world-class, efficient electricity, gas, and water companies, that provide the highest levels of service to households and businesses, while maintaining full compliance with their licence conditions and our codes of practice.

Protecting consumers and ensuring long-term stability across the electricity, gas, and water sectors is our core responsibility. We are committed to being fully transparent and accountable in all aspects of our work, and we will continue to strive for ongoing improvements to our performance. By doing so, we aim to maximise the benefits delivered to consumers and maintain confidence in the essential services we regulate.

CORPORATE STRATEGY 2024-2029

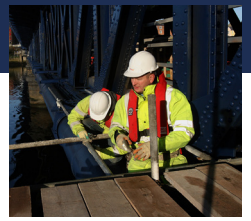
Our Corporate Strategy 2024-2029, 'Protecting Consumers on the way to Net Zero', was published in April 2024. The strategy sets out four strategic objectives which provide the framework for the FWP.

STRATEGIC OBJECTIVES

SUPPORTING THE JUST TRANSITION TO NET ZERO



SECURING OUR ENERGY SUPPLY, AND WATER AND WASTEWATER SERVICES



ENABLING BEST IN CLASS ENERGY AND WATER COMPANIES



PROVIDING THE HIGHEST LEVEL OF CONSUMER SERVICE AND PROTECTION



3. OUR BUSINESS PLAN AND RESOURCES

In this FWP, we have set out the 2027/2028 projects that enable us to deliver on the objectives of our Corporate Strategy. Some of these projects will extend to more than one year, reflecting the scale and the complexity of the work required.

Our business plan projects are set out in Section 4. This is the fourth year of the implementation of our Corporate Strategy. In determining which projects should be included in the 2027/2028 FWP, we have identified those that meet our legislative requirements, align with government policy, fulfil regulatory obligations, or contribute directly to the delivery of our Corporate Strategy objectives.

OUR ROUTINE BUSINESS

This FWP provides a list of the non-routine projects (i.e. in addition to business as usual) that we intend to undertake during 2027/2028. In addition to the non-routine projects set out in this FWP, we continue to deliver a wide range of core regulatory responsibilities that are essential to the effective functioning of Northern Ireland's electricity, gas and water sectors. These activities form the foundation of our work and ensure that consumers are protected, markets operate fairly, and essential services remain reliable.

Our day-to-day responsibilities include undertaking price controls to ensure that regulated companies deliver value for money, reviewing tariffs to confirm that charges applied to consumers are necessary and justified, and monitoring both retail and wholesale markets to safeguard against unfair practices. We issue licences to new entrants and new technologies entering the market, assess proposals for network extensions, and develop consumer protection measures that strengthen trust and confidence in the sectors we regulate. Compliance and enforcement remain central to our role, ensuring that companies meet their obligations under legislation, licence conditions and accompanying market codes.

Where necessary, we take action to address non-compliance and protect consumer interests. We also play a key role in regulating and enhancing the all-island Single Electricity Market (SEM), working jointly with the CRU in Ireland. This collaboration ensures that the SEM operates efficiently and securely, providing a stable framework for electricity trading and supply across the island, GB and Europe.

We place a strong emphasis on ongoing communication and engagement with a wide range of stakeholders, including consumers, MLAs, industry, voluntary and representative organisations, and the wider public. This engagement involves both Board members and staff and takes place through a range of channels and formats, including regular meetings, established forums, proactive outreach and site visits.

Our forums provide opportunities for dialogue, collaboration and the exchange of ideas on issues such as consumer and business protection and the development of renewable energy. This wider programme of engagement enables us to build and maintain effective relationships, hear directly about emerging issues and operational challenges, understand different perspectives, and ensure that our regulatory approach is informed by the needs and experiences of those affected by our work.

It also allows us to share clear and practical information that helps consumers make informed decisions about electricity, gas and water services. We continue to partner with Plain Numbers and embed its principles in our communications to ensure they are transparent and accessible.

We also comply with a wide range of reporting and statutory requirements across finance, human resources, accountability, and communications, ensuring that our organisation operates with integrity and transparency. This includes responding to correspondence and requests for information from individuals and organisations, including those submitted under Freedom of Information legislation.

Together, these activities demonstrate our commitment to openness, accountability, and meaningful engagement, ensuring that consumers and stakeholders remain informed, involved, and confident in the work we do. These routine activities complement the non-routine projects outlined in this FWP.

ANTICIPATED CHANGES TO OUR ROUTINE BUSINESS

We will continue to focus on identifying and implementing improvements to operations and design. During 2027/2028, we will engage with industry and other stakeholders to implement a strategy for the SEM. We will also review the regulated licensing framework for the energy industry to develop a programme of modifications which will ensure that the framework is fit-for-purpose.

