
Northern Ireland Main Estimates 2025-26

Northern Ireland Main Estimates 2025-26

Department of Finance

June 2025



© Crown copyright 2025

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.finance-ni.gov.uk/publications/estimates-publications.

Any enquiries regarding this publication should be sent to us at dof.enquiries@finance-ni.gov.uk

ISBN 978-1-5286-5629-0

E03338606 06/25

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

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

Contents

Section 1	Introduction	vii
	Table 1 - Summary of Supply provision sought, current year and comparison with previous years	vii
Section 2	Format of Estimates	ix
Section 3	The rules on the treatment of income in Northern Ireland Estimates	xi
Section 4	Summary of Northern Ireland Estimates	xiii
	Table 2 - Northern Ireland Estimates by department (voted)	xiii
	Table 3 - Resource Departmental Expenditure Limits 2025-26	xx
	Table 4 - Capital Departmental Expenditure Limits 2025-26	xxi
	Table 5 - Summary of Expenditure resting on the sole authority of the Budget Act	xxii
Section 5	Individual Main Estimates	xxiv
	Northern Ireland Departments:	
	Department of Agriculture, Environment and Rural Affairs	1
	Department for Communities	15
	Department for the Economy	35
	Department of Education	53
	Department of Education - Teachers' Superannuation	69
	Department of Finance	79
	Department of Finance – Superannuation and Other Allowances	95
	Department of Health	105
	Department of Health – Health and Social Care Pension Scheme	121
	Department for Infrastructure	133
	Department of Justice	149
	The Executive Office	163
	Other Public Bodies:	
	Food Standards Agency	179
	Northern Ireland Assembly Commission	189
	Northern Ireland Audit Office	199
	The Northern Ireland Authority for Utility Regulation	209
	Northern Ireland Public Services Ombudsman	221
	Public Prosecution Service for Northern Ireland	231

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>			
for Current purposes	27,888,797	28,154,794	23,280,319
for Capital purposes	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	4
	2025-26 Plans	2024-25 Provisions	2023-24 Outturn
Department for the Economy			
Departmental Expenditure Limit			
Resource	1,381,787	1,057,569	924,828
Capital	212,606	254,938	220,018
Annually Managed Expenditure			
Resource	51,430	47,397	-96,232
Capital	487,081	508,001	433,801
Total Net Budget			
Resource	1,433,217	1,104,966	828,596
Capital	699,687	762,939	653,819
Non-Budget Expenditure			
Resource	2,415	2,301	2,194
Capital	-	-	-
Net Cash Requirement	1,454,553	1,519,345	1,149,518
Department of Education			
Departmental Expenditure Limit			
Resource	3,230,262	3,158,188	2,880,987
Capital	391,401	349,662	279,678
Annually Managed Expenditure			
Resource	152,133	319,314	135,369
Capital	-	88	-
Total Net Budget			
Resource	3,382,395	3,477,502	3,016,356
Capital	391,401	349,750	279,678
Non-Budget Expenditure			
Resource	-	-	-
Capital	-	-	-
Net Cash Requirement	3,925,737	3,822,697	2,944,885
Department of Education - Teachers' Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	501,312	435,892	502,165
Capital	-	-	-
Total Net Budget			
Resource	501,312	435,892	502,165
Capital	-	-	-
Non-Budget Expenditure			
Resource	-2,301	-2,301	-2,194
Capital	-	-	-
Net Cash Requirement	165,480	94,999	152,864

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	4
		2025-26	2024-25	2023-24
		Plans	Provisions	Outturn
Northern Ireland Audit Office				
Departmental Expenditure Limit				
Resource		10,908	9,347	8,252
Capital		40	30	43
Annually Managed Expenditure				
Resource		-	-	-
Capital		-	-	-
Total Net Budget				
Resource		10,908	9,347	8,252
Capital		40	30	43
Non-Budget Expenditure				
Resource		-	-	-
Capital		-	-	-
Net Cash Requirement		10,673	9,252	8,088
Northern Ireland Authority for Utility Regulation				
Departmental Expenditure Limit				
Resource		533	390	273
Capital		3,791	70	20
Annually Managed Expenditure				
Resource		1	1	-
Capital		-	500	-
Total Net Budget				
Resource		534	391	273
Capital		3,791	570	20
Non-Budget Expenditure				
Resource		-	-	-
Capital		-	-	-
Net Cash Requirement		6,327	10,253	1,094
Northern Ireland Public Services Ombudsman				
Departmental Expenditure Limit				
Resource		5,009	4,519	3,856
Capital		-	-	16
Annually Managed Expenditure				
Resource		-	16	-
Capital		-	-	-
Total Net Budget				
Resource		5,009	4,535	3,856
Capital		-	-	16
Non-Budget Expenditure				
Resource		-	-	-
Capital		-	-	-
Net Cash Requirement		4,972	4,533	3,795

