

# Northern Ireland Estimates

## Vote on Account 2026-2027

An estimate showing the  
services for which the  
Vote on Account is required  
for the year ending  
31 March 2027

Department of Finance  
February 2026



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# Introduction

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## **Vote on Account 2026–2027**

The Vote on Account provides finance to allow existing services to continue in the early months of 2026–2027 pending consideration of appropriate legislation to provide funds to meet the full expenditure for that year. “Existing services” should be read as including not only services for which sums will have been appropriated before 31 March 2026, but also services in respect of which specific legislation has recently been passed, or in respect of which specific legislation is at present under consideration.

In accordance with the general principles of resource-based estimates, the Vote on Account for 2026–2027 is presented on the basis for both current and capital resources and cash.

The Vote on Account has been calculated as a proportion (45 per cent) of the preceding year’s total voted provision. This should be sufficient to ensure that the provision made for each service is not exhausted before the Main Estimates can be approved, but not so high as to prejudice the Northern Ireland Assembly’s consideration of the Main Estimates.

However, the Vote on Account may reflect a higher or lower amount than the standard proportion where the consumption of resources or expenditure of cash during the early months of the 2026–2027 financial year is expected to be significantly different from the 45 per cent standard.

The services covered by the Vote on Account are listed in Table 1 on the following pages.

**Department of Finance**

*February 2026*

## Vote on Account: 2026-27

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Department of Agriculture, Environment and Rural Affairs</b>			
The purpose of the Department of Agriculture, Environment and Rural Affairs is for sustainability at the heart of a living, working, active landscape valued by everyone.	<b>Departmental Expenditure Limit</b>		
	Resource	699,971	314,987
	Capital	127,646	57,441
	<b>Annually Managed Expenditure</b>		
	Resource	126,786	57,054
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	826,757	372,041
	Capital	127,646	57,441
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	<b>830,643</b>	<b>373,789</b>	
<b>Department for Communities</b>			
To take 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.	<b>Departmental Expenditure Limit</b>		
	Resource	948,098	426,644
	Capital	312,354	140,559
	<b>Annually Managed Expenditure</b>		
	Resource	6,463,536	2,908,591
	Capital	29,096	13,093
	<b>Total Net Budget</b>		
	Resource	7,411,634	3,335,235
	Capital	341,450	153,653
	<b>Non-Budget Expenditure</b>		
Resource	70,899	31,905	
Capital	-	-	
<b>Net Cash Requirement</b>	<b>7,664,885</b>	<b>3,449,198</b>	
<b>Department for the Economy</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	2,539,165	1,142,624
	Capital	244,831	110,174
	<b>Annually Managed Expenditure</b>		
	Resource	-9,362	-
	Capital	441,185	198,533
	<b>Total Net Budget</b>		
	Resource	2,529,803	1,142,624
	Capital	686,016	308,707
	<b>Non-Budget Expenditure</b>		
Resource	2,290	1,031	
Capital	-	-	
<b>Net Cash Requirement</b>	<b>1,548,419</b>	<b>696,789</b>	

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Department of Education</b>			
To provide 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.	<b>Departmental Expenditure Limit</b>		
	Resource	3,587,365	1,614,314
	Capital	404,456	182,005
	<b>Annually Managed Expenditure</b>		
	Resource	135,064	60,779
	Capital	37	17
	<b>Total Net Budget</b>		
	Resource	3,722,429	1,675,093
	Capital	404,493	182,022
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
Capital	-	-	
	<b>Net Cash Requirement</b>	4,228,451	1,902,803
<b>Department of Education - Teachers' Superannuation</b>			
To cover changes in the value of the Teachers' Superannuation Scheme liabilities and Interest on Scheme liabilities.	<b>Departmental Expenditure Limit</b>		
	Resource	-	-
	Capital	-	-
	<b>Annually Managed Expenditure</b>		
	Resource	484,896	218,203
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	484,896	218,203
	Capital	-	-
	<b>Non-Budget Expenditure</b>		
	Resource	-2,415	-
Capital	-	-	
	<b>Net Cash Requirement</b>	95,693	43,062
<b>Department of Finance</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	297,407	133,833
	Capital	33,927	15,267
	<b>Annually Managed Expenditure</b>		
	Resource	18,187	8,184
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	315,594	142,017
	Capital	33,927	15,267
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
Capital	-	-	
	<b>Net Cash Requirement</b>	297,578	133,910

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Department of Finance - Superannuation and Other Allowances</b>			
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).	<b>Departmental Expenditure Limit</b>		
	Resource	-	-
	Capital	-	-
	<b>Annually Managed Expenditure</b>		
	Resource	428,500	192,825
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	428,500	192,825
	Capital	-	-
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	101,800	45,810	
<b>Department of Health</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	8,339,564	3,752,804
	Capital	377,651	169,943
	<b>Annually Managed Expenditure</b>		
	Resource	692,787	311,754
	Capital	17,170	7,727
	<b>Total Net Budget</b>		
	Resource	9,032,351	4,064,558
	Capital	394,821	177,669
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	9,466,341	4,259,853	
<b>Department of Health - Health and Social Care Pension Scheme</b>			
To provide expenditure by the Department of Health on the Health and Social Care Pension Scheme.	<b>Departmental Expenditure Limit</b>		
	Resource	-	-
	Capital	-	-
	<b>Annually Managed Expenditure</b>		
	Resource	1,118,675	503,404
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	1,118,675	503,404
	Capital	-	-
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	-169,356	-	

