
**Northern Ireland
Main Estimates
2025-26**

Northern Ireland Main Estimates 2025-26

Department of Finance

June 2025



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Department of Agriculture, Environment and Rural Affairs

Department for Communities

Department for the Economy

Department of Education

Department of Education – Teachers’ Superannuation

Department of Finance

Department of Finance – Superannuation and Other Allowances

Department of Health

Department of Health – Health and Social Care Pension Scheme

Department for Infrastructure

Department of Justice

The Executive Office

Food Standards Agency

Northern Ireland Assembly Commission

Northern Ireland Audit Office

Northern Ireland Authority for Utility Regulation

Northern Ireland Public Services Ombudsman

Public Prosecution Service for Northern Ireland

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SECTION 1

Introduction

1. Estimates set out the detailed spending plans of Northern Ireland departments and other public bodies and form the basis for the authorisation of sufficient funding and resources for services as detailed in the corresponding Budget Act.
2. The format of Northern Ireland Estimates is described in detail in Section 2; Section 3 summarises the rules on the treatment of income in Estimates; Section 4 summarises the Estimates by department and Section 5 consists of individual departmental Estimates themselves.

The main spending aggregates

3. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL), for which plans were set in the Minister of Finance's Written Ministerial Statement made on 03 April 2025, and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
4. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g., the Northern Ireland National Insurance Fund.

2025-26 Northern Ireland Main Estimates

5. The total voted resource and capital expenditure, for which authority is sought in the 2025-26 Main Estimates is £30.773 billion. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
6. **Table 1** below shows the total voted Supply provision sought for 2025-26 for Estimates, compared to the provision for 2024-25 and the outturn for 2023-24.
7. **Table 2** in Section 4 shows the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2025-26; the total provision for 2024-25; and the outturn for 2023-24.

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

| | £'000 | | |
|--|-------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Total Resource Departmental Expenditure Limit | 16,664,299 | 16,139,466 | 15,094,761 |
| Total Capital Departmental Expenditure Limit | 2,182,288 | 2,046,919 | 1,936,732 |
| Total Resource Annually Managed Expenditure | 10,829,314 | 11,642,451 | 7,750,835 |
| Total Capital Annually Managed Expenditure | 551,574 | 677,930 | 456,506 |
| Total Net Budget | 30,227,475 | 30,506,766 | 25,238,834 |
| Total Non-Budget Resource Expenditure | 395,184 | 372,877 | 434,723 |
| Total Non-Budget Capital Expenditure | 150,000 | 161,750 | 215,000 |
| Total Resource and Capital in Estimates | 30,772,659 | 31,041,393 | 25,888,557 |
| <i>of which</i> | | | |
| <i>for Current purposes</i> | 27,888,797 | 28,154,794 | 23,280,319 |
| <i>for Capital purposes</i> | 2,883,862 | 2,886,599 | 2,608,238 |
| Resource to cash adjustments | -3,341,060 | -4,504,788 | -4,157,762 |
| Total Net cash requirement | 27,431,599 | 26,536,605 | 21,730,795 |

In-year controls

8. Limits are voted on:
 - The net resource DEL requirement;
 - The net capital DEL requirement;
 - The net resource AME requirement;
 - The net capital AME requirement;
 - The net non-budget resource requirement;
 - The net non-budget capital requirement; and
 - The net cash requirement for the Estimate as a whole.
9. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote.

Departmental Expenditure Limits (DEL)

10. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
11. **Table 3** in Section 4 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2025-26 for the Main Estimates.
12. **Table 4** in Section 4 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2025-26 for the Main Estimates.
13. **Table 5** in Section 4 summarises by department expenditure that is resting on the sole authority of the Budget (No.2) Act (Northern Ireland) 2025.

SECTION 2

Format of Estimates

1. This section explains the format of Main Estimates.
2. A total of 18 Northern Ireland Main Estimates are presented for 2025-26. There is a single Estimate for each department. Separate Estimates are produced for other public bodies and those public service pension schemes having their own resource accounts.

Structure

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

Introduction

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

Part I

5. **Part I** provides the key information that is being voted:
 - i. provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted;
 - ii. a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department; and
 - iii. the entity that will account for the Estimate.
6. The voted net resource and net capital (split in both cases into DEL, AME and Non- Budget), net cash requirement and the ambit is reproduced in the Budget (No.2) Act (Northern Ireland) 2025. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

Part II

8. The **Part II subhead** detail table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which DoF will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although DoF may not approve virement if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Virement cannot take place between voted budgetary limits. There can be no virement between resource and capital provision. Virement applies only to voted provision.

10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 7 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g., depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 8.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6). The combined administration and programme net total is shown in column 7.
12. Columns 8 and 9 show the capital elements of the Estimate and are also scored on an accruals basis. Column 8 shows capital acquisitions and column 9 shows capital income, such as income from the disposal of fixed assets. Column 10 shows the net capital figure.
13. The final two columns of the Estimate (columns 11 and 12) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. The **Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Northern Ireland Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also a voted control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

Part III – Other statements and notes

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

Contingent liabilities

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

SECTION 3

The rules on the treatment of income in Northern Ireland Estimates

Budget Act

1. This section sets out rules issued by the Department of Finance (DoF) on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income in the Budget (No.2) Act (Northern Ireland) 2025.
2. DoF controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

Limitations on types of income

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

Resource income

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

Capital income

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

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

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

Describing the income: ambits

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

SECTION 4

Summary of Northern Ireland Estimates

Table 2 - Northern Ireland Estimates by department (voted)

| | £'000 | | |
|---|------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Department of Agriculture, Environment and Rural Affairs | | | |
| Departmental Expenditure Limit | | | |
| Resource | 630,755 | 669,348 | 638,758 |
| Capital | 119,509 | 101,554 | 97,325 |
| Annually Managed Expenditure | | | |
| Resource | 18,186 | 126,186 | 139 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 648,941 | 795,534 | 638,897 |
| Capital | 119,509 | 101,554 | 97,325 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 776,391 | 762,428 | 665,776 |
| Department for Communities | | | |
| Departmental Expenditure Limit | | | |
| Resource | 941,272 | 920,410 | 877,825 |
| Capital | 326,220 | 232,537 | 235,636 |
| Annually Managed Expenditure | | | |
| Resource | 6,244,383 | 6,063,403 | 5,018,871 |
| Capital | 25,195 | 44,473 | 8,820 |
| Total Net Budget | | | |
| Resource | 7,185,655 | 6,983,813 | 5,896,696 |
| Capital | 351,415 | 277,010 | 244,456 |
| Non-Budget Expenditure | | | |
| Resource | 28,818 | 28,625 | 125,200 |
| Capital | - | - | - |
| Net Cash Requirement | 7,519,204 | 7,269,593 | 6,215,776 |

Table 2 - Northern Ireland Estimates by department (voted)

| | | | £'000 |
|---|---|------------------|------------------|
| | 1 | 2 | 3 |
| | | 2025-26 | 2024-25 |
| | | Plans | Provisions |
| | | | 2023-24 |
| | | | Outturn |
| Department for the Economy | | | |
| Departmental Expenditure Limit | | | |
| Resource | | 1,381,787 | 1,057,569 |
| Capital | | 212,606 | 254,938 |
| Annually Managed Expenditure | | | |
| Resource | | 51,430 | 47,397 |
| Capital | | 487,081 | 508,001 |
| Total Net Budget | | | |
| Resource | | 1,433,217 | 1,104,966 |
| Capital | | 699,687 | 762,939 |
| Non-Budget Expenditure | | | |
| Resource | | 2,415 | 2,301 |
| Capital | | - | - |
| Net Cash Requirement | | 1,454,553 | 1,519,345 |
| Department of Education | | | |
| Departmental Expenditure Limit | | | |
| Resource | | 3,230,262 | 3,158,188 |
| Capital | | 391,401 | 349,662 |
| Annually Managed Expenditure | | | |
| Resource | | 152,133 | 319,314 |
| Capital | | - | 88 |
| Total Net Budget | | | |
| Resource | | 3,382,395 | 3,477,502 |
| Capital | | 391,401 | 349,750 |
| Non-Budget Expenditure | | | |
| Resource | | - | - |
| Capital | | - | - |
| Net Cash Requirement | | 3,925,737 | 3,822,697 |
| Department of Education - Teachers' Superannuation | | | |
| Departmental Expenditure Limit | | | |
| Resource | | - | - |
| Capital | | - | - |
| Annually Managed Expenditure | | | |
| Resource | | 501,312 | 435,892 |
| Capital | | - | - |
| Total Net Budget | | | |
| Resource | | 501,312 | 435,892 |
| Capital | | - | - |
| Non-Budget Expenditure | | | |
| Resource | | -2,301 | -2,301 |
| Capital | | - | - |
| Net Cash Requirement | | 165,480 | 94,999 |

Table 2 - Northern Ireland Estimates by department (voted)

| | £'000 | | |
|--|------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Department of Finance | | | |
| Departmental Expenditure Limit | | | |
| Resource | 302,714 | 261,723 | 240,340 |
| Capital | 32,507 | 22,190 | 34,418 |
| Annually Managed Expenditure | | | |
| Resource | 12,104 | 32,142 | -3,990 |
| Capital | 1,000 | 1,000 | -727 |
| Total Net Budget | | | |
| Resource | 314,818 | 293,865 | 236,350 |
| Capital | 33,507 | 23,190 | 33,691 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 298,608 | 265,912 | 224,160 |
| Department of Finance - Superannuation and Other Allowances | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 442,589 | 395,000 | 417,253 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 442,589 | 395,000 | 417,253 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 114,956 | 110,000 | 111,209 |
| Department of Health | | | |
| Departmental Expenditure Limit | | | |
| Resource | 7,784,162 | 7,823,399 | 7,420,705 |
| Capital | 390,962 | 418,332 | 468,929 |
| Annually Managed Expenditure | | | |
| Resource | 1,535,379 | 1,423,748 | 473,953 |
| Capital | 4,000 | 27,700 | - |
| Total Net Budget | | | |
| Resource | 9,319,541 | 9,247,147 | 7,894,658 |
| Capital | 394,962 | 446,032 | 468,929 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 9,223,183 | 9,006,785 | 7,295,763 |

Table 2 - Northern Ireland Estimates by department (voted)

| | £'000 | | |
|---|------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Department of Health - Health and Social Care Pension Scheme | | | |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 715,075 | 872,579 | 796,694 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 715,075 | 872,579 | 796,694 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | -169,625 | -140,221 | -237,102 |
| Department for Infrastructure | | | |
| Departmental Expenditure Limit | | | |
| Resource | 517,766 | 496,996 | 495,014 |
| Capital | 584,944 | 554,352 | 488,908 |
| Annually Managed Expenditure | | | |
| Resource | 178,055 | 226,707 | 23,522 |
| Capital | 33,500 | 95,963 | 14,456 |
| Total Net Budget | | | |
| Resource | 695,821 | 723,703 | 518,536 |
| Capital | 618,444 | 650,315 | 503,364 |
| Non-Budget Expenditure | | | |
| Resource | 366,252 | 344,252 | 309,523 |
| Capital | 150,000 | 161,750 | 215,000 |
| Net Cash Requirement | 1,674,509 | 1,592,441 | 1,451,268 |
| Department of Justice | | | |
| Departmental Expenditure Limit | | | |
| Resource | 1,494,916 | 1,428,111 | 1,349,427 |
| Capital | 100,000 | 88,413 | 88,155 |
| Annually Managed Expenditure | | | |
| Resource | 670,888 | 702,235 | 486,515 |
| Capital | 798 | 200 | 177 |
| Total Net Budget | | | |
| Resource | 2,165,804 | 2,130,346 | 1,835,942 |
| Capital | 100,798 | 88,613 | 88,332 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 1,993,152 | 1,866,852 | 1,476,825 |

Table 2 - Northern Ireland Estimates by department (voted)

| | £'000 | | |
|---|------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| The Executive Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | 242,536 | 193,985 | 150,996 |
| Capital | 16,323 | 21,726 | 19,948 |
| Annually Managed Expenditure | | | |
| Resource | 304,020 | 995,610 | -6,502 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 546,556 | 1,189,595 | 144,494 |
| Capital | 16,323 | 21,726 | 19,948 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 308,171 | 227,777 | 165,679 |
| Food Standards Agency | | | |
| Departmental Expenditure Limit | | | |
| Resource | 12,602 | 16,107 | 15,072 |
| Capital | 151 | 426 | 138 |
| Annually Managed Expenditure | | | |
| Resource | 300 | 300 | - |
| Capital | - | 5 | -21 |
| Total Net Budget | | | |
| Resource | 12,902 | 16,407 | 15,072 |
| Capital | 151 | 431 | 117 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 17,727 | 16,629 | 15,126 |
| Northern Ireland Assembly Commission | | | |
| Departmental Expenditure Limit | | | |
| Resource | 63,532 | 54,498 | 46,660 |
| Capital | 3,061 | 2,163 | 3,045 |
| Annually Managed Expenditure | | | |
| Resource | 2,200 | 667 | 2,673 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 65,732 | 55,165 | 49,333 |
| Capital | 3,061 | 2,163 | 3,045 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 62,644 | 51,883 | 46,109 |

Table 2 - Northern Ireland Estimates by department (voted)

| | | | £'000 |
|--|---|---------------|---------------|
| | 1 | 2 | 3 |
| | | 2025-26 | 2024-25 |
| | | Plans | Provisions |
| | | | 2023-24 |
| | | | Outturn |
| Northern Ireland Audit Office | | | |
| Departmental Expenditure Limit | | | |
| Resource | | 10,908 | 9,347 |
| Capital | | 40 | 30 |
| Annually Managed Expenditure | | | |
| Resource | | - | - |
| Capital | | - | - |
| Total Net Budget | | | |
| Resource | | 10,908 | 9,347 |
| Capital | | 40 | 30 |
| Non-Budget Expenditure | | | |
| Resource | | - | - |
| Capital | | - | - |
| Net Cash Requirement | | 10,673 | 9,252 |
| Northern Ireland Authority for Utility Regulation | | | |
| Departmental Expenditure Limit | | | |
| Resource | | 533 | 390 |
| Capital | | 3,791 | 70 |
| Annually Managed Expenditure | | | |
| Resource | | 1 | 1 |
| Capital | | - | 500 |
| Total Net Budget | | | |
| Resource | | 534 | 391 |
| Capital | | 3,791 | 570 |
| Non-Budget Expenditure | | | |
| Resource | | - | - |
| Capital | | - | - |
| Net Cash Requirement | | 6,327 | 10,253 |
| Northern Ireland Public Services Ombudsman | | | |
| Departmental Expenditure Limit | | | |
| Resource | | 5,009 | 4,519 |
| Capital | | - | - |
| Annually Managed Expenditure | | | |
| Resource | | - | 16 |
| Capital | | - | - |
| Total Net Budget | | | |
| Resource | | 5,009 | 4,535 |
| Capital | | - | 16 |
| Non-Budget Expenditure | | | |
| Resource | | - | - |
| Capital | | - | - |
| Net Cash Requirement | | 4,972 | 4,533 |

Table 2 - Northern Ireland Estimates by department (voted)

| | £'000 | | |
|--|-------------------|-----------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Public Prosecution Service for Northern Ireland | | | |
| Departmental Expenditure Limit | | | |
| Resource | 45,545 | 44,876 | 41,768 |
| Capital | 773 | 526 | 455 |
| Annually Managed Expenditure | | | |
| Resource | 1,259 | 1,254 | 405 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,804 | 46,130 | 42,173 |
| Capital | 773 | 526 | 455 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net Cash Requirement | 44,937 | 45,447 | 39,962 |
| Grand Total | | | |
| Departmental Expenditure Limit | | | |
| Resource | 16,664,299 | 16,139,466 | 15,094,761 |
| Capital | 2,182,288 | 2,046,919 | 1,936,732 |
| Annually Managed Expenditure | | | |
| Resource | 10,829,314 | 11,642,451 | 7,750,835 |
| Capital | 551,574 | 677,930 | 456,506 |
| Total Net Budget | | | |
| Resource | 27,493,613 | 27,781,917 | 22,845,596 |
| Capital | 2,733,862 | 2,724,849 | 2,393,238 |
| Non-Budget Expenditure | | | |
| Resource | 395,184 | 372,877 | 434,723 |
| Capital | 150,000 | 161,750 | 215,000 |
| Net Cash Requirement | 27,431,599 | 26,536,605 | 21,730,795 |

Table 3 - Resource Departmental Expenditure Limits 2025-26

| | £'000 | | |
|--|-------------------|------------------|-------------------|
| 1 | 2 | 3 | 4 |
| | Voted | Non-Voted | Total |
| Department | | | |
| Northern Ireland Departments | | | |
| Department of Agriculture, Environment and Rural Affairs | 630,755 | - | 630,755 |
| Department for Communities | 941,272 | 13,612 | 954,884 |
| Department for the Economy | 1,381,787 | - | 1,381,787 |
| Department of Education | 3,230,262 | - | 3,230,262 |
| Department of Education - Teachers' Superannuation | - | - | - |
| Department of Finance | 302,714 | -13,650 | 289,064 |
| Department of Finance - Superannuation and Other Allowances | - | - | - |
| Department of Health | 7,784,162 | 819,851 | 8,604,013 |
| Department of Health - Health and Social Care Pension Scheme | - | - | - |
| Department for Infrastructure | 517,766 | 249,763 | 767,529 |
| Department of Justice | 1,494,916 | 8,046 | 1,502,962 |
| The Executive Office | 242,536 | - | 242,536 |
| Sub-total Northern Ireland Departments | 16,526,170 | 1,077,622 | 17,603,792 |
| Other Public Bodies | | | |
| Food Standards Agency | 12,602 | - | 12,602 |
| Northern Ireland Assembly Commission | 63,532 | - | 63,532 |
| Northern Ireland Audit Office | 10,908 | 300 | 11,208 |
| Northern Ireland Authority for Utility Regulation | 533 | - | 533 |
| Northern Ireland Public Services Ombudsman | 5,009 | 178 | 5,187 |
| Public Prosecution Service for Northern Ireland | 45,545 | - | 45,545 |
| Sub-total Other Public Bodies | 138,129 | 478 | 138,607 |
| Total | 16,664,299 | 1,078,100 | 17,742,399 |

Table 4 - Capital Departmental Expenditure Limits 2025-26

| | £'000 | | |
|--|------------------|----------------|------------------|
| 1 | 2 | 3 | 4 |
| | Voted | Non-Voted | Total |
| Department | | | |
| Northern Ireland Departments | | | |
| Department of Agriculture, Environment and Rural Affairs | 119,509 | - | 119,509 |
| Department for Communities | 326,220 | -8,158 | 318,062 |
| Department for the Economy | 212,606 | - | 212,606 |
| Department of Education | 391,401 | -3,000 | 388,401 |
| Department of Education - Teachers' Superannuation | - | - | - |
| Department of Finance | 32,507 | - | 32,507 |
| Department of Finance - Superannuation and Other Allowances | - | - | - |
| Department of Health | 390,962 | - | 390,962 |
| Department of Health - Health and Social Care Pension Scheme | - | - | - |
| Department for Infrastructure | 584,944 | 332,028 | 916,972 |
| Department of Justice | 100,000 | - | 100,000 |
| The Executive Office | 16,323 | - | 16,323 |
| Sub-total Northern Ireland Departments | 2,174,472 | 320,870 | 2,495,342 |
| Other Public Bodies | | | |
| Food Standards Agency | 151 | - | 151 |
| Northern Ireland Assembly Commission | 3,061 | - | 3,061 |
| Northern Ireland Audit Office | 40 | - | 40 |
| Northern Ireland Authority for Utility Regulation | 3,791 | - | 3,791 |
| Northern Ireland Public Services Ombudsman | - | - | - |
| Public Prosecution Service for Northern Ireland | 773 | - | 773 |
| Sub-total Other Public Bodies | 7,816 | - | 7,816 |
| Total | 2,182,288 | 320,870 | 2,503,158 |

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

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

| Section in Part II Subhead Detail | Service | £'000 |
|--------------------------------------|--|---------------|
| Department of Finance | | 692 |
| 1 | Fiscal Council ■ Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future. | 692 |
| The Executive Office | | 12,686 |
| 1 | Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■ Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse. | 1,441 |
| 1 | Ending Violence Against Woman and Girls ■ In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £3,441k is needed to enable full delivery of this function in 2025-26 as this falls under the ambit of TEO. Section 29 of the Local Government Finance Act (NI) 2011 will also be relied upon to disburse grant funding (under the Framework's first Delivery Plan's Change Fund) through Councils to the community and voluntary sector. | 3,441 |
| 1 | Truth Recovery Programme ■ Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses of up to £3.1m for the financial year 2025-26, as this falls under the ambit of TEO. In addition, there will be redress payments to victims. A redress scheme (and the public inquiry), as recommended, will require bespoke legislation which is currently being prepared by TEO officials for public consultation and then introduction into the Assembly. | 3,100 |
| 1 | Homes for Ukraine Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Homes for Ukraine Scheme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required. | 1,965 |
| 1 | Full Dispersal Asylum Seekers Scheme ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required. | 750 |
| 1 | Strategic Migration Partnership – British Nationals Overseas ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Overseas) Welcome Hub and support to this cohort. In the absence of enabling legislation the Sole Authority of the Budget Act will be required. | 2 |
| 1 | Strategic Migration Partnership – Asylum ■ Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. In the absence of enabling legislation the Sole Authority of the Budget Act will be required. | 37 |

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

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

| Section in Part II Subhead Detail | Service | £'000 |
|--------------------------------------|--|---------------|
| 1 | <p>Northern Ireland Refugee Resettlement Scheme ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Northern Ireland Refugee Resettlement Scheme which encompasses the UK Resettlement Scheme, the Syrian Vulnerable Persons Resettlement Scheme, The Vulnerable Children's Resettlement Scheme and the Gateway Protection Programme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 200 |
| 1 | <p>Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 1,750 |
| TOTAL | | 13,378 |

SECTION 5

Individual Main Estimates

**Main Estimate
2025-26**

Department of
Agriculture,
Environment
and Rural Affairs

Department of Agriculture, Environment and Rural Affairs

Introduction

1. This Estimate provides the vision of the Department of Agriculture, Environment and Rural Affairs, for “delivering a net zero nature positive future, supporting sustainable agriculture and thriving rural communities.”

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 630,755,000 | - | 630,755,000 |
| Capital | 119,509,000 | - | 119,509,000 |
| Annually Managed Expenditure | | | |
| Resource | 18,186,000 | - | 18,186,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 648,941,000 | - | 648,941,000 |
| Capital | 119,509,000 | - | 119,509,000 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 776,391,000 | | 776,391,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Agriculture, Environment and Rural Affairs on:

Departmental Expenditure Limit:*Expenditure arising from:*

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

Part I *(continued)*

Income arising from:

Recoupment of salaries and associated costs for seconded staff; European Union (EU) income; receipts from the public and from public / private sector organisations in respect of various goods and services provided by the Department; receipts in respect of leases; miscellaneous licence fees and charges; receipts in respect of carrier bag levy; salvage of livestock slaughtered under the disease eradication programme; Emissions Trading Scheme civil penalties; tuition fees and sundry income. Amounts that may be applied as non-operating accruing resources arising from sale of assets.

Annually Managed Expenditure:

Expenditure arising from:

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

The **Department of Agriculture, Environment and Rural Affairs** will account for this Estimate.

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|--|--------|--------|-----------|---------|---------|---------|-----------------------|-------|---------|----------------|---------|-----|
| Resources | | | | | | | Capital | | | Resources | Capital | |
| Administration | | | Programme | | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | 8 | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| 57,675 | -296 | 57,379 | 627,588 | -54,212 | 573,376 | 630,755 | 119,509 | - | 119,509 | 669,348 | 101,554 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 1: Food and Farming | | | | | | | | | | | | |
| 21,935 | - | 21,935 | 426,995 | -10,053 | 416,942 | 438,877 | 79,382 | - | 79,382 | 450,202 | 61,786 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Food and Farming - Departmental Expenditure</i> | | | | | | | | | | | | |
| 20,830 | - | 20,830 | 390,249 | -10,053 | 380,196 | 401,026 | 48,945 | - | 48,945 | 410,176 | 27,519 | |
| <i>Livestock and Meat Commission (ALB - Net)</i> | | | | | | | | | | | | |
| 1,105 | - | 1,105 | -576 | - | -576 | 529 | - | - | - | 661 | -390 | |
| <i>The Agri-Food and Biosciences Institute (ALB - Net)</i> | | | | | | | | | | | | |
| - | - | - | 37,322 | - | 37,322 | 37,322 | 30,437 | - | 30,437 | 39,365 | 34,657 | |
| 2: Veterinary Service and Animal Health | | | | | | | | | | | | |
| 9,121 | - | 9,121 | 82,305 | -10,477 | 71,828 | 80,949 | 5,909 | - | 5,909 | 113,210 | 7,334 | |
| 3: Rural Affairs | | | | | | | | | | | | |
| 3,036 | -231 | 2,805 | 20,503 | -7,403 | 13,100 | 15,905 | 1,233 | - | 1,233 | 15,055 | 7,566 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Rural Affairs - Departmental Expenditure</i> | | | | | | | | | | | | |
| 3,036 | -231 | 2,805 | 11,256 | -6 | 11,250 | 14,055 | 1,233 | - | 1,233 | 14,732 | 7,566 | |
| <i>EU Peace Plus</i> | | | | | | | | | | | | |
| - | - | - | 9,247 | -7,397 | 1,850 | 1,850 | - | - | - | 323 | - | |
| 4: Foyle, Carlingford and Irish Lights Commission (ALB - Net) | | | | | | | | | | | | |
| - | - | - | 2,634 | - | 2,634 | 2,634 | 1,150 | - | 1,150 | 2,634 | 1,100 | |
| 5: Environment, Marine and Fisheries | | | | | | | | | | | | |
| 11,139 | -65 | 11,074 | 23,414 | -2,021 | 21,393 | 32,467 | 10,209 | - | 10,209 | 41,850 | 8,527 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Environment, Marine and Fisheries - Departmental Expenditure</i> | | | | | | | | | | | | |
| 11,139 | -65 | 11,074 | 21,155 | -2,021 | 19,134 | 30,208 | 10,209 | - | 10,209 | 39,557 | 8,218 | |
| <i>EU Community Initiatives</i> | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | 64 | |
| <i>Northern Ireland Fishery Harbour Authority (ALB - Net)</i> | | | | | | | | | | | | |
| - | - | - | 2,259 | - | 2,259 | 2,259 | - | - | - | 2,293 | 245 | |

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|---------|---------------|-----------------------|---------|-------------|---------|---------|
| Resources | | | | Capital | | | Resources | Capital | | | |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 6: Forestry | | | | | | | | | | | |
| 2,459 | - | 2,459 | 2,932 | -13 | 2,919 | 5,378 | 1,613 | - | 1,613 | 7,897 | 1,404 |
| 7: Northern Ireland Environment Agency | | | | | | | | | | | |
| 8,183 | - | 8,183 | 60,557 | -24,236 | 36,321 | 44,504 | 9,404 | - | 9,404 | 33,926 | 1,959 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>NIEA - Departmental Expenditure</i> | | | | | | | | | | | |
| 8,183 | - | 8,183 | 49,140 | -15,102 | 34,038 | 42,221 | 9,404 | - | 9,404 | 33,926 | 1,959 |
| <i>EU Peace Plus</i> | | | | | | | | | | | |
| - | - | - | 11,417 | -9,134 | 2,283 | 2,283 | - | - | - | - | - |
| 8: Climate Change, Science & Innovation | | | | | | | | | | | |
| 1,802 | - | 1,802 | 8,248 | -9 | 8,239 | 10,041 | 10,609 | - | 10,609 | 4,574 | 11,878 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -1,065 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 9: Consolidated Fund Extra Receipts | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -1,065 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 57,675 | -296 | 57,379 | 627,588 | -54,212 | 573,376 | 630,755 | 119,509 | - | 119,509 | 668,283 | 101,554 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 18,186 | - | 18,186 | 18,186 | - | - | - | 126,186 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 10: Provisions - Departmental | | | | | | | | | | | |
| - | - | - | 10,320 | - | 10,320 | 10,320 | - | - | - | 118,485 | - |
| 11: Revaluations – Departmental | | | | | | | | | | | |
| - | - | - | 5,050 | - | 5,050 | 5,050 | - | - | - | 5,050 | - |
| 12: Depreciation - Departmental | | | | | | | | | | | |
| - | - | - | 1,116 | - | 1,116 | 1,116 | - | - | - | 1,116 | - |
| 13: Arm's Length Bodies (Net) | | | | | | | | | | | |
| - | - | - | 1,700 | - | 1,700 | 1,700 | - | - | - | 1,535 | - |