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	Northern Ireland Refugee Resettlement Scheme ■ 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.	200
1	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■ 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.	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	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	10	11	12
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	Net Capital			Net	Net
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	7	Gross 8	Income 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
Of which:											
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	-9,134	-115	-
<i>Common Agricultural Policy</i>	-	-	-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	-	-365	-2,256
<i>Common Agricultural Policy</i>	-	-	-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	-	-
Of which:						
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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

Part III: Note E - Arm’s Length Bodies (ALBs)

£’000

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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	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	3,971,307	-857
<i>Of which:</i>											
17: Working Age Benefits											
-	-	-	422,562	-	422,562	422,562	20,122	-20,721	-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	49,939	-857

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		
1	2	3	4	5	6	7	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	Capital			Net	Net
Gross	Income	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											
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				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
<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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net		
1	2	3	4	5	6	7	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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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	
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>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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net		
1	2	3	4	5	6	7	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
Of which:						
Miscellaneous CFER's	-	-	-857	-857	-387	-52
Capital	-3,000	-3,000	-2,956	-2,956	-3,321	-3,321
Of which:						
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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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
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
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 Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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
Of which:											
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	-

DoF

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 ■ 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

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	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	10	11	12
Spending in Departmental Expenditure Limits (DEL)											
Voted expenditure											
-	-	-	15,000	-15,000	-	-	-	-	-	-	-
Of which:											
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	-
Of which:											
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	-
Of which:											
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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	10	11	12
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				
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	10	11	12
<i>Note:</i> Central Expenditure (above) includes European Union Programmes Peace Plus											
-	-	-	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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

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
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.	9,952
There are also a number of indemnities and other similar guarantees including in relation to PFI facilities arrangements which are unquantifiable.	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	
Resources							Capital			Resources	Capital
Administration			Programme			Net Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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	-
Of which:											
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	-
Of which:											
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
Of which:			
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			Net	Net
Gross	Income	Net	Gross	Income	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											
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	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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	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
<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
Of which:			
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	Net			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Capital		
1	2	3	4	5	6	7	8	9	10	11	12
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				Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
1	2	3	4	5	6	7	8	9	10	11	12
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	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
1	2	3	4	5	6	7	8	9	10	11	12
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 Resources	Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income	Net Capital		
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 Resources	Net Capital			Net	Net
Gross	Income	Net	Gross	Income	Net		Gross	Income			
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 (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
1,7		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
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		
1	Other Hart Report Actions not covered in the HIA (NI) Act 2019 and Interdepartmental Working Group (IDWG) ■	1,441
	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.	
1	Ending Violence Against Woman and Girls ■	3,441
	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.	
1	Truth Recovery Programme ■	3,100
	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.	
1	Homes for Ukraine Scheme ■	1,965
	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	Full Dispersal Asylum Seekers Scheme ■	750
	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.	

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	Strategic Migration Partnership – British Nationals Overseas ■	2
	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.	
1	Strategic Migration Partnership – Asylum ■	37
	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.	
1	Northern Ireland Refugee Resettlement Scheme ■	200
	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.	
1	Afghan Citizens Resettlement Scheme and Afghan Relocation and Assistance Policy ■	1,750
	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.	

Part III: Note I - Contingent Liabilities

Nature of Liability	£'000
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.	Unquantifiable
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.	Unquantifiable
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.	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	
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
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
Of which:			
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		
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	
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
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 (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

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	
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
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
<p>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.</p>	<p>Unquantifiable</p>

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					
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											
-	-	-	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 (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

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	Net			Net	Net
Gross	Income	Net	Gross	Income	Net	Resources	Gross	Income	Capital		
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.