Underpinning this will be a focus on resilience of our energy systems as we progress through the energy transition. In the year ahead, we will review our Enforcement Approach and Procedure to ensure it remains agile, enabling us to protect consumers through consistent, transparent, and effective enforcement action. We will also consider actions required following any policy statements from Department for the Economy (DfE) relating to Long Duration Energy Storage.

Looking ahead, we will engage with electricity system operators as they further develop their joint Digitalisation Strategy and Action Plan. Following consultation, NIE Networks and SONI have adopted a joint Digitalisation Strategy from 30 September 2026, ensuring it is accessible to all interested stakeholders. The associated action plan is currently under development and due to be finalised by the end of March 2027.

Furthermore, we will consider whether a broader digitalisation framework may be helpful in developing further initiatives in this area. We also expect to consider a range of network proposals aimed at moving to a plan-led approach to network development and operation. These will include enhancing contestability at transmission level, exploring ways to manage the transmission connection queue and considering the changes required to implement hybrid connections.

Specifically, we will consider if regulatory changes are needed to establish network protections ahead of more large energy user connections, such as data centres. We continue to engage relevant stakeholders on implementing the network code on cyber security and expect this engagement to increase significantly over the coming year.

Regarding the Grid Code and Distribution code, UR continues to provide regulatory oversight on derogations and extensions needed to ensure those arrangements remain consistent with the licensees' obligations and the wider statutory regulatory framework. We are working to further develop in-house analysis to better understand the cost implications for consumers associated with activities undertaken to integrate renewable energy sources.

We aim to extend this analysis beyond its existing electricity scope to build in green gas considerations and to also seek to quantify the benefits and their distribution. We will also endeavour to refine the approach so that discrete costs for specific consumer subsets are more accurately represented and to allow for "what if" type analysis to interrogate potential future changes to cost/benefit magnitudes and distribution for different scenarios.

We will support delivery of DfE policy priorities across a range of diverse areas, including:

- Future DfE decisions on the Domestic Energy Efficiency and Low Carbon Heat Programme (DEEHP) for owner occupiers. Alongside this we will ensure the continued delivery of the NISEP programme in 2027 and will launch a new NISEP programme to run from April 2027.
- The development of the Renewable Electricity Price Guarantee Scheme, in particular the implementation of any role identified for the UR in the delivery of the scheme.
- Working with DfE and Ofgem to ensure the smooth running of the NI Renewable Obligation (NIRO) and manage any issues that may arise.
- Monitor the hybrid heat pump trial being rolled out by gas distribution network operators.
- Once vires and funding are in place, we will commence preparatory work to undertake any new role DfE identifies for UR in the regulation of heat networks in Northern Ireland.

In regard to the operation of the gas networks, we will work with relevant gas network operators:

- to ensure that a roll-out programme for new gas meters is agreed which meets the needs of gas consumers.
- to ensure that the Gas Transmission Outlook is founded on

credible assumptions on the future of gas demand in Northern Ireland and that SONI and the gas Transmission System Operators (TSOs) continue to strengthen joint approaches to network planning.

DELIVERING OUR BUSINESS PLAN - RESOURCES

Due to the scope and scale of our routine business and the non-routine projects set out in this business plan (as listed in Section Four), we must make careful choices about how to use our resources. This requires prioritisation to ensure critical projects are delivered on time. The ever-evolving strategic landscape in energy and water also influences the timing and scope of some of our FWP projects.

The 2027/2028 FWP has been developed taking account of the financial and staffing resources expected to be available. The UR is primarily funded through licence fees, supplemented by a small proportion of government funding. Delivery will be kept under review in light of the final budget settlement and available funding, with resources prioritised towards statutory obligations and key regulatory priorities.

Supporting our staff is essential to the successful delivery of these projects and meeting the objectives set out in our Corporate Strategy. We are committed to supporting and developing our people, promoting the benefits of working for the UR, and recruiting and retaining skilled staff. To achieve this, we must ensure that we have the right mix of skills, experience, processes, values and culture to deliver this.

As a non-ministerial government department, we are responsible for maintaining good governance, and ensuring our policies, processes and controls are up to date.

To support our aim to follow best practice, we will continue to improve our processes and communications with stakeholders, ensuring transparency and accountability in all aspects of our work.

We are focused on applying our resources efficiently, recognising this business plan will be challenging to fund and deliver. If new priorities emerge during the year, we will take steps to allocate resources accordingly. However, doing this may mean delaying or reducing our commitment to other FWP projects. In such cases we will, as far as possible, explain the changes to relevant stakeholders.

