

ORAL STATEMENT TO THE ASSEMBLY

PUBLIC EXPENDITURE

PROPOSALS FOR A DRAFT BUDGET 2026-29/30

EMBARGOED UNTIL DELIVERED IN THE CHAMBER

**JOHN O'DOWD MLA
MINISTER OF FINANCE**

12 JANUARY 2026

Mr Speaker, thank you for the opportunity to make a Statement on my proposals for a draft multi-year Budget.

This will allow me to expand on the information provided in my Written Ministerial Statement of 6 January to further inform the consultation which was launched that day.

The consultation will run for eight weeks, until 3 March. This consultation will inform the Executive's decision on its Budget. In parallel to this I will be continuing engagement with my Executive colleagues.

The Spending Review in June marked an important step forward, giving the Executive the ability to set the first multi-year budget in over a decade.

It is important that we grasp this opportunity, to provide departments with certainty and the ability to make long term plans, and to enable strategic investment that delivers lasting benefits for our economy, our environment and our society.

Budgetary Context

The proposals I have brought forward for consultation follow political engagement and have been developed against the backdrop of an exceptionally constrained financial position.

They do not provide the level of funding I would wish to see directed at our public services; instead, they reflect what is possible within the funding available.

In this context it has not been possible to provide any department with the funding it has requested.

The continued under investment in our public services by the British Government means that both the Resource and Capital DEL funding available is very constrained over the budget period.

Despite the Autumn Budget announced in Westminster resulting in increased taxes, by amounts rising to £26 billion in 2029-30, it is extremely disappointing how little additional funding is being provided to the Executive.

I welcome the £372.3 million of additional Barnett consequentials announced in the Autumn Budget. While this may sound like a substantial allocation, the reality is, when taken over a five-year period, it falls far short of what is needed. I believe that the Chancellor could and should have gone further.

The additional funding provided will not undo the damage caused by the years of underfunding of our public services by successive British Governments and is insufficient to plug current and future funding gaps.

While the Interim Fiscal Framework has avoided us falling below the 124% level of relative need, the loss of the £520 million stabilisation funding provided in the Restoration Package means that the uplift from the Spending Review, particularly in 2026-27 has been largely offset.

In the context of our funding pressures the contribution from the Irish Government through the Shared Island Fund is welcome. I look forward to working with the Irish Government to maximise this.

I fully recognise the scale of the challenge and pressures that all departments and Ministers face.

The delivery ambitions of departments substantially exceed the funding available for both Resource and Capital budgets many times over.

There remains a significant and unsustainable gap between our ambitions and the resources at our disposal. Addressing this disparity will require adequate funding from Westminster for public services as well as substantive reform and meaningful transformation in how we design and deliver our public services.

This must include a relentless focus on driving efficiencies and responsibly generating additional income in a fair and equitable way, so that we can provide sustainable services and secure better outcomes for the people we serve.

That is why I have brought these proposals forward - to seek the views of the people who use our services – to help us shape a multi-year budget.

Along with the Written Ministerial Statement I have published a Factsheet on my proposals.

This Oral statement provides further detail, and I intend to publish the usual draft Budget Document later this week.

Together these documents provide the information needed to inform discussions. I am in listening mode. I want to collaborate in a constructive manner.

I want colleagues, citizens, business and communities to bring forward suggestions so that we can find solutions and deliver a multi-year budget that makes the best possible use of the limited resources available.

The consultation seeks views on the prioritisation of funding and public service provision.

Where there is a belief that additional funding should be allocated to a particular area, this should be accompanied by how this should be funded.

We need to do things differently.

It is important we are honest about the scale of the challenge facing us.

With demand for services outpacing funding available, continuing to do as we have always done is not an option.

The need for transformation and considering alternative and innovative approaches to service delivery has never been clearer.

Each Minister must strive to improve efficiency in how our public services are delivered, so that resources can be freed up and reinvested into the services which our citizens depend on.

However, government action alone will not be enough – it will require a whole-of-society approach. As we work to build a more sustainable system of public services, it is important to acknowledge that improvements will require contributions from all of us.

Change is essential if we are to improve our public services and deliver better outcomes for everyone.

This will require a collective willingness across society to embrace change.

This means harnessing technology, adopting innovative ideas and being prepared to consider options for raising additional revenue.