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|------------------------------|--------|--------|-----------|---------|---------|-----------|-----------------------|--------|---------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net | | | | | |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 18,186 | - | 18,186 | 18,186 | - | - | - | 126,186 | - |
| Total for Estimate | | | | | | | | | | | |
| 57,675 | -296 | 57,379 | 645,774 | -54,212 | 591,562 | 648,941 | 119,509 | - | 119,509 | 794,469 | 101,554 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 57,675 | -296 | 57,379 | 645,774 | -54,212 | 591,562 | 648,941 | 119,509 | - | 119,509 | 795,534 | 101,554 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -1,065 | - |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|--------------------------|-------------------------------|----------------------------|
| Net Resource Requirement | 648,941 | 794,469 | 638,897 |
| Net Capital Requirement | 119,509 | 101,554 | 97,325 |
| Accruals to cash adjustments | 7,941 | -134,660 | -70,446 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -44,444 | -46,488 | -42,377 |
| Remove voted capital | -31,587 | -35,612 | -30,176 |
| Add cash grant-in-aid | 82,611 | 80,000 | 63,771 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -28,319 | -39,075 | -28,857 |
| New provisions and adjustments to previous provisions | -10,320 | -118,485 | -242 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -954 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | 5 |
| Increase (+) / Decrease (-) in debtors | - | - | -14,007 |
| Increase (-) / Decrease (+) in creditors | 40,000 | 25,000 | -18,153 |
| Use of provisions | - | - | 544 |
| Removal of non-voted budget items | - | 1,065 | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | 1,065 | - |
| Net Cash Requirement | 776,391 | 762,428 | 665,776 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 57,675 | 70,791 | 85,682 |
| <i>Less:</i> | | | |
| Administration DEL Income | -296 | -3,217 | -1,921 |
| Net Administration Costs | 57,379 | 67,574 | 83,761 |
| Gross Programme Costs | 712,768 | 837,571 | 679,366 |
| <i>Less:</i> | | | |
| Programme DEL Income | -54,212 | -60,587 | -70,990 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 658,556 | 776,984 | 608,376 |
| Net expenditure for the year (Accounts) | 715,935 | 844,558 | 692,137 |
| <i>Of which:</i> | | | |
| Resource DEL | 630,755 | 669,348 | 638,807 |
| Capital DEL | 66,994 | 49,024 | 53,240 |
| Resource AME | 18,186 | 126,186 | 90 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | -1,065 | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -66,994 | -49,024 | -53,240 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 648,941 | 794,469 | 638,897 |
| <i>Of which:</i> | | | |
| Resource DEL | 630,755 | 668,283 | 638,807 |
| Resource AME | 18,186 | 126,186 | 90 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 648,941 | 794,469 | 638,897 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Resource DEL | -54,508 | -63,175 | -63,703 |
| Administration | | | |
| Other Income | -296 | -3,217 | -1,921 |
| <i>Of which:</i> | | | |
| 1: Food and Farming | - | -2,368 | -1,299 |
| 2: Veterinary Service and Animal Health | - | -99 | -11 |
| 3: Rural Affairs | -231 | -267 | -237 |
| 5: Environment, Marine and Fisheries | -65 | -456 | -371 |
| 6: Forestry | - | -27 | -3 |
| Total Administration | -296 | -3,217 | -1,921 |
| Programme | | | |
| EU Grants Received | -16,531 | -1,407 | -7,504 |
| <i>Of which:</i> | | | |
| 3: Rural Affairs | -7,397 | -1,292 | - |
| 5: Environment, Marine and Fisheries | - | - | -4,668 |
| 7: Northern Ireland Environment Agency <i>Common Agricultural Policy</i> | -9,134 | -115 | - |
| | - | - | -2,836 |
| Other Income | -37,681 | -58,551 | -54,278 |
| <i>Of which:</i> | | | |
| 1: Food and Farming | -10,053 | -11,596 | -11,717 |
| 2: Veterinary Service and Animal Health | -10,477 | -21,450 | -18,827 |
| 3: Rural Affairs | -6 | -14 | -15 |
| 5: Environment, Marine and Fisheries | -2,021 | -6,167 | -7,009 |
| 6: Forestry | -13 | -10 | -8 |
| 7: Northern Ireland Environment Agency | -15,102 | -18,739 | -16,021 |
| 8: Climate Change, Science & Innovation | -9 | -575 | -681 |
| Total Programme | -54,212 | -59,958 | -61,782 |
| Total Voted Resource Income | -54,508 | -63,175 | -63,703 |
| Voted Capital DEL | - | -986 | -21,836 |
| Programme | | | |
| Other Income | - | -357 | -12,600 |
| <i>Of which:</i> | | | |
| 1: Food and Farming | - | -270 | -6 |
| 2: Veterinary Service and Animal Health | - | - | -12,591 |
| 5: Environment, Marine and Fisheries | - | -87 | -3 |
| Other Grants | - | -629 | -9,236 |
| <i>Of which:</i> | | | |
| 1: Food and Farming | - | -225 | -1,777 |
| 2: Veterinary Service and Animal Health | - | - | -1,977 |
| 3: Rural Affairs | - | -39 | - |
| 5: Environment, Marine and Fisheries <i>Common Agricultural Policy</i> | - | -365 | -2,256 |
| | - | - | -3,226 |
| Total Programme | - | -986 | -21,836 |
| Total Voted Capital Income | - | -986 | -21,836 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|----------|-----------------------|---------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -1,065 | -1,065 | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | - | - | -1,065 | -1,065 | - | - |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---------------------------------------|------------------|----------|-----------------------|---------------|--------------------|----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Northern Ireland Assembly Commission | - | - | -1,065 | -1,065 | - | - |
| <i>Of which:</i> | | | | | | |
| Fines and Penalties | - | - | -1,065 | -1,065 | - | - |
| Total | - | - | -1,065 | -1,065 | - | - |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|---|-------------------------------------|
| Accounting Officer: | Katrina Godfrey |
| Executive Agency Accounting Officer: | |
| David Reid | Northern Ireland Environment Agency |

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

| | |
|-----------------------------------|---|
| ALB Accounting Officers: | |
| Colin Smith | Livestock and Meat Commission |
| Dr Stanley McDowell | The Agri-Food and Biosciences Institute |
| JP O'Doherty and Ciarán McGonigle | The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission |
| Kevin Quigley | NI Fishery Harbour Authority |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---|--|------------------|----------------|---------------------|
| 1 | Livestock and Meat Commission | 529 | - | - |
| 1, 13 | The Agri-Food and Biosciences Institute | 38,722 | 30,437 | 78,088 |
| 4, 13 | The Loughs Agency of the Foyle, Carlingford and Irish Lights Commission | 2,934 | 1,150 | 3,504 |
| 5 | NI Fishery Harbour Authority | 2,259 | - | 1,019 |
| Total | | 44,444 | 31,587 | 82,611 |

Main Estimate 2025-26

Department for
Communities

Department for Communities

Introduction

1. This Estimate provides for expenditure by the Department for Communities in taking forward its aim of “Working together to improve communities through tackling poverty and disadvantage, supporting equality and diversity, and promoting employment, culture and heritage”. The request for resource corresponds with the Department’s main programmes of – Welfare, Employment, Local Government, Housing, Regeneration, Culture, Arts and Sport.

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|---------------|----------------------|
| Departmental Expenditure Limit | | | |
| Resource | 941,272,000 | 13,612,000 | 954,884,000 |
| Capital | 326,220,000 | -8,158,000 | 318,062,000 |
| Annually Managed Expenditure | | | |
| Resource | 6,244,383,000 | 4,191,139,000 | 10,435,522,000 |
| Capital | 25,195,000 | -599,000 | 24,596,000 |
| Total Net Budget | | | |
| Resource | 7,185,655,000 | 4,204,751,000 | 11,390,406,000 |
| Capital | 351,415,000 | -8,757,000 | 342,658,000 |
| Non-Budget Expenditure | | | |
| Resource | 28,818,000 | | 28,818,000 |
| Capital | - | | - |
| Net cash requirement | 7,519,204,000 | | 7,519,204,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department for Communities on:

Departmental Expenditure Limit:*Expenditure arising from:*

Payments relating to the administration and operating costs of the Department and the net administration and operating costs of its ALBs to enable the Department to fulfil its obligations to support all client groups as well as supporting the governmental response to the coronavirus COVID-19 pandemic and delivering the Programme for Government. The Department's ALBs include the Northern Ireland Housing Executive, Northern Ireland Library Authority, National Museums and Galleries Northern Ireland, Arts Council of Northern Ireland, Sports Council for Northern Ireland, the North/South Language Body, Charities Commission for Northern Ireland, Armagh Observatory and Planetarium, Northern Ireland Commissioner for Children and Young People, Ulster Supported Employment Limited, Commissioner for Older People for Northern Ireland, Northern Ireland Museums Council, Local Government Staff Commission and Northern Ireland Local Government 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 NI Housing Association sector; arts, creativity, museums, libraries, linguistic and cultural diversity, sport, recreation and other services; historic environment and payments to hold or support events; acquisition and preservation of, and provision of access to, archival heritage; 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.

Part I (continued)

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:

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.

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

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

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

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|----------|---------|-----------|-----------------------|---------|---------|-----------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 78,925 | - | 78,925 | 1,038,717 | -176,370 | 862,347 | 941,272 | 369,605 | -43,385 | 326,220 | 920,410 | 232,537 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Welfare and Employment | | | | | | | | | | | |
| 40,229 | - | 40,229 | 562,312 | -157,453 | 404,859 | 445,088 | 10,831 | -9,082 | 1,749 | 412,353 | 3,258 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Operational Delivery</i> | | | | | | | | | | | |
| 40,229 | - | 40,229 | 518,539 | -157,453 | 361,086 | 401,315 | 700 | - | 700 | 356,456 | 2,209 |
| <i>Discretionary Support Scheme</i> | | | | | | | | | | | |
| - | - | - | 25,000 | - | 25,000 | 25,000 | 10,131 | -9,082 | 1,049 | 25,000 | 1,049 |
| <i>Employment Programmes</i> | | | | | | | | | | | |
| - | - | - | 17,613 | - | 17,613 | 17,613 | - | - | - | 26,632 | - |
| <i>Ulster Supported Employment Ltd (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,160 | - | 1,160 | 1,160 | - | - | - | 4,265 | - |
| 2: Local Government | | | | | | | | | | | |
| 3,169 | - | 3,169 | 54,688 | -50 | 54,638 | 57,807 | - | - | - | 56,744 | - |
| 3: Housing Benefit (Rates Element) | | | | | | | | | | | |
| - | - | - | 71,383 | - | 71,383 | 71,383 | - | - | - | 83,300 | - |
| 4: Housing and Regeneration | | | | | | | | | | | |
| 19,247 | - | 19,247 | 201,094 | -17,887 | 183,207 | 202,454 | 310,024 | -34,303 | 275,721 | 200,462 | 212,142 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Housing</i> | | | | | | | | | | | |
| 11,484 | - | 11,484 | 13,559 | -12,098 | 1,461 | 12,945 | 56,116 | -32,167 | 23,949 | 14,171 | -2,662 |
| <i>Northern Ireland Housing Executive Landlord Services</i> | | | | | | | | | | | |
| - | - | - | 61 | - | 61 | 61 | - | - | - | 3,862 | 840 |
| <i>Northern Ireland Housing Executive (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 174,712 | - | 174,712 | 174,712 | 214,793 | - | 214,793 | 169,233 | 202,786 |
| <i>Urban Regeneration</i> | | | | | | | | | | | |
| 7,763 | - | 7,763 | 6,697 | -937 | 5,760 | 13,523 | 36,445 | - | 36,445 | 13,196 | 11,178 |
| <i>EU Programme for Peace and Reconciliation</i> | | | | | | | | | | | |
| - | - | - | 6,065 | -4,852 | 1,213 | 1,213 | 2,670 | -2,136 | 534 | - | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-------|-----------|--------|--------|------------------|-----------------------|--------|----------------|-----------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 5: Culture, Arts, Heritage and Sport | | | | | | | | | | | |
| 7,481 | - | 7,481 | 98,523 | -980 | 97,543 | 105,024 | 42,158 | - | 42,158 | 106,540 | 11,329 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Support for Libraries, Museums, Arts, Sport and Heritage sectors</i> | | | | | | | | | | | |
| 7,481 | - | 7,481 | 16,854 | -960 | 15,894 | 23,375 | 35,838 | - | 35,838 | 23,281 | 3,717 |
| <i>Public Record Office of Northern Ireland</i> | | | | | | | | | | | |
| - | - | - | 6,179 | -20 | 6,159 | 6,159 | 100 | - | 100 | 7,342 | 180 |
| <i>Arts Council of Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 10,478 | - | 10,478 | 10,478 | - | - | - | 10,366 | 1,303 |
| <i>Armagh Observatory and Planetarium (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 2,842 | - | 2,842 | 2,842 | - | - | - | 2,772 | 212 |
| <i>National Museums and Galleries Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 21,157 | - | 21,157 | 21,157 | 1,020 | - | 1,020 | 21,839 | 1,037 |
| <i>Northern Ireland Museums Council (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 260 | - | 260 | 260 | - | - | - | 263 | - |
| <i>Northern Ireland Library Authority (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 33,008 | - | 33,008 | 33,008 | 5,200 | - | 5,200 | 32,631 | 4,511 |
| <i>Sports Council for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 7,745 | - | 7,745 | 7,745 | - | - | - | 8,046 | 369 |
| 6: Voluntary and Community Funding | | | | | | | | | | | |
| 7,446 | - | 7,446 | 43,618 | - | 43,618 | 51,064 | 6,092 | - | 6,092 | 52,594 | 5,433 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Community and Voluntary Sector Funding</i> | | | | | | | | | | | |
| 7,446 | - | 7,446 | 38,357 | - | 38,357 | 45,803 | 5,933 | - | 5,933 | 46,939 | 5,373 |
| <i>Charities Commission NI (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 2,062 | - | 2,062 | 2,062 | 100 | - | 100 | 2,012 | 50 |
| <i>Commissioner for Older People for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,373 | - | 1,373 | 1,373 | 59 | - | 59 | 1,659 | 10 |
| <i>Commissioner for Children and Young People for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,826 | - | 1,826 | 1,826 | - | - | - | 1,984 | - |
| 7: Languages | | | | | | | | | | | |
| 1,353 | - | 1,353 | 7,099 | - | 7,099 | 8,452 | 500 | - | 500 | 8,417 | 375 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Support for Languages</i> | | | | | | | | | | | |
| 1,353 | - | 1,353 | 1,043 | - | 1,043 | 2,396 | 500 | - | 500 | 2,416 | 375 |
| <i>North-South Language Implementation Body (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 6,056 | - | 6,056 | 6,056 | - | - | - | 6,001 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|---|--------|--------|-----------|----------|-----------|-----------|-----------------------|---------|---------|-----------|-----------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital | |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | Capital | 10 | 11 | 12 |
| Non-voted expenditure | | | | | | | | | | | | |
| - | - | - | 14,002 | -390 | 13,612 | 13,612 | 3,320 | -11,478 | -8,158 | | 13,575 | -8,262 |
| <i>Of which:</i> | | | | | | | | | | | | |
| 8: Welfare and Employment | | | | | | | | | | | | |
| - | - | - | 14,002 | -75 | 13,927 | 13,927 | 3,320 | -105 | 3,215 | | 13,927 | 3,290 |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>National Insurance Fund</i> | | | | | | | | | | | | |
| - | - | - | 13,000 | - | 13,000 | 13,000 | - | - | - | | 13,000 | - |
| <i>Expenditure incurred by the Social Fund</i> | | | | | | | | | | | | |
| - | - | - | 1,002 | - | 1,002 | 1,002 | 3,320 | -105 | 3,215 | | 1,002 | 3,290 |
| <i>Other Non Voted Expenditure</i> | | | | | | | | | | | | |
| - | - | - | - | -75 | -75 | -75 | - | - | - | | -75 | - |
| 9: Local Government | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | | - | - |
| 10: Housing and Regeneration | | | | | | | | | | | | |
| - | - | - | - | -315 | -315 | -315 | - | -11,373 | -11,373 | | -315 | -11,552 |
| 11: Culture, Arts, Heritage and Sport | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | | -37 | - |
| Total Spending in DEL | | | | | | | | | | | | |
| 78,925 | - | 78,925 | 1,052,719 | -176,760 | 875,959 | 954,884 | 372,925 | -54,863 | 318,062 | | 933,985 | 224,275 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 6,245,383 | -1,000 | 6,244,383 | 6,244,383 | 25,595 | -400 | 25,195 | | 6,063,403 | 44,473 |
| <i>Of which:</i> | | | | | | | | | | | | |
| 12: Working Age Benefits | | | | | | | | | | | | |
| - | - | - | 2,693,964 | -1,000 | 2,692,964 | 2,692,964 | 25,595 | -400 | 25,195 | | 2,545,500 | 44,473 |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Universal Credit and Legacy Benefits</i> | | | | | | | | | | | | |
| - | - | - | 2,587,914 | - | 2,587,914 | 2,587,914 | 21,395 | - | 21,395 | | 2,445,864 | 40,269 |
| <i>Other Working Age Benefits</i> | | | | | | | | | | | | |
| - | - | - | 106,050 | -1,000 | 105,050 | 105,050 | 4,200 | -400 | 3,800 | | 99,636 | 4,204 |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|--|--------|-----|-----------|--------|-----------|-----------|-----------------------|---------|---------|-----------|-----------|------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital | |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | Capital | 10 | 11 | 12 |
| 13: Disability Benefits | | | | | | | | | | | | |
| - | - | - | 2,952,282 | - | 2,952,282 | 2,952,282 | - | - | - | - | 2,766,252 | - |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>PIP/DLA/Carer's Allowance/Attendance Allowance</i> | | | | | | | | | | | | |
| - | - | - | 2,920,750 | - | 2,920,750 | 2,920,750 | - | - | - | - | 2,732,536 | - |
| <i>Other Disability benefits</i> | | | | | | | | | | | | |
| - | - | - | 31,532 | - | 31,532 | 31,532 | - | - | - | - | 33,716 | - |
| 14: Pension and Other Related Benefits | | | | | | | | | | | | |
| - | - | - | 289,349 | - | 289,349 | 289,349 | - | - | - | - | 296,291 | - |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Pension Credit</i> | | | | | | | | | | | | |
| - | - | - | 280,965 | - | 280,965 | 280,965 | - | - | - | - | 287,116 | - |
| <i>Other Pension related benefits</i> | | | | | | | | | | | | |
| - | - | - | 8,384 | - | 8,384 | 8,384 | - | - | - | - | 9,175 | - |
| 15: Housing Benefits | | | | | | | | | | | | |
| - | - | - | 263,153 | - | 263,153 | 263,153 | - | - | - | - | 420,718 | - |
| 16: Provisions, Depreciation, Revaluations, Impairments and Pension Costs | | | | | | | | | | | | |
| - | - | - | 46,635 | - | 46,635 | 46,635 | - | - | - | - | 34,642 | - |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Departmental Expenditure</i> | | | | | | | | | | | | |
| - | - | - | 20,581 | - | 20,581 | 20,581 | - | - | - | - | 13,263 | - |
| <i>ALB's Expenditure (Net)</i> | | | | | | | | | | | | |
| - | - | - | 26,054 | - | 26,054 | 26,054 | - | - | - | - | 21,379 | - |
| Non-voted expenditure | | | | | | | | | | | | |
| - | - | - | 4,191,139 | - | 4,191,139 | 4,191,139 | 20,122 | -20,721 | -599 | -599 | 3,971,307 | -857 |
| <i>Of which:</i> | | | | | | | | | | | | |
| 17: Working Age Benefits | | | | | | | | | | | | |
| - | - | - | 422,562 | - | 422,562 | 422,562 | 20,122 | -20,721 | -599 | -599 | 432,045 | -857 |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Jobseeker's Allowance (Contributory)</i> | | | | | | | | | | | | |
| - | - | - | 4,435 | - | 4,435 | 4,435 | - | - | - | - | 4,593 | - |
| <i>Employment and Support Allowance (Contributory)</i> | | | | | | | | | | | | |
| - | - | - | 371,304 | - | 371,304 | 371,304 | - | - | - | - | 377,513 | - |
| <i>Other Working Age Benefits</i> | | | | | | | | | | | | |
| - | - | - | 46,823 | - | 46,823 | 46,823 | 20,122 | -20,721 | -599 | -599 | 49,939 | -857 |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|------------|----------|------------|------------|-----------------------|---------|---------|------------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | 10 | 11 | 12 |
| 18: Pension and Other Related Benefits | | | | | | | | | | | |
| - | - | - | 3,768,577 | - | 3,768,577 | 3,768,577 | - | - | - | 3,539,262 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 10,436,522 | -1,000 | 10,435,522 | 10,435,522 | 45,717 | -21,121 | 24,596 | 10,034,710 | 43,616 |
| Non-Budget spending | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 28,818 | - | 28,818 | 28,818 | - | - | - | 28,625 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 19: Cash paid into the Social Fund | | | | | | | | | | | |
| - | - | - | 28,818 | - | 28,818 | 28,818 | - | - | - | 28,625 | - |
| Total Non-Budget Spending | | | | | | | | | | | |
| - | - | - | 28,818 | - | 28,818 | 28,818 | - | - | - | 28,625 | - |
| Total for Estimate | | | | | | | | | | | |
| 78,925 | - | 78,925 | 11,518,059 | -177,760 | 11,340,299 | 11,419,224 | 418,642 | -75,984 | 342,658 | 10,997,320 | 267,891 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 78,925 | - | 78,925 | 7,312,918 | -177,370 | 7,135,548 | 7,214,473 | 395,200 | -43,785 | 351,415 | 7,012,438 | 277,010 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 4,205,141 | -390 | 4,204,751 | 4,204,751 | 23,442 | -32,199 | -8,757 | 3,984,882 | -9,119 |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 11,419,224 | 10,997,320 | 9,703,458 |
| Net Capital Requirement | 342,658 | 267,891 | 229,593 |
| Accruals to cash adjustments | -46,684 | -19,855 | -51,119 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -288,733 | -282,450 | -256,382 |
| Remove voted capital | -221,172 | -210,278 | -206,406 |
| Add cash grant-in-aid | 508,585 | 515,833 | 477,756 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -29,174 | -21,896 | -19,594 |
| New provisions and adjustments to previous provisions | -4,004 | -5,340 | 11,093 |
| Prior Period Adjustments | - | - | - |
| Housing Benefit Rates Owner Occupiers | -25,969 | -30,000 | -30,018 |
| Other non-cash items | - | - | -13,402 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | -7 |
| Increase (+) / Decrease (-) in debtors | -23,661 | -23,661 | 30,822 |
| Increase (-) / Decrease (+) in creditors | 30,532 | 30,532 | -57,171 |
| Use of provisions | 6,912 | 7,405 | 12,190 |
| Removal of non-voted budget items | -4,195,994 | -3,975,763 | -3,666,156 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -4,195,994 | -3,975,763 | -3,666,156 |
| Net Cash Requirement | 7,519,204 | 7,269,593 | 6,215,776 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|-------------------|-----------------------|--------------------|
| Gross Administration Costs | 78,925 | 56,538 | 68,693 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | 78,925 | 56,538 | 68,693 |
| Gross Programme Costs | 11,774,645 | 11,304,507 | 9,905,394 |
| <i>Less:</i> | | | |
| Programme DEL Income | -203,426 | -200,904 | -192,930 |
| Programme AME Income | -1,000 | -30,535 | -4,463 |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 11,570,219 | 11,073,068 | 9,708,001 |
| Net expenditure for the year (Accounts) | 11,649,144 | 11,129,606 | 9,776,694 |
| <i>Of which:</i> | | | |
| Resource DEL | 954,884 | 933,985 | 891,132 |
| Capital DEL | 258,738 | 190,446 | 202,561 |
| Resource AME | 10,435,522 | 10,034,710 | 8,687,126 |
| Capital AME | - | -29,535 | -4,125 |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -258,738 | -160,911 | -198,436 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 11,390,406 | 10,968,695 | 9,578,258 |
| <i>Of which:</i> | | | |
| Resource DEL | 954,884 | 933,985 | 891,132 |
| Resource AME | 10,435,522 | 10,034,710 | 8,687,126 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | 28,818 | 28,625 | 125,200 |
| Total Resource (Estimate) | 11,419,224 | 10,997,320 | 9,703,458 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -176,370 | -171,518 | -119,070 |
| Programme | | | |
| EU Grants Received | -4,852 | - | - |
| <i>Of which:</i> | | | |
| 1: Welfare and Employment | - | - | - |
| 4: Housing and Regeneration | -4,852 | - | - |
| Sales of Goods and Services | -890 | -890 | -890 |
| <i>Of which:</i> | | | |
| 5: Culture, Arts, Heritage and Sport | -890 | -890 | -890 |
| Interest and Dividends | -10,979 | -10,979 | -11,980 |
| <i>Of which:</i> | | | |
| 4: Housing and Regeneration | -10,979 | -10,979 | -11,980 |
| Other Grants | -801 | -801 | -2,672 |
| <i>Of which:</i> | | | |
| 1: Welfare and Employment | -200 | -200 | -215 |
| 4: Housing and Regeneration | -601 | -601 | -2,457 |
| Other Income | -158,848 | -158,848 | -103,528 |
| <i>Of which:</i> | | | |
| 1: Welfare and Employment | -157,253 | -157,253 | -102,100 |
| 2: Local Government | -50 | -50 | - |
| 4: Housing and Regeneration | -1,455 | -1,455 | -1,338 |
| 5: Culture, Arts, Heritage and Sport | -90 | -90 | -90 |
| Total Programme | -176,370 | -171,518 | -119,070 |
| Voted Resource AME | -1,000 | -1,000 | -338 |
| Programme | | | |
| Interest and Dividends | -1,000 | -1,000 | -338 |
| <i>Of which:</i> | | | |
| 12: Working Age Benefits | -1,000 | -1,000 | -338 |
| Total Programme | -1,000 | -1,000 | -338 |
| Total Voted Resource Income | -177,370 | -172,518 | -119,408 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--------------------------------------|------------------|-----------------------|--------------------|
| Voted Capital DEL | -43,385 | -44,134 | -91,646 |
| Programme | | | |
| EU Grants Received | -2,136 | - | -25,131 |
| <i>Of which:</i> | | | |
| 4: Housing and Regeneration | -2,136 | - | -25,131 |
| Sale of Assets | -15,530 | -15,537 | -27,594 |
| <i>Of which:</i> | | | |
| 1: Welfare and Employment | - | - | -6 |
| 4: Housing and Regeneration | -15,530 | -15,537 | -27,578 |
| 5: Culture, Arts, Heritage and Sport | - | - | -10 |
| Other Grants | -9,000 | -14,300 | -21,458 |
| <i>Of which:</i> | | | |
| 4: Housing and Regeneration | -9,000 | -14,175 | -20,817 |
| 5: Culture, Arts, Heritage and Sport | - | -125 | -641 |
| Repayments | -16,719 | -14,297 | -17,463 |
| <i>Of which:</i> | | | |
| 1: Welfare and Employment | -9,082 | -9,082 | -8,984 |
| 4: Housing and Regeneration | -7,637 | -5,215 | -8,479 |
| Total Programme | -43,385 | -44,134 | -91,646 |
| Voted Capital AME | -400 | -30,535 | -4,495 |
| Programme | | | |
| Other Grants | - | -29,535 | -4,125 |
| <i>Of which:</i> | | | |
| 12: Working Age Benefits | - | -29,535 | -4,125 |
| Repayments | -400 | -1,000 | -370 |
| <i>Of which:</i> | | | |
| 12: Working Age Benefits | -400 | -1,000 | -370 |
| Total Programme | -400 | -30,535 | -4,495 |
| Total Voted Capital Income | -43,785 | -74,669 | -96,141 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|-------------|-----------------------|-------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -390 | -390 | -427 | -427 | -495 | -495 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -390 | -390 | -427 | -427 | -495 | -495 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---|------------------|-------------|-----------------------|-------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Housing and Regeneration | -315 | -315 | -315 | -315 | -318 | -318 |
| <i>Of which:</i> | | | | | | |
| Private Rented Sector Registration | -306 | -306 | -306 | -306 | -296 | -296 |
| HA Loan Repayments (Interest) | -5 | -5 | -5 | -5 | -22 | -22 |
| Housing receipts | -4 | -4 | -4 | -4 | - | - |
| Welfare and Employment | -75 | -75 | -75 | -75 | -106 | -106 |
| <i>Of which:</i> | | | | | | |
| Employment and Social Security receipts | -75 | -75 | -75 | -75 | -106 | -106 |
| Working Age Benefits | - | - | - | - | -18 | -18 |
| <i>Of which:</i> | | | | | | |
| Social Security Benefit receipts | - | - | - | - | -18 | -18 |
| Culture, Arts, Heritage and Sport | - | - | -37 | -37 | -53 | -53 |
| <i>Of which:</i> | | | | | | |
| Heritage Environment Division receipts | - | - | -37 | -37 | -53 | -53 |
| Total | -390 | -390 | -427 | -427 | -495 | -495 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mr Colum Boyle