PART 1 - ONGOING PROJECTS

We will continue to progress a series of multiyear projects that have previously been subject to consultation. These projects represent significant commitments of resources and are central to achieving the objectives set out in our Corporate Strategy.

Project categories

1. New project;
2. New project dependent on support from other government departments/agencies;
3. Ongoing project from previous FWP; and
4. Ongoing project from previous FWP dependent on support from other government departments/agencies.

Strategic objective 1: Supporting the Just Transition to Net Zero

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
1	Development of a Data Access Code as part of the Smart Meter Programme Plan	Subject to approval of the Programme Plan by the Smart Meter Oversight Group, UR will commence implementation of those projects within its remit, ensuring timely delivery of agreed priorities and benefits for consumers. We anticipate that UR will lead the development of the Data Access Code, establishing a clear and robust framework for the secure exchange of data between consumers, electricity suppliers, NIE Networks and authorised third parties.	Networks and Energy Futures Directorate	Year 3 of 3	4

Strategic objective 1: Supporting the Just Transition to Net Zero

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
2	Tariffs: cost reflective, Time of Use (ToU) and dynamic pricing	To develop regulatory frameworks to ensure that time of use and dynamic electricity tariffs are cost reflective. Detailed ToRs and business case need developed but it is likely that this project will be in four phases: Phase 1: Policy context and project planning Phase 2: Research on system tariff reforms Phase 3: Development and assessment of options for tariff reform Phase 4: Implementation of reforms The completion date for each of these have been revised as follows: • Engage with electricity suppliers on data requirements and process to introduce time of use and dynamic tariffs (2027/2028). • Consult on options and timescales to introduce time of use and dynamic tariffs (2028/2029).	Price Control Directorate	Year 2 of 4	3

Strategic objective 2: Securing our energy supply, and water and wastewater services

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
3	Interconnection regulation	Develop and implement the regulatory frameworks and processes required for future interconnection, supporting market competition, security of supply and positive consumer outcomes in line with DfE's Interconnection Policy Statement and the UR's statutory duties. Decision on the need for a Regulated Operating Revenue Regime (RORR) for future interconnection (Q2 2027) and, subject to the outcome, continuation of our multi-year project to develop the regulatory frameworks needed for future interconnection. Engage with stakeholders, including our regulatory counterparts in Ofgem and CRU, to ensure that a holistic approach is adopted should the decision find in favour of establishing a regime for a NI-GB Interconnector project. Continue to work with stakeholders, including Ofgem, DfE, SONI and CRU to develop regulatory frameworks for future interconnection consistent with the principles set out in DfE's Interconnection Policy Statement, ensuring appropriate regulatory arrangements are in place for future projects.	Markets Directorate	Year 4 of 9	4

Strategic objective 3: Enabling best in class energy and water companies

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
4	Complete the price control for SONI (SRP27)	SONI is responsible for planning and operating the electricity transmission system and networks which allow consumers to access a secure supply of electricity. SONI has a key role in delivering investment to facilitate the NI Executive Energy Strategy aims to achieve net zero carbon and affordable energy for all. In addition, the new Climate Change Act (Northern Ireland) 2022 adds an important additional challenge for SONI's performance by setting the target of achieving 80% electricity consumption sourced from renewable sources by 2030. The scope of this price control is to ensure that SONI has sufficient funding to produce quality outputs at lowest cost to consumers, has sufficient revenues to run its business, and facilitates the delivery of net zero, deliver improvements to the network and support net zero targets through investment in low carbon technology. · Year 1 – 2023/2024 Approach Document Consultation Draft information requirements issued · Year 2 – 2024/2025 Approach Document finalisedFinal information requirements issued · Year 3 – 2025/2026 Decision to modify SONI transmission licence for a two year extension to the current SONI Price Control (SRP20) published 28 May 2025 SRP27 Business Plan submitted* · Year 4 – 2026/2027 Draft Determination published · Year 5 – 2027/2028 Draft Determination consultation period ends Final Determination and licence consultation published Decision on Licence modifications published. SRP27 Price Control take effect 1 October 2027** * SONI SRP27 Business Plan resubmitted 31 July 2026. **Decision required on how to set tariffs from 1 October 2027 given impact of SONI SRP27 Business Plan resubmission.	Price Control Directorate	Year 5 of 5	3