Raising additional finances

In my view, the Autumn Budget is another illustration of why we need greater powers locally. To ensure our tax system takes account of our circumstances.

Having greater fiscal powers would allow us to make different choices, to spur economic activity, or to generate income for public services, in a fairer and more progressive way. As part of this, my department will intensify work to progress a full Fiscal Framework.

While income generation will form part of the wider budget sustainability, decisions must be based on the economic and social context and the need to deliver the public services our citizens expect.

You will appreciate that in developing proposals on the Regional Rate I needed to consider a number of conflicting pressures, including those across public services and for businesses and citizens.

As I have already stated, the financial position across the Budget period is extremely constrained, whilst our public services are facing increased demand and increased costs to deliver the services that our citizens and businesses rely on.

So, in seeking to strike the right balance I set the proposed percentage increases to 3% for non-domestic rates and 5% for domestic rates. The proposal I have put forward on the Regional Rate mirrors what was agreed by the Executive and Assembly last year.

These proposals would generate an additional £250 million over the Budget period. In total, the proposed Regional Rates will provide £771.6 million, £800.8 million and £830.5 million respectively in each of the three years. This is after accounting for RRI principal repayments which are a first call on the Regional Rate.

Proposed financial allocations – Resource DEL

Turning now to the detail of my Draft Budget proposals.

The Spending Review set the Executive's Resource DEL envelopes for 2026-27 to 2028-29 and Capital DEL envelopes a further year to 2029-30. My Draft Budget proposals are for the same time period.

Starting with Resource DEL, which funds day to day spending.

Treasury provided £16.3 billion, £16.8 billion and £17.3 billion in each year respectively across the budget period.

This includes Treasury Earmarked funding for:

- Security
- the Executive Programme on Paramilitarism and Organised Crime,

- Transformation,
- Windsor Framework,
- Private Schools VAT Compensation and
- Debt Advice.

The Resource DEL available to the Executive once these Treasury earmarked items are provided for, is £16.1 billion, £16.6 billion, and £17.1 billion.

This is supplemented with funding from the Regional Rates.

Each department sought additional funding as part of this Budget. As I said earlier, it simply wasn't possible to provide them with the amount requested.

Due to the independent nature of the strategic oversight bodies, the budgets for the Assembly, Audit Office and Public Services Ombudsman are approved by the Audit Committee and have the first call on funding available.

After providing funding for departmental baselines, oversight bodies, RRI interest payments, and statutory salaries there remains £1.3 billion, £1.8 billion and £2.3 million to honour previous Executive commitments and provide additional allocations.

The previous Executive commitments include areas such as Agriculture, agri-environment, fisheries and rural development, Welfare Mitigations, HIA, Truth Recovery and Victims Payments.

It also included the Early Learning and Childcare Strategy for which £195 million has been proposed to continue supporting working families with childcare costs.

These are set out in more detail in the tables alongside this statement.

Meeting these funding commitments leaves £0.5 billion, £0.9 billion and £1.4 billion across the budget period.

However, there are a number of additional commitments that I have suggested for Executive Earmarked funding, reflecting Programme for Government priorities. Again, these are set out in more detail in the accompanying tables, but include, among other things:

- £495 million for Waiting lists and Elective Care, to continue building on the progress made to help get patients the care they need more quickly.
- £133.3 million to meet in full the PSNI Workforce Recovery costs.
- £21 million for Skills, to help grow the economy,
- £15 million recognising the importance of Lough Neagh and our desire to protect it,
- £15 million for Ending Violence Against Women and Girls.

Given the Executive's shared commitment to transforming public services and ensuring long term stability, I believe it is important to invest beyond the £235 million provided through the Restoration Package to drive meaningful transformation.

I have therefore recommended the Executive provides £95 million in Resource DEL over the three-year budget period to support projects recommended by the Public Sector Transformation Board.

I am also proposing that the Executive creates a strategic reserve, to help it to respond effectively to any issues that may emerge over the Budget period. My proposals include setting aside £200 million in 2027-28 and £400 million in 2028-29 for this purpose.

Funding these items means that there is £114.7 million, £430.9 million, and £714.2 million available for general allocation to departments.

As the funding available is so limited in 2026-27 I propose to only provide general allocations to Education, Health, Infrastructure and Justice.

Recognising that all departments will be facing inflationary pressures, general allocations are provided for all departments in the subsequent two years.