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

ALB Accounting Officers:

| | |
|--------------------|---|
| Grainia Long | Northern Ireland Housing Executive |
| Roisin McDonough | Arts Council Northern Ireland |
| Michael Burton | Armagh Observatory and Planetarium |
| Kathryn Thomson | National Museums Northern Ireland |
| Heather McGuicken | Northern Ireland Museums Council |
| Jim O'Hagan | Libraries Northern Ireland |
| Seán Ó Coinn | Foras Na Gaeilge |
| Ian Crozier | Ulster Scots Agency |
| Frances McCandless | Charities Commission Northern Ireland |
| Siobhan Casey | Commissioner for Older People Northern Ireland |
| Chris Quinn | Northern Ireland Commissioner for Children and Young People |
| Richard Archibald | Sport Northern Ireland |
| Scott Jackson | Ulster Supported Employment Limited |
| Diana Stewart | Local Government Staff Commission |
| David Murphy | Northern Ireland Local Government Officers Superannuation Committee |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---|--|------------------|----------------|---------------------|
| 4, 16 | The Northern Ireland Housing Executive | 192,712 | 214,793 | 410,000 |
| 5, 16 | Northern Ireland Library Authority | 40,581 | 5,200 | 38,794 |
| 5, 16 | National Museums and Galleries Northern Ireland | 21,157 | 1,020 | 18,694 |
| 5, 16 | Arts Council of Northern Ireland | 10,500 | - | 13,513 |
| 5, 16 | Sports Council for Northern Ireland | 7,845 | - | 7,936 |
| 7, 16 | Language Body | 6,387 | - | 7,410 |
| 6, 16 | Charities Commission Northern Ireland | 2,072 | 100 | 1,947 |
| 5, 16 | Armagh Observatory and Planetarium | 2,860 | - | 2,474 |
| 6, 16 | Commissioner for Children and Young People for Northern Ireland | 1,826 | - | 1,969 |
| 1, 16 | Ulster Supported Employment Limited | 1,160 | - | 3,900 |
| 6, 16 | Commissioner for Older People for Northern Ireland | 1,373 | 59 | 1,694 |
| 5, 16 | Northern Ireland Museums Council | 260 | - | 254 |
| 2, 16 | Local Government Staff Commission | - | - | - |
| 2, 16 | Northern Ireland Local Government Officers Superannuation Committee | - | - | - |
| Total | | 288,733 | 221,172 | 508,585 |

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|---|----------------|
| Potential Changes to Current Benefit Legislation | |
| The Department is aware that there may be changes to current benefit legislation. It is not possible to provide a financial impact or further clarification at this time. The Department maintains close contact with DWP to monitor ongoing developments in this area. | Unquantifiable |
| Legal Cases | |
| The Department is aware of ongoing legal cases for example Judicial Reviews and appeals which may lead to possible future obligations. It is not possible to assess the timing, likelihood or amount of any financial settlement of these cases at this time. The Department will continue to monitor the ongoing developments in this area. | Unquantifiable |
| Charity Commission Northern Ireland | |
| The Department has agreed to meet any costs which the Commission cannot meet from its own resources which are incurred as a result of any claim made against the Commission in respect of decisions taken prior to the High Court Draft Judgement handed down by Madam Justice McBride on 16 May 2019. This will apply to actions taken against the Commission as a whole or any member of staff who acted in good faith on behalf of the Commission. | Unquantifiable |
| Compensation Recovery Unit | |
| The Department recognises recoveries of social security benefits from insurance companies in respect of ongoing compensation claims made by the benefit recipients. Once the recovery of the social security benefit is received by the Department's Compensation Recovery Unit (CRU), the insurance company has the right to appeal within one month. Should the appeal be successful the recovery is refunded to the insurance company. | 300 |
| Statutory Guarantees | |
| The Department has entered into a Guarantee Agreement with the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) in respect of the Governors of the Armagh Observatory and Planetarium, Arts Council of Northern Ireland, Sports Council of Northern Ireland and the Northern Ireland Library Authority. The Department has guaranteed any and all obligations in respect of pension liabilities if any of these NDPBs ceases to exist or is otherwise unable to discharge its liabilities under the Local Government Pension Scheme Regulations (Northern Ireland) 2002. | Unquantifiable |
| Statutory Indemnities | |
| Indemnities to cover local museums borrowing objects for exhibitions. | 2,800 |
| Holiday Pay Liability | |
| The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI appealed the Court of Appeal's judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. A provision for legal claims was included in 2023/24 for the period from April 1999 through to 31 March 2013. There are still some significant elements of uncertainty around this estimate. Firstly, legal advice is now required following the Supreme Court judgment. There is also a lack of accessible payroll data for years prior to 2013 and negotiations with Trade Union and their legal representatives are not concluded. Amounts due for the period from 2013/14 onwards have been previously recognised in the Statement of Comprehensive Net Expenditure. | Unquantifiable |

Part III: Note I - Contingent Liabilities

Nature of Liability

£'000

Pension Liability - Goodwin judgement

The Housing Executive has recognised a Pension Asset of £77.8m (2023: £15.6m) for the NILGOSC defined benefit scheme. In June 2020, an Employment Tribunal ruled, that the Teachers' Pension Regulations 2010 (as amended) directly discriminated on grounds of sexual orientation in relation to the provision of adult survivor pensions and thereby result in a breach of the non-discrimination rule in section 61(1) to the Equality Act 2010. The provisions found that survivor's benefits of a female member in an opposite sex marriage are less favourable than for a female in a same sex marriage or civil partnership, and that treatment amounts to direct discrimination on grounds of sexual orientation. Although there is a similar differential treatment under the regulations governing the LGPS(NI), it is more limited in scope. The differential applies only where the marriage or civil partnership is entered into after the member has left the scheme (either as a pensioner or becoming a deferred member). As a result any future remedy, regardless of its retrospective scope, is therefore considered likely to be immaterial. The actuary for the scheme currently estimates the Goodwin judgement could add around 0.2% to the defined benefit obligation for a typical employer (and no higher than 0.5%), however the impact will vary depending on the membership profile.

Unquantifiable

**Main Estimate
2025-26**

Department for
the Economy

Department for the Economy

Introduction

1. This Main Estimate provides for expenditure by the Department for the Economy to promote the growth of a competitive and export-led economy, to take forward its aim of promoting a culture of lifelong learning and to equip people to work in a modern economy.

| Part I | £ | | |
|---------------------------------------|----------------------|------------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 1,381,787,000 | - | 1,381,787,000 |
| Capital | 212,606,000 | - | 212,606,000 |
| Annually Managed Expenditure | | | |
| Resource | 51,430,000 | - | 51,430,000 |
| Capital | 487,081,000 | - | 487,081,000 |
| Total Net Budget | | | |
| Resource | 1,433,217,000 | - | 1,433,217,000 |
| Capital | 699,687,000 | - | 699,687,000 |
| Non-Budget Expenditure | | | |
| Resource | 2,415,000 | | 2,415,000 |
| Capital | - | | - |
| Net cash requirement | 1,454,553,000 | | 1,454,553,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department for the Economy on:

Departmental Expenditure Limit:

Expenditure arising from:

Economic development, through research, developing policies and evaluation; economic infrastructure in support of economic development including regulatory reform and circular economy; providing assistance to industry and business (including assisting with the residual costs in connection with the privatisation of aircraft and shipbuilding companies); governmental response to and recovery from the coronavirus COVID-19 pandemic; telecommunications infrastructure; the delivery of City/Growth Deals, Inclusive Future Fund and Complementary Fund; social economy; licensing and legislation in relation to Minerals and Petroleum; geological research, Geological Survey NI and safeguarding abandoned mines; Renewable Heat Schemes and associated costs; energy strategy, energy policy legislation including working with the Utility Regulator on a new Utility Regulation (Support for Decarbonisation Preparation) Bill, and the provision of energy-related assistance; providing assistance to the development of tourism to include acquisition, management and disposal of assets and resources associated with the development of tourism; business regulation including company law, Insolvency Service, Trading Standards, Consumer Affairs, mutuals policy, legislation and operational; labour market services including employment law, Office of the Industrial Tribunal and Fair Employment Tribunal and employer support; repayment of funds made available to the Presbyterian Mutual Society to make payments to eligible persons; providing assistance for the Northern Ireland screen industry and its cultural sector; higher education (including universities and colleges of education); further education, youth and adult skills training, management and enterprise training, student support and other matters relating to tertiary education; employment schemes and services, including those for people with disabilities, and career information, advice and guidance services; grants in respect of Education Maintenance Allowances and certain payments to the Department of Education in Northern Ireland, the Department for Education in England, the Department for Science, Innovation and Technology and the British Council; repayment of loans; payments under NIO funding; payments under European Union Structural Funds programmes and other European Funded schemes including Peace IV, Peace Plus, Interreg and ERASMUS including match funding; payments under UK Shared Prosperity funding; payments under Shared Island Funding; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union, including assistance and support to businesses as a result of post Brexit positioning; and compliance with legal obligations arising out of the implementation of the Windsor Framework; administration costs, including redundancy payments and other statutory payments, severance payments and any compensation payments, other related services;

Part I (continued)

compensation payments in relation to the holiday pay case; the efficient management and discharge of liabilities falling to the Department and its partner organisations; UK Covid-19 Inquiry activities; funding councils and organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland and General Consumer Council for Northern Ireland; other non-cash items.

Income arising from:

Recoveries of salaries; superannuation and associated costs of seconded staff; recoupment of costs in respect of processing mineral and petroleum licences; application fees for mineral and petroleum licences; sale of geological publications and charges for services provided by Geological Survey Northern Ireland; consent fees from NI Electricity; clawback from telecommunications infrastructure and broadband contracts; rental income; European Union Funding; NIO Funding; UK Shared Prosperity Funding; Shared Island Funding; Insolvency Service and Consumer Affairs fees and recoveries; loan interest and principal receivable; McManus Scholarship funding; research funding from Department for Science, Innovation and Technology and other funding organisations; income from The Executive Office and Home Office for English for Speakers of other Languages (ESOL) related schemes; Department for Communities grant income; grant income from Government bodies; student loans; the recovery of administration costs and sundry receipts; recoupment of Renewable Heat Scheme payments.

Annually Managed Expenditure:

Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations. Renewable Heat Schemes and associated costs; student loans; revaluations; corporation tax; pensions; bad debts; creation and movement in provisions and other non-cash items. Funding organisations supporting departmental objectives, including the net spend and non-cash costs of the Department's arm's length bodies including: Invest Northern Ireland, Northern Ireland Screen Commission, Northern Ireland Tourist Board (trading as Tourism Northern Ireland), Tourism Ireland Company Limited by Guarantee (trading as Tourism Ireland), Trade and Business Development Body (IntertradeIreland), Further Education Colleges, Stranmillis University College, Labour Relations Agency, Health and Safety Executive for Northern Ireland, Construction Industry Training Board Northern Ireland, General Consumer Council for Northern Ireland.

Income arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Further education pension liabilities; other non-cash items.

Income arising from:

Company receipts.

The **Department for the Economy** will account for this Estimate.

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|--------|-----------|---------|-----------|------------------|-----------------------|--------|----------------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Net | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 68,714 | - | 68,714 | 1,334,519 | -21,446 | 1,313,073 | 1,381,787 | 215,046 | -2,440 | 212,606 | 1,057,569 | 254,938 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Economic & Business Development | | | | | | | | | | | |
| 27,233 | - | 27,233 | 103,310 | -1,839 | 101,471 | 128,704 | 120,315 | - | 120,315 | 140,617 | 102,326 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Economic & Business Development - Departmental</i> | | | | | | | | | | | |
| 20,054 | - | 20,054 | 16,154 | -1,839 | 14,315 | 34,369 | 77,692 | - | 77,692 | 32,066 | 73,912 |
| <i>EU Programmes – European Regional Development Fund</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -197 | - |
| <i>EU Community Initiatives</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Repayment of Assistance in respect of the Presbyterian Mutual Society</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -164 | -184 |
| <i>Invest Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| 5,360 | - | 5,360 | 69,917 | - | 69,917 | 75,277 | 42,194 | - | 42,194 | 88,255 | 28,378 |
| <i>Northern Ireland Screen (ALB - Net)</i> | | | | | | | | | | | |
| 1,819 | - | 1,819 | 17,239 | - | 17,239 | 19,058 | 429 | - | 429 | 20,657 | 220 |
| 2: Tourism | | | | | | | | | | | |
| 4,457 | - | 4,457 | 40,705 | - | 40,705 | 45,162 | 50 | - | 50 | 47,549 | 1,236 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Tourism NI - Departmental</i> | | | | | | | | | | | |
| 1,302 | - | 1,302 | - | - | - | 1,302 | - | - | - | 1,168 | - |
| <i>Tourism NI (ALB - Net)</i> | | | | | | | | | | | |
| 3,155 | - | 3,155 | 40,705 | - | 40,705 | 43,860 | 50 | - | 50 | 46,381 | 1,236 |
| 3: Employment and Skills | | | | | | | | | | | |
| 28,281 | - | 28,281 | 365,719 | -16,330 | 349,389 | 377,670 | 15,544 | - | 15,544 | 426,042 | 32,091 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Employment and Skills - Departmental</i> | | | | | | | | | | | |
| 28,281 | - | 28,281 | 116,992 | -355 | 116,637 | 144,918 | 1,200 | - | 1,200 | 120,723 | 400 |
| <i>EU Programmes – European Social Fund</i> | | | | | | | | | | | |
| - | - | - | 152 | -847 | -695 | -695 | - | - | - | 323 | - |
| <i>Peace IV</i> | | | | | | | | | | | |
| - | - | - | 18,910 | -15,128 | 3,782 | 3,782 | - | - | - | 2,801 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-------|-----------|--------|---------|---------------|-----------------------|--------|-------------|-----------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| <i>Construction Industry Training Board (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 132 | - | 132 | 132 | 114 | - | 114 | -211 | 416 |
| <i>Further Education Colleges (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 229,533 | - | 229,533 | 229,533 | 14,230 | - | 14,230 | 302,406 | 31,275 |
| 4: Student Support & Higher Education | | | | | | | | | | | |
| 4,013 | - | 4,013 | 787,833 | -311 | 787,522 | 791,535 | 78,682 | -2,440 | 76,242 | 410,358 | 117,447 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Student Support & Higher Education - Departmental</i> | | | | | | | | | | | |
| 4,013 | - | 4,013 | 782,507 | -311 | 782,196 | 786,209 | 76,782 | -2,440 | 74,342 | 404,443 | 115,507 |
| <i>Higher Education Colleges - Stranmillis (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 5,326 | - | 5,326 | 5,326 | 1,900 | - | 1,900 | 5,915 | 1,940 |
| 5: Tourism Ireland Ltd | | | | | | | | | | | |
| 801 | - | 801 | -8 | - | -8 | 793 | - | - | - | -3,877 | 963 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Tourism Ireland Ltd - Departmental</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | 30 |
| <i>Tourism Ireland Ltd (ALB - Net)</i> | | | | | | | | | | | |
| 801 | - | 801 | -8 | - | -8 | 793 | - | - | - | -3,877 | 933 |
| 6: InterTradeIreland | | | | | | | | | | | |
| - | - | - | 5,510 | - | 5,510 | 5,510 | 138 | - | 138 | 6,429 | 155 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>InterTradeIreland - Departmental</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |
| <i>InterTradeIreland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 5,510 | - | 5,510 | 5,510 | 138 | - | 138 | 6,429 | 155 |
| 7: Representation & Regulatory Services | | | | | | | | | | | |
| 3,929 | - | 3,929 | 31,450 | -2,966 | 28,484 | 32,413 | 317 | - | 317 | 30,451 | 720 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Representation & Regulatory Services - Departmental</i> | | | | | | | | | | | |
| 3,305 | - | 3,305 | 24,761 | -2,966 | 21,795 | 25,100 | 155 | - | 155 | 21,560 | 307 |
| <i>General Consumer Council for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,646 | - | 1,646 | 1,646 | 15 | - | 15 | 2,436 | 84 |
| <i>Labour Relations Agency (ALB - Net)</i> | | | | | | | | | | | |
| 624 | - | 624 | 4,315 | - | 4,315 | 4,939 | 87 | - | 87 | 5,346 | 324 |
| <i>Health and Safety Executive NI (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 728 | - | 728 | 728 | 60 | - | 60 | 1,109 | 5 |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|----------|---------------|------------------|----------------|------------------|------------------|-----------------------|---------------|----------------|------------------|----------------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -637 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 8: Consolidated Fund Extra Receipts (CFERs) | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -637 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Departmental</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -347 | - |
| <i>ALBs</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -290 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 68,714 | - | 68,714 | 1,334,519 | -21,446 | 1,313,073 | 1,381,787 | 215,046 | -2,440 | 212,606 | 1,056,932 | 254,938 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 292,145 | -240,715 | 51,430 | 51,430 | 673,029 | -185,948 | 487,081 | 47,397 | 508,001 |
| <i>Of which:</i> | | | | | | | | | | | |
| 9: Provisions & Revaluations – Departmental | | | | | | | | | | | |
| - | - | - | 5,498 | - | 5,498 | 5,498 | - | - | - | 4,260 | - |
| 10: NI Renewable Heat Incentive Scheme | | | | | | | | | | | |
| - | - | - | 33,470 | - | 33,470 | 33,470 | - | - | - | 33,470 | - |
| 11: Student Support | | | | | | | | | | | |
| - | - | - | 198,270 | -240,715 | -42,445 | -42,445 | 673,029 | -185,948 | 487,081 | -24,135 | 508,001 |
| 12: Invest Northern Ireland (ALB – Net) | | | | | | | | | | | |
| - | - | - | 50,700 | - | 50,700 | 50,700 | - | - | - | 29,700 | - |
| 13: Further Education Colleges (ALB – Net) | | | | | | | | | | | |
| - | - | - | 582 | - | 582 | 582 | - | - | - | 501 | - |
| 14: Other ALBs (Net) | | | | | | | | | | | |
| | | | 3,625 | - | 3,625 | 3,625 | - | - | - | 3,601 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|----------|-----------|-----------|-----------------------|----------|---------|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | 10 | 11 | 12 |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 292,145 | -240,715 | 51,430 | 51,430 | 673,029 | -185,948 | 487,081 | 47,397 | 508,001 |
| Non-Budget spending | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 2,415 | - | 2,415 | 2,415 | - | - | - | 2,301 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 15: Teachers Premature Retirement – on-going liabilities | | | | | | | | | | | |
| - | - | - | 2,415 | - | 2,415 | 2,415 | - | - | - | 2,301 | - |
| Total Non-Budget Spending | | | | | | | | | | | |
| - | - | - | 2,415 | - | 2,415 | 2,415 | - | - | - | 2,301 | - |
| Total for Estimate | | | | | | | | | | | |
| 68,714 | - | 68,714 | 1,629,079 | -262,161 | 1,366,918 | 1,435,632 | 888,075 | -188,388 | 699,687 | 1,106,630 | 762,939 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 68,714 | - | 68,714 | 1,629,079 | -262,161 | 1,366,918 | 1,435,632 | 888,075 | -188,388 | 699,687 | 1,107,267 | 762,939 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -637 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 1,435,632 | 1,106,630 | 829,361 |
| Net Capital Requirement | 699,687 | 762,939 | 653,812 |
| Accruals to cash adjustments | -680,766 | -350,861 | -335,091 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -441,709 | -508,648 | -444,506 |
| Remove voted capital | -59,217 | -64,966 | -74,305 |
| Add cash grant-in-aid | 469,001 | 508,745 | 452,977 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -772,662 | -444,935 | -881 |
| New provisions and adjustments to previous provisions | -5,179 | -6,078 | 12,817 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | 33,763 | -282,370 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 50,000 | 50,000 | -27,201 |
| Increase (-) / Decrease (+) in creditors | 79,000 | 79,000 | 24,186 |
| Use of provisions | - | 2,258 | 4,192 |
| Removal of non-voted budget items | - | 637 | 1,436 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | 637 | 1,436 |
| Net Cash Requirement | 1,454,553 | 1,519,345 | 1,149,518 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 68,714 | 62,742 | 61,460 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | -2 | -3 |
| Net Administration Costs | 68,714 | 62,740 | 61,457 |
| Gross Programme Costs | 1,817,863 | 1,571,344 | 1,230,266 |
| <i>Less:</i> | | | |
| Programme DEL Income | -23,886 | -24,146 | -15,308 |
| Programme AME Income | -240,715 | -284,314 | -280,708 |
| Non-Budget Income | -500 | -450 | - |
| Net Programme Costs | 1,552,762 | 1,262,434 | 934,250 |
| Net expenditure for the year (Accounts) | 1,621,476 | 1,325,174 | 995,707 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,381,787 | 1,056,932 | 923,399 |
| Capital DEL | 181,344 | 214,494 | 164,046 |
| Resource AME | 51,430 | 47,397 | -96,232 |
| Capital AME | - | - | - |
| Non-Budget | 6,915 | 6,351 | 6,627 |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -181,344 | -214,494 | -164,046 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -6,915 | -6,351 | -6,627 |
| Total Resource Budget | 1,433,217 | 1,104,329 | 827,167 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,381,787 | 1,056,932 | 923,399 |
| Resource AME | 51,430 | 47,397 | -96,232 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | 2,415 | 2,301 | 2,194 |
| Total Resource (Estimate) | 1,435,632 | 1,106,630 | 829,361 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Resource DEL | -21,446 | -17,281 | -13,882 |
| Administration | | | |
| Sales of Goods and Services | - | -2 | -3 |
| <i>Of which:</i> | | | |
| 2: Tourism | - | -2 | -3 |
| Total Administration | - | -2 | -3 |
| Programme | | | |
| EU Grants Received | -15,975 | -11,625 | -7,789 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | - | -421 | -3,313 |
| 3: Employment & Skills | -15,975 | -11,204 | -4,476 |
| Sales of Goods and Services | -3,069 | -2,685 | -2,656 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | -13 | -12 | -6 |
| 3: Employment & Skills | -90 | -224 | -133 |
| 7: Representation & Regulatory Services | -2,966 | -2,449 | -2,517 |
| Interest and Dividends | -455 | -458 | -1,005 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | -144 | -163 | -313 |
| 4: Student Support & Higher Education | -311 | -295 | -692 |
| Other Grants | -1,947 | -2,511 | -2,429 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | -1,682 | -2,053 | -1,554 |
| 3: Employment & Skills | -265 | -458 | -875 |
| 4: Student Support & Higher Education | - | - | - |
| Total Programme | -21,446 | -17,279 | -13,879 |
| Voted Resource AME | -240,715 | -284,314 | -280,708 |
| Programme | | | |
| Interest and Dividends | - | - | - |
| <i>Of which:</i> | | | |
| 11: Student Support | -240,715 | -284,314 | -280,708 |
| Total Programme | -240,715 | -284,314 | -280,708 |
| Total Voted Resource Income | -262,161 | -301,595 | -294,590 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Capital DEL | -2,440 | -6,887 | -3,253 |
| Programme | | | |
| Sale of Assets | - | - | - |
| <i>Of which:</i> | | | |
| 3: Employment & Skills | - | - | - |
| Other Grants | -2,440 | -2,405 | -2,126 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | - | - | -53 |
| 4: Student Support & Higher Education | -2,440 | -2,195 | -1,973 |
| 7: Representation & Regulatory Services | - | -210 | -100 |
| Loans | - | -4,482 | -1,127 |
| <i>Of which:</i> | | | |
| 1: Economic & Business Development | - | -4,482 | -1,127 |
| Total Programme | -2,440 | -6,887 | -3,253 |
| Voted Capital AME | -185,948 | -175,838 | -211,429 |
| Programme | | | |
| Loans | -185,948 | -175,838 | -211,429 |
| <i>Of which:</i> | | | |
| 11: Student Support | -185,948 | -175,838 | -211,429 |
| Total Programme | -185,948 | -175,838 | -211,429 |
| Total Voted Capital Income | -188,388 | -182,725 | -214,682 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|----------|-----------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -637 | - | -1,429 | -1,119 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | -7 | -7 |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | - | - | -637 | - | -1,436 | -1,126 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---------------------------------------|------------------|----------|-----------------------|----------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Economic & Business Development | - | - | -493 | - | -1,329 | -1,126 |
| <i>Of which:</i> | | | | | | |
| Refunds/Recoupments | - | - | -493 | - | -1,329 | -1,126 |
| Asset sales (Invest NI) | - | - | - | - | - | - |
| Employment & Skills | - | - | - | - | -28 | - |
| <i>Of which:</i> | | | | | | |
| Refunds/Recoupments | - | - | - | - | -28 | - |
| Student Support & Higher Education | - | - | - | - | -79 | - |
| <i>Of which:</i> | | | | | | |
| Refunds/Recoupments | - | - | - | - | -79 | - |
| Regulation & Regulatory Services | - | - | -144 | - | - | - |
| <i>Of which:</i> | | | | | | |
| Fees & Charges | - | - | -144 | - | - | - |
| Non-Budget | | | | | | |
| Student Support (AME) | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | |
| Interest Receivable | - | - | - | - | - | - |
| Loan Receipts | - | - | - | - | - | - |
| Total | - | - | -637 | - | -1,436 | -1,126 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ian Snowden

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

ALB Accounting Officers:

| | |
|-----------------------------|---|
| Professor Jonathan Heggarty | Stranmillis University College |
| Barry Neilson | Construction Industry Training Board Northern Ireland |
| Richard Williams | NI Screen |
| Margaret Hearty | InterTradeIreland |
| Kieran Donoghue | Invest NI |
| Aine Kearney (Interim) | Tourism NI |
| Alice Mansergh (Designate) | Tourism Ireland Limited |
| Mark McAllister | Labour Relations Agency |
| Noyona Chundur | Consumer Council NI |
| Robert Kidd | Health & Safety Executive NI |
| Damian Duffy (Interim) | Belfast Metropolitan College |
| Mel Higgins | Northern Regional College |
| Leo Murphy | North West Regional College |
| Tommy Martin | South Eastern Regional College |
| Lee Campbell | Southern Regional College |
| Celine McCartan | South West College |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---|---|------------------|----------------|---------------------|
| 1,12 | Invest Northern Ireland | 125,977 | 42,194 | 117,060 |
| 1,14 | Northern Ireland Screen | 19,608 | 429 | 18,829 |
| 2,14 | NI Tourist Board | 45,081 | 50 | 45,889 |
| 3,14 | Construction Industry Training Board NI | 162 | 114 | - |
| 3,13 | Further Education | 230,115 | 14,230 | 268,289 |
| 4,14 | Higher Education | 6,593 | 1,900 | 6,120 |
| 5,14 | Tourism Ireland Ltd | 1,128 | - | - |
| 6,14 | InterTradeIreland Ltd | 5,630 | 138 | 5,714 |
| 7 | Consumer Council for NI | 1,646 | 15 | 1,635 |
| 7 | Labour Relations Agency | 5,041 | 87 | 4,772 |
| 7 | Health & Safety Executive | 728 | 60 | 693 |
| Total | | 441,709 | 59,217 | 469,001 |

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|---|----------------|
| Abandoned Mines are vested in the Department under the Mineral Development Act (NI) 1969. Presently there are no issues with Abandoned Mines. | Unquantifiable |
| There are 85 outstanding litigation cases as at 31 March 2025. The estimated total potential liability is £0.6m. | 600 |

Main Estimate
2025-26

Department of
Education

Department of Education

Introduction

1. This Estimate provides the vision of the Department of Education, for “an education system that is recognised internationally for the quality of its teaching and learning, for the achievements of its young people and for a focus on meeting their needs.”

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|----------------------|------------|---------------|
| Departmental Expenditure Limit | | | |
| Resource | 3,230,262,000 | - | 3,230,262,000 |
| Capital | 391,401,000 | -3,000,000 | 388,401,000 |
| Annually Managed Expenditure | | | |
| Resource | 152,133,000 | - | 152,133,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 3,382,395,000 | - | 3,382,395,000 |
| Capital | 391,401,000 | -3,000,000 | 388,401,000 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 3,925,737,000 | | 3,925,737,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Education on:

Departmental Expenditure Limit:*Expenditure arising from:*

Pre-school, primary and secondary school education (including library and support services for schools and pupils), the youth service, children's services, childcare services, community relations measures for young people, and other related services; services for children, young people and families; departmental administration and services, including settlement of NICS equal pay claims; grants and grants-in-aid to the Education Authority for certain services (including for core and school-related administration); grants and grants-in-aid to other bodies; payments by the Department in respect of certain teachers' salaries; repayment of loans; repayments of grants; payments under the European Union Programme for Peace and Reconciliation; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; payments under Shared Island Funding; severance payments; compensation payments; governmental response to the coronavirus COVID-19 pandemic; UK Covid-19 Inquiry activities; actions associated with the provision of free period products; bank fees and charges; other non-cash items.