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
5	Completion of price control for NI Water (PC28)	To determine a price control framework which sets an efficient, affordable, and deliverable revenue allowance to allow Northern Ireland Water to meet its water and sewerage needs and statutory obligations. Draft Determination 3 June 2027 Final Determination 27 January 2028	Price Control Directorate	Year 3 of 3	3
6	Delivery of Draft Determination for Gas Distribution Price Controls (GD29)	Ensure consumers receive an effective service at the lowest possible cost, and companies can finance their activities. Publish our GD29 Draft Determination (Q3)	Price Control Directorate	Year 3 of 4	3
7	Delivery of Gas Transmission Price Control (GT27) Draft and Final Determinations	Ensures consumers receive an effective service at the lowest possible cost, and companies can finance their activities. Publish our GT27 Final Determination (Q1) Publish our GT27 Licence Modifications (Q2)	Price Control Directorate	Year 3 of 3	3

Strategic objective 4: Providing the highest level of consumer service and protection

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
8	Complete year 4 of the Consumer Protection Programme 2024-2029 (CPP24)	To deliver our Consumer Protection Programme (CPP24) for 2024/2029 which includes: • a review of CPP projects to date and, • developing and consulting on workstreams for the final 2 years of the CPP24 period. The final decisions will be incorporated into the FWP 2027/2028. We anticipate the inclusion of annual/recurring workstreams and bespoke projects such as: • Domestic and Non-domestic Insight Tracker • Best Practice Framework - Implementation of a new Customer Care Register (CCR) • Consumer Energy Charters (Domestic and Small Business) • Company Vulnerability Strategies • Developing consumer archetypes	Consumer Protection and Enforcement Directorate	Year 4 of 5	4

PART 2 - NEW PROJECTS

In addition to the multiyear projects already underway, we will initiate a series of new projects and areas of work that will be subject to consultation. These projects are designed to respond to emerging challenges in the energy and water sectors, ensure alignment with government policy, and deliver on our Corporate Strategy objectives.

Strategic objective 1: Supporting the Just Transition to Net Zero

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
9	Complete phase 1 and commence phase 2 of NI Whole Energy System Modelling Project	Phase 1 will define the scope, governance, analytical questions, data requirements, bill-impact methodology, stakeholder approach, procurement route and delivery plan for a subsequent Phase 2 model build, execution and analysis stage. Key Phase 1 outputs would include a detailed modelling specification, proposed net zero pathway framework, data and assumptions map, stakeholder engagement plan, expert advisory arrangements, internal resourcing plan, external support specification and business case. Initial project management/ monitoring materials would also be developed. Phase 2 will compare a focused set of credible decarbonisation pathways to 2050. The pathways would be determined during Phase 1 and the models developed and their outputs analysed and compared during Phase 2. Analytical outputs will include reports detailing economic assessments (bill impacts by consumer archetype and overall capital, consumer and production cost metrics), emissions/ decarbonisation assessments and security of supply and system resilience assessments.	Networks and Energy Futures Directorate	Year 1 of 2	1

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
10	Flexibility Needs Assessment (2027-2028)	The Flexibility Needs Assessment (FNA) assesses where, when and how much flexibility will be required across Northern Ireland's future electricity system and networks to support a secure, efficient and decarbonised power system. Anticipated outcomes: • Identification of future flexibility requirements across the electricity system and networks. • Identification of flexibility gaps and suitable solutions, helping stakeholders understand which technologies and services could meet future needs. • Support for network and system planning, by identifying where flexibility could provide an efficient alternative or complement to traditional network reinforcement. • Evidence to inform policy and regulatory development, including future frameworks for flexibility and delivery of Northern Ireland's Energy Strategy objectives. • Improved integration of renewable generation, through a better understanding of balancing needs, renewable variability, curtailment drivers and the role of low-carbon flexibility resources. • Identification of market and regulatory barriers to flexibility participation and recommendations for enabling greater market access over time. • Contribution to wider European flexibility assessments and support for cross-border coordination. Key milestones: • July 2027- SONI and NIE Networks will commence data collection, modelling and analysis, meeting regularly with the UR throughout this phase to provide updates and enable input on the assessment methodology, assumptions and emerging findings. • March 2028 (subject to change depending on potential amendments to FNA methodology)- UR to commence report writing for the FNA. • July 2028- Second FNA report publication and submission to ACER and the European Commission.	Markets Directorate	Year 1 of 2	1