In proposing these general allocations, I considered the bids submitted by each department including the potential equality impacts and the Programme for Government information provided.

Providing this funding as a general allocation gives individual Ministers the flexibility to use this funding, along with their baseline funding, in line with their department's priorities.

The Autumn Budget provided the Executive with additional funding of £132.0 million, £89.3 million and £2.2 million, however due to the requirements of Section 64 of the NI Act 1998, this funding cannot be included at this stage.

I anticipate a settlement letter will be received from the Secretary of State in time for this funding to be included in a final Budget.

I have however included indicative allocations for this funding in my proposals:

As the costs of Welfare Mitigation will increase across the budget period due to the removal of the two-child cap, I have proposed funding of £9.4 million, £9.7 million and £2.2 million to the Department for Communities respectively.

I have also set aside £10 million in 2026-27 to further enhance support to businesses. I intend to bring forward proposals to the Executive on how this funding could be utilised to enhance support through the Small Business Rates Relief.

I am proposing that the remaining funding be used to increase departmental general allocations.

In developing my proposals, I have not included the impact of any overspend in 2025-26. This is because we do not yet know what the quantum of any overspend will be. It is also my intention to press Treasury to allow us to repay any overspend over a longer period to minimise the detrimental impact that an immediate reduction would have on public services.

Public Sector Pay

It is essential that our vital public service workers are appropriately rewarded.

As pay awards reflect ongoing costs, they, should not rely on in year funding which may not be available at the same level in future years.

Therefore, this draft budget has been prepared on the basis that appropriate pay awards, including those anticipated from pay review bodies, are factored into each departments budget plans from the start of the financial year.

To ensure that public sector workers receive the pay awards they deserve over the Budget period, departments will need to continue strengthening the efficiency with which public services are delivered.

Departments retain full flexibility to determine how best to achieve this, but effective workforce planning and accurate paybill forecasting will be important components of that work. Transformation and reform should also form part of each department's approach.

I encourage Ministers to work closely with their arms'-length bodies to ensure that the same level of care, consistency, and good practice is applied across the wider public sector.

Proposed financial allocations – Capital DEL

Turning to Capital now. Departmental Capital budgets are developed using a zero baseline.

The Spending Review provided funding across a four-year period, from 2026-27 to 2029-30, and my proposals are across the same timeframe.

Treasury funding in each respective year of the budget period is supplemented with funding from the Irish Government giving £2.4 billion, £2.5 billion, £2.5 billion and £2.4 billion respectively across the budget period.

This includes Treasury earmarked funding for

- City Deals,
- Windsor Framework,
- Inclusive Futures Fund, and
- An Ciste.

As with Resource DEL, oversight bodies are allocated funding at the amounts approved by the Audit Committee.

Funding these items means that there is £2.3 billion, £2.4 billion, £2.4 billion and £2.3 billion remaining for previous Executive Commitments and additional allocations.

There are a number of areas where the Executive has made previous commitments. These include:

- Strule,
- City and Growth Deals
- Flagship projects

Flagship projects include £1.1 billion for the A5, with some £527 million of this being provided by the Irish Government. The development of the Western Transport Corridor will not only enhance connectivity and accessibility across the region; most importantly, it will provide a much safer route for all who travel it. The current road has brought heartbreak to far too many families.

£526.8 million for Mother and Children's Hospital - a major healthcare infrastructure project which will see the creation of a new regional children's hospital and a new Maternity Hospital, both on the Royal Victoria Hospital Site.

Recognising the power of sport for community wellbeing, £101.5 million has been proposed towards the redevelopment of Casement Park and £67.1 million for the Sub-regional Stadia to further modernise our grassroots sporting facilities.

I am also proposing providing £21.5m for Windsor Park and £12.6m for Affidea Stadium to ensure our stadia act as focal points for our communities both now and in the future and make sure we can host events that draw in international audiences.

Full details are set out in the tables alongside this statement.

In addition, there are areas that I have recommended for earmarked allocations. These include:

- Medical School at Magee,
- Special Educational Needs Estate,
- NI Water,
- Social Housing and
- Transformation.

After allocating funding to these areas there remains £1.8 billion, £1.7 billion, £1.6 billion and £1.7 billion, which I have provided to departments as general allocations, providing Ministers the flexibility to prioritise resources in line with their departmental objectives and needs.