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Department for Infrastructure</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	549,288	359,703
	Capital	486,923	219,115
	<b>Annually Managed Expenditure</b>		
	Resource	268,960	121,032
	Capital	-2,428	-
	<b>Total Net Budget</b>		
	Resource	818,248	480,735
	Capital	484,495	219,115
	<b>Non-Budget Expenditure</b>		
Resource	395,090	177,791	
Capital	160,000	72,000	
<b>Net Cash Requirement</b>	<b>1,651,012</b>	<b>855,478</b>	
<b>Department of Justice</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	1,539,089	692,590
	Capital	101,494	45,672
	<b>Annually Managed Expenditure</b>		
	Resource	531,193	239,037
	Capital	700	315
	<b>Total Net Budget</b>		
	Resource	2,070,282	931,627
	Capital	102,194	45,987
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	<b>1,995,003</b>	<b>897,751</b>	
<b>The Executive Office</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	191,866	86,340
	Capital	18,706	8,418
	<b>Annually Managed Expenditure</b>		
	Resource	347,164	156,224
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	539,030	242,564
	Capital	18,706	8,418
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>	<b>244,529</b>	<b>110,038</b>	

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Food Standards Agency</b>			
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.	<b>Departmental Expenditure Limit</b>		
	Resource	17,481	7,866
	Capital	201	90
	<b>Annually Managed Expenditure</b>		
	Resource	300	135
	Capital	5	2
	<b>Total Net Budget</b>		
	Resource	17,781	8,001
	Capital	206	93
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
Capital	-	-	
<b>Net Cash Requirement</b>	<b>17,646</b>	<b>7,941</b>	
<b>Northern Ireland Assembly Commission</b>			
To support 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.	<b>Departmental Expenditure Limit</b>		
	Resource	62,208	27,994
	Capital	2,642	1,189
	<b>Annually Managed Expenditure</b>		
	Resource	2,479	1,116
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	64,687	29,109
	Capital	2,642	1,189
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
Capital	-	-	
<b>Net Cash Requirement</b>	<b>59,793</b>	<b>26,907</b>	
<b>Northern Ireland Audit Office</b>			
To provide 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.	<b>Departmental Expenditure Limit</b>		
	Resource	10,743	4,834
	Capital	40	18
	<b>Annually Managed Expenditure</b>		
	Resource	-	-
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	10,743	4,834
	Capital	40	18
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
Capital	-	-	
<b>Net Cash Requirement</b>	<b>10,683</b>	<b>4,807</b>	

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Northern Ireland Authority for Utility Regulation</b>			
To regulate 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.	<b>Departmental Expenditure Limit</b>		
	Resource	668	301
	Capital	3,016	1,357
	<b>Annually Managed Expenditure</b>		
	Resource	1	1
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	669	302
	Capital	3,016	1,357
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>		3,629	3,629
<b>Northern Ireland Public Services Ombudsman</b>			
To investigate 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.	<b>Departmental Expenditure Limit</b>		
	Resource	5,001	2,250
	Capital	-	-
	<b>Annually Managed Expenditure</b>		
	Resource	-	-
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	5,001	2,250
	Capital	-	-
	<b>Non-Budget Expenditure</b>		
Resource	-	-	
Capital	-	-	
<b>Net Cash Requirement</b>		5,111	2,300

1	2	3	4
		<b>2025-26</b>	<b>2026-27</b>
<b>Department</b>		<b>Voted Total to date on which provision on account is based</b>	<b>Required on Account</b>
		<b>£'000</b>	<b>£'000</b>
<b>Public Prosecution Service for Northern Ireland</b>			
To facilitate its aim to provide the people of Northern Ireland with an independent, fair and effective prosecution service.	<b>Departmental Expenditure Limit</b>		
	Resource	47,253	21,264
	Capital	773	348
	<b>Annually Managed Expenditure</b>		
	Resource	1,405	632
	Capital	-	-
	<b>Total Net Budget</b>		
	Resource	48,658	21,896
	Capital	773	348
	<b>Non-Budget Expenditure</b>		
	Resource	-	-
	Capital	-	-
	<b>Net Cash Requirement</b>	48,610	21,875
<b>Overall Totals</b>			
All Departments	<b>Departmental Expenditure Limit</b>		
	Resource	18,835,167	8,588,348
	Capital	2,114,660	951,597
	<b>Annually Managed Expenditure</b>		
	Resource	10,610,571	4,778,970
	Capital	485,765	219,687
	<b>Total Net Budget</b>		
	Resource	29,445,738	13,367,319
	Capital	2,600,425	1,171,284
	<b>Non-Budget Expenditure</b>		
	Resource	465,864	210,726
	Capital	160,000	72,000
	<b>Total Expenditure</b>		
	Resource	29,911,602	13,578,044
	Capital	2,760,425	1,243,284
	<b>Net Cash Requirement</b>	<b>28,100,470</b>	<b>12,835,941</b>



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