Strategic objective 3: **Enabling best in class energy and water companies**

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
11	Begin regulatory planning and delivery of PowerNI Price Controls (SPC29)	The scope of this price control is to review Power NI's operational expenditure and margin allowances along with the Et (pass through costs) and At disallowance costs. We will be reviewing the actual costs set against the allowances determined in SPC25. We will be making a request for information from Power NI and asking it to forecast expected costs and margin for the duration of the new price control. It is expected that the price control approach consultation will detail the proposed duration, structure and form, treatment of operating expenditure (opex) and margin, treatment of inflation and base year prices, consumer service, smart meter costs and equality considerations. • Phase 1: Q1 2027/2028 - In the first year of this project, it is expected that we will publish the approach consultation and following analysis of responses, UR will publish the final approach in Q2 2027/2028. • Phase 2: Q3 2027/2028 We will also publish the request for information along with the required guidelines. If Power NI want to request a review of the margin, we will request a fully detailed submission with its return on capital expectations and adequate explanation to accompany the request along with complete and appropriate detailed financeability calculations. • Phase 3: Initial analysis of opex and engagement with Power NI. We will bring initial analysis and findings to UR Board by the end of Q4 2027/2028 We will also engage with Power NI to understand its requirements where cost recovery requests/allowances differs significantly from SPC25. It is our intention to extend the duration of SPC29 to five years, SPC25 is currently 4 years. In light of the extended duration, it is expected that we will have to give consideration to the impact on the business generally and the cost and structure due to smart meter implementation.	Price Control Directorate	Year 1 of 2	1

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
12	Begin regulatory planning of NIE Networks Price Control (RP8)	The RP8 Price Control will set out how NIE Networks recover the revenue it needs to operate, maintain and expand the electricity transmission and distribution networks from April 2031 to March 2037. The RP8 price control will run from April 2031 to March 2037 and will continue to make a key contribution to the delivery of the Northern Ireland Energy Strategy. Our determination will include a combination of targets, funding and change mechanisms which will allow NIE Networks to finance its activities while maintaining flexibility and supporting innovation in response to changing circumstances. Financeability and affordability will be key issues for RP8. NIE Networks will incur additional costs following the ministerial decisions on smart metering and since the RP7 final determination a ministerial decision has been made on socialisation of connection costs. It is also the case that the uptake of electric vehicles and heat pumps and associated impact on demand is uncertain going into the RP8 period. This in turn impacts NIE Network tariffs. • Year 1 – 2027/2028 Approach Document Consultation Draft information requirements issued • Year 2 – 2028/2029 Approach Document finalised Final information requirements issued Business plan submitted • Year 3 – 2029/2030 Draft Determination published Draft Determination consultation period ends • Year 4 – 2030/2031 Final Determination and licence consultation published Decision on Licence modifications published RP8 Price Control take effect 1 April 2031.	Price Control Directorate	Year 1 of 4	1

Strategic objective 4: **Providing the highest level of consumer service and protection**

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
13	Biomethane – Policy Development Support and Regulatory Framework Principles	Scope: 1. Subject to confirmation of the policy approach from DfE, develop, in co-operation with Gas Network Operators (GNO), principles for: a. The biomethane connection application process. b. Socialisation of essential network level reinforcement costs. 2. Continue to support the Biomethane Policy Development process via continued participation in the Inter-Departmental Biomethane Group. Anticipated outcomes: Agreed principles for embedding biomethane policy into the gas regulatory framework. Note: These principles will form the basis for the subsequent development of regulatory framework changes, such as modifications to licences network codes, connection policies etc. Key milestones: • Principles for biomethane connection application process agreed with GNOs and DfE: March 2028. • Principles for socialisation of essential network level reinforcement costs agreed with GNOs and DfE: March 2029.	Networks and Energy Futures Directorate	Year 1 of 2	2

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
14	Retail Data Portal	This project will create a central, accessible platform for retail electricity and gas market data in Northern Ireland. The following section outlines the proposed scope, intended outcomes and key milestones for developing and delivering the Retail Data Portal. Scope The project will develop, test and launch a Retail Data Portal for Northern Ireland's retail electricity and gas markets. It will provide consumers, policymakers, industry participants and other stakeholders with clear, timely and accessible market information. The portal will consolidate key datasets currently published across separate reports and sources. It will present market trends, supplier activity and performance indicators through user-friendly dashboards, supported by downloadable data. Delivery will cover: • agreement of user needs, priority data requirements and governance arrangements; • Internal audit and quality assurance of all source data; • design and development of the technical solution and data pipelines; and • arrangements for ongoing maintenance and regular updates. Anticipated outcomes A publicly accessible and sustainable source of trusted retail energy market information that improves transparency, removes barriers to accessing and interpreting data, and supports evidence-based decision-making.	Markets Directorate	Year 1 of 2	4