This funding is supplemented by borrowing under the Reinvestment and Reform Initiative. I have proposed borrowing the full amount available and using it for strategic purposes. I have therefore proposed that the funding of £231.5 million, £236.2 million £240.6 million and £245.1 million is provided for investment in NI Water, the Schools Estate and Social Housing.

This brings the total funding earmarked for water infrastructure and for social homes to £433.7 million and £441.7 million which will help unlock capacity and enable the construction of new homes, businesses and invest in building new Social Housing.

As with Resource, the Autumn Budget provided additional Capital Funding of £9.7 million, £83.9 million, £1.6 million and £34.8 million across the budget period, but this funding can only be indicatively allocated at this stage.

I have recommended using this funding to provide further general allocations to departments.

Financial Transactions Capital (FTC)

Financial Transactions Capital has been provided on a net basis, meaning that we no longer need to make repayments to Treasury.

My proposals seek Executive agreement to extend this flexibility to departments, enabling them to recycle FTC receipts rather than surrendering them for in year reallocation.

The funding provided for FTC in the Spending Review exceeds the departmental bids in all but 2027-28. I have therefore proposed all bids are fully funded where possible and allocations in 2027-28 are distributed on a pro-rata basis.

Finally, as in previous years funding for ring-fenced Resource DEL, which is for the non-cash costs of depreciation and impairments will be dealt with through the in-year process.

Conclusion

I stand ready to continue to work together with my Executive colleagues to support workers, families, communities and businesses by delivering a multi-year budget.

Behind these millions and billions are people and families.

A multi-year budget will shape our public services for years to come. This process is not just about setting priorities within government; it is about listening to the voices of families, workers, and communities to ensure that the decisions we make reflect the needs and aspirations of the people we serve.

I encourage everyone to have their say during the consultation process.

It is on all of us in this chamber to work together to improve their lives and opportunities for the future.

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Annex A – Proposed Departmental Budget Outcome 2026-29 – Resource DEL

£millions			
Department	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs	674.3	687.3	692.9
Communities	922.0	944.3	960.3
Economy	815.4	836.1	844.7
Education	3,244.6	3,313.0	3,393.1
Finance	284.6	306.2	302.2
Health	8,481.4	8,636.2	8,803.5
Infrastructure	654.9	680.0	694.4
Justice	1,575.4	1,497.2	1,525.7
The Executive Office	217.0	230.9	231.0
Food Standards Agency	17.7	18.3	18.5
NI Assembly Commission	63.1	66.6	65.3
NI Audit Office	11.7	12.3	12.8
NI Authority for Utility Regulation	0.3	0.5	0.5
NI Public Sector Ombudsman	5.5	5.8	6.0
Public Prosecution Service	41.8	42.3	42.3
Total Departmental Planned Spend	17,009.7	17,276.9	17,593.2

Totals may not add due to rounding

Annex B – Resource DEL – Treasury Earmarked

£millions

Treasury Earmarked	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs			
Windsor Framework	70.0	71.2	72.9
Total Agriculture, Environment and Rural Affairs	70.0	71.2	72.9
Communities			
Windsor Framework	0.4	0.4	0.4
Debt advice	2.8	2.8	2.8
Total Communities	3.2	3.2	3.2
Economy			
Windsor Framework	19.2	20.0	21.6
Total Economy	19.2	20.0	21.6
Education			
Private Schools Vat	0.3	0.3	0.3
Transformation	8.9	9.8	4.0
Total Education	9.1	10.1	4.3
Finance			
Windsor Framework	2.4	1.9	1.9
Total Finance	2.4	1.9	1.9
Health			
Windsor Framework	3.6	3.7	3.8
Transformation	11.6	16.7	25.3
Total Health	15.2	20.4	29.1
Infrastructure			
Windsor Framework	7.4	7.8	8.2
Transformation	5.4	5.9	5.9
Total Infrastructure	12.9	13.7	14.1
Justice			
Windsor Framework	4.1	4.3	4.6
Security Funding	37.8	37.8	37.8
Executive Programme on Paramilitarism and Organised Crime	8.0	-	-
Transformation	5.2	5.8	6.1
Total Justice	55.2	47.9	48.5