Income arising from:

Administration and programme income in support of its objectives including: the sale of goods and services by the Department (including publications), its Executive Agencies, its arm's length bodies, and other partner organisations; sale of research publications; receipts from other government departments and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in the UK and overseas; Shared Island Funding; sales receipts and profits from departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale); repayments of grants, repayments of loans, receipts associated with the closure of departmental ALBs, and recoveries from services provided to Sure Start; the general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, and sale of goods and services; bank interest; sundry receipts.

Part I *(continued)*

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

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

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|-----------|-----------------------|--------|---------|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 22,728 | -127 | 22,601 | 3,223,685 | -16,024 | 3,207,661 | 3,230,262 | 391,401 | - | 391,401 | 3,158,188 | 349,662 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Delegated School Budgets | | | | | | | | | | | |
| - | - | - | 1,692,591 | - | 1,692,591 | 1,692,591 | - | - | - | 1,676,431 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Budgets delegated to controlled and maintained schools (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,284,132 | - | 1,284,132 | 1,284,132 | - | - | - | 1,268,281 | - |
| <i>Budgets delegated to grant maintained schools (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 97,236 | - | 97,236 | 97,236 | - | - | - | 97,072 | - |
| <i>Budgets delegated to voluntary grammar schools (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 311,223 | - | 311,223 | 311,223 | - | - | - | 311,078 | - |
| 2: Education Authority Grants | | | | | | | | | | | |
| - | - | - | 1,128,804 | - | 1,128,804 | 1,128,804 | - | - | - | 1,193,416 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Education Authority special educational needs (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 641,804 | - | 641,804 | 641,804 | - | - | - | 624,985 | - |
| <i>Education Authority transport (excluding SEN Transport) (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 61,520 | - | 61,520 | 61,520 | - | - | - | 121,109 | - |
| <i>Education Authority schools meals (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 82,458 | - | 82,458 | 82,458 | - | - | - | 85,048 | - |
| <i>Other Education Authority activities in support of Education (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 343,022 | - | 343,022 | 343,022 | - | - | - | 362,274 | - |
| 3: Education Authority and Schools Specific Funds | | | | | | | | | | | |
| - | - | - | 267,367 | -15,569 | 251,798 | 251,798 | - | - | - | 119,745 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Education Authority specific funds (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 262,774 | - | 262,774 | 262,774 | - | - | - | 130,984 | - |
| <i>Schools specific funds (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 925 | - | 925 | 925 | - | - | - | 967 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|--------|-----------|---------|---------|-----------|-----------------------|--------|-----|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | 10 | 11 | 12 |
| <i>Peace Plus funding</i> | | | | | | | | | | | |
| - | - | - | 3,668 | -2,934 | 734 | 734 | - | - | - | 929 | - |
| <i>Other External Funding</i> | | | | | | | | | | | |
| - | - | - | - | -12,635 | -12,635 | -12,635 | - | - | - | -13,135 | - |
| 4: Other Education Services | | | | | | | | | | | |
| 21,903 | - | 21,903 | 59,722 | - | 59,722 | 81,625 | - | - | - | 83,777 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Council for the Curriculum, Examinations and Assessment (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 22,554 | - | 22,554 | 22,554 | - | - | - | 23,065 | - |
| <i>Council for Catholic Maintained Schools (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 3,623 | - | 3,623 | 3,623 | - | - | - | 3,687 | - |
| <i>Comhairle na Gaelscolaíochta (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 673 | - | 673 | 673 | - | - | - | 772 | - |
| <i>General Teaching Council for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 111 | - | 111 | 111 | - | - | - | -40 | - |
| <i>Middletown Centre for Autism (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,611 | - | 1,611 | 1,611 | - | - | - | 1,620 | - |
| <i>Northern Ireland Council for Integrated Education (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 674 | - | 674 | 674 | - | - | - | 668 | - |
| <i>Other Education Services</i> | | | | | | | | | | | |
| 21,903 | - | 21,903 | 30,476 | - | 30,476 | 52,379 | - | - | - | 54,005 | - |
| 5: Early Years Provision | | | | | | | | | | | |
| - | - | - | 34,944 | - | 34,944 | 34,944 | - | - | - | 38,533 | - |
| 6: Youth and Community Relations | | | | | | | | | | | |
| - | - | - | 37,517 | - | 37,517 | 37,517 | - | - | - | 42,833 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Youth and Community Relations</i> | | | | | | | | | | | |
| - | - | - | 37,517 | - | 37,517 | 37,517 | - | - | - | 42,089 | - |
| <i>Peace Plus funding</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | 744 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|-----------|-----------------------|--------|---------|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 7: Capital | | | | | | | | | | | |
| 825 | -127 | 698 | 2,740 | -455 | 2,285 | 2,983 | 391,401 | - | 391,401 | 3,453 | 349,662 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Major Works</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | 68,758 | - | 68,758 | - | 106,900 |
| <i>School Enhancement Programme</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | 16,438 | - | 16,438 | - | 10,972 |
| <i>Minor Works</i> | | | | | | | | | | | |
| - | - | - | - | - | - | - | 114,500 | - | 114,500 | - | 123,964 |
| <i>Other Activities to Support Capital Investment</i> | | | | | | | | | | | |
| 825 | -127 | 698 | 2,740 | -455 | 2,285 | 2,983 | 191,705 | - | 191,705 | 3,453 | 107,826 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | -3,000 | -3,000 | -857 | -2,956 |
| <i>Of which:</i> | | | | | | | | | | | |
| 8: Consolidated Funds Extra Receipts | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | -3,000 | -3,000 | -857 | -2,956 |
| Total Spending in DEL | | | | | | | | | | | |
| 22,728 | -127 | 22,601 | 3,223,685 | -16,024 | 3,207,661 | 3,230,262 | 391,401 | -3,000 | 388,401 | 3,157,331 | 346,706 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 152,133 | - | 152,133 | 152,133 | - | - | - | 319,314 | 88 |
| <i>Of which:</i> | | | | | | | | | | | |
| 9: Provisions | | | | | | | | | | | |
| - | - | - | -941 | - | -941 | -941 | - | - | - | 161,805 | 88 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Education Authority (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | -3,350 | - | -3,350 | -3,350 | - | - | - | 158,759 | - |
| <i>Other ALBs (Net)</i> | | | | | | | | | | | |
| - | - | - | 2,159 | - | 2,159 | 2,159 | - | - | - | 2,726 | 88 |
| <i>Departmental</i> | | | | | | | | | | | |
| - | - | - | 250 | - | 250 | 250 | - | - | - | 320 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|-----------|-----------------------|--------|---------|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | Resources | 8 | 9 | 10 | 11 | 12 |
| 10: Depreciation and Impairment | | | | | | | | | | | |
| - | - | - | 152,999 | - | 152,999 | 152,999 | - | - | - | 157,809 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Education Authority (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 151,890 | - | 151,890 | 151,890 | - | - | - | 156,200 | - |
| <i>Other ALBs (Net)</i> | | | | | | | | | | | |
| - | - | - | 2 | - | 2 | 2 | - | - | - | 4 | - |
| <i>Departmental</i> | | | | | | | | | | | |
| - | - | - | 1,107 | - | 1,107 | 1,107 | - | - | - | 1,605 | - |
| 11: Other AME (including Disposal of Assets) | | | | | | | | | | | |
| - | - | - | 75 | - | 75 | 75 | - | - | - | -300 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Education Authority (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 75 | - | 75 | 75 | - | - | - | -300 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 152,133 | - | 152,133 | 152,133 | - | - | - | 319,314 | 88 |
| Total for Estimate | | | | | | | | | | | |
| 22,728 | -127 | 22,601 | 3,375,818 | -16,024 | 3,359,794 | 3,382,395 | 391,401 | -3,000 | 388,401 | 3,476,645 | 346,794 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 22,728 | -127 | 22,601 | 3,375,818 | -16,024 | 3,359,794 | 3,382,395 | 391,401 | - | 391,401 | 3,477,502 | 349,750 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | -3,000 | -3,000 | -857 | -2,956 |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 3,382,395 | 3,476,645 | 3,015,969 |
| Net Capital Requirement | 388,401 | 346,794 | 276,357 |
| Accruals to cash adjustments | 151,941 | -4,555 | -351,149 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -3,302,633 | -3,391,048 | -2,950,305 |
| Remove voted capital | -255,385 | -322,539 | -274,785 |
| Add cash grant-in-aid | 3,692,402 | 3,692,402 | 2,884,507 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -2,193 | -3,050 | -1,548 |
| New provisions and adjustments to previous provisions | -250 | -352 | -55 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | -1 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 840 |
| Increase (-) / Decrease (+) in creditors | 20,000 | 20,000 | -9,825 |
| Use of provisions | - | 32 | 23 |
| Removal of non-voted budget items | 3,000 | 3,813 | 3,708 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 3,000 | 3,813 | 3,708 |
| Net Cash Requirement | 3,925,737 | 3,822,697 | 2,944,885 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 22,728 | 20,313 | 20,283 |
| <i>Less:</i> | | | |
| Administration DEL Income | -127 | -127 | -140 |
| Net Administration Costs | 22,601 | 20,186 | 20,143 |
| Gross Programme Costs | 3,375,818 | 3,478,482 | 3,016,282 |
| <i>Less:</i> | | | |
| Programme DEL Income | -16,024 | -21,803 | -20,456 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 3,359,794 | 3,456,679 | 2,995,826 |
| Net expenditure for the year (Accounts) | 3,382,395 | 3,476,865 | 3,015,969 |
| <i>Of which:</i> | | | |
| Resource DEL | 3,230,262 | 3,157,331 | 2,880,600 |
| Capital DEL | - | 220 | - |
| Resource AME | 152,133 | 319,314 | 135,369 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | -220 | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 3,382,395 | 3,476,645 | 3,015,969 |
| <i>Of which:</i> | | | |
| Resource DEL | 3,230,262 | 3,157,331 | 2,880,600 |
| Resource AME | 152,133 | 319,314 | 135,369 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 3,382,395 | 3,476,645 | 3,015,969 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Resource DEL | -16,151 | -21,073 | -20,209 |
| Administration | | | |
| Other Income | -127 | -127 | -140 |
| <i>Of which:</i> | | | |
| 7: Capital | -127 | -127 | -140 |
| Total Administration | -127 | -127 | -140 |
| Programme | | | |
| EU Grants Received | -2,934 | -6,695 | -5,476 |
| <i>Of which:</i> | | | |
| 3: Education Authority and Schools Specific Funds | -2,934 | -3,717 | -5,476 |
| 6: Youth and Community Relations | - | -2,978 | - |
| Other Grants | -12,235 | -12,235 | -11,571 |
| <i>Of which:</i> | | | |
| 3: Education Authority and Schools Specific Funds | -12,235 | -12,235 | -11,571 |
| Other Income | -855 | -2,016 | -3,022 |
| <i>Of which:</i> | | | |
| 3: Education Authority and Schools Specific Funds | -400 | -900 | -2,326 |
| 4: Other Education Services | - | -661 | - |
| 7: Capital | -455 | -455 | -696 |
| Total Programme | -16,024 | -20,946 | -20,069 |
| Total Voted Resource Income | -16,151 | -21,073 | -20,209 |

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

£'000

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|---------------|-----------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -857 | -857 | -387 | -52 |
| Income in budgets surrendered to the Consolidated Fund (capital) | -3,000 | -3,000 | -2,956 | -2,956 | -3,321 | -3,321 |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -3,000 | -3,000 | -3,813 | -3,813 | -3,708 | -3,373 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|---------------|-----------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Other Education Services | - | - | -857 | -857 | -387 | -52 |
| <i>Of which:</i> | | | | | | |
| Miscellaneous CFER's | - | - | -857 | -857 | -387 | -52 |
| Capital | -3,000 | -3,000 | -2,956 | -2,956 | -3,321 | -3,321 |
| <i>Of which:</i> | | | | | | |
| Education Authority - Capital Receipts | -2,000 | -2,000 | -1,541 | -1,541 | -2,419 | -2,419 |
| Voluntary and Grant Maintained Integrated Schools - Capital Receipts | -1,000 | -1,000 | -1,369 | -1,369 | -902 | -902 |
| Other Capital Receipts | - | - | -46 | -46 | - | - |
| Total | -3,000 | -3,000 | -3,813 | -3,813 | -3,708 | -3,373 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Ronnie Armour

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

ALB Accounting Officers:

| | |
|------------------|---|
| Richard Pengelly | Education Authority |
| Ian Gallagher | General Teaching Council for Northern Ireland |
| Maria Thomasson | Comhairle na Gaelscolaíochta |
| Eve Bremner | Council for Catholic Maintained Schools |
| Gerald Campbell | Council for the Curriculum, Examinations and Assessment |
| Sean Pettis | Northern Ireland Council for Integrated Education |
| Stephen Douthart | Middletown Centre for Autism Ltd |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---------------------------------------|--|------------------|----------------|------------------|
| 1,2,3,6,7,9 | Education Authority | 2,833,119 | 196,432 | 2,956,247 |
| 1,2,3,7 | Voluntary and Grant Maintained Integrated Schools | 438,107 | 57,993 | 700,000 |
| 4,7,9 | Council for the Curriculum, Examinations and Assessment | 23,554 | - | 28,217 |
| 4,7,9 | Council for Catholic Maintained Schools | 4,223 | - | 4,219 |
| 4,7,9 | Middletown Centre for Autism Ltd | 1,785 | 960 | 1,830 |
| 4,7,9 | Comhairle na Gaelscolaíochta | 790 | - | 966 |
| 4,7,9 | Northern Ireland Council for Integrated Education | 694 | - | 923 |
| 4,7,9 | General Teaching Council for Northern Ireland | 361 | - | - |
| Total | | 3,302,633 | 255,385 | 3,692,402 |

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|---|----------------|
| A number of proceedings have been initiated against the Department and its Arm's Length Bodies in respect of public employers' liability, employment tribunal cases and other matters. | 621 |
| Northern Ireland Council for Integrated Education and Comhairle na Gaelscolaíochta have contingent liabilities to repay revenue grants received, if certain conditions are not fulfilled. | Unquantifiable |

Main Estimate
2025-26

Department of
Education - Teachers'
Superannuation

Department of Education – Teachers’ Superannuation

Introduction

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

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 501,312,000 | - | 501,312,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 501,312,000 | - | 501,312,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | -2,301,000 | - | -2,301,000 |
| Capital | - | - | - |
| Net cash requirement | 165,480,000 | | 165,480,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Education on:

Annually Managed Expenditure:*Expenditure arising from:*

Pensions, allowances, gratuities etc; certain payments to the Northern Ireland National Insurance Fund; certain payments in respect of premature retirement compensation made to members of the scheme and on behalf of their employers; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; severance payments; compensation payments; other non-cash items.

Income arising from:

Employer and employee contributions; transfers into the Northern Ireland Teachers' Pension Scheme; certain receipts from the state pension scheme; certain payments received from specific government funds set up to facilitate early retirement initiatives.

Non-Budget Expenditure:*Income arising from:*

Payments from the Department for the Economy in relation to the added years compensation element paid to teachers and lecturers who retired prematurely from Further Education colleges.

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

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|---|--------|-----|----------------|-----------------|----------------|----------------|-----------------------|---------|----------------|----------------|-----------|---------|
| Administration | | | Programme | | | | Net Resources | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Gross | | Income | Net Capital | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 944,000 | -442,688 | 501,312 | 501,312 | - | - | - | 435,892 | - | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation | | | | | | | | | | | | |
| - | - | - | 944,000 | -442,688 | 501,312 | 501,312 | - | - | - | 435,892 | - | |
| Total Spending in AME | | | | | | | | | | | | |
| - | - | - | 944,000 | -442,688 | 501,312 | 501,312 | - | - | - | 435,892 | - | |
| Non-Budget spending | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | - | -2,301 | -2,301 | -2,301 | - | - | - | -2,301 | - | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 2: Premature Retirement Compensation – Receipts | | | | | | | | | | | | |
| - | - | - | - | -2,301 | -2,301 | -2,301 | - | - | - | -2,301 | - | |
| Total Non-Budget Spending | | | | | | | | | | | | |
| - | - | - | - | -2,301 | -2,301 | -2,301 | - | - | - | -2,301 | - | |
| Total for Estimate | | | | | | | | | | | | |
| - | - | - | 944,000 | -444,989 | 499,011 | 499,011 | - | - | - | 433,591 | - | |
| <i>Of which:</i> | | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | | |
| - | - | - | 944,000 | -444,989 | 499,011 | 499,011 | - | - | - | 433,591 | - | |
| Non-voted Expenditure | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 499,011 | 433,591 | 499,971 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -333,531 | -338,592 | -347,107 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | - | - | - |
| New provisions and adjustments to previous provisions | -944,000 | -924,000 | -853,902 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 5,000 | 5,000 | 100 |
| Increase (-) / Decrease (+) in creditors | - | - | -465 |
| Use of provisions | 605,469 | 580,408 | 507,160 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 165,480 | 94,999 | 152,864 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Programme Costs | 944,000 | 924,000 | 853,902 |
| <i>Of which:</i> | | | |
| Increases in liability | 324,000 | 304,000 | 308,902 |
| Interest on scheme liability | 620,000 | 620,000 | 545,000 |
| Other expenditure | - | - | - |
| <i>Less:</i> | | | |
| Contributions received | -438,688 | -484,108 | -347,992 |
| Transfers in | -4,000 | -4,000 | -3,745 |
| Other income | - | - | - |
| Non-Budget Income | -2,301 | -2,301 | -2,194 |
| Net Programme Costs | 499,011 | 433,591 | 499,971 |
| Net expenditure for the year (Accounts) | 499,011 | 433,591 | 499,971 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 501,312 | 435,892 | 502,165 |
| Capital AME | - | - | - |
| Non-Budget | -2,301 | -2,301 | -2,194 |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | 2,301 | 2,301 | 2,194 |
| Total Resource Budget | 501,312 | 435,892 | 502,165 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 501,312 | 435,892 | 502,165 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | -2,301 | -2,301 | -2,194 |
| Total Resource (Estimate) | 499,011 | 433,591 | 499,971 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource AME | -442,688 | -488,108 | -351,737 |
| Programme | | | |
| Pensions | -442,688 | -488,108 | -351,737 |
| <i>Of which:</i> | | | |
| 1: Pensions, Lump sums, Gratuities and Premature Retirement Compensation | -442,688 | -488,108 | -351,737 |
| Total Programme | -442,688 | -488,108 | -351,737 |
| Total Voted Resource Income | -442,688 | -488,108 | -351,737 |
| Voted Non-Budget | | | |
| Programme | | | |
| Repayments | -2,301 | -2,301 | -2,194 |
| <i>Of which:</i> | | | |
| 2: Premature Retirement Compensation – Receipts | -2,301 | -2,301 | -2,194 |
| Total Programme | -2,301 | -2,301 | -2,194 |
| Total Voted Non-Budget Income | -2,301 | -2,301 | -2,194 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|----------------------------|---------------|
| Accounting Officer: | Ronnie Armour |
|----------------------------|---------------|

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

**Main Estimate
2025-26**

Department of Finance

Department of Finance

Introduction

1. The aim of the Department of Finance is to help the Executive secure the most appropriate and effective use of resources and services for the benefit of the community and deliver quality, cost effective and efficient public services and administration in the department's areas of executive responsibility.

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-------------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | 302,714,000 | -13,650,000 | 289,064,000 |
| Capital | 32,507,000 | - | 32,507,000 |
| Annually Managed Expenditure | | | |
| Resource | 12,104,000 | - | 12,104,000 |
| Capital | 1,000,000 | - | 1,000,000 |
| Total Net Budget | | | |
| Resource | 314,818,000 | -13,650,000 | 301,168,000 |
| Capital | 33,507,000 | - | 33,507,000 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 298,608,000 | | 298,608,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:*Expenditure arising from:*

Finance, procurement and policy including Public Sector Reform; Business Consultancy Services; Construction and Procurement Delivery; the Departmental Solicitor's Office; Internal Audit Services; NICS shared services for personnel, finance, ICT including cyber security, training, digital transformation and service related administration costs; NICS Accommodation Services including for the wider public sector; receipt of grants; the administration of centralised funds; services provided by the Northern Ireland Statistics and Research Agency and Land and Property Services; grants to district councils; net operational and programme costs of the Special European Union Programmes Body; payment and income under the European Union structural funds programmes; operational costs of the Fiscal Council; 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.

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.

Part I *(continued)*

Annually Managed Expenditure:*Expenditure arising from:*

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

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

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|---------|---------|-----------|---------|---------|------------------|-----------------------|--------|----------------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 290,846 | -98,580 | 192,266 | 181,194 | -70,746 | 110,448 | 302,714 | 34,082 | -1,575 | 32,507 | 261,723 | 22,190 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Finance, Procurement, Policy and Accommodation | | | | | | | | | | | |
| 118,978 | -40,848 | 78,130 | 797 | - | 797 | 78,927 | 8,327 | -1,575 | 6,752 | 75,838 | -1,701 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Accommodation Services</i> | | | | | | | | | | | |
| 61,145 | -6,609 | 54,536 | - | - | - | 54,536 | 7,896 | -1,575 | 6,321 | 55,224 | -2,028 |
| <i>Strategic Policy and Reform</i> | | | | | | | | | | | |
| 7,798 | -1,857 | 5,941 | - | - | - | 5,941 | - | - | - | 5,273 | - |
| <i>Departmental Solicitors Office</i> | | | | | | | | | | | |
| 15,814 | -10,744 | 5,070 | - | - | - | 5,070 | - | - | - | 5,844 | - |
| <i>Central Procurement</i> | | | | | | | | | | | |
| 19,924 | -15,458 | 4,466 | - | - | - | 4,466 | 109 | - | 109 | 3,850 | 322 |
| <i>Public Spending Group</i> | | | | | | | | | | | |
| 4,427 | -21 | 4,406 | 47 | - | 47 | 4,453 | 322 | - | 322 | 3,762 | - |
| <i>International Fund for Ireland</i> | | | | | | | | | | | |
| - | - | - | 750 | - | 750 | 750 | - | - | - | 744 | 5 |
| <i>Other Central Functions</i> | | | | | | | | | | | |
| 9,870 | -6,159 | 3,711 | - | - | - | 3,711 | - | - | - | 1,141 | - |
| 2: NICS Shared Services | | | | | | | | | | | |
| 166,184 | -57,732 | 108,452 | 184 | - | 184 | 108,636 | 7,840 | - | 7,840 | 90,185 | 12,906 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Digital, Security and Finance Shared Services</i> | | | | | | | | | | | |
| 83,310 | -32,048 | 51,262 | - | - | - | 51,262 | 7,130 | - | 7,130 | 53,206 | 11,198 |
| <i>NICS Human Resources</i> | | | | | | | | | | | |
| 46,956 | -25,313 | 21,643 | 184 | - | 184 | 21,827 | 710 | - | 710 | 21,525 | 1,663 |
| <i>People and Organisational Development</i> | | | | | | | | | | | |
| 5,183 | -55 | 5,128 | - | - | - | 5,128 | - | - | - | 4,234 | 45 |
| <i>Integr8 Project</i> | | | | | | | | | | | |
| 25,370 | - | 25,370 | - | - | - | 25,370 | - | - | - | 8,137 | - |
| <i>Other Shared Services Functions</i> | | | | | | | | | | | |
| 5,365 | -316 | 5,049 | - | - | - | 5,049 | - | - | - | 3,083 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|---------|---------|-----------|---------|---------|---------------|-----------------------|---------|-------------|-----------|---------|
| Resources | | | Capital | | | | Resources | Capital | | Resources | Capital |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 3: Northern Ireland Statistics and Research Agency | | | | | | | | | | | |
| 1,014 | - | 1,014 | 43,804 | -24,330 | 19,474 | 20,488 | 2,680 | - | 2,680 | 14,618 | 2,737 |
| 4: Land and Property Services | | | | | | | | | | | |
| 2,200 | - | 2,200 | 124,408 | -36,815 | 87,593 | 89,793 | 15,235 | - | 15,235 | 77,442 | 8,221 |
| 5: EU Programmes | | | | | | | | | | | |
| - | - | - | 12,001 | -9,601 | 2,400 | 2,400 | - | - | - | 1,354 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>EU Peace Programmes</i> | | | | | | | | | | | |
| - | - | - | 12,001 | -9,601 | 2,400 | 2,400 | - | - | - | 1,354 | - |
| 6: Special EU Programmes Body (ALB - Net) | | | | | | | | | | | |
| 2,470 | - | 2,470 | - | - | - | 2,470 | - | - | - | 2,286 | 27 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | -13,650 | -13,650 | -13,650 | - | - | - | -11,300 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 7: Land and Property Services | | | | | | | | | | | |
| - | - | - | - | -13,650 | -13,650 | -13,650 | - | - | - | -11,300 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 290,846 | -98,580 | 192,266 | 181,194 | -84,396 | 96,798 | 289,064 | 34,082 | -1,575 | 32,507 | 250,423 | 22,190 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 12,104 | - | 12,104 | 12,104 | 1,000 | - | 1,000 | 32,142 | 1,000 |
| <i>Of which:</i> | | | | | | | | | | | |
| 8: Provisions - Departmental | | | | | | | | | | | |
| - | - | - | 2,510 | - | 2,510 | 2,510 | 1,000 | - | 1,000 | 2,510 | 1,000 |
| 9: Depreciation - Departmental | | | | | | | | | | | |
| - | - | - | 9,394 | - | 9,394 | 9,394 | - | - | - | 29,394 | - |
| 10: Special EU Programmes Body (ALB - Net) | | | | | | | | | | | |
| - | - | - | 200 | - | 200 | 200 | - | - | - | 238 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|------------------------------|---------|---------|-----------|---------|---------|-----------|-----------------------|--------|--------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net | | | | | |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 12,104 | - | 12,104 | 12,104 | 1,000 | - | 1,000 | 32,142 | 1,000 |
| Total for Estimate | | | | | | | | | | | |
| 290,846 | -98,580 | 192,266 | 193,298 | -84,396 | 108,902 | 301,168 | 35,082 | -1,575 | 33,507 | 282,565 | 23,190 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 290,846 | -98,580 | 192,266 | 193,298 | -70,746 | 122,552 | 314,818 | 35,082 | -1,575 | 33,507 | 293,865 | 23,190 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | -13,650 | -13,650 | -13,650 | - | - | - | -11,300 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 301,168 | 282,565 | 225,810 |
| Net Capital Requirement | 33,507 | 23,190 | 33,691 |
| Accruals to cash adjustments | -49,717 | -51,143 | -45,881 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -2,670 | -2,524 | -1,985 |
| Remove voted capital | - | -27 | -20 |
| Add cash grant-in-aid | 1,271 | 1,196 | 1,148 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -58,308 | -83,094 | -53,016 |
| New provisions and adjustments to previous provisions | -3,510 | -3,510 | 2,995 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -22,500 | -14,184 | -12,895 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 4,989 |
| Increase (-) / Decrease (+) in creditors | 36,000 | 51,000 | 10,069 |
| Use of provisions | - | - | 2,834 |
| Removal of non-voted budget items | 13,650 | 11,300 | 10,540 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | 13,650 | 11,300 | 10,540 |
| Net Cash Requirement | 298,608 | 265,912 | 224,160 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 290,846 | 257,173 | 245,635 |
| <i>Less:</i> | | | |
| Administration DEL Income | -98,580 | -87,441 | -82,723 |
| Net Administration Costs | 192,266 | 169,732 | 162,912 |
| Gross Programme Costs | 193,298 | 189,808 | 140,464 |
| <i>Less:</i> | | | |
| Programme DEL Income | -70,746 | -65,575 | -63,281 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | -292 | -1,787 |
| Net Programme Costs | 122,552 | 123,941 | 75,396 |
| Net expenditure for the year (Accounts) | 314,818 | 293,673 | 238,308 |
| <i>Of which:</i> | | | |
| Resource DEL | 302,714 | 261,723 | 240,340 |
| Capital DEL | - | 100 | 3,819 |
| Resource AME | 12,104 | 32,142 | -3,990 |
| Capital AME | - | - | -74 |
| Non-Budget | - | -292 | -1,787 |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | -100 | -3,745 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | 292 | 1,787 |
| Other adjustments | -13,650 | -11,300 | -10,540 |
| Total Resource Budget | 301,168 | 282,565 | 225,810 |
| <i>Of which:</i> | | | |
| Resource DEL | 289,064 | 250,423 | 229,800 |
| Resource AME | 12,104 | 32,142 | -3,990 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 301,168 | 282,565 | 225,810 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource DEL | -169,326 | -153,016 | -146,004 |
| Administration | | | |
| Sales of Goods and Services | -98,580 | -87,441 | -82,723 |
| <i>Of which:</i> | | | |
| 1: Finance, Procurement, Policy and Accommodation | -40,848 | -33,684 | -32,208 |
| 2: NICS Shared Services | -57,732 | -53,757 | -50,515 |
| Total Administration | -98,580 | -87,441 | -82,723 |
| Programme | | | |
| EU Grants Received | -9,601 | -5,417 | -5,479 |
| <i>Of which:</i> | | | |
| 5: EU Programmes | -9,601 | -5,417 | -5,479 |
| Sales of Goods and Services | -61,145 | -60,158 | -57,802 |
| <i>Of which:</i> | | | |
| 3: Northern Ireland Statistics and Research Agency | -24,330 | -22,700 | -22,128 |
| 4: Land and Property Services | -36,815 | -37,458 | -35,674 |
| Total Programme | -70,746 | -65,575 | -63,281 |
| Total Voted Resource Income | -169,326 | -153,016 | -146,004 |
| Voted Capital DEL | -1,575 | -22,518 | -1,875 |
| Programme | | | |
| Sale of Assets | -1,575 | -22,518 | -1,875 |
| <i>Of which:</i> | | | |
| 1: Finance, Procurement, Policy and Accommodation | -1,575 | -22,514 | -1,810 |
| 2: NICS Shared Services | - | -4 | -65 |
| Total Programme | -1,575 | -22,518 | -1,875 |
| Total Voted Capital Income | -1,575 | -22,518 | -1,875 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|----------|-----------------------|-------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | - | - | -1,787 | -1,593 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | -292 | -292 | - | - |
| Total | - | - | -292 | -292 | -1,787 | -1,593 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|-------------------|------------------|----------|-----------------------|-------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Non-Budget | | | | | | |
| Miscellaneous | - | - | -292 | -292 | -1,787 | -1,593 |
| Total | - | - | -292 | -292 | -1,787 | -1,593 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|---|-----------------------------------|
| Accounting Officer: | Neil Gibson |
| Executive Agency Accounting Officer: | |
| Philip Wales | NI Statistics and Research Agency |

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

| | |
|---------------------------------|----------------------------|
| ALB Accounting Officers: | |
| Gina McIntyre | Special EU Programmes Body |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---------------------------------------|----------------------------|--------------|----------|--------------|
| 6, 10 | Special EU Programmes Body | 2,670 | - | 1,271 |
| Total | | 2,670 | - | 1,271 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---|------------------|-------|
| 1 | Fiscal Council ■ | 692 |
| <p>Provision is sought under Sole Authority of the Budget Act for expenditure on the Fiscal Council in the absence of Legislation. Legislation will be brought forward in due course to formally establish the Fiscal Council and avoid reliance on sole authority of the Budget Act in future.</p> | | |

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|---------------------|-------|
|---------------------|-------|

As at March 2025 the Department had entered into the following unquantifiable contingent liabilities:

| | |
|--|----------------|
| Public/employer liability cases - There were 19 cases pending against the Department. The maximum that will be payable cannot be accurately estimated. | Unquantifiable |
|--|----------------|

| | |
|--|----------------|
| Other legal issues - There is one judicial review case and one industrial tribunal case pending. | Unquantifiable |
|--|----------------|

Main Estimate 2025-26

Department
of Finance –
Superannuation and
Other Allowances

Department of Finance – Superannuation and Other Allowances

Introduction

1. This Estimate provides for expenditure by the Department of Finance to cover changes in the value of liabilities and interest on liabilities of the Northern Ireland Civil Service Pension Arrangements, and payments to persons covered by the Civil Service Compensation Scheme (NI), and the Civil Service Injury Benefit Scheme (NI).