		The portal is expected to deliver the following benefits: • Consumers: easier access to data on switching trends, market connections, regulated tariffs, prices and other retail market information. The portal will give consumers a clearer view of market developments and supplier performance, helping them understand and engage with the market and make informed decisions suited to their circumstances. • Policymakers: a stronger and more accessible evidence base for policy development, analysis and scrutiny. • Suppliers: greater visibility of market outcomes, encouraging accountability and effective competition. • The UR: improved regulatory monitoring through more timely, consistent and usable market information. Collectively, these benefits will strengthen confidence in the operation of Northern Ireland's retail energy market and support better outcomes for consumers. By making market performance easier to access and scrutinise, the portal will support a more transparent, competitive and responsive retail energy market, helping to deliver better value, service and protection for consumers across Northern Ireland. Key milestones Year 1 (2027/2028) 1. Confirm resources required and technical needs. 2. Complete quality assurance of all relevant data and agree publication standards. 3. Design the portal, including accessibility and security requirements. 4. Build the data portal and supporting data workflows. Year 2 (2028/2029) 5. Test the portal to ensure it is easy to use. 6. Launch the portal with guidance and stakeholder communications. 7. Review the portal after launch, monitor its performance and agree future updates.			

Strategic Objective 3: organisational projects:

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
15	Implementation of a new cloud-based finance system	Configure and implement a secure cloud-based finance system, replacing the current system and integrating core financial processes, reporting, budgeting, purchasing, accounts payable, accounts receivable and audit requirements. Key milestones • Q3 2026/2027: Complete the business case and procurement process (led by the in-house Procurement team); evaluate tenders; appoint the preferred supplier; and agree an implementation plan. • Q4 2026/2027: Configure the system; cleanse and migrate data; design controls and reports; integrate required interfaces; and undertake user acceptance testing. • Q1 2027/2028: Train users; complete cutover and go-live readiness; implement the system; and commence post-implementation support. Anticipated outcomes Stronger financial control, improved audit trails, more timely management information, reduced manual processing, improved sales and purchase ledger functionality, and a scalable, resilient service.	Chief Executive Office	Year 1 of 1	1

REF	PROJECT DESCRIPTION	SCOPE, ANTICIPATED OUTCOMES AND KEY MILESTONES	LEAD TEAM	TIMING	CATEGORY OF PROJECT 1-4
16	Outsource payroll service	Scope, assess, procure and implement an outsourced payroll service that is secure, compliant, and capable of meeting the organisation's operational and reporting requirements. Key milestones: • Q4 2026/2027 and Q1 2027/2028: Scoping exercise to understand the requirements. Initial phase will map the full payroll process, confirm responsibilities for HR Finance and the provider. Identify requirements for implementation, core payroll services, pay awards, pensions, HMRC and yearend reporting. Consider controls, specific the services, data, interfaces and support arrangements to be outsourced. • Q2 & Q3 2027/2028: Complete the business case and CPD procurement process; evaluate tenders; appoint the preferred supplier. • Q4 2027/2028: Agree an implementation plan. Train users; complete pre-implementation requirements; go-live readiness; implement the system; and commence post-implementation support. • From April 2028: Go live, provide enhanced implementation support, monitor service levels and resolve transition issues, and review. Anticipated outcomes: A secure outsourced payroll service that maintains continuity of pay. The service will provide accurate and compliant payroll processing and reporting, clearer accountability, stronger controls and resilience, reduced manual work, data security, and value for money.	Human Resources	Year 1 of 2	1

4. OUR BUSINESS PLAN

SUMMARY

There are 16 projects included in this 2027/2028 Forward Work Programme:

STRATEGIC OBJECTIVE	CATEGORY 1. New project	CATEGORY 2. New project dependent on support from other government departments/ agencies	CATEGORY 3. Ongoing (multi-year) project from previous FWP	CATEGORY 4. Ongoing (multi- year) project from previous FWP dependent on support from other government departments/agencies
1 Supporting the Just Transition to net zero.	2	-	1	1
2 Securing our energy supply, and water and wastewater services.	-	-	-	1
3 Enabling best-in-class energy and water companies.	2	-	4	-
4 Providing the highest level of consumer service and protection.	2	-	-	1
5 Organisational projects.	2	-	-	
TOTAL	**8**	**0**	**5**	**3**