Annex B – Resource DEL – Treasury Earmarked

	£millions		
Treasury Earmarked	2026-27	2027-28	2028-29
The Executive Office			
Windsor Framework	2.0	2.0	2.1
Transformation	0.8	0.8	0.8
Total The Executive Office	2.7	2.8	2.8
Food Standards Agency			
Windsor Framework	5.2	5.4	5.6
NI Assembly Commission			
Windsor Framework	1.1	1.1	1.2
Total Resource DEL Treasury Earmarked funding	196.3	197.7	205.1

Totals may not add due to rounding

Annex C – Resource DEL – Executive Commitments

	£millions		
Executive Commitments	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs			
Agriculture, Agri-environment, fisheries and Rural Development	332.5	332.5	332.5
EU Match Funding	4.4	6.2	5.4
City Deals CPD Costs	0.1	0.2	0.1
Total Agriculture, Environment and Rural Affairs	337.0	338.9	338.1
Communities			
Welfare Mitigations	48.2	48.9	49.5
Housing Benefit	60.1	57.9	60.6
De-rating Grant	47.3	50.2	53.2
EU Match Funding	0.7	1.2	1.7
City Deals CPD Costs	0.4	0.4	0.3
Total Communities	156.7	158.5	165.3
Economy			
EU Match Funding	2.7	3.4	6.2
City Deals CPD Costs	0.6	0.7	0.7
Graduate Entry Medical School	4.5	4.6	4.8
Total Economy	7.8	8.7	11.7
Education			
Childcare	55.0	65.0	75.0
Total Education	55.0	65.0	75.0
Finance			
Cyber Security	1.2	1.2	1.2
Rates rebate	93.3	99.9	104.8
EU Match Funding	1.8	1.8	0.2
Integr8	22.5	34.6	25.4
Total Finance	118.8	137.6	131.6
Health			
EU Match Funding	1.9	3.7	3.8
Graduate Entry Medical School	4.5	4.4	4.2
Total Health	6.4	8.1	8.0
Justice			
Executive Programme on Paramilitarism and Organised Crime	8.0		
Statutory Salaries	3.3	3.7	4.2
Total Justice	11.3	3.7	4.2

Annex C – Resource DEL – Executive Commitments

Executive Commitments	2026-27	2027-28	2028-29
The Executive Office			
EU Match Funding	6.7	6.5	3.7
HIA, Victims Payments, Truth Recovery	115.0	125.0	125.0
Total The Executive Office	121.7	131.5	128.7
Total Resource DEL Executive Commitments	814.6	851.9	862.5

Totals may not add due to rounding

Annex D – Resource DEL – Additional Executive Earmarked

	£millions		
Additional Executive Earmarked	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs			
Lough Neagh	5.0	5.0	5.0
Total Agriculture, Environment and Rural Affairs	5.0	5.0	5.0
Communities			
Benefit Delivery	8.0	8.0	8.0
Total Communities	8.0	8.0	8.0
Economy			
Skills	7.0	7.0	7.0
Total Economy	7.0	7.0	7.0
Finance			
Census	3.3	4.4	6.3
Total Finance	3.3	4.4	6.3
Health			
Waiting Lists & Elective Care	165.0	165.0	165.0
Graduate Entry Medical School	7.9	9.1	9.3
Total Health	172.9	174.1	174.3
Justice			
PSNI Data Breach	119.0	-	-
PSNI Workforce Recovery	25.8	48.1	59.4
Total Justice	144.8	48.1	59.4
The Executive Office			
Ending Violence Against Women & Girls	3.6	5.8	5.8
Language Bodies	2.4	2.5	4.7
Climate Commissioner	1.0	1.0	1.0
Total The Executive Office	7.0	9.3	11.5
Total Resource DEL Additional Earmarked Allocations	348.1	255.9	271.5