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|--------------------|-----------|-------------|
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 442,589,000 | - | 442,589,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 442,589,000 | - | 442,589,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 114,956,000 | | 114,956,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Finance on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Pensions, lump sums, transfers out, refunds, injury benefit, compensation, tax and gratuities to or in respect of persons covered by the NICS Pension Arrangements, the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI); expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; other non-cash items.

Income arising from:

Receipts of superannuation contributions in respect of employees and employers; transfer values received; recovery of contribution equivalent premiums; refunds of superannuation payments and repayment of taxation paid on behalf of scheme members; recovery of payments made in respect of those covered by the Civil Service Compensation Scheme (NI) and the Civil Service Injury Benefit Scheme (NI).

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

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-----|----------------|-----------------|----------------|----------------|-----------------------|---------|-------------|----------------|-----|
| Resources | | | | Capital | | | Resources | Capital | | | |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 15,000 | -15,000 | - | - | - | - | - | - | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Redundancy and Early Retirement Costs | | | | | | | | | | | |
| - | - | - | 15,000 | -15,000 | - | - | - | - | - | - | - |
| Total Spending in DEL | | | | | | | | | | | |
| - | - | - | 15,000 | -15,000 | - | - | - | - | - | - | - |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 861,576 | -418,987 | 442,589 | 442,589 | - | - | - | 395,000 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 2: Pensions, Lump Sum and Gratuities | | | | | | | | | | | |
| - | - | - | 861,576 | -418,987 | 442,589 | 442,589 | - | - | - | 395,000 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 861,576 | -418,987 | 442,589 | 442,589 | - | - | - | 395,000 | - |
| Total for Estimate | | | | | | | | | | | |
| - | - | - | 876,576 | -433,987 | 442,589 | 442,589 | - | - | - | 395,000 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| - | - | - | 876,576 | -433,987 | 442,589 | 442,589 | - | - | - | 395,000 | - |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 442,589 | 395,000 | 417,253 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -327,633 | -285,000 | -306,044 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | - | - | - |
| New provisions and adjustments to previous provisions | -861,576 | -811,526 | -770,744 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 30,000 | 25,507 | 10,155 |
| Increase (-) / Decrease (+) in creditors | - | - | -2,289 |
| Use of provisions | 503,943 | 501,019 | 456,834 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 114,956 | 110,000 | 111,209 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Programme Costs | 876,576 | 826,526 | 774,497 |
| <i>Of which:</i> | | | |
| Increases in liability | 291,576 | 291,526 | 320,246 |
| Interest on scheme liability | 570,000 | 520,000 | 450,498 |
| Other expenditure | 15,000 | 15,000 | 3,753 |
| <i>Less:</i> | | | |
| Contributions received | -414,987 | -411,500 | -348,611 |
| Transfers in | -4,000 | -5,026 | -4,880 |
| Other income | -15,000 | -15,000 | -3,753 |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 442,589 | 395,000 | 417,253 |
| Net expenditure for the year (Accounts) | 442,589 | 395,000 | 417,253 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 442,589 | 395,000 | 417,253 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 442,589 | 395,000 | 417,253 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 442,589 | 395,000 | 417,253 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 442,589 | 395,000 | 417,253 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource DEL | -15,000 | -15,000 | -3,753 |
| Programme | | | |
| Other Income | -15,000 | -15,000 | -3,753 |
| <i>Of which:</i> | | | |
| 1: Redundancy and Early Retirement Costs | -15,000 | -15,000 | -3,753 |
| Total Programme | -15,000 | -15,000 | -3,753 |
| Voted Resource AME | -418,987 | -416,526 | -353,491 |
| Programme | | | |
| Pensions | -418,987 | -416,526 | -353,491 |
| <i>Of which:</i> | | | |
| 2: Pensions, Lump Sum and Gratuities | -418,987 | -416,526 | -353,491 |
| Total Programme | -418,987 | -416,526 | -353,491 |
| Total Voted Resource Income | -433,987 | -431,526 | -357,244 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Neil Gibson

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

**Main Estimate
2025-26**

Department of Health

Department of Health

Introduction

1. The Department of Health aims to protect and improve the health, wellbeing and public safety of the people of Northern Ireland through the provision of high quality health, social care, firefighting, rescue and fire safety services and the promotion of good health and wellbeing.

| Part I | £ | | |
|---------------------------------------|----------------------|------------------|----------------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 7,784,162,000 | 819,851,000 | 8,604,013,000 |
| Capital | 390,962,000 | - | 390,962,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,535,379,000 | - | 1,535,379,000 |
| Capital | 4,000,000 | - | 4,000,000 |
| Total Net Budget | | | |
| Resource | 9,319,541,000 | 819,851,000 | 10,139,392,000 |
| Capital | 394,962,000 | - | 394,962,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 9,223,183,000 | | 9,223,183,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Health on:

Departmental Expenditure Limit:

Expenditure arising from:

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

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

Part I (continued)

Income arising from:

Hospital, paramedic and ambulance services; social care services; family health services; sales of goods and services; grants; donations including donations of assets; receipts for joint, co-funded and other projects; receipts from other government departments and other sources including the European Union; Shared Island Funding; research and development; licence fees; training services; sales of literature and training materials; conference fees; rental income; Lottery funding; repayment of grants; repayment of loans; interest and repayments on financial transaction capital loans; compensation and settlement of claims; disposals of assets; recoupment of salaries and associated costs for seconded staff; recovery of administration costs; pension contributions; related income; other sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement of provisions; non-cash items including but not restricted to depreciation and impairments; write offs; bad debts; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; response to COVID-19; UK Covid-19 Inquiry activities; compensation, settlement of legal claims and ex-gratia payments; related expenditure and costs.

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

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

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|------------------|-----------------------|--------|----------------|-----------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Programme | | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | Gross | Income | 6 | | | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 48,285 | -164 | 48,121 | 7,827,221 | -91,180 | 7,736,041 | 7,784,162 | 399,962 | -9,000 | 390,962 | 7,823,399 | 418,332 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Hospital Services | | | | | | | | | | | |
| 3,486 | - | 3,486 | 4,421,205 | - | 4,421,205 | 4,424,691 | 237,326 | - | 237,326 | 4,488,722 | 213,059 |
| 2: Social Care Services | | | | | | | | | | | |
| 6,599 | - | 6,599 | 1,695,829 | - | 1,695,829 | 1,702,428 | 97 | - | 97 | 1,660,329 | 1,090 |
| 3: Family Health Services - General Medical Services | | | | | | | | | | | |
| 1,394 | - | 1,394 | 373,718 | -3 | 373,715 | 375,109 | 29,836 | - | 29,836 | 375,376 | 45,958 |
| 4: Family Health Services - Pharmaceutical Services | | | | | | | | | | | |
| 1,412 | - | 1,412 | 515,684 | -132 | 515,552 | 516,964 | - | - | - | 516,784 | - |
| 5: Family Health Services - Dental Services | | | | | | | | | | | |
| 149 | - | 149 | 141,249 | -22,727 | 118,522 | 118,671 | - | - | - | 119,442 | - |
| 6: Family Health Services - Ophthalmic Services | | | | | | | | | | | |
| - | - | - | 25,790 | - | 25,790 | 25,790 | - | - | - | 26,934 | - |
| 7: Health Support Services | | | | | | | | | | | |
| 30,771 | -164 | 30,607 | 308,292 | -61,092 | 247,200 | 277,807 | 97,247 | -6,000 | 91,247 | 290,600 | 112,567 |
| 8: Public Health Services | | | | | | | | | | | |
| 3,962 | - | 3,962 | 103,296 | -7,226 | 96,070 | 100,032 | 16,548 | -3,000 | 13,548 | 98,423 | 14,479 |
| 9: Ambulance and Paramedic Services | | | | | | | | | | | |
| - | - | - | 133,008 | - | 133,008 | 133,008 | 5,782 | - | 5,782 | 135,154 | 8,639 |
| 10: Food Safety Promotion Board (ALB - Net) | | | | | | | | | | | |
| - | - | - | 2,034 | - | 2,034 | 2,034 | - | - | - | 2,354 | - |
| 11: Fire and Rescue Services | | | | | | | | | | | |
| 512 | - | 512 | 107,116 | - | 107,116 | 107,628 | 13,126 | - | 13,126 | 109,281 | 22,540 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | 819,951 | -100 | 819,851 | 819,851 | - | - | - | 792,451 | - |

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|-------------|---------------|------------------|----------------|------------------|------------------|-----------------------|---------------|----------------|------------------|----------------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| <i>Of which:</i> | | | | | | | | | | | |
| 12: Health Services Financed by National Insurance Contributions | | | | | | | | | | | |
| - | - | - | 819,951 | - | 819,951 | 819,951 | - | - | - | 792,951 | - |
| 13: Consolidated Fund Extra Receipts (CFERs) | | | | | | | | | | | |
| - | - | - | - | -100 | -100 | -100 | - | - | - | -500 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 48,285 | -164 | 48,121 | 8,647,172 | -91,280 | 8,555,892 | 8,604,013 | 399,962 | -9,000 | 390,962 | 8,615,850 | 418,332 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Central Expenditure</i> | | | | | | | | | | | |
| 48,285 | -164 | 48,121 | 1,375,199 | -91,180 | 1,284,019 | 1,332,140 | 27,080 | -9,000 | 18,080 | 1,307,121 | 49,578 |
| <i>Health and Social Care Trusts (ALBs - Net)</i> | | | | | | | | | | | |
| - | - | - | 6,682,939 | - | 6,682,939 | 6,682,939 | 276,318 | - | 276,318 | 6,684,084 | 238,463 |
| <i>Regional Business Services Organisation (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 256,757 | - | 256,757 | 256,757 | 83,011 | - | 83,011 | 275,323 | 104,691 |
| <i>Northern Ireland Blood Transfusion Service (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 15,903 | - | 15,903 | 15,903 | - | - | - | 15,903 | 384 |
| <i>Children's Court Guardian Agency for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 4,996 | - | 4,996 | 4,996 | 97 | - | 97 | 5,085 | 415 |
| <i>Northern Ireland Medical and Dental Training Agency (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 185,786 | - | 185,786 | 185,786 | 330 | - | 330 | 203,060 | 329 |
| <i>Northern Ireland Practice and Education Council for Nursing and Midwifery (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,435 | - | 1,435 | 1,435 | - | - | - | 1,472 | 337 |
| <i>Northern Ireland Social Care Council (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 3,878 | - | 3,878 | 3,878 | - | - | - | 3,878 | 675 |
| <i>Patient and Client Council (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 2,186 | - | 2,186 | 2,186 | - | - | - | 2,186 | - |
| <i>Health and Social Care Regulation and Quality Improvement Authority (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 8,846 | - | 8,846 | 8,846 | - | - | - | 8,846 | 920 |
| <i>Food Safety Promotion Board (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 2,034 | - | 2,034 | 2,034 | - | - | - | 2,354 | - |
| <i>The Institute of Public Health in Ireland CLG (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 422 | - | 422 | 422 | - | - | - | 422 | - |
| <i>Northern Ireland Fire and Rescue Service Board (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 106,791 | - | 106,791 | 106,791 | 13,126 | - | 13,126 | 106,616 | 22,540 |
| <i>Consolidated Fund Extra Receipts (CFERs)</i> | | | | | | | | | | | |
| - | - | - | - | -100 | -100 | -100 | - | - | - | -500 | - |

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|------------|---------|------------|------------------|-----------------------|--------|----------------|------------|---------|
| Administration | | | Resources | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Programme | | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | Gross | Income | 6 | | | | | | |
| <i>Note:</i> | | | | | | | | | | | |
| <i>Central Expenditure (above) includes European Union Programmes</i> | | | | | | | | | | | |
| <i>Peace Plus</i> | | | | | | | | | | | |
| - | - | - | 15,035 | -12,028 | 3,007 | 3,007 | - | - | - | 837 | - |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 1,535,379 | - | 1,535,379 | 1,535,379 | 4,000 | - | 4,000 | 1,423,748 | 27,700 |
| <i>Of which:</i> | | | | | | | | | | | |
| 14: Central Expenditure | | | | | | | | | | | |
| - | - | - | 9,248 | - | 9,248 | 9,248 | - | - | - | 6,636 | - |
| 15: Health and Social Care Trusts (ALBs - Net) | | | | | | | | | | | |
| - | - | - | 1,438,842 | - | 1,438,842 | 1,438,842 | - | - | - | 1,347,002 | - |
| 16: Northern Ireland Fire and Rescue Service Board (ALB - Net) | | | | | | | | | | | |
| - | - | - | 61,924 | - | 61,924 | 61,924 | - | - | - | 46,496 | - |
| 17: Other ALBs (Net) | | | | | | | | | | | |
| - | - | - | 25,365 | - | 25,365 | 25,365 | 4,000 | - | 4,000 | 23,614 | 27,700 |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 1,535,379 | - | 1,535,379 | 1,535,379 | 4,000 | - | 4,000 | 1,423,748 | 27,700 |
| Total for Estimate | | | | | | | | | | | |
| 48,285 | -164 | 48,121 | 10,182,551 | -91,280 | 10,091,271 | 10,139,392 | 403,962 | -9,000 | 394,962 | 10,039,598 | 446,032 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 48,285 | -164 | 48,121 | 9,362,600 | -91,180 | 9,271,420 | 9,319,541 | 403,962 | -9,000 | 394,962 | 9,247,147 | 446,032 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 819,951 | -100 | 819,851 | 819,851 | - | - | - | 792,451 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 10,139,392 | 10,039,598 | 8,634,283 |
| Net Capital Requirement | 394,962 | 446,032 | 468,929 |
| Accruals to cash adjustments | -491,320 | -686,394 | -1,067,824 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -7,978,153 | -7,933,390 | -6,633,255 |
| Remove voted capital | -376,882 | -396,454 | -457,003 |
| Add cash grant-in-aid | 7,534,383 | 7,311,506 | 6,127,360 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -8,044 | -8,044 | -8,632 |
| New provisions and adjustments to previous provisions | -7,624 | -7,381 | 493 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 110,000 | 110,000 | 77,003 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 150,000 | 150,000 | -31,823 |
| Increase (-) / Decrease (+) in creditors | 85,000 | 85,000 | -143,636 |
| Use of provisions | - | 2,369 | 1,669 |
| Removal of non-voted budget items | -819,851 | -792,451 | -739,625 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -819,851 | -792,451 | -739,625 |
| Net Cash Requirement | 9,223,183 | 9,006,785 | 7,295,763 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|-------------------|-----------------------|--------------------|
| Gross Administration Costs | 48,285 | 42,630 | 41,768 |
| <i>Less:</i> | | | |
| Administration DEL Income | -164 | -139 | -109 |
| Net Administration Costs | 48,121 | 42,491 | 41,659 |
| Gross Programme Costs | 10,206,743 | 10,113,495 | 8,700,189 |
| <i>Less:</i> | | | |
| Programme DEL Income | -94,280 | -70,881 | -70,402 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 10,112,463 | 10,042,614 | 8,629,787 |
| Net expenditure for the year (Accounts) | 10,160,584 | 10,085,105 | 8,671,446 |
| <i>Of which:</i> | | | |
| Resource DEL | 8,604,013 | 8,537,351 | 8,125,654 |
| Capital DEL | 17,192 | 17,807 | 15,919 |
| Resource AME | 1,535,379 | 1,502,247 | 529,873 |
| Capital AME | 4,000 | 27,700 | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -21,192 | -45,507 | -15,919 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | -21,244 |
| Total Resource Budget | 10,139,392 | 10,039,598 | 8,634,283 |
| <i>Of which:</i> | | | |
| Resource DEL | 8,604,013 | 8,615,850 | 8,160,330 |
| Resource AME | 1,535,379 | 1,423,748 | 473,953 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 10,139,392 | 10,039,598 | 8,634,283 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource DEL | -91,344 | -67,520 | -67,897 |
| Administration | | | |
| Sales of Goods and Services | -164 | -139 | -109 |
| <i>Of which:</i> | | | |
| 7: Health Support Services | -164 | -139 | -109 |
| Total Administration | -164 | -139 | -109 |
| Programme | | | |
| EU Grants Received | -12,028 | -3,347 | -3,077 |
| <i>Of which:</i> | | | |
| 7: Health Support Services | -12,028 | -3,347 | -769 |
| 8: Public Health Services | - | - | -2,308 |
| Sales of Goods and Services | -79,112 | -63,999 | -60,053 |
| <i>Of which:</i> | | | |
| 4: Family Health Services - Pharmaceutical Services | -132 | -75 | -132 |
| 5: Family Health Services - Dental Services | -22,727 | -22,727 | -21,443 |
| 7: Health Support Services | -49,027 | -37,971 | -37,027 |
| 8: Public Health Services | -7,226 | -3,226 | -1,451 |
| Interest and Dividends | -3 | -2 | -3 |
| <i>Of which:</i> | | | |
| 3: Family Health Services - General Medical Services | -3 | -2 | -3 |
| Other Grants | - | - | -4,616 |
| <i>Of which:</i> | | | |
| 1: Hospital Services | - | - | -4,616 |
| Other Income | -37 | -33 | -39 |
| <i>Of which:</i> | | | |
| 7: Health Support Services | -37 | -33 | -39 |
| Total Programme | -91,180 | -67,381 | -67,788 |
| Total Voted Resource Income | -91,344 | -67,520 | -67,897 |
| Voted Capital DEL | -9,000 | -9,051 | -1,218 |
| Programme | | | |
| Sale of Assets | -6,000 | -6,000 | - |
| <i>Of which:</i> | | | |
| 7: Health Support Services | -6,000 | -6,000 | - |
| Repayments | - | -51 | -50 |
| <i>Of which:</i> | | | |
| 3: Family Health Services - General Medical Services | - | -51 | -50 |
| Other Grants | -3,000 | -3,000 | -1,168 |
| <i>Of which:</i> | | | |
| 8: Public Health Services | -3,000 | -3,000 | -1,168 |
| Total Programme | -9,000 | -9,051 | -1,218 |
| Total Voted Capital Income | -9,000 | -9,051 | -1,218 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|-------------|-----------------------|-------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -100 | -100 | -500 | -500 | -1,446 | -1,446 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | -100 | -100 | -500 | -500 | -1,446 | -1,446 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---------------------------------------|------------------|-------------|-----------------------|-------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Health Support Services | -100 | -100 | -500 | -500 | -1,446 | -1,446 |
| <i>Of which:</i> | | | | | | |
| Non-retainable Resource Income | -100 | -100 | -500 | -500 | -1,446 | -1,446 |
| Total | -100 | -100 | -500 | -500 | -1,446 | -1,446 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|---|--|
| Accounting Officer: | Mike Farrar |
| Executive Agency Accounting Officer: | |
| Aidan Dawson | Regional Agency for Public Health and Social Well-being (Public Health Agency) |

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

| | |
|---------------------------------|---|
| ALB Accounting Officers: | |
| Maureen Edwards | Belfast Health and Social Care Trust |
| Jennifer Welsh | Northern Health and Social Care Trust |
| Roisin Coulter | South Eastern Health and Social Care Trust |
| Steve Spoerry | Southern Health and Social Care Trust |
| Neil Guckian | Western Health and Social Care Trust |
| Maxine Paterson | Northern Ireland Ambulance Service Health and Social Care Trust |
| Karen Bailey | Regional Business Services Organisation |
| Karin Jackson | Northern Ireland Blood Transfusion Service |
| Edel McKenna | Children's Court Guardian Agency for Northern Ireland |
| Mark McCarey | Northern Ireland Medical and Dental Training Agency |
| Linda Kelly | Northern Ireland Practice and Education Council for Nursing and Midwifery |
| Declan McAllister | Northern Ireland Social Care Council |
| Meadhbha Monaghan | Patient and Client Council |
| Briege Donaghy | Health and Social Care Regulation and Quality Improvement Authority |
| Aidan Jennings | Northern Ireland Fire and Rescue Service Board |
| Dr Gary A Kearney | Food Safety Promotion Board (safefood) |
| Suzanne Costello | The Institute of Public Health in Ireland CLG |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources ⁽¹⁾ | Capital ⁽¹⁾ | Grant-in-Aid |
|---------------------------------------|---|--------------------------|------------------------|------------------|
| 1, 2, 3, 7, 8, 9, 12, 15 | Health and Social Care Trusts ^{(2) (3)} | 8,121,781 | 276,318 | 7,869,951 |
| 7, 17 | Regional Business Services Organisation | 279,605 | 87,011 | 270,000 |
| 1, 17 | Northern Ireland Blood Transfusion Service | 17,703 | - | 1,400 |
| 2 | Children's Court Guardian Agency for Northern Ireland | 4,996 | 97 | 5,600 |
| 1, 17 | Northern Ireland Medical and Dental Training Agency | 185,998 | 330 | 45,000 |
| 1, 17 | Northern Ireland Practice and Education Council for Nursing and Midwifery | 1,523 | - | 1,600 |
| 2, 17 | Northern Ireland Social Care Council | 4,029 | - | 5,200 |
| 7, 17 | Patient and Client Council | 2,223 | - | 2,600 |
| 7, 17 | Health and Social Care Regulation and Quality Improvement Authority | 8,992 | - | 9,400 |
| 10, 17 | Food Safety Promotion Board (safefood) | 2,117 | - | 1,961 |
| 8 | The Institute of Public Health in Ireland CLG | 422 | - | 422 |
| 11, 16 | Northern Ireland Fire and Rescue Service Board ⁽⁴⁾ | 168,715 | 13,126 | 141,200 |
| Total | | 8,798,104 | 376,882 | 8,354,334 |
| <i>Of which:</i> | | | | |
| Voted Expenditure ⁽⁵⁾ | | 7,978,153 | 376,882 | 7,534,383 |
| Non-voted Expenditure | | 819,951 | - | 819,951 |

⁽¹⁾ Estimates are prepared on a consolidated basis for the Departmental group eliminating intragroup transactions. Consequently the resource and capital allocations shown here on a consolidated basis may not align with the unconsolidated positions which will be reported in the accounts of individual bodies.

⁽²⁾ Health and Social Care Trusts comprise the Belfast Health and Social Care Trust, Northern Health and Social Care Trust, South Eastern Health and Social Care Trust, Southern Health and Social Care Trust, Western Health and Social Care Trust and the Northern Ireland Ambulance Service Health and Social Care Trust. Separate accounts are prepared by each organisation.

⁽³⁾ Includes non-voted expenditure in section 12 of the Part II: Subhead Detail and associated grant-in-aid payments funded from National Insurance Contributions under section 142 (9) of the Social Security Administration (Northern Ireland) Act 1992.

⁽⁴⁾ Includes income and expenditure of pension schemes.

⁽⁵⁾ Only the voted expenditure for which provision is being sought under the Budget Acts is adjusted for in the ALB section of the Part II: Resource to Cash Reconciliation table.

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|--|----------------|
| <p>The Department and its ALBs are exposed to a number of contingent liabilities that arise from several sources of litigation, such as clinical negligence, employment issues and judicial reviews, which are largely unquantifiable. The quantifiable element is disclosed based on the latest estimate.</p> | 9,952 |
| <p>There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.</p> | Unquantifiable |

Main Estimate 2025-26

Department of Health –
Health and Social Care
Pension Scheme

Department of Health - Health and Social Care Pension Scheme

Introduction

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

| Part I | £ | | |
|---------------------------------------|---------------------|------------------|--------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | 715,075,000 | - | 715,075,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 715,075,000 | - | 715,075,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | -169,625,000 | | -169,625,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Health on:

Annually Managed Expenditure:

Expenditure arising from:

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

Income arising from:

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

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

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|-----|-----------|----------|---------|---------------|-----------------------|--------|-------------|-----------|---------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 1,678,700 | -963,625 | 715,075 | 715,075 | - | - | - | 872,579 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Health and Social Care Pension Scheme | | | | | | | | | | | |
| - | - | - | 1,678,700 | -963,625 | 715,075 | 715,075 | - | - | - | 872,579 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 1,678,700 | -963,625 | 715,075 | 715,075 | - | - | - | 872,579 | - |
| Total for Estimate | | | | | | | | | | | |
| - | - | - | 1,678,700 | -963,625 | 715,075 | 715,075 | - | - | - | 872,579 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| - | - | - | 1,678,700 | -963,625 | 715,075 | 715,075 | - | - | - | 872,579 | - |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 715,075 | 872,579 | 796,694 |
| Net Capital Requirement | - | - | - |
| Accruals to cash adjustments | -884,700 | -1,012,800 | -1,033,796 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | - | - | - |
| New provisions and adjustments to previous provisions | -1,678,700 | -1,779,600 | -1,648,399 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 50,000 | 50,000 | -33,685 |
| Increase (-) / Decrease (+) in creditors | 5,000 | 5,000 | -6,543 |
| Use of provisions | 739,000 | 711,800 | 654,831 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | -169,625 | -140,221 | -237,102 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Programme Costs | 1,678,700 | 1,782,479 | 1,648,405 |
| <i>Of which:</i> | | | |
| Increases in liability | 698,700 | 779,600 | 818,399 |
| Interest on scheme liability | 980,000 | 1,000,000 | 830,000 |
| Other expenditure | - | 2,879 | 6 |
| <i>Less:</i> | | | |
| Contributions received | -954,725 | -900,000 | -843,313 |
| Transfers in | -8,700 | -9,600 | -8,226 |
| Other income | -200 | -300 | -172 |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 715,075 | 872,579 | 796,694 |
| Net expenditure for the year (Accounts) | 715,075 | 872,579 | 796,694 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Capital DEL | - | - | - |
| Resource AME | 715,075 | 872,579 | 796,694 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 715,075 | 872,579 | 796,694 |
| <i>Of which:</i> | | | |
| Resource DEL | - | - | - |
| Resource AME | 715,075 | 872,579 | 796,694 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 715,075 | 872,579 | 796,694 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource AME | -963,625 | -909,900 | -851,711 |
| Programme | | | |
| Other Income | -963,625 | -909,900 | -851,711 |
| <i>Of which:</i> | | | |
| 1: Health and Social Care Pension Scheme | -963,625 | -909,900 | -851,711 |
| Total Programme | -963,625 | -909,900 | -851,711 |
| Total Voted Resource Income | -963,625 | -909,900 | -851,711 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Mike Farrar

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note I - Contingent Liabilities

Nature of Liability**£'000**

The Health and Social Care Pension Scheme is exposed to a number of unquantifiable contingent liabilities that arise from legal cases and guarantees.