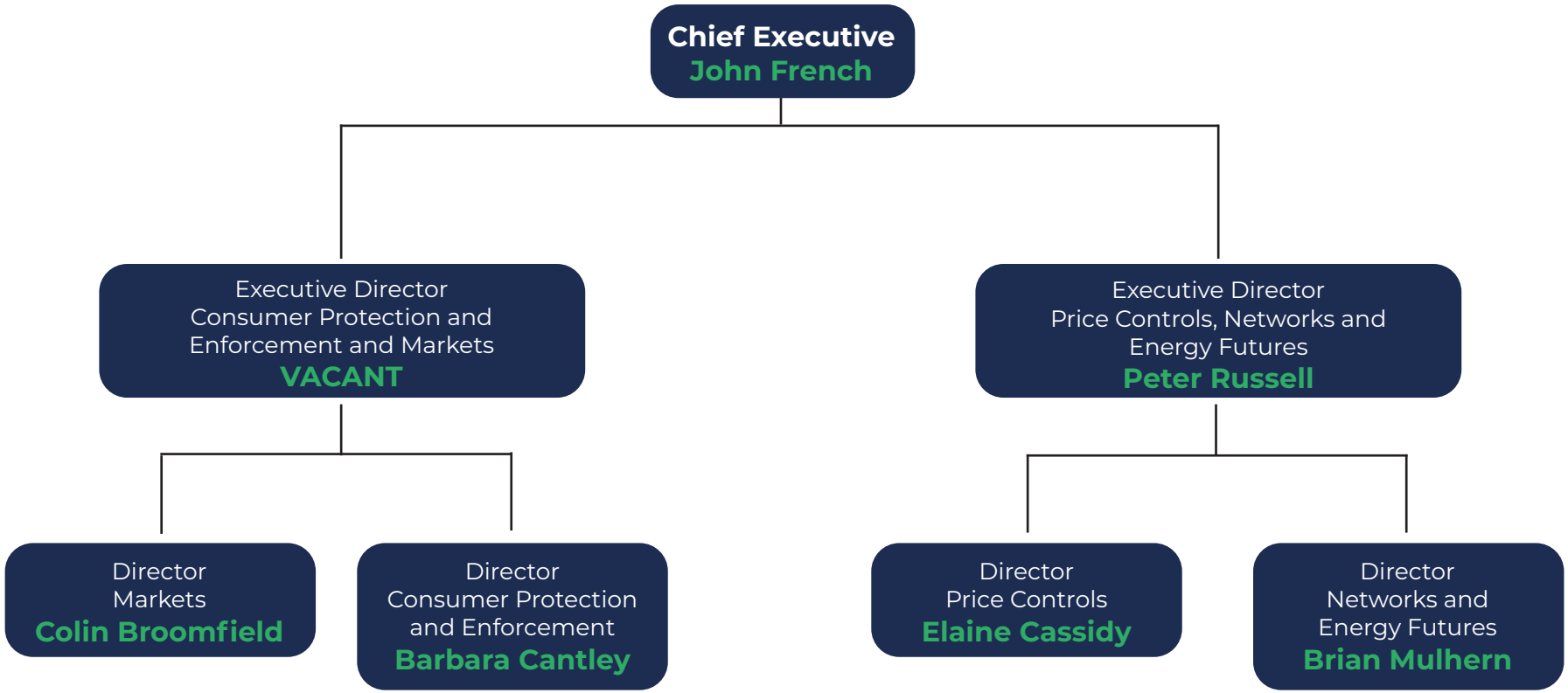
ANNEX 1: ABOUT US

WHO WE ARE

We are the independent, non-ministerial government department responsible for regulating Northern Ireland's electricity, gas, water, and sewerage industries. Our statutory role is to ensure that these essential services are delivered safely, efficiently, and in the best interests of consumers.

We are governed by a Board whose members are publicly appointed by the Minister for Finance. We are accountable to the Northern Ireland Assembly and our work contributes to the Northern Ireland Executive's Programme for Government.

Organisationally, we are structured to help us deliver our Corporate Strategy and work efficiently with stakeholders across industry, government, and consumer groups. Our structure is designed to ensure clarity of responsibility and alignment with strategic priorities. We are organised under two groups with four directorates (see below).



ANNEX 2: WHAT WE DO

Our work is founded on duties enshrined in legislation. These statutory duties define our role and responsibilities across electricity, gas, water, and sewerage, ensuring we act in the interests of consumers, and Northern Ireland's economy.

Our principal duties are:

ENERGY (ELECTRICITY AND GAS):

- Protect the interests of electricity and gas consumers in relation to price and quality of service, by promoting effective competition where appropriate.
- Promote the development and maintenance of an efficient, economic, and co-ordinated gas industry.

WATER AND SEWERAGE:

- Protect the interests of consumers by promoting an efficient industry that delivers high-quality services.

We have wide-ranging statutory duties relating to regulation and competition. In fulfilling these, we share responsibilities with the UK's Competition and Markets Authority, ensuring that markets operate fairly and effectively for the benefit of consumers.