Totals may not add due to rounding

Annex E

Proposed Departmental Resource DEL Outcome Excluding Earmarked Items

Department	2025-26 £million	2026-27 £million	% Change	2027-28 £million	% Change	2028-29 £million	% Change
Agriculture, Environment and Rural Affairs	262.8	262.2	-0.2%	272.2	3.8%	276.9	1.7%
Communities	754.0	754.1	0.0%	774.6	2.7%	783.8	1.2%
Economy	781.1	781.4	0.0%	800.4	2.4%	804.5	0.5%
Education	3,144.0	3,180.5	1.2%	3,237.9	1.8%	3,313.8	2.3%
Finance	161.7	160.2	-1.0%	162.3	1.4%	162.4	0.0%
Health	8,223.4	8,286.8	0.8%	8,433.6	1.8%	8,592.1	1.9%
Infrastructure	635.9	642.1	1.0%	666.3	3.8%	680.3	2.1%
Justice	1,354.2	1,364.2	0.7%	1,397.5	2.4%	1,413.6	1.2%
The Executive Office	85.6	85.6	0.0%	87.4	2.1%	88.1	0.8%
Food Standards Agency	12.4	12.4	0.0%	12.9	3.6%	13.0	0.4%
NI Assembly Commission	59.6	62.1	4.1%	65.5	5.6%	64.2	-2.0%
NI Audit Office	10.9	11.7	6.8%	12.3	5.7%	12.8	3.5%
NI Authority for Utility Regulation	0.3	0.3	0.0%	0.5	38.8%	0.5	4.1%
NI Public Sector Ombudsman	5.0	5.5	10.3%	5.8	5.4%	6.0	4.5%
Public Prosecution Service	41.3	41.8	1.2%	42.3	1.1%	42.3	0.0%
Total Departmental Planned Spend	15,532.4	15,650.8	0.8%	15,971.4	2.0%	16,254.1	1.8%

Totals may not add due to rounding

Annex F – Resource DEL – General Allocations

Department	£millions		
	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs	-	10.0	14.7
Communities	-	20.5	29.7
Economy	-	19.0	23.1
Education	35.9	93.3	169.3
Finance	-	2.2	2.2
Health	63.2	210.0	368.5
Infrastructure	5.0	29.3	43.3
Justice	10.0	43.3	59.4
Executive Office	-	1.8	2.5
Food Standards Agency	-	0.5	0.5
NI Authority for Utility Regulation	-	0.1	0.1
Public Prosecution Service	0.5	1.0	1.0
Total Resource DEL General Allocations	114.7	430.9	714.2

Totals may not add up due to rounding

Annex G – Proposed Departmental Capital DEL Outcome

£millions				
Department	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs	123.0	130.3	126.3	121.1
Communities	294.9	319.2	321.7	404.1
Economy	274.1	270.9	266.9	236.8
Education	355.2	283.7	291.4	290.9
Finance	40.0	38.0	30.3	30.3
Health	463.1	461.9	455.8	453.0
Infrastructure	941.5	1,042.5	1,081.2	961.7
Justice	118.2	116.5	113.5	122.3
The Executive Office	20.0	13.0	11.0	12.0
Food Standards Agency	0.1	0.7	0.1	0.1
NI Assembly Commission	1.3	2.4	1.8	1.5
NI Audit Office	0.0	0.0	0.1	0.1
NI Authority for Utility Regulation	0.0	0.0	0.0	0.0
NI Public Sector Ombudsman	-	-	-	-
Public Prosecution Service	0.9	0.9	0.9	0.9
Total Departmental Planned Spend	2,632.5	2,680.1	2,701.0	2,634.8

Totals may not add due to rounding

0.0m represents amounts less than/or equal to £50k

Annex H – Capital DEL – Treasury Earmarked

£millions

Treasury Earmarked	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs				
City/Growth Deals	-	0.1	1.2	3.4
Windsor Framework	4.0	3.3	3.4	3.7
Total Agriculture, Environment and Rural Affairs	4.0	3.3	4.6	7.1
Communities				
An Ciste	0.7	0.9	1.0	-
Total Communities	0.7	0.9	1.0	-
Economy				
City/Growth Deals	87.8	82.1	59.2	50.8
Inclusive Future Fund	2.3	5.4	16.9	2.1
Windsor Framework	0.6	0.7	0.7	0.7
Total Economy	90.7	88.2	76.8	53.6
Health				
Inclusive Future Fund	3.7	7.8	2.3	-
Total Health	3.7	7.8	2.3	-
Infrastructure				
Windsor Framework	0.1	0.1	0.1	0.1
Total Infrastructure	0.1	0.1	0.1	0.1
Justice				
Windsor Framework	0.5	0.5	0.5	0.5
The Executive Office				
Windsor Framework	0.0	0.0	0.0	0.0
Total Earmarked Funding	99.7	100.9	85.4	61.4