Unquantifiable

**Main Estimate
2025-26**

Department for
Infrastructure

Department for Infrastructure

Introduction

1. Enabling people today, building our tomorrow. Through our focus on planning, water and transport, we at the Department for Infrastructure seek to maintain and develop sustainable infrastructure that supports our economy, improves the quality of life for all and helps to tackle the climate emergency.

| Part I | £ | | |
|---------------------------------------|----------------------|------------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 517,766,000 | 249,763,000 | 767,529,000 |
| Capital | 584,944,000 | 332,028,000 | 916,972,000 |
| Annually Managed Expenditure | | | |
| Resource | 178,055,000 | 11,510,000 | 189,565,000 |
| Capital | 33,500,000 | - | 33,500,000 |
| Total Net Budget | | | |
| Resource | 695,821,000 | 261,273,000 | 957,094,000 |
| Capital | 618,444,000 | 332,028,000 | 950,472,000 |
| Non-Budget Expenditure | | | |
| Resource | 366,252,000 | | 366,252,000 |
| Capital | 150,000,000 | | 150,000,000 |
| Net cash requirement | 1,674,509,000 | | 1,674,509,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department for Infrastructure on:

Departmental Expenditure Limit:

Expenditure arising from:

Design, construction and maintenance of roads, bridges, structures, footpaths, street lighting and car parks; costs associated with walking and cycling infrastructure; costs associated with the operation of the Blue Badge Scheme; purchase of land, property, vehicles, ferries, plant, computer 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 services; train driver licensing, railway operator licensing, issue of Commercial Bus Service Permits; costs incurred to facilitate the licensing and regulation of Goods Vehicle Operators; operation and maintenance of the Strangford Ferry; support for and grants in respect of the Rathlin Island ferry service and works to Ballycastle and Rathlin Harbours; support for air and sea ports; support for transport services including grants in respect of rail and road passenger services including fare concessions, fuel duty rebate, transport for people with disabilities, rural transport, shopmobility schemes, provision and maintenance of bus shelters, purchase of buses and rolling stock and capital works; environmentally sustainable transport and related infrastructure including Active School Travel Programme, costs associated with greenways and active travel, including grants and grants for the former Blue-Green infrastructure; Ultra Low Emission Vehicle strategies; energy matters; planning services, support for strategic planning including grants, planning legislation and policy, governance and oversight of planning and plan making within local councils; transport planning and visioning; payments under European Union programmes; grants in respect of certain inland waterways; net cost of the management, maintenance, development and restoration of operational waterways of Waterways Ireland; the

Part I (continued)

shareholder and water, flooding, drainage and reservoirs policy functions; repayment of loans; consultants' and other fees; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; UK Covid-19 Inquiry activities; administration costs; payments in relation to the holiday pay case; severance payments; related services including services to other departments; other non-cash items.

Income arising from:

Receipts for car parking charges; decriminalised parking enforcement; enforcement of moving traffic offences; residents' parking; operation of the Blue Badge Scheme; operation of the SmartPass Scheme; various goods and services provided by Rivers; contribution to the water level management of the Lough Erne system; leases held by Rivers; dividend and loan interest on the investment in the trading fund function of the Driver and Vehicle Agency and other services provided; issue of commercial bus service permits; application and licensing fees for Goods Vehicle Operators; sponsorship for road safety publicity and from the sale of rights to use publicity campaigns; ferry charges for carriage of passengers and vehicles; street works inspection fees; fees charged to the construction industry and other bodies for laboratory services; charges and deposits retained for works carried out by, or at the request of, individuals or other bodies; private street inspections; developers' contributions; contributions in respect of the Active School Travel Programme; charges in respect of the use of waterways; planning applications/agreements and appeals; Crumlin Road Gaol; Mater Hospital car park; property certifications; compensation; income from Councils' contribution towards the new Planning Portal; services provided by the Department's Graphics Unit; the recoupment of salaries and associated costs for seconded staff; European Union income; Shared Island Fund income; related income; miscellaneous receipts.

Annually Managed Expenditure:

Expenditure arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

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

Income arising from:

Dividend and loan interest from Northern Ireland Water Limited.

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

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|--|--------|--------|-----------|---------|---------|---------|-----------------------|---------|---------|----------------|---------|-----|
| Resources | | | | | | | Capital | | | Resources | Capital | |
| Administration | | | Programme | | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| 95,893 | -1,293 | 94,600 | 435,030 | -11,864 | 423,166 | 517,766 | 610,588 | -25,644 | 584,944 | 496,996 | 554,352 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 1: Roads, Rivers and Waterways | | | | | | | | | | | | |
| 81,059 | - | 81,059 | 252,038 | -11,341 | 240,697 | 321,756 | 336,711 | - | 336,711 | 294,104 | 258,010 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Roads</i> | | | | | | | | | | | | |
| 80,145 | - | 80,145 | 222,478 | -11,341 | 211,137 | 291,282 | 321,311 | - | 321,311 | 266,339 | 236,540 | |
| <i>Rivers</i> | | | | | | | | | | | | |
| - | - | - | 28,580 | - | 28,580 | 28,580 | 15,400 | - | 15,400 | 21,344 | 21,360 | |
| <i>Ferry Services</i> | | | | | | | | | | | | |
| - | - | - | 409 | - | 409 | 409 | - | - | - | 14 | - | |
| <i>Inland Waterways</i> | | | | | | | | | | | | |
| - | - | - | 382 | - | 382 | 382 | - | - | - | 470 | 110 | |
| <i>Central Policy and Other Services</i> | | | | | | | | | | | | |
| 914 | - | 914 | 189 | - | 189 | 1,103 | - | - | - | 5,937 | - | |
| 2: Waterways Ireland (ALB - Net) | | | | | | | | | | | | |
| - | - | - | 6,013 | - | 6,013 | 6,013 | 2,740 | - | 2,740 | 6,482 | 2,425 | |
| 3: Bus, Rail and Ports | | | | | | | | | | | | |
| 5,380 | - | 5,380 | 158,260 | - | 158,260 | 163,640 | 266,002 | -25,644 | 240,358 | 181,362 | 291,133 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Ferry Services, Air and Sea Ports</i> | | | | | | | | | | | | |
| - | - | - | 6,246 | - | 6,246 | 6,246 | 534 | - | 534 | 4,145 | 1,030 | |
| <i>Railway Services</i> | | | | | | | | | | | | |
| - | - | - | 72,687 | - | 72,687 | 72,687 | 169,221 | - | 169,221 | 77,393 | 222,005 | |
| <i>Road Passenger Services</i> | | | | | | | | | | | | |
| 5,380 | - | 5,380 | 79,327 | - | 79,327 | 84,707 | 64,192 | - | 64,192 | 99,824 | 68,093 | |
| <i>EU Interreg</i> | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | 5 | |
| <i>EU Peace Plus</i> | | | | | | | | | | | | |
| - | - | - | - | - | - | - | 32,055 | -25,644 | 6,411 | - | - | |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|---|--------|--------|-----------|---------|---------|---------|-----------------------|---------|---------|----------------|---------|-----|
| Resources | | | | | | | Capital | | | Resources | Capital | |
| Administration | | | Programme | | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Gross | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| 4: Road Safety Services including DVA | | | | | | | | | | | | |
| 3,950 | -1,293 | 2,657 | 13,680 | -523 | 13,157 | 15,814 | 2,100 | - | 2,100 | 5,615 | 1,571 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Road Safety Services</i> | | | | | | | | | | | | |
| 3,950 | -1,293 | 2,657 | 8,680 | -523 | 8,157 | 10,814 | 600 | - | 600 | 7,823 | 916 | |
| <i>Driver and Vehicle Agency</i> | | | | | | | | | | | | |
| - | - | - | 5,000 | - | 5,000 | 5,000 | 1,500 | - | 1,500 | -2,208 | 655 | |
| 5: Planning and Legacy Sites | | | | | | | | | | | | |
| 2,482 | - | 2,482 | 4,839 | - | 4,839 | 7,321 | 35 | - | 35 | 7,007 | 463 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| <i>Planning and Policy</i> | | | | | | | | | | | | |
| 2,482 | - | 2,482 | 4,701 | - | 4,701 | 7,183 | 35 | - | 35 | 6,513 | 280 | |
| <i>Reinvestment and Reform</i> | | | | | | | | | | | | |
| - | - | - | 138 | - | 138 | 138 | - | - | - | 494 | 183 | |
| 6: Water and Sewerage | | | | | | | | | | | | |
| 3,022 | - | 3,022 | 200 | - | 200 | 3,222 | 3,000 | - | 3,000 | 2,426 | 750 | |
| Non-voted expenditure | | | | | | | | | | | | |
| - | - | - | 249,763 | - | 249,763 | 249,763 | 332,938 | -910 | 332,028 | 274,621 | 361,072 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 7: Consolidated Fund Extra Receipts (CFERs) | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -79 | - | |
| 8: National Fund Loan | | | | | | | | | | | | |
| - | - | - | - | - | - | - | 910 | -910 | - | - | - | |
| 9: Northern Ireland Water Limited | | | | | | | | | | | | |
| - | - | - | 249,763 | - | 249,763 | 249,763 | 332,028 | - | 332,028 | 274,700 | 361,072 | |
| Total Spending in DEL | | | | | | | | | | | | |
| 95,893 | -1,293 | 94,600 | 684,793 | -11,864 | 672,929 | 767,529 | 943,526 | -26,554 | 916,972 | 771,617 | 915,424 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| 2,483 | - | 2,483 | 175,572 | - | 175,572 | 178,055 | 33,500 | - | 33,500 | 226,707 | 95,963 | |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|--------|-----------|----------|-----------|-----------|-----------------------|---------|-----------|-----------|-----------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net | | | | | |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| <i>Of which:</i> | | | | | | | | | | | |
| 10: Depreciation & Impairment Costs | | | | | | | | | | | |
| 2,183 | - | 2,183 | 166,986 | - | 166,986 | 169,169 | - | - | - | 219,312 | - |
| 11: Provisions | | | | | | | | | | | |
| 300 | - | 300 | 7,950 | - | 7,950 | 8,250 | 33,500 | - | 33,500 | 6,759 | 95,963 |
| 12: Waterways Ireland (ALB - Net) | | | | | | | | | | | |
| - | - | - | 636 | - | 636 | 636 | - | - | - | 636 | - |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | 11,510 | - | 11,510 | 11,510 | - | - | - | 8,857 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 13: Northern Ireland Water Limited | | | | | | | | | | | |
| - | - | - | 11,510 | - | 11,510 | 11,510 | - | - | - | 8,857 | - |
| Total Spending in AME | | | | | | | | | | | |
| 2,483 | - | 2,483 | 187,082 | - | 187,082 | 189,565 | 33,500 | - | 33,500 | 235,564 | 95,963 |
| Non-Budget spending | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 485,252 | -119,000 | 366,252 | 366,252 | 150,000 | - | 150,000 | 344,252 | 161,750 |
| <i>Of which:</i> | | | | | | | | | | | |
| 14: Northern Ireland Water Limited | | | | | | | | | | | |
| - | - | - | 485,252 | -119,000 | 366,252 | 366,252 | 150,000 | - | 150,000 | 344,252 | 161,750 |
| Total Non-Budget Spending | | | | | | | | | | | |
| - | - | - | 485,252 | -119,000 | 366,252 | 366,252 | 150,000 | - | 150,000 | 344,252 | 161,750 |
| Total for Estimate | | | | | | | | | | | |
| 98,376 | -1,293 | 97,083 | 1,357,127 | -130,864 | 1,226,263 | 1,323,346 | 1,127,026 | -26,554 | 1,100,472 | 1,351,433 | 1,173,137 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 98,376 | -1,293 | 97,083 | 1,095,854 | -130,864 | 964,990 | 1,062,073 | 794,088 | -25,644 | 768,444 | 1,067,955 | 812,065 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 261,273 | - | 261,273 | 261,273 | 332,938 | -910 | 332,028 | 283,478 | 361,072 |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 1,323,346 | 1,351,433 | 1,109,178 |
| Net Capital Requirement | 1,100,472 | 1,173,137 | 1,054,518 |
| Accruals to cash adjustments | -156,008 | -287,579 | -95,155 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -6,649 | -7,118 | -6,005 |
| Remove voted capital | -2,740 | -2,425 | -2,088 |
| Add cash grant-in-aid | 12,702 | 7,768 | 4,917 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -196,423 | -253,740 | -57,157 |
| New provisions and adjustments to previous provisions | -41,750 | -137,370 | -32,288 |
| Prior Period Adjustments | - | - | -1,498 |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | -108 | -108 | 12 |
| Increase (+) / Decrease (-) in debtors | 23,302 | 23,302 | 18,561 |
| Increase (-) / Decrease (+) in creditors | 55,658 | 54,817 | -38,317 |
| Use of provisions | - | 27,295 | 18,708 |
| Removal of non-voted budget items | -593,301 | -644,550 | -617,273 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | -593,301 | -644,550 | -617,273 |
| Net Cash Requirement | 1,674,509 | 1,592,441 | 1,451,268 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 98,376 | 95,912 | 98,122 |
| <i>Less:</i> | | | |
| Administration DEL Income | -1,293 | -1,290 | -1,293 |
| Net Administration Costs | 97,083 | 94,622 | 96,829 |
| Gross Programme Costs | 1,355,207 | 1,376,315 | 1,220,556 |
| <i>Less:</i> | | | |
| Programme DEL Income | -37,508 | -66,880 | -156,971 |
| Programme AME Income | - | - | - |
| Non-Budget Income | -119,000 | -102,638 | -89,669 |
| Net Programme Costs | 1,198,699 | 1,206,797 | 973,916 |
| Net expenditure for the year (Accounts) | 1,295,782 | 1,301,419 | 1,070,745 |
| <i>Of which:</i> | | | |
| Resource DEL | 517,766 | 496,917 | 493,223 |
| Capital DEL | 233,709 | 233,543 | 244,477 |
| Resource AME | 178,055 | 226,707 | 23,522 |
| Capital AME | - | - | - |
| Non-Budget | 366,252 | 344,252 | 309,523 |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -233,709 | -233,543 | -244,477 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -104,979 | -60,695 | -26,613 |
| Total Resource Budget | 957,094 | 1,007,181 | 799,655 |
| <i>Of which:</i> | | | |
| Resource DEL | 767,529 | 771,617 | 768,281 |
| Resource AME | 189,565 | 235,564 | 31,374 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | -1,498 |
| Other adjustments | 366,252 | 344,252 | 311,021 |
| Total Resource (Estimate) | 1,323,346 | 1,351,433 | 1,109,178 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -13,157 | -25,062 | -22,202 |
| Administration | | | |
| Sales of Goods and Services | -1,293 | -1,286 | -1,286 |
| <i>Of which:</i> | | | |
| 4: Road Safety Services Including DVA | -1,293 | -1,286 | -1,286 |
| Total Administration | -1,293 | -1,286 | -1,286 |
| Programme | | | |
| Sales of Goods and Services | -11,864 | -20,976 | -20,857 |
| <i>Of which:</i> | | | |
| 1: Roads, Rivers and Waterways | -11,341 | -19,309 | -19,002 |
| 3: Bus, Rail and Ports | - | -430 | -661 |
| 4: Road Safety Services Including DVA | -523 | -637 | -669 |
| 5: Planning and Legacy Sites | - | -600 | -525 |
| Interest and Dividends | - | -2,800 | - |
| <i>Of which:</i> | | | |
| 4: Road Safety Services Including DVA | - | -2,800 | - |
| Other Income | - | - | -59 |
| <i>Of which:</i> | | | |
| 3: Bus, Rail and Ports | - | - | -1 |
| 5: Planning and Legacy Sites | - | - | -58 |
| Total Programme | -11,864 | -23,776 | -20,916 |
| Total Voted Resource Income | -13,157 | -25,062 | -22,202 |
| Voted Capital DEL | -25,644 | -43,832 | -49,676 |
| Programme | | | |
| EU Grants Received | -25,644 | -29 | -14,025 |
| <i>Of which:</i> | | | |
| 3: Bus, Rail and Ports | -25,644 | -29 | -14,025 |
| Sale of Assets | - | -803 | -844 |
| <i>Of which:</i> | | | |
| 1: Roads, Rivers and Waterways | - | -803 | -844 |
| Developer Contributions | - | -43,000 | -34,372 |
| <i>Of which:</i> | | | |
| 1: Roads, Rivers and Waterways | - | -43,000 | -34,372 |
| Other Grants | - | - | -435 |
| <i>Of which:</i> | | | |
| 5: Planning and Legacy Sites | - | - | -435 |
| Total Programme | -25,644 | -43,832 | -49,676 |
| Total Voted Capital Income | -25,644 | -43,832 | -49,676 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Non Budget Resource & Capital | -119,000 | -102,638 | -89,669 |
| Programme | | | |
| Interest and Dividends | -119,000 | -102,638 | -89,669 |
| <i>Of which:</i> | | | |
| 14: Northern Ireland Water Limited | -119,000 | -102,638 | -89,669 |
| Total Programme | -119,000 | -102,638 | -89,669 |
| Total Voted Non budget | -119,000 | -102,638 | -89,669 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|----------|-----------------------|------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -79 | -79 | -188 | -188 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | -105 | -105 |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | - | - |
| Total | - | - | -79 | -79 | -293 | -293 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---|------------------|----------|-----------------------|------------|--------------------|-------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Roads, Rivers and Waterways | - | - | -79 | -79 | -293 | -293 |
| <i>Of which:</i> | | | | | | |
| Forfeited deposits and rental income | - | - | -79 | -79 | -188 | -188 |
| Trans European Networks - Transport (TEN-T) | - | - | - | - | -105 | -105 |
| Total | - | - | -79 | -79 | -293 | -293 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Denis McMahon

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

ALB Accounting Officers:
 Sara Venning Northern Ireland Water
 John McDonagh Waterways Ireland

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---------------------------------------|-------------------------------------|----------------|----------------|----------------|
| 2, 12 | Waterways Ireland | 6,649 | 2,740 | 12,702 |
| 9, 13 | Northern Ireland Water ¹ | 261,273 | 332,028 | 516,252 |
| Total | | 267,922 | 334,768 | 528,954 |

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

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|--|---------------|
| Public & Employers Liability: Unsettled public and employer liability cases in which the Department is disputing liability but which could lead to a loss. A review of outstanding cases by the Claims Unit highlights cases which are considered unlikely to succeed. | 14,548 |
| Contractors Claims Capital: Contractor Legal cases pending. | 1,600 |
| Total | 16,148 |

**Main Estimate
2025-26**

Department of Justice

Department of Justice

Introduction

1. The aims of the Department of Justice are to support, develop and administer an efficient, effective and responsive justice system; to uphold and sustain the rule of law; to prevent crime; to maintain a secure and humane prison service and reduce the risks of re-offending.

| Part I | £ | | |
|---------------------------------------|----------------------|------------------|---------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 1,494,916,000 | 8,046,000 | 1,502,962,000 |
| Capital | 100,000,000 | - | 100,000,000 |
| Annually Managed Expenditure | | | |
| Resource | 670,888,000 | - | 670,888,000 |
| Capital | 798,000 | - | 798,000 |
| Total Net Budget | | | |
| Resource | 2,165,804,000 | 8,046,000 | 2,173,850,000 |
| Capital | 100,798,000 | - | 100,798,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 1,993,152,000 | | 1,993,152,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Department of Justice on:

Departmental Expenditure Limit:

Expenditure arising from:

Access to Justice services and policy development, including expenditure by Legal Services Agency NI, NI Courts and Tribunals Service, costs relating to The Appeals Service and Office of President of Appeals Tribunal, cost relating to the Truth Recovery Redress Service and costs relating to the Historical Institutional Abuse Redress Board and associated compensation payments; costs relating to the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; the Parole Commissioners for NI and the NI Law Commission, net expenditure for Criminal Justice Inspection NI; Safer Communities services, policy development and legislation, including expenditure by Forensic Science NI, net expenditure for the Probation Board for NI, Police Ombudsman for NI, NI Policing Board, NI Police Fund, Police Rehabilitation and Retraining Trust and the RUC George Cross Foundation, also expenditure on state pathology services and the Prisoner Ombudsman, Independent Monitoring Boards, RUC GC Widows Association and search and rescue services. Reducing Offending services and policy development including expenditure by the NI Prison Service and Youth Justice Agency. Policing including net expenditure by the Police Service of NI, and net expenditure of the Independent Assessor of PSNI Recruitment Vetting. Historical investigations and other legacy costs including requests for information and disclosure to inquests / public enquires; implementation of the Stormont House Agreement and Fresh Start Agreement; Access NI; compensation schemes; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; administration costs; settlement of equal pay claims, severance payments, pension scheme payments including pension scheme benefits to or in respect of persons covered by the NI Judicial Pension Scheme, related services; governmental response to the coronavirus COVID-19 pandemic, UK Covid-19 Inquiry activities; period products costs; other non-cash items.

Part I (continued)

Income arising from:

The use of video link and conferencing facilities; pension contributions and superannuation liability charges; work done for other departments and ALBs; recoupment of salaries and associated costs for seconded staff; recovery of costs from staff; freedom of information and data protection act receipts; recovery of compensation paid; recoupment of grant funding; recovery of costs associated with providing forensic science services; receipts in connection with the Justice Act (NI) 2011; other Access to Justice receipts; Safer Communities receipts; fireworks and explosives licensing; proceeds of prison goods and services; prisoner productions; staff accommodation; European Union (EU) income; contributions to community programmes and initiatives; student placement; Youth Justice and Prison Service tuck shop sales; criminal history checks; fees and costs recovered or received for the use of the Department of Justice estate; court and tribunal fees; recovery of costs for The Appeals Service and Office of President of Appeals Tribunal; recovery of costs for the Truth Recovery Redress Service, and recovery of costs for the Historical Institutional Abuse Redress Board and associated compensation payments, and costs for the Victims' Payments Board and associated payments for the Troubles Permanent Disablement Payment Scheme; proceeds of crime; Income from the Home Office for holding Foreign National Offenders; fines and fixed penalty notices; recoveries of legal aid monies and contributions from assisted parties; administration fees in respect of funds in court; monies recovered in respect of third party claims; recoveries from the National Insurance Fund for the costs of Office of the Social Security and Child Support Commissioner; receipts arising from disposal of assets and those arising from breach of claw back clauses in contracts of sale; donations; merchandise sales; other fees; related income; sundry receipts.

Annually Managed Expenditure:

Expenditure arising from:

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

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

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|--------------------|-----------------------|--------|----------------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net Re- sources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | 8 | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 50,587 | -1,266 | 49,321 | 1,522,322 | -76,727 | 1,445,595 | 1,494,916 | 100,000 | - | 100,000 | 1,428,111 | 88,413 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Access to Justice | | | | | | | | | | | |
| 21,837 | -548 | 21,289 | 260,812 | -53,938 | 206,874 | 228,163 | 16,625 | - | 16,625 | 213,488 | 11,653 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Access to Justice - Core Departmental Expenditure</i> | | | | | | | | | | | |
| 12,729 | -340 | 12,389 | 27,258 | -9,094 | 18,164 | 30,553 | 2,617 | - | 2,617 | 22,582 | 1,294 |
| <i>Northern Ireland Courts and Tribunals Services</i> | | | | | | | | | | | |
| 9,108 | -208 | 8,900 | 99,246 | -43,044 | 56,202 | 65,102 | 13,900 | - | 13,900 | 62,756 | 10,092 |
| <i>Legal Services Agency Northern Ireland</i> | | | | | | | | | | | |
| - | - | - | 132,977 | -1,800 | 131,177 | 131,177 | 107 | - | 107 | 126,785 | 265 |
| <i>Criminal Justice Inspection Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,331 | - | 1,331 | 1,331 | 1 | - | 1 | 1,365 | 2 |
| 2: Safer Communities | | | | | | | | | | | |
| 11,865 | -378 | 11,487 | 113,619 | -8,912 | 104,707 | 116,194 | 6,163 | - | 6,163 | 101,607 | 4,351 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Safer Communities - Core Departmental Expenditure</i> | | | | | | | | | | | |
| 11,865 | -378 | 11,487 | 45,355 | -8,543 | 36,812 | 48,299 | 1,585 | - | 1,585 | 37,178 | 982 |
| <i>Forensic Science Northern Ireland</i> | | | | | | | | | | | |
| - | - | - | 18,582 | -369 | 18,213 | 18,213 | 3,397 | - | 3,397 | 16,407 | 1,890 |
| <i>Probation Board for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 27,108 | - | 27,108 | 27,108 | 1,020 | - | 1,020 | 25,968 | 1,245 |
| <i>Police Ombudsman for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 12,188 | - | 12,188 | 12,188 | - | - | - | 12,131 | 111 |
| <i>Northern Ireland Policing Board (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 6,659 | - | 6,659 | 6,659 | 1 | - | 1 | 6,228 | 25 |
| <i>Police Rehabilitation and Retraining Trust (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,999 | - | 1,999 | 1,999 | 157 | - | 157 | 1,954 | 52 |
| <i>Northern Ireland Police Fund (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,520 | - | 1,520 | 1,520 | 3 | - | 3 | 1,514 | - |
| <i>RUC George Cross Foundation (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 208 | - | 208 | 208 | - | - | - | 227 | 46 |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|--------|--------|-----------|---------|-----------|--------------------|-----------------------|--------|----------------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net Re- sources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | |
| 3: Reducing Offending | | | | | | | | | | | |
| 16,885 | -340 | 16,545 | 194,600 | -13,877 | 180,723 | 197,268 | 15,292 | - | 15,292 | 178,923 | 16,468 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Reducing Offending - Core Departmental Expenditure</i> | | | | | | | | | | | |
| 5,536 | -340 | 5,196 | 15,173 | -8,542 | 6,631 | 11,827 | 1,286 | - | 1,286 | 10,532 | 639 |
| <i>Northern Ireland Prison Service</i> | | | | | | | | | | | |
| 11,349 | - | 11,349 | 161,795 | -5,322 | 156,473 | 167,822 | 13,588 | - | 13,588 | 152,628 | 14,053 |
| <i>Youth Justice Agency</i> | | | | | | | | | | | |
| - | - | - | 17,632 | -13 | 17,619 | 17,619 | 418 | - | 418 | 15,763 | 1,776 |
| 4: Police Service of Northern Ireland (ALB - Net) | | | | | | | | | | | |
| - | - | - | 953,291 | - | 953,291 | 953,291 | 61,920 | - | 61,920 | 934,093 | 55,941 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | 11,046 | -3,000 | 8,046 | 8,046 | - | - | - | 8,075 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 5: NI Courts and Tribunals Service CFSS | | | | | | | | | | | |
| - | - | - | 11,046 | - | 11,046 | 11,046 | - | - | - | 11,075 | - |
| 6: Consolidated Fund extra Receipts (CFERs) | | | | | | | | | | | |
| - | - | - | - | -3,000 | -3,000 | -3,000 | - | - | - | -3,000 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 50,587 | -1,266 | 49,321 | 1,533,368 | -79,727 | 1,453,641 | 1,502,962 | 100,000 | - | 100,000 | 1,436,186 | 88,413 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 670,888 | - | 670,888 | 670,888 | 798 | - | 798 | 702,235 | 200 |
| <i>Of which:</i> | | | | | | | | | | | |
| 7: Core Department | | | | | | | | | | | |
| - | - | - | 162,254 | - | 162,254 | 162,254 | - | - | - | 178,241 | - |
| 8: Northern Ireland Courts and Tribunals Service | | | | | | | | | | | |
| - | - | - | 263 | - | 263 | 263 | - | - | - | 3,266 | - |
| 9: Legal Services Agency Northern Ireland | | | | | | | | | | | |
| - | - | - | 99,250 | - | 99,250 | 99,250 | - | - | - | 21,718 | - |