OUR WORK INCLUDES THE FOLLOWING:

- Granting licences that allow gas, electricity, and water companies to operate in Northern Ireland.
- Making sure licensed companies meet relevant laws and licence obligations.
- Setting the minimum standards of service which regulated companies must provide to consumers in Northern Ireland.
- Making sure that consumers only pay what is necessary for the services they receive now and into the future.
- Challenging companies to make sure they operate efficiently and provide good value for consumers as well as shareholders.
- Working to provide more choice and encourage effective competition in the gas and electricity markets.
- Making sure that regulated companies can fund their activities and are open to new technologies and ways of working effectively.

ANNEX 3: WHO WE WORK WITH

WHO WE ARE

We work with a wide range of stakeholders across several areas to help us protect the interests of consumers and deliver our statutory duties effectively.

Policy frameworks

- In carrying out our duties relating to electricity and gas, we operate within a policy framework set by the DfE. Our statutory duties mirror those of DfE.
- For water and sewerage services, we work within a statutory framework set by the Department for Infrastructure.

Energy market regulation

- The Single Electricity Market Committee (SEMC) regulates the all-island SEM. We work with the Commission for the Regulation of Utilities (CRU), the energy regulator for Ireland, through the SEMC.
- The SEMC's role is to protect the interests of electricity consumers across the island of Ireland by promoting effective competition.

Consumer representation

- We work closely with the Consumer Council for Northern Ireland, the statutory body established to represent consumers.
- We also engage directly with domestic and non-domestic consumer representatives, both individually and through our Consumer Protection Advisory Group and Non-Domestic Energy Forum.

Other regulators

- Our work sits within a broader regulatory setting. We collaborate with energy and water regulators in Great Britain, including Ofgem, Ofwat and the Water Industry Commission for Scotland.
- We also work with the Competition and Markets Authority and other regulators across the UK through the UK Competition Network. This provides a coordinated approach to identifying and responding to competition issues and promoting best practice.
- We are active members of the UK Regulators Network (UKRN), which brings together economic regulators from across the UK to ensure effective cooperation between sectors. We currently chair the UKRN Compliance and Enforcement Forum and the UKRN Vulnerability Network, helping to shape cross-sector approaches to enforcement and consumer protection.
- We are a member of the Council of European Energy Regulators (CEER), which plays a central role in facilitating the creation of a single, competitive, efficient and sustainable internal market for gas and electricity across Europe. CEER provides a platform for cooperation, information exchange and mutual assistance between Europe's national energy regulators. It also acts as their interface at EU and international level, ensuring that national perspectives are represented in wider policy discussions and that best practice is shared across jurisdictions. Our active participation in CEER strengthens Northern Ireland's regulatory framework by:
  - Ensuring alignment with European energy market developments.
  - Enabling access to international expertise and best practice.
  - Supporting the delivery of competitive, consumer-focused energy markets.
  - Enhancing cooperation with regulators across Europe and beyond.

ANNEX 4: GLOSSARY

Consumer Protection Programme (CPP)	Our principal vehicle to deliver positive outcomes for electricity, gas, and water consumers in Northern Ireland.
Decarbonisation	All measures to reduce the carbon footprint, primarily greenhouse gas emissions, carbon dioxide and methane, in order to reduce the impact on the climate.
energy transition	The energy transition is a pathway toward transformation of the global energy sector from fossil-based to zero-carbon by the second half of this century.
Just Transition	The Just Transition seeks to ensure that the substantial benefits of a green economy transition are shared widely, while also supporting those who stand to lose economically.
Network codes	Contractual arrangements between the network system operator and network users to make sure the network runs efficiently.
Net zero	Refers to the balance between the amount of greenhouse gas produced and the amount removed from the atmosphere. Net Zero is reached when the amount we add is no more than the amount taken away.
Price control	Price controls are one of the main tools we use to protect consumers. This involves UR studying the business plans of utility companies and calculating the revenue they need to finance their activities while providing incentives to invest in the business.
Retail Energy Market	The activities of electricity and gas suppliers and their interactions with consumers.

ANNEX 4: GLOSSARY

Single Electricity Market (SEM)	The SEM was originally set up in November 2007. It is the single wholesale market for electricity which operates in both Ireland and Northern Ireland. It aims to improve the reliability of supplies and the range of suppliers, encourage market efficiencies and economies, and promote greater competition. An enhanced SEM market came into operation on 1 October 2018.
Wholesale market	The wholesale market is where generators sell their electricity to suppliers.