Totals may not add due to rounding

0.0m represents amounts less than/or equal to £50k

Annex I – Capital DEL – Executive Commitments

	£millions			
Executive Commitments	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs				
City/Growth Deals	1.0	3.1	6.2	2.8
Complementary Fund	0.1	0.2	4.6	2.3
Total Agriculture, Environment and Rural Affairs	1.1	3.3	10.8	5.0
Communities				
Flagships Casement	14.1	30.0	5.0	-
Flagships Sub Regional Stadia	5.0	4.0	15.0	12.2
City/Growth Deals	5.2	20.8	27.5	33.2
Inclusive Future Fund	1.0	6.4	2.1	1.8
Complementary Fund	6.0	8.6	0.9	-
Peace Plus Match Funding	0.9	1.5	3.5	3.5
Total Communities	32.2	71.3	54.0	50.7
Economy				
City/Growth Deals	10.6	29.8	41.6	33.8
Inclusive Future Fund	3.9	0.2	-	-
Complementary Fund	5.5	7.2	3.4	1.9
Total Economy	19.9	37.2	45.0	35.7
Education				
Strule	53.3	-	-	-
Total Education	53.3	-	-	-
Health				
Flagships Mother & Baby	104.1	137.8	145.5	139.4
City/Growth Deals	1.3	1.3	3.1	3.6
Total Health	105.4	139.1	148.6	143.0
Infrastructure				
Flagships A5	189.8	317.1	353.8	227.2
Flagships A6	6.1	6.6	6.6	4.8
Flagships Belfast Transport Hub	2.3	0.0	0.0	-
City/Growth Deals	33.2	53.7	55.6	41.0
Total Infrastructure	231.4	377.4	416.1	272.9
Total Executive Commitments	443.4	628.3	674.5	507.3

Annex J – Capital DEL Additional Executive Earmarked

£millions				
Additional Earmarked	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs				
Just Transition	7.9	13.7	10.9	4.0
Total Agriculture, Environment and Rural Affairs	7.9	13.7	10.9	4.0
Communities				
Flagships Casement	-	-	5.3	47.1
Flagships Sub Regional Stadia	-	-	14.4	16.5
Flagships Windsor	-	-	-	21.5
Flagships Ravenhill	-	-	-	12.6
Social Housing	-	-	10.0	8.7
Total Communities	-	-	29.7	106.4
Economy				
Executive Medical School Contribution	3.0	3.9	16.0	23.2
Total Economy	3.0	3.9	16.0	23.2
Education				
Special Educational Needs	-	-	15.3	8.7
Total Education	-	-	15.3	8.7
Infrastructure				
NI Water	-	-	10.0	8.7
Total Infrastructure	-	-	10.0	8.7
Total Additional Earmarked	10.9	17.6	81.9	150.9

£millions				
RRI Borrowing Earmarked	2026-27	2027-28	2028-29	2029-30
Communities				
Social Housing	107.0	107.0	102.0	107.0
Education				
Schools Estate	19.5	24.2	38.6	33.1
Infrastructure				
NI Water	105.0	105.0	100.0	105.0
Total RRI Earmarked	231.5	236.2	240.6	245.1

Annex K – Capital DEL – General Allocations

£millions

Department	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs	110.0	110.0	100.0	105.0
Communities	155.0	140.0	135.0	140.0
Economy	160.5	141.6	129.0	124.3
Education	282.4	259.6	237.5	249.0
Finance	40.0	38.0	30.3	30.3
Health	354.0	315.0	305.0	310.0
Infrastructure	605.0	560.0	555.0	575.0
Justice	117.7	116.0	113.0	121.8
Executive Office	20.0	13.0	11.0	12.0
Food Standards Agency	0.1	0.7	0.1	0.1
NI Authority for Utility Regulation	0.0	0.0	0.0	0.0
Public Prosecution Service	0.9	0.9	0.9	0.9
Total Capital DEL General Allocations	1,845.6	1,694.8	1,616.7	1,668.4

Totals may not add up due to rounding

0.0m represents amounts of less than £50k

Annex L – Departmental Budget Outcome 2026-30 – FTC

	£millions			
Department	2026-27	2027-28	2028-29	2029-30
Communities	72.8	81.0	63.9	104.8
Economy	9.6	11.6	12.8	12.8
Total Departmental Planned Spend	82.4	92.6	76.7	117.6