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | | | | 2024-25 Provisions | |
|---|---------------|---------------|------------------|----------------|------------------|--------------------|----------------|--------|----------------|-----------------------|---------------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net Re- sources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | |
| 10: Forensic Science Northern Ireland | | | | | | | | | | | |
| - | - | - | 50 | - | 50 | 50 | - | - | - | 50 | - |
| 11: Northern Ireland Prison Service | | | | | | | | | | | |
| - | - | - | 8,910 | - | 8,910 | 8,910 | - | - | - | 42,732 | - |
| 12: Youth Justice Agency | | | | | | | | | | | |
| - | - | - | 150 | - | 150 | 150 | 248 | - | 248 | -30 | 200 |
| 13: PSNI Police Pension (ALB - Net) | | | | | | | | | | | |
| - | - | - | 338,430 | - | 338,430 | 338,430 | - | - | - | 295,531 | - |
| 14: PSNI (ALB - Net) | | | | | | | | | | | |
| - | - | - | 55,400 | - | 55,400 | 55,400 | - | - | - | 157,992 | - |
| 15: Other ALBs (Net) | | | | | | | | | | | |
| - | - | - | 5,881 | - | 5,881 | 5,881 | 550 | - | 550 | 2,435 | - |
| 16: Northern Ireland Judicial Pension Scheme | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 300 | - |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -215 | - |
| 17: NI Courts and Tribunals Service CFSS | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -215 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 670,888 | - | 670,888 | 670,888 | 798 | - | 798 | 702,020 | 200 |
| Total for Estimate | | | | | | | | | | | |
| 50,587 | -1,266 | 49,321 | 2,204,256 | -79,727 | 2,124,529 | 2,173,850 | 100,798 | - | 100,798 | 2,138,206 | 88,613 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 50,587 | -1,266 | 49,321 | 2,193,210 | -76,727 | 2,116,483 | 2,165,804 | 100,798 | - | 100,798 | 2,130,346 | 88,613 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 11,046 | -3,000 | 8,046 | 8,046 | - | - | - | 7,860 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 2,173,850 | 2,138,206 | 1,844,952 |
| Net Capital Requirement | 100,798 | 88,613 | 88,332 |
| Accruals to cash adjustments | -273,450 | -352,107 | -447,449 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -1,404,015 | -1,439,438 | -1,339,409 |
| Remove voted capital | -63,652 | -57,422 | -64,453 |
| Add cash grant-in-aid | 1,200,746 | 1,275,277 | 1,084,888 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -35,365 | -35,883 | -33,852 |
| New provisions and adjustments to previous provisions | -269,909 | -386,329 | -217,673 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | 7,224 | 7,224 | 498 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | -43 |
| Increase (+) / Decrease (-) in debtors | - | - | 13,905 |
| Increase (-) / Decrease (+) in creditors | 289,372 | 140,998 | -24,600 |
| Increase (+) / Decrease (-) in financial assets | - | - | -2 |
| Use of provisions | 2,149 | 143,466 | 133,292 |
| Removal of non-voted budget items | -8,046 | -7,860 | -9,010 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -11,046 | -10,860 | -10,171 |
| Other adjustments | 3,000 | 3,000 | 1,161 |
| Net Cash Requirement | 1,993,152 | 1,866,852 | 1,476,825 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 50,587 | 45,275 | 42,282 |
| <i>Less:</i> | | | |
| Administration DEL Income | -1,266 | -1,311 | -1,149 |
| Net Administration Costs | 49,321 | 43,964 | 41,133 |
| Gross Programme Costs | 2,204,950 | 2,168,563 | 1,870,195 |
| <i>Less:</i> | | | |
| Programme DEL Income | -76,727 | -70,351 | -66,376 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 2,128,223 | 2,098,212 | 1,803,819 |
| Net expenditure for the year (Accounts) | 2,177,544 | 2,142,176 | 1,844,952 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,505,962 | 1,439,186 | 1,358,577 |
| Capital DEL | 694 | 970 | - |
| Resource AME | 670,888 | 702,020 | 486,375 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | -3,000 | -3,000 | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -694 | -970 | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | -3,694 | -3,970 | - |
| Total Resource Budget | 2,173,850 | 2,138,206 | 1,844,952 |
| <i>Of which:</i> | | | |
| Resource DEL | 1,502,962 | 1,436,186 | 1,358,577 |
| Resource AME | 670,888 | 702,020 | 486,375 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 2,173,850 | 2,138,206 | 1,844,952 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -77,993 | -71,662 | -66,371 |
| Administration | | | |
| Sales of Goods and Services | -1,266 | -1,311 | -1,149 |
| <i>Of which:</i> | | | |
| 1: Access to Justice | -548 | -562 | -488 |
| 2: Safer Communities | -378 | -393 | -348 |
| 3: Reducing Offending | -340 | -356 | -313 |
| Other Income | - | - | - |
| <i>Of which:</i> | | | |
| 2: Safer Communities | - | - | - |
| Total Administration | -1,266 | -1,311 | -1,149 |
| Programme | | | |
| Sales of Goods and Services | -76,177 | -69,801 | -64,720 |
| <i>Of which:</i> | | | |
| 1: Access to Justice | -53,388 | -49,114 | -45,576 |
| 2: Safer Communities | -8,912 | -7,991 | -7,205 |
| 3: Reducing Offending | -13,877 | -12,696 | -11,939 |
| Other Income | -550 | -550 | -502 |
| <i>Of which:</i> | | | |
| 1: Access to Justice | -550 | -550 | -502 |
| 2: Safer Communities | - | - | - |
| Total Programme | -76,727 | -70,351 | -65,222 |
| Total Voted Resource Income | -77,993 | -71,662 | -66,371 |
| Voted Capital DEL | - | -3 | -1,824 |
| Programme | | | |
| Sale of Assets | - | -3 | -1,824 |
| <i>Of which:</i> | | | |
| 1: Access to Justice | - | - | -284 |
| 1: Safer Communities | - | - | -1,127 |
| 3: Reducing Offending | - | -3 | -413 |
| Total Programme | - | -3 | -1,824 |
| Total Voted Capital Income | - | -3 | -1,824 |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|---------------|-----------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | -3,000 | -3,000 | -3,000 | -3,000 | -1,161 | -1,161 |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | -5,000 | -5,000 | -5,000 | -5,000 | -5,010 | -5,468 |
| Total | -8,000 | -8,000 | -8,000 | -8,000 | -6,171 | -6,629 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---------------------------------------|------------------|---------------|-----------------------|---------------|--------------------|---------------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Safer Communities | -3,000 | -3,000 | -3,000 | -3,000 | -1,161 | -1,161 |
| <i>Of which:</i> | | | | | | |
| Asset Recovery Incentivisation Scheme | -3,000 | -3,000 | -3,000 | -3,000 | -1,161 | -1,161 |
| Non-Budget | | | | | | |
| Fines and Penalties | -5,000 | -5,000 | -5,000 | -5,000 | -5,010 | -5,468 |
| Total | -8,000 | -8,000 | -8,000 | -8,000 | -6,171 | -6,629 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

| | |
|--|---------------------------------|
| Accounting Officer: | Hugh Widdis |
| Executive Agency Accounting Officers: | |
| Glyn Capper | NI Courts and Tribunals Service |
| Paul Andrews | Legal Services Agency NI |
| Alison McElveen | Forensic Science NI |
| Beverley Wall | NI Prison Service |
| Stephen Martin | Youth Justice Agency |

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

| | |
|---------------------------------|--|
| ALB Accounting Officers: | |
| James Corrigan | Criminal Justice Inspection |
| Hugh Hume | Police Ombudsman for NI |
| Sinead Simpson | NI Policing Board |
| Amanda Stewart | Probation Board for NI |
| Stephen White | RUC George Cross Foundation |
| Kelly Robinson | NI Police Fund |
| Norry McBride | Police Rehabilitation and Retraining Trust |
| Jon Boutcher | Police Service of NI |
| Jon Boutcher | Police Service of NI - Pension Scheme |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---|--|------------------|----------------|---------------------|
| 1 | Criminal Justice Inspection | 1,331 | 1 | 1,326 |
| 2, 15 | Police Ombudsman for NI | 12,388 | 550 | 11,836 |
| 2, 15 | NI Policing Board | 8,659 | 1 | 6,610 |
| 2, 15 | Probation Board for NI | 30,783 | 1,020 | 27,006 |
| 2 | RUC George Cross Foundation | 208 | - | 164 |
| 2 | NI Police Fund | 1,521 | 3 | 1,508 |
| 2, 15 | Police Rehabilitation and Retraining Trust | 2,004 | 157 | 1,947 |
| 4, 14 | Police Service of NI | 1,008,691 | 61,920 | 963,705 |
| 13 | Police Service of NI - Pension Schemes | 338,430 | - | 186,644 |
| Total | | 1,404,015 | 63,652 | 1,200,746 |

Main Estimate 2025-26

The Executive Office

The Executive Office

Introduction

1. This Estimate provides for expenditure for The Executive Office to drive investment and sustainable development; to make people's lives better through support for equality, human rights and community relations; and for the effective operation of the institutions of Government.

| Part I | | | £ |
|---------------------------------------|--------------------|------------------|--------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 242,536,000 | - | 242,536,000 |
| Capital | 16,323,000 | - | 16,323,000 |
| Annually Managed Expenditure | | | |
| Resource | 304,020,000 | - | 304,020,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 546,556,000 | - | 546,556,000 |
| Capital | 16,323,000 | - | 16,323,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 308,171,000 | | 308,171,000 |

Amounts required in the year ending 31 March 2026 for expenditure by The Executive Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Support to the Executive Committee; the co-ordination of policy; strategic corporate communications; Advice and support to the Head of the NI Civil Service and NICS Board, including net expenses of NICS Board Non Executive Members; delivery of the King's Honours investitures; co-ordination of the Chief Scientific and Technology Advisor's (CSTA) NI Science and Technology Advisory Network (NISTAN), including the development and implementation of a Research and Innovation Strategy and creation of a Research and Development KPI Framework; net expenses of the Attorney General for Northern Ireland and the Commissioner for Public Appointments for Northern Ireland; public appointments policy and strategy; the skills development and support of public appointees and potential public appointees and actions and guidance to improve broader public sector governance and capacity and policy development; public appointments including the appointment of the Commissioner for Children and Young People for Northern Ireland, and the Commissioner for Older People for Northern Ireland; the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British tradition and the Office of Identity and Cultural Expression; support for civic engagement and consultation; net expenses of the Strategic Investment Board Limited; net expenses of the Northern Ireland Judicial Appointments Commission; the North-South Ministerial Council; the British-Irish Council; machinery for the conduct of Inter-governmental Relations; civil contingencies and resilience in the Prevent, Prepare, Respond and Recover phases and as described in the NI Civil Contingencies (Building Resilience Together) Framework; maintenance of former Regional Government Headquarters building, Ballymena under the Protocol for the Care of the Government Historic Estate; policy on standards in public life; the Reinvestment and Reform Initiative; the regeneration of Ebrington; net expenses of the Maze/Long Kesh Development Corporation; development and delivery of a Programme for Government; development of and supporting the delivery of an Investment Strategy NI, associated plans and governance mechanisms; promotion of human rights, equality of opportunity and social inclusion and the alleviation of disadvantage including in situations of severe stress, crisis or emergency; net expenses of the Equality Commission for Northern Ireland; actions related to the Historical Institutional Abuse Redress Board and the Commissioner for Survivors of Institutional Childhood Abuse within the Historical Institutional Abuse (NI) Act 2019 including, payments to the designated department under that Act for administrative costs of the Board, awards of compensation and costs and expenses in connection with applications and appeals; and other implementation-related actions from the Hart Report, including a memorial, seeking contributions from

Part I (continued)

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 Truth Recovery Design Report published in October 21); net expenses of the Commissioner for Survivors of Institutional Childhood Abuse; the actions and commitments contained in the Executive's Good Relations Strategy 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 situation; net expenses of the Northern Ireland Community Relations Council; the European Union Programme for Peace and Reconciliation; delivering social change including the associated Executive Funds; the promotion of Social Value; victims and survivors including actions and payments associated with the operation of the Victims Payments Scheme for Permanent Disablement; net expenses of the Victims and Survivors Service Limited; net expenses of the Commission for Victims and Survivors for Northern Ireland; implementation of the Stormont House Agreement and the Fresh Start Agreement; actions associated with the implementation of the New Decade, New Approach Deal; the Commission on Flags, Identity, Culture and Tradition; net expense of the Irish Language Commissioner, the Commissioner for the Ulster Scots and the Ulster British Tradition and the Office of Identity and Cultural Expression; promoting the devolved administration's interests internationally by supporting the development of relationships with stakeholders overseas, inward visitors, and representatives from overseas on devolved matters, supporting international activities of benefit to NI, including establishing, maintaining and developing the work of the offices overseas; in particular managing and promoting the devolved administration's interests in Europe; policy development in respect of the devolved administration's responsibilities and interests in relation to the EU following the UK's exit; expenditure on devolved functions that are required as a result of the international agreements entered into by the United Kingdom; governmental 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 implementation of the Period Products (Free Provision) Act (NI) 2022; the Executive Insight and Strategy Unit; settlement of the NICS equal pay claims; development of trauma informed practice across the Department and its ALBs severance payments; liaison with other bodies, persons and authorities (both inside and outside Northern Ireland); information services; IT Service Provision; development and oversight of the Executive's legislative programme; UK Covid-19 Inquiry activities; Administration; development of actions and policy stemming from the Climate Change (NI) Act 2022, to include the establishment of the NI Climate Commissioner's Office; facilities management and vehicle maintenance costs; Workplace Health Improvement Programmes; participation in Foreign, Commonwealth and Development Office healthcare contracts; engagement events; volunteering activities; corporate membership; other non-cash items; Coordinating the outworking of the Windsor Framework; Support to the Executive, Departments and wider public and voluntary sectors on reform and transformation of public services.

Income arising from:

Recovery of secondee costs; rental income; receipts from the European Union in relation to the EU Programme for Peace and Reconciliation; capital receipts from the disposal of buildings at the Ebrington Site; rents and services charges at the Ebrington Site; recovery of costs for Other Services. Voluntary contributions from charitable organisations for HIA redress.

Annually Managed Expenditure:

Expenditure arising from:

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

The Executive Office will account for this Estimate.

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|--------|-----------|---------|---------|-----------|-----------------------|--------|--------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net | | | | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 24,689 | - | 24,689 | 228,210 | -10,363 | 217,847 | 242,536 | 16,323 | - | 16,323 | 193,985 | 21,726 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Executive Support | | | | | | | | | | | |
| 22,151 | - | 22,151 | 198,469 | -199 | 198,270 | 220,421 | 8,623 | - | 8,623 | 177,810 | 21,016 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Executive Support and Policy Development - Departmental Expenditure</i> | | | | | | | | | | | |
| 19,412 | - | 19,412 | 53,470 | -199 | 53,271 | 72,683 | 4,805 | - | 4,805 | 51,462 | 10,304 |
| <i>Historical Institutional Abuse</i> | | | | | | | | | | | |
| - | - | - | 12,415 | - | 12,415 | 12,415 | 250 | - | 250 | 19,197 | 20 |
| <i>Victims Payments</i> | | | | | | | | | | | |
| - | - | - | 99,538 | - | 99,538 | 99,538 | 130 | - | 130 | 71,411 | 130 |
| <i>Maze/Long Kesh Development Corporation (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 1,175 | - | 1,175 | 1,175 | 1,000 | - | 1,000 | 1,240 | 1,075 |
| <i>Commissioner for Survivors of Institutional Childhood Abuse (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 934 | - | 934 | 934 | 83 | - | 83 | 885 | - |
| <i>Commission for Victims and Survivors for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| 28 | - | 28 | 963 | - | 963 | 991 | - | - | - | 702 | - |
| <i>Equality Commission for Northern Ireland (ALB - Net)</i> | | | | | | | | | | | |
| 317 | - | 317 | 4,760 | - | 4,760 | 5,077 | - | - | - | 6,260 | 42 |
| <i>Northern Ireland Judicial Appointments Commission (ALB - Net)</i> | | | | | | | | | | | |
| 169 | - | 169 | 1,027 | - | 1,027 | 1,196 | - | - | - | 1,163 | - |
| <i>Strategic Investment Board Limited (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 4,519 | - | 4,519 | 4,519 | 2,323 | - | 2,323 | 5,211 | 9,261 |
| <i>Victims and Survivors Service Limited (ALB - Net)</i> | | | | | | | | | | | |
| 2,225 | - | 2,225 | 19,668 | - | 19,668 | 21,893 | 32 | - | 32 | 20,279 | 184 |
| 2: Good Relations | | | | | | | | | | | |
| 510 | - | 510 | 28,834 | -10,164 | 18,670 | 19,180 | 7,700 | - | 7,700 | 13,497 | 10 |
| <i>Of which:</i> | | | | | | | | | | | |
| <i>Good Relations - Departmental Expenditure</i> | | | | | | | | | | | |
| - | - | - | 13,096 | - | 13,096 | 13,096 | 7,700 | - | 7,700 | 8,630 | - |
| <i>Northern Ireland Community Relations Council (ALB - Net)</i> | | | | | | | | | | | |
| 510 | - | 510 | 2,633 | - | 2,633 | 3,143 | - | - | - | 3,213 | 10 |

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|---|----------|---------------|----------------|----------------|----------------|----------------|-----------------------|----------|---------------|------------------|---------------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | | Programme | | | Net | | | | | |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Net | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| <i>Strategic Investment Board Limited (ALB - Net)</i> | | | | | | | | | | | |
| - | - | - | 400 | - | 400 | 400 | - | - | - | 475 | - |
| <i>EU Peace Funding</i> | | | | | | | | | | | |
| - | - | - | 12,705 | -10,164 | 2,541 | 2,541 | - | - | - | 1,179 | - |
| 3: North-South Ministerial Council | | | | | | | | | | | |
| 73 | - | 73 | 907 | - | 907 | 980 | - | - | - | 891 | 700 |
| 4: Attorney General for Northern Ireland | | | | | | | | | | | |
| 1,955 | - | 1,955 | - | - | - | 1,955 | - | - | - | 1,787 | - |
| Total Spending in DEL | | | | | | | | | | | |
| 24,689 | - | 24,689 | 228,210 | -10,363 | 217,847 | 242,536 | 16,323 | - | 16,323 | 193,985 | 21,726 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 304,020 | - | 304,020 | 304,020 | - | - | - | 995,610 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 5: Strategic Sites | | | | | | | | | | | |
| - | - | - | 1,750 | - | 1,750 | 1,750 | - | - | - | 2,750 | - |
| 6: Provisions | | | | | | | | | | | |
| - | - | - | 300,610 | - | 300,610 | 300,610 | - | - | - | 992,200 | - |
| 7: ALBs (Net) | | | | | | | | | | | |
| - | - | - | 1,660 | - | 1,660 | 1,660 | - | - | - | 660 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 304,020 | - | 304,020 | 304,020 | - | - | - | 995,610 | - |
| Total for Estimate | | | | | | | | | | | |
| 24,689 | - | 24,689 | 532,230 | -10,363 | 521,867 | 546,556 | 16,323 | - | 16,323 | 1,189,595 | 21,726 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| 24,689 | - | 24,689 | 532,230 | -10,363 | 521,867 | 546,556 | 16,323 | - | 16,323 | 1,189,595 | 21,726 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |

| Part II: Resource to cash reconciliation | | | £'000 |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 546,556 | 1,189,595 | 144,494 |
| Net Capital Requirement | 16,323 | 21,726 | 19,948 |
| Accruals to cash adjustments | -254,708 | -983,544 | 1,237 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | -40,988 | -40,050 | -35,908 |
| Remove voted capital | -3,438 | -10,572 | -8,987 |
| Add cash grant-in-aid | 43,537 | 42,337 | 40,775 |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -3,209 | -4,059 | -1,346 |
| New provisions and adjustments to previous provisions | -300,110 | -1,010,110 | -9,433 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | -500 | -600 | -1,150 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 25,000 | 11,000 | -10,016 |
| Increase (-) / Decrease (+) in creditors | 25,000 | 10,000 | 7,209 |
| Use of provisions | - | 18,510 | 20,093 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 308,171 | 227,777 | 165,679 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 24,689 | 23,162 | 21,028 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | -5 | -82 |
| Net Administration Costs | 24,689 | 23,157 | 20,946 |
| Gross Programme Costs | 539,930 | 1,184,661 | 131,920 |
| <i>Less:</i> | | | |
| Programme DEL Income | -10,363 | -8,873 | -87 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 529,567 | 1,175,788 | 131,833 |
| Net expenditure for the year (Accounts) | 554,256 | 1,198,945 | 152,779 |
| <i>Of which:</i> | | | |
| Resource DEL | 242,536 | 193,985 | 150,996 |
| Capital DEL | 7,700 | 9,350 | 8,285 |
| Resource AME | 304,020 | 995,610 | -6,502 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -7,700 | -9,350 | -8,285 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 546,556 | 1,189,595 | 144,494 |
| <i>Of which:</i> | | | |
| Resource DEL | 242,536 | 193,985 | 150,996 |
| Resource AME | 304,020 | 995,610 | -6,502 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 546,556 | 1,189,595 | 144,494 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -10,363 | -8,878 | -169 |
| Administration | | | |
| Other Income | - | -5 | -82 |
| <i>Of which:</i> | | | |
| 1: Executive Support | - | -5 | -82 |
| Total Administration | - | -5 | -82 |
| Programme | | | |
| EU Grants Received | -10,164 | -4,716 | 145 |
| <i>Of which:</i> | | | |
| 2: Good relations | -10,164 | -4,716 | 145 |
| Other Income | -199 | -4,157 | -232 |
| <i>Of which:</i> | | | |
| 1: Executive Support | -199 | -4,157 | -232 |
| Total Programme | -10,363 | -8,873 | -87 |
| Total Voted Resource Income | -10,363 | -8,878 | -169 |
| Voted Capital DEL | - | -750 | -190 |
| Programme | | | |
| Sale of Assets | - | -750 | -190 |
| <i>Of which:</i> | | | |
| 1: Executive Support | - | -750 | -190 |
| Total Programme | - | -750 | -190 |
| Total Voted Capital Income | - | -750 | -190 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: David Malcolm

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

ALB Accounting Officers:

| | |
|------------------|---|
| Steve Harper | Strategic Investment Board Limited |
| Andrew Walker | Victims and Survivors Service limited |
| Jacqueline Irwin | Northern Ireland Community Relations Council |
| Tonya McCormac | Northern Ireland Judicial Appointments Commission |
| Louise Conlon | Equality Commission for Northern Ireland |
| Andrew Sloan | Commission for Victims and Survivors for Northern Ireland |
| Bryan Gregory | Maze/Long Kesh Development Corporation |
| Karen Pearson | Office of the Attorney General for Northern Ireland |
| Gary Fair | Commissioner for Public Appointments |
| Fiona Ryan | Commissioner for Survivors of Institutional Childhood Abuse |

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

In accordance with Managing Public Money Northern Ireland requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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

| Section in Part II: Subhead Detail | Body | Resources | Capital | Grant-in-Aid |
|---|---|------------------|----------------|---------------------|
| 1,7 | Maze/Long Kesh Development Corporation | 2,835 | 1,000 | 2,221 |
| 1, 2 | Strategic Investment Board Limited | 4,919 | 2,323 | 5,318 |
| 1 | Equality Commission for Northern Ireland | 5,077 | - | 6,417 |
| 1 | Commission for Victims and Survivors for Northern Ireland | 991 | - | 995 |
| 1 | Victims and Survivors Service Limited | 21,893 | 32 | 22,997 |
| 2 | Northern Ireland Community Relations Council | 3,143 | - | 3,286 |
| 1 | Northern Ireland Judicial Appointments Commission | 1,196 | - | 1,272 |
| 1 | Commissioner for Survivors of Institutional Childhood Abuse | 934 | 83 | 1,031 |
| Total | | 40,988 | 3,438 | 43,537 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|--|---|-------|
| <p>Legislation is being progressed via the Administrative and Financial Provisions Bill 2025 and once this is passed we will no longer be required to rely on SABA for the provisions below, other than a small residual element of Truth Recovery Programme costs</p> | | |
| 1 | <p>Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■</p> <p>Some Hart Report actions which are not covered in the HIA (NI) Act 2019 require provision under Sole Authority of the Budget Act. The IDWG work has been focusing on preparing for a piece of research into Historical Clerical Child Abuse and whilst not included in the Administration and Financial Provisions Bill is expected to be completed in 2025-26 and no longer require reliance on Sole Authority of the Budget Act.</p> | 1,441 |
| 1 | <p>Ending Violence Against Woman and Girls ■</p> <p>In relation to the Northern Ireland Strategic Framework to End Violence Against Women and Girls, up to £3,441K is needed to enable full delivery of this function in 2025-26 as this falls under the ambit of TEO. Section 29 of the Local Government Finance Act (NI) 2011 will also be relied upon to disburse grant funding (under the Framework's first Delivery Plan's Change Fund) through Councils to the community and voluntary sector.</p> | 3,441 |
| 1 | <p>Truth Recovery Programme ■</p> <p>Approval is needed to enable the funding of the Mother and Baby Institutions, Magdalene Laundries and Workhouses amounting to £3,100K for the financial year 2025-26, as this falls under the ambit of TEO. In addition, there will be redress payments to victims. A redress scheme (and the public inquiry), as recommended, will require bespoke legislation which is currently being prepared by TEO officials for public consultation and then introduction into the Assembly.</p> | 3,100 |
| 1 | <p>Homes for Ukraine Scheme ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Homes for Ukraine Scheme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 1,965 |
| 1 | <p>Full Dispersal Asylum Seekers Scheme ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Full Dispersal Asylum Seeker Scheme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 750 |

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

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

| Section in Part II: Subhead Detail | Service | £'000 |
|---------------------------------------|--|-------|
| 1 | <p>Strategic Migration Partnership – British Nationals Overseas ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred on the operation of the Hong Kong British Nationals (Oversea) Welcome Hub and support to this cohort. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 2 |
| 1 | <p>Strategic Migration Partnership – Asylum ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred to provide the Regional Co-ordination function for Asylum matters. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 37 |
| 1 | <p>Northern Ireland Refugee Resettlement Scheme ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Northern Ireland Refugee Resettlement Scheme which encompasses the UK Resettlement Scheme, the Syrian Vulnerable Persons Resettlement Scheme, The Vulnerable Children’s Resettlement Scheme and the Gateway Protection Programme. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 200 |
| 1 | <p>Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■</p> <p>Provision is sought under Sole Authority of the Budget Act for expenditure incurred by the Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy. In the absence of enabling legislation the Sole Authority of the Budget Act will be required.</p> | 1,750 |

Part III: Note I - Contingent Liabilities

| Nature of Liability | £'000 |
|--|----------------|
| <p>The Department has a potential contingent liability notified to the Assembly in January 2019 in respect of the Community Relations Council Pension should they leave the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) scheme or cease to exist.</p> | Unquantifiable |
| <p>On 15 November 2021, the deputy First Minister made a statement to the Assembly on behalf of the Executive that committed to implementing the recommendations of the Truth Recovery Design Panel's Report in full. These include recommendations for making payments for redress, reparation and compensation. These actions will require legislation. This work substantially relates to the development of a redress scheme and establishing a full public inquiry. The cost of the project cannot be measured reliably at this early stage of the Programme.</p> | Unquantifiable |
| <p>The Department may have a contingent liability in respect of Victims Payment Scheme for Permanent Disablement. Currently there is uncertainty over the quantity and the cost of these programmes. Work will continue in 2025/26 to improve the accuracy of the estimates in these liabilities.</p> | Unquantifiable |

**Main Estimate
2025-26**

Food Standards Agency

Food Standards Agency

Introduction

1. The aim of the Food Standards Agency is to protect public health from risks which may arise in connection with the consumption of food and otherwise protect the interests of consumers in relation to food.

Part I**£**

| | Voted | Non-Voted | Total |
|---------------------------------------|-------------------|-----------|-------------------|
| Departmental Expenditure Limit | | | |
| Resource | 12,602,000 | - | 12,602,000 |
| Capital | 151,000 | - | 151,000 |
| Annually Managed Expenditure | | | |
| Resource | 300,000 | - | 300,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 12,902,000 | - | 12,902,000 |
| Capital | 151,000 | - | 151,000 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 17,727,000 | | 17,727,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Food Standards Agency on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

Provisions; other non-cash items.

The **Food Standards Agency** will account for this Estimate.

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|--|--------|-----|---------------|---------------|---------------|---------------|-----------------------|----------|------------|---------------|------------|---------|
| Administration | | | Programme | | | | Net Resources | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Gross | | Income | Net | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 18,526 | -5,924 | 12,602 | 12,602 | 151 | - | 151 | 16,107 | 426 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 1: Public Health Protection from Food and Feed Risk | | | | | | | | | | | | |
| - | - | - | 18,526 | -5,924 | 12,602 | 12,602 | 151 | - | 151 | 16,107 | 426 | |
| Total Spending in DEL | | | | | | | | | | | | |
| - | - | - | 18,526 | -5,924 | 12,602 | 12,602 | 151 | - | 151 | 16,107 | 426 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 300 | 5 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 2: Provisions | | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 300 | 5 | |
| Total Spending in AME | | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 300 | 5 | |
| Total for Estimate | | | | | | | | | | | | |
| - | - | - | 18,826 | -5,924 | 12,902 | 12,902 | 151 | - | 151 | 16,407 | 431 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | | |
| - | - | - | 18,826 | -5,924 | 12,902 | 12,902 | 151 | - | 151 | 16,407 | 431 | |
| Non-voted Expenditure | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 12,902 | 16,407 | 15,072 |
| Net Capital Requirement | 151 | 431 | 117 |
| Accruals to cash adjustments | 4,674 | -209 | -63 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -159 | -159 | -153 |
| New provisions and adjustments to previous provisions | -300 | -305 | 21 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 92 |
| Increase (-) / Decrease (+) in creditors | 5,133 | 255 | -23 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 17,727 | 16,629 | 15,126 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 18,911 | 22,652 | 20,277 |
| <i>Less:</i> | | | |
| Programme DEL Income | -5,924 | -5,919 | -5,139 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 12,987 | 16,733 | 15,138 |
| Net expenditure for the year (Accounts) | 12,987 | 16,733 | 15,138 |
| <i>Of which:</i> | | | |
| Resource DEL | 12,602 | 16,107 | 15,072 |
| Capital DEL | 85 | 326 | 66 |
| Resource AME | 300 | 300 | - |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | -85 | -326 | -66 |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 12,902 | 16,407 | 15,072 |
| <i>Of which:</i> | | | |
| Resource DEL | 12,602 | 16,107 | 15,072 |
| Resource AME | 300 | 300 | - |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 12,902 | 16,407 | 15,072 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Resource DEL | -5,924 | -5,919 | -5,139 |
| Programme | | | |
| Other Income | -5,924 | -5,919 | -5,139 |
| <i>Of which:</i> | | | |
| 1: Public Health Protection from Food and Feed Risk | -5,924 | -5,919 | -5,139 |
| Total Programme | -5,924 | -5,919 | -5,139 |
| Total Voted Resource Income | -5,924 | -5,919 | -5,139 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Katie Pettifer

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Main Estimate 2025-26

Northern Ireland
Assembly Commission

Northern Ireland Assembly Commission

Introduction

1. The Northern Ireland Assembly Commission supports Members of the Assembly in discharging their duties in their constituencies, in the Assembly and elsewhere and enhances public awareness of and involvement in the working of the Northern Ireland Assembly.

| Part I | | | £ |
|---------------------------------------|-------------------|------------------|--------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 63,532,000 | - | 63,532,000 |
| Capital | 3,061,000 | - | 3,061,000 |
| Annually Managed Expenditure | | | |
| Resource | 2,200,000 | - | 2,200,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 65,732,000 | - | 65,732,000 |
| Capital | 3,061,000 | - | 3,061,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 62,644,000 | | 62,644,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Assembly Commission on:

Departmental Expenditure Limit:

Expenditure arising from:

The remuneration of Members of the Assembly, the operation of services supporting Members as they exercise their functions as Members in the Assembly, constituencies and elsewhere, including the administration of the financial support framework for Members. The provision of property, staff and services to the Assembly; hosting events; provision of services to enhance the public awareness and involvement in the working of the Assembly; service related administration costs; severance payments; associated depreciation; other non-cash items.

Income arising from:

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

Annually Managed Expenditure:

Expenditure arising from:

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

The **Northern Ireland Assembly Commission** will account for this Estimate.

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-----------|--------|--------|--------|-----------|-----------------------|--------|---------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | Programme | | Net | | | Net | | | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 64,156 | -624 | 63,532 | 63,532 | 3,061 | - | 3,061 | 54,498 | 2,163 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Administration and Support Services | | | | | | | | | | | |
| - | - | - | 64,156 | -624 | 63,532 | 63,532 | 3,061 | - | 3,061 | 54,498 | 2,163 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -10 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 2: Consolidated Fund receipts (non-retainable income) | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -10 | - |
| Total Spending in DEL | | | | | | | | | | | |
| - | - | - | 64,156 | -624 | 63,532 | 63,532 | 3,061 | - | 3,061 | 54,488 | 2,163 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 2,200 | - | 2,200 | 2,200 | - | - | - | 667 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 3: Service Costs of Assembly Members' Pension Scheme | | | | | | | | | | | |
| - | - | - | 2,200 | - | 2,200 | 2,200 | - | - | - | 667 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 2,200 | - | 2,200 | 2,200 | - | - | - | 667 | - |
| Total for Estimate | | | | | | | | | | | |
| - | - | - | 66,356 | -624 | 65,732 | 65,732 | 3,061 | - | 3,061 | 55,155 | 2,163 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| - | - | - | 66,356 | -624 | 65,732 | 65,732 | 3,061 | - | 3,061 | 55,165 | 2,163 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | -10 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 65,732 | 55,155 | 49,333 |
| Net Capital Requirement | 3,061 | 2,163 | 3,045 |
| Accruals to cash adjustments | -6,149 | -5,445 | -6,269 |
| <i>Of which:</i> | | | |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -3,949 | -4,495 | -3,856 |
| New provisions and adjustments to previous provisions | -2,200 | -1,310 | -2,673 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | -180 | 78 |
| Increase (-) / Decrease (+) in creditors | - | -103 | 142 |
| Use of provisions | - | 643 | 40 |
| Removal of non-voted budget items | - | 10 | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | 10 | - |
| Net Cash Requirement | 62,644 | 51,883 | 46,109 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 66,356 | 58,168 | 49,486 |
| <i>Less:</i> | | | |
| Programme DEL Income | -624 | -3,031 | -153 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 65,732 | 55,137 | 49,333 |
| Net expenditure for the year (Accounts) | 65,732 | 55,137 | 49,333 |
| <i>Of which:</i> | | | |
| Resource DEL | 63,532 | 54,488 | 46,660 |
| Capital DEL | - | -18 | - |
| Resource AME | 2,200 | 667 | 2,673 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | 18 | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 65,732 | 55,155 | 49,333 |
| <i>Of which:</i> | | | |
| Resource DEL | 63,532 | 54,488 | 46,660 |
| Resource AME | 2,200 | 667 | 2,673 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 65,732 | 55,155 | 49,333 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Voted Resource DEL | -624 | -3,003 | -153 |
| Programme | | | |
| Sales of Goods and Services | - | -2,401 | -9 |
| <i>Of which:</i> | | | |
| 1: Administration and Support Services | - | -2,401 | -9 |
| Other Income - from the recoupment of seconded and ministerial salaries | -624 | -602 | -144 |
| <i>Of which:</i> | | | |
| 1: Administration and Support Services | -624 | -602 | -144 |
| Total Programme | -624 | -3,003 | -153 |
| Total Voted Resource Income | -624 | -3,003 | -153 |
| Voted Capital DEL | - | -18 | - |
| Programme | | | |
| Other Grants | - | -18 | - |
| <i>Of which:</i> | | | |
| 1: Administration and Support Services | - | -18 | - |
| Total Programme | - | -18 | - |
| Total Voted Capital Income | - | -18 | - |

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

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

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|--|------------------|----------|-----------------------|------------|--------------------|-----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Income in budgets surrendered to the Consolidated Fund (resource) | - | - | -10 | -10 | - | - |
| Income in budgets surrendered to the Consolidated Fund (capital) | - | - | - | - | - | - |
| Non-Budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE) | - | - | - | - | -7 | -7 |
| Total | - | - | -10 | -10 | -7 | -7 |

Detailed description of CFER sources

£'000

| | 2025-26 Plans | | 2024-25 Provisions | | 2023-24 Outturn | |
|---------------------------------------|------------------|----------|-----------------------|------------|--------------------|-----------|
| | Income | Receipts | Income | Receipts | Income | Receipts |
| Departmental Expenditure Limit | | | | | | |
| Northern Ireland Assembly Commission | - | - | -10 | -10 | -7 | -7 |
| <i>Of which:</i> | | | | | | |
| Non-retainable income | - | - | -10 | -10 | -7 | -7 |
| Total | - | - | -10 | -10 | -7 | -7 |

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Lesley Hogg

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

**Main Estimate
2025-26**

Northern Ireland
Audit Office

Northern Ireland Audit Office

Introduction

1. The Northern Ireland Audit Office provides independent assurance on the proper accounting for public expenditure, revenue, assets and liabilities, including compliance with laws and regulations; promotes economy, efficiency and effectiveness in the use of public resources and undertakes exercises to assist in the prevention and detection of fraud.

| Part I | £ | | |
|---------------------------------------|-------------------|------------------|--------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 10,908,000 | 300,000 | 11,208,000 |
| Capital | 40,000 | - | 40,000 |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 10,908,000 | 300,000 | 11,208,000 |
| Capital | 40,000 | - | 40,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 10,673,000 | | 10,673,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Audit Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Audit and assurance services; promoting economy, efficiency and effectiveness in the use of public funds and resources; conducting exercises to assist in fraud prevention and detection; expenditure on activities that are required as a result of the United Kingdom's exit from the European Union; governmental response to the coronavirus COVID-19 pandemic; administration; related services; UK Covid-19 Inquiry activities; associated non-cash items.

Income arising from:

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

The **Comptroller and Auditor General for Northern Ireland** will account for this Estimate.

Part II: Subhead detail

£'000

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-----|---------------|---------------|---------------|------------------|-----------------------|----------|----------------|--------------|-----------|
| Administration | | | Programme | | | | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Net Resources | Gross | Income | Net Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 13,608 | -2,700 | 10,908 | 10,908 | 40 | - | 40 | 9,347 | 30 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Audit and Assurance Services | | | | | | | | | | | |
| - | - | - | 13,608 | -2,700 | 10,908 | 10,908 | 40 | - | 40 | 9,347 | 30 |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 266 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 2: Comptroller and Auditor General's Costs | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 266 | - |
| Total Spending in DEL | | | | | | | | | | | |
| - | - | - | 13,908 | -2,700 | 11,208 | 11,208 | 40 | - | 40 | 9,613 | 30 |
| Total for Estimate | | | | | | | | | | | |
| - | - | - | 13,908 | -2,700 | 11,208 | 11,208 | 40 | - | 40 | 9,613 | 30 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| - | - | - | 13,608 | -2,700 | 10,908 | 10,908 | 40 | - | 40 | 9,347 | 30 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 300 | - | 300 | 300 | - | - | - | 266 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 11,208 | 9,613 | 8,509 |
| Net Capital Requirement | 40 | 30 | 43 |
| Accruals to cash adjustments | -275 | -125 | -207 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -275 | -225 | -254 |
| New provisions and adjustments to previous provisions | - | - | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | 100 | 26 |
| Increase (-) / Decrease (+) in creditors | - | - | 21 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -300 | -266 | -257 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -300 | -266 | -257 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 10,673 | 9,252 | 8,088 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 13,908 | 12,716 | 11,557 |
| <i>Less:</i> | | | |
| Programme DEL Income | -2,700 | -3,103 | -3,048 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 11,208 | 9,613 | 8,509 |
| Net expenditure for the year (Accounts) | 11,208 | 9,613 | 8,509 |
| <i>Of which:</i> | | | |
| Resource DEL | 11,208 | 9,613 | 8,509 |
| Capital DEL | - | - | - |
| Resource AME | - | - | - |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 11,208 | 9,613 | 8,509 |
| <i>Of which:</i> | | | |
| Resource DEL | 11,208 | 9,613 | 8,509 |
| Resource AME | - | - | - |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 11,208 | 9,613 | 8,509 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -2,700 | -3,103 | -3,048 |
| Programme | | | |
| Other Income | -2,700 | -3,103 | -3,048 |
| <i>Of which:</i> | | | |
| 1: Audit and Assurance Services | -2,700 | -3,103 | -3,048 |
| Total Programme | -2,700 | -3,103 | -3,048 |
| Total Voted Resource Income | -2,700 | -3,103 | -3,048 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Dorinnia Carville (Comptroller and Auditor General for Northern Ireland)

Dorinnia Carville has personal responsibility for the proper presentation of the NIAO's resource accounts and their transmission to NIAO's External Auditors, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

**Main Estimate
2025-26**

The Northern Ireland
Authority for
Utility Regulation

The Northern Ireland Authority for Utility Regulation

Introduction

1. The Northern Ireland Authority for Utility Regulation regulates the electricity, gas, water and sewerage industries and protects the interests of consumers with regard to the price and quality of electricity, gas, water and sewerage services.
2. The Authority requires access to the Northern Ireland Consolidated Fund for £13,000,000 in respect of services provided for under this Estimate. A corresponding amount will be repaid to the Fund as licence fees are collected.

| Part I | £ | | |
|---------------------------------------|------------------|------------------|------------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 533,000 | - | 533,000 |
| Capital | 3,791,000 | - | 3,791,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,000 | - | 1,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 534,000 | - | 534,000 |
| Capital | 3,791,000 | - | 3,791,000 |
| Non-Budget Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Net cash requirement | 6,327,000 | - | 6,327,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Authority for Utility Regulation on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

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

Annually Managed Expenditure Limit:

Expenditure arising from:

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

Non-Budget Expenditure:

Expenditure arising from:

Non-cash items.

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

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | | |
|--|--------|-----|---------------|----------------|------------|------------|-----------------------|----------|--------------|------------|------------|---------|
| Administration | | | Programme | | | | Net Resources | Capital | | | Resources | Capital |
| Gross | Income | Net | Gross | Income | Net | Gross | | Income | Net | Net | Net | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 29,102 | -28,569 | 533 | 533 | 3,791 | - | 3,791 | 390 | 70 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 1: Utility Regulation | | | | | | | | | | | | |
| - | - | - | 29,102 | -28,569 | 533 | 533 | 3,791 | - | 3,791 | 390 | 70 | |
| Total Spending in DEL | | | | | | | | | | | | |
| - | - | - | 29,102 | -28,569 | 533 | 533 | 3,791 | - | 3,791 | 390 | 70 | |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | | |
| - | - | - | 1 | - | 1 | 1 | - | - | - | 1 | 500 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| 2: Provisions | | | | | | | | | | | | |
| - | - | - | 1 | - | 1 | 1 | - | - | - | 1 | 500 | |
| Total Spending in AME | | | | | | | | | | | | |
| - | - | - | 1 | - | 1 | 1 | - | - | - | 1 | 500 | |
| Total for Estimate | | | | | | | | | | | | |
| - | - | - | 29,103 | -28,569 | 534 | 534 | 3,791 | - | 3,791 | 391 | 570 | |
| <i>Of which:</i> | | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | | |
| - | - | - | 29,103 | -28,569 | 534 | 534 | 3,791 | - | 3,791 | 391 | 570 | |
| Non-voted Expenditure | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 534 | 391 | 273 |
| Net Capital Requirement | 3,791 | 570 | 20 |
| Accruals to cash adjustments | 2,002 | 9,292 | 801 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -198 | -208 | -202 |
| New provisions and adjustments to previous provisions | -500 | -1,000 | 21 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 200 | 9,738 | 333 |
| Increase (-) / Decrease (+) in creditors | 2,000 | 762 | 308 |
| Use of provisions | 500 | - | 154 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | 187 |
| Net Cash Requirement | 6,327 | 10,253 | 1,094 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 29,103 | 28,888 | 13,305 |
| <i>Less:</i> | | | |
| Programme DEL Income | -28,569 | -28,497 | -13,032 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 534 | 391 | 273 |
| Net expenditure for the year (Accounts) | 534 | 391 | 273 |
| <i>Of which:</i> | | | |
| Resource DEL | 533 | 390 | 273 |
| Capital DEL | - | - | - |
| Resource AME | 1 | 1 | - |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 534 | 391 | 273 |
| <i>Of which:</i> | | | |
| Resource DEL | 533 | 390 | 273 |
| Resource AME | 1 | 1 | - |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 534 | 391 | 273 |

Part III: Note B - Analysis of Departmental Income

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|------------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | -28,569 | -28,497 | -13,032 |
| Programme | | | |
| Other Income | -28,569 | -28,497 | -13,032 |
| <i>Of which:</i> | | | |
| 1: Utility Regulation | -28,569 | -28,497 | -13,032 |
| Total Programme | -28,569 | -28,497 | -13,032 |
| Total Voted Resource Income | -28,569 | -28,497 | -13,032 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: John French

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

Part III: Note I - Contingent Liabilities

Nature of Liability**£'000**

The Utility Regulator is involved in several litigation matters. All of these are at various stages and in various judicial forums. Due to the complexity and timings of the matters a reliable estimate of the potential costs cannot be quantified at this stage. On the basis of probability and establishing an estimate of costs, it has not also been considered appropriate to make a provision for any such costs under the criteria set out in IAS 37.

Unquantifiable

**Main Estimates
2025-26**

Northern Ireland
Public Services
Ombudsman

Northern Ireland Public Services Ombudsman

Introduction

1. The Office of the Northern Ireland Public Services Ombudsman investigates complaints from individuals who claim to have suffered injustice through maladministration by government departments, statutory agencies, public bodies, local government, health and social care bodies, general and independent health care providers, colleges, universities and boards of governors of grant-aided schools; undertakes own initiative investigations of systemic maladministration where there are grounds for so-doing; fulfils a statutory complaint standards function in respect of Northern Ireland public authorities and investigates and adjudicates on local government ethical standards complaints against councillors; considers complaints regarding judicial appointments made by Northern Ireland Judicial Appointments Commission (NIJAC); and promotes best practice in complaints handling and learning from complaints and improvements in ethical standards by councillors in local government.

| Part I | £ | | |
|---------------------------------------|------------------|------------------|--------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 5,009,000 | 178,000 | 5,187,000 |
| Capital | - | - | - |
| Annually Managed Expenditure | | | |
| Resource | - | - | - |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 5,009,000 | 178,000 | 5,187,000 |
| Capital | - | - | - |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 4,972,000 | | 4,972,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Northern Ireland Public Services Ombudsman on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

Recoupment of salary and associated costs for any seconded staff.

Annually Managed Expenditure:

Expenditure arising from:

Creation and movement in provisions.

The Northern Ireland Public Services Ombudsman will account for this Estimate.

Part II: Subhead detail**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-----|-----------|--------|-------|---------------|-----------------------|---------|-------------|-------|-----|
| Resources | | | Capital | | | | Resources | Capital | | | |
| Administration | | | Programme | | | Net Resources | Gross | Income | Net Capital | Net | Net |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 5,009 | - | 5,009 | 5,009 | - | - | - | 4,519 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Investigation and Adjudication | | | | | | | | | | | |
| - | - | - | 5,009 | - | 5,009 | 5,009 | - | - | - | 4,519 | - |
| Non-voted expenditure | | | | | | | | | | | |
| - | - | - | 178 | - | 178 | 178 | - | - | - | 174 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 2: Ombudsman Salary | | | | | | | | | | | |
| - | - | - | 178 | - | 178 | 178 | - | - | - | 174 | - |
| Total Spending in DEL | | | | | | | | | | | |
| - | - | - | 5,187 | - | 5,187 | 5,187 | - | - | - | 4,693 | - |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | 16 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 3: Provisions | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | 16 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | 16 | - |
| Total for Estimate | | | | | | | | | | | |
| - | - | - | 5,187 | - | 5,187 | 5,187 | - | - | - | 4,709 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted Expenditure | | | | | | | | | | | |
| - | - | - | 5,009 | - | 5,009 | 5,009 | - | - | - | 4,535 | - |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | 178 | - | 178 | 178 | - | - | - | 174 | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 5,187 | 4,709 | 4,021 |
| Net Capital Requirement | - | - | 16 |
| Accruals to cash adjustments | -37 | -2 | -77 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -237 | -186 | -183 |
| New provisions and adjustments to previous provisions | - | -16 | - |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | - |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | - | - | 7 |
| Increase (-) / Decrease (+) in creditors | 200 | 200 | 99 |
| Use of provisions | - | - | - |
| Removal of non-voted budget items | -178 | -174 | -165 |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | -178 | -174 | -165 |
| Other adjustments | - | - | - |
| Net Cash Requirement | 4,972 | 4,533 | 3,795 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | - | - | - |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | - | - | - |
| Gross Programme Costs | 5,187 | 4,709 | 4,038 |
| <i>Less:</i> | | | |
| Programme DEL Income | - | - | -17 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 5,187 | 4,709 | 4,021 |
| Net expenditure for the year (Accounts) | 5,187 | 4,709 | 4,021 |
| <i>Of which:</i> | | | |
| Resource DEL | 5,187 | 4,693 | 4,021 |
| Capital DEL | - | - | - |
| Resource AME | - | 16 | - |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 5,187 | 4,709 | 4,021 |
| <i>Of which:</i> | | | |
| Resource DEL | 5,187 | 4,693 | 4,021 |
| Resource AME | - | 16 | - |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 5,187 | 4,709 | 4,021 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|-----------------------------------|------------------|-----------------------|--------------------|
| Voted Resource DEL | - | - | -17 |
| Programme | | | |
| Other Income | - | - | -17 |
| <i>Of which:</i> | | | |
| 1: Investigation and Adjudication | - | - | -17 |
| Total Programme | - | - | -17 |
| | | | |
| Total Voted Capital Income | - | - | -17 |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Margaret Kelly

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

**Main Estimate
2025-26**

Public Prosecution
Service for
Northern Ireland

Public Prosecution Service for Northern Ireland

Introduction

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

| Part I | £ | | |
|---------------------------------------|-------------------|------------------|-------------------|
| | Voted | Non-Voted | Total |
| Departmental Expenditure Limit | | | |
| Resource | 45,545,000 | - | 45,545,000 |
| Capital | 773,000 | - | 773,000 |
| Annually Managed Expenditure | | | |
| Resource | 1,259,000 | - | 1,259,000 |
| Capital | - | - | - |
| Total Net Budget | | | |
| Resource | 46,804,000 | - | 46,804,000 |
| Capital | 773,000 | - | 773,000 |
| Non-Budget Expenditure | | | |
| Resource | - | | - |
| Capital | - | | - |
| Net cash requirement | 44,937,000 | | 44,937,000 |

Amounts required in the year ending 31 March 2026 for expenditure by the Public Prosecution Service for Northern Ireland on:

Departmental Expenditure Limit:

Expenditure arising from:

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

Income arising from:

Costs awarded and court costs recovered by the NI Court and Tribunals Service on behalf of the Public Prosecution Service for Northern Ireland; receipts from services provided to departments and other public bodies; payments from the Department of Justice under the Asset Recovery Incentivisation Scheme.

Annually Managed Expenditure:

Expenditure arising from:

Pension liabilities; provisions; other non-cash costs.

The **Public Prosecution Service for Northern Ireland** will account for this Estimate.

Part II: Revised subhead**£'000**

| 2025-26 Plans | | | | | | | 2024-25 Provisions | | | | |
|--|--------|-----------|--------|--------|---------------|-----------|-----------------------|--------|-------------|-----------|---------|
| Resources | | | | | | | Capital | | | Resources | Capital |
| Administration | | Programme | | | Net Resources | | | | Net Capital | | |
| Gross | Income | Net | Gross | Income | Net | Resources | Gross | Income | Capital | Net | Net |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Spending in Departmental Expenditure Limits (DEL) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 2,178 | - | 2,178 | 43,417 | -50 | 43,367 | 45,545 | 773 | - | 773 | 44,876 | 526 |
| <i>Of which:</i> | | | | | | | | | | | |
| 1: Public Prosecution and Legal Services | | | | | | | | | | | |
| 2,178 | - | 2,178 | 43,417 | -50 | 43,367 | 45,545 | 773 | - | 773 | 44,876 | 526 |
| Total Spending in DEL | | | | | | | | | | | |
| 2,178 | - | 2,178 | 43,417 | -50 | 43,367 | 45,545 | 773 | - | 773 | 44,876 | 526 |
| Spending in Annually Managed Expenditure (AME) | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| - | - | - | 1,259 | - | 1,259 | 1,259 | - | - | - | 1,254 | - |
| <i>Of which:</i> | | | | | | | | | | | |
| 2: BBA Pensions | | | | | | | | | | | |
| - | - | - | 134 | - | 134 | 134 | - | - | - | 129 | - |
| 3: Provisions | | | | | | | | | | | |
| - | - | - | 1,125 | - | 1,125 | 1,125 | - | - | - | 1,125 | - |
| Total Spending in AME | | | | | | | | | | | |
| - | - | - | 1,259 | - | 1,259 | 1,259 | - | - | - | 1,254 | - |
| Total for Estimate | | | | | | | | | | | |
| 2,178 | - | 2,178 | 44,676 | -50 | 44,626 | 46,804 | 773 | - | 773 | 46,130 | 526 |
| <i>Of which:</i> | | | | | | | | | | | |
| Voted expenditure | | | | | | | | | | | |
| 2,178 | - | 2,178 | 44,676 | -50 | 44,626 | 46,804 | 773 | - | 773 | 46,130 | 526 |
| Non-voted Expenditure | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - |

| Part II: Resource to cash reconciliation | £'000 | | |
|--|--------------------------|-------------------------------|----------------------------|
| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
| Net Resource Requirement | 46,804 | 46,130 | 42,173 |
| Net Capital Requirement | 773 | 526 | 455 |
| Accruals to cash adjustments | -2,640 | -1,209 | -2,666 |
| <i>Of which:</i> | | | |
| <i>Adjustments for ALBs:</i> | | | |
| Remove voted resource | - | - | - |
| Remove voted capital | - | - | - |
| Add cash grant-in-aid | - | - | - |
| <i>Adjustments to remove non-cash items:</i> | | | |
| Depreciation, impairments and revaluations | -4,222 | -4,047 | -2,686 |
| New provisions and adjustments to previous provisions | -1,259 | -1,254 | -1,235 |
| Prior Period Adjustments | - | - | - |
| Other non-cash items | - | - | 1,213 |
| <i>Adjustments to reflect movements in working balances:</i> | | | |
| Increase (+) / Decrease (-) in stock | - | - | - |
| Increase (+) / Decrease (-) in debtors | 100 | 100 | -131 |
| Increase (-) / Decrease (+) in creditors | 2,500 | 3,765 | -973 |
| Use of provisions | 241 | 227 | 1,146 |
| Removal of non-voted budget items | - | - | - |
| <i>Of which:</i> | | | |
| Consolidated Fund Standing Services | - | - | - |
| Other adjustments | - | - | - |
| Net Cash Requirement | 44,937 | 45,447 | 39,962 |

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

£'000

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|---|------------------|-----------------------|--------------------|
| Gross Administration Costs | 2,178 | 2,145 | 1,613 |
| <i>Less:</i> | | | |
| Administration DEL Income | - | - | - |
| Net Administration Costs | 2,178 | 2,145 | 1,613 |
| Gross Programme Costs | 44,676 | 44,460 | 40,855 |
| <i>Less:</i> | | | |
| Programme DEL Income | -50 | -475 | -295 |
| Programme AME Income | - | - | - |
| Non-Budget Income | - | - | - |
| Net Programme Costs | 44,626 | 43,985 | 40,560 |
| Net expenditure for the year (Accounts) | 46,804 | 46,130 | 42,173 |
| <i>Of which:</i> | | | |
| Resource DEL | 45,545 | 44,876 | 41,768 |
| Capital DEL | - | - | - |
| Resource AME | 1,259 | 1,254 | 405 |
| Capital AME | - | - | - |
| Non-Budget | - | - | - |
| <i>Adjustments to include:</i> | | | |
| Consolidated Fund Extra Receipts in the budget but not in the SoCNE | - | - | - |
| <i>Adjustments to remove:</i> | | | |
| Capital in the SoCNE | - | - | - |
| Non-Budget Consolidated Fund Extra Receipts in the SoCNE | - | - | - |
| Other adjustments | - | - | - |
| Total Resource Budget | 46,804 | 46,130 | 42,173 |
| <i>Of which:</i> | | | |
| Resource DEL | 45,545 | 44,876 | 41,768 |
| Resource AME | 1,259 | 1,254 | 405 |
| <i>Adjustment to include:</i> | | | |
| Prior period adjustments | - | - | - |
| Other adjustments | - | - | - |
| Total Resource (Estimate) | 46,804 | 46,130 | 42,173 |

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

| | 2025-26 Plans | 2024-25 Provisions | 2023-24 Outturn |
|--|------------------|-----------------------|--------------------|
| Voted Resource DEL | -50 | -475 | -295 |
| Programme | | | |
| Other Income | -50 | -475 | -295 |
| <i>Of which:</i> | | | |
| 1: Public Prosecution and Legal Services | -50 | -475 | -295 |
| Total Programme | -50 | -475 | -295 |
| Total Voted Resource Income | -50 | -475 | -295 |
| Voted Capital DEL | - | - | - |
| Programme | | | |
| Sale of Assets | - | - | - |
| <i>Of which:</i> | | | |
| 1: Public Prosecution and Legal Services | - | - | - |
| Total Programme | - | - | - |
| Total Voted Capital Income | - | - | - |

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

No CFER income or receipts are expected in 2025-26 or 2024-25. No CFER income or receipts were received in 2023-24.

Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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

Accounting Officer: Stephen Herron

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money Northern Ireland.