Totals may not add due to rounding

Annex M

Reconciliation of Departmental planned spend to DEL controls

Resource DEL

	£millions		
	2026-27	2027-28	2028-29
Total Departmental Planned Spend	17,009.7	17,276.9	17,593.2
Centrally Held Items:			
RRI Interest Payments	72.4	80.3	88.1
Executive Programme for Paramilitarism and Organised Crime (Executive Earmarked)	-	8.0	8.0
Executive Programme for Paramilitarism and Organised Crime Successor (Treasury Earmarked)	-	8.0	8.0
Transformation (Executive Earmarked)	10.0	40.0	45.0
Transformation (Treasury Earmarked)	27.4	22.3	22.6
Strategic Reserve		200.0	400.0
Total Centrally Held Items	109.8	358.6	571.7
Regional Rate Income (net of RRI principal repayments)	-771.6	-800.8	-830.5
NI DEL	16,348.0	16,834.7	17,334.3
of which:			
Treasury Earmarked			
Windsor Framework	115.6	117.9	122.2
Transformation Funding	59.3	61.3	64.6
Security Funding	37.8	37.8	37.8
Executive Programme for Paramilitarism and Organised Crime	8.0	8.0	8.0
Private School VAT Compensation	0.3	0.3	0.3
Debt Advice	2.8	2.8	2.8

Totals may not add due to rounding

Annex M

Reconciliation of Departmental planned spend to DEL controls

Capital DEL

	£millions			
	2026-27	2027-28	2028-29	2029-30
Total Departmental Planned Spend	2,632.5	2,680.1	2,701.0	2,634.8
Centrally Held Items:				
City/Growth Deals & IFF	0.1	9.0	7.7	19.9
Transformation (Executive Earmarked)	25.0	10.0	5.0	-
Total Centrally Held Items	25.1	19.0	12.7	19.9
RRI Borrowing	-231.5	-236.2	-240.6	-245.1
Irish Govt. Funding (A5)	-87.0	-155.0	-171.0	-113.6
NI DEL	2,339.1	2,307.9	2,302.1	2,296.0
of which:				
Treasury Earmarked				
City/Growth Deals	87.8	83.9	66.4	71.4
NI Protocol / Windsor Framework	5.3	4.6	4.8	5.1
New Decade New Approach - Medical School	6.0	20.5	21.0	2.1
New Decade New Approach - An Ciste	0.7	0.9	1.0	0.0

FTC DEL

	£millions			
	2026-27	2027-28	2028-29	2029-30
Total Departmental Planned Spend	82.4	92.6	76.7	117.6
Centrally Held Items:				
Unallocated	9.3	-	42.0	23.0
Total Centrally Held Items	9.3	-	42.0	23.0
NI DEL	91.7	92.6	118.7	140.7

Totals may not add up due to rounding

Annex N

Resource DEL – Proposed Autumn Budget Indicative Allocations

£million			
Department	2026-27	2027-28	2028-29
Agriculture, Environment and Rural Affairs	10.0	6.5	-
Communities	10.0	6.5	-
Economy	10.0	6.5	-
Education	26.6	19.8	-
Finance	5.0	3.9	-
Health	26.0	19.5	-
Infrastructure	10.0	6.5	-
Justice	10.0	6.5	-
The Executive Office	5.0	3.9	-
Total Indicative General Allocations	112.6	79.6	
Welfare Mitigations – DfC	9.4	9.7	2.2
Business Support – held centrally	10.0	-	-
Total Indicative Resource allocations	132.0	89.3	2.2

Annex O – Capital DEL – Autumn Budget Indicative Allocations

Department	£millions			
	2026-27	2027-28	2028-29	2029-30
Agriculture, Environment and Rural Affairs	-	5.0	-	1.6
Communities	5.0	20.0	1.6	10.0
Economy	-	5.0	-	1.0
Education	2.2	17.9	-	10.0
Finance	-	5.0	-	0.5
Health	-	5.0	-	1.5
Infrastructure	-	20.0	-	10.0
Justice	2.5	5.0	-	0.2
The Executive Office	-	1.0	-	-
Total Indicative Capital DEL Allocations	9.7	83.9	1.6	34.8

Annex P – Resource DEL – Summary of Funding and Allocations

£millions

	2026-27	2027-28	2028-29
Resource DEL Treasury Control Total	16,348.0	16,834.7	17,334.3
Treasury Earmarked Items ¹	223.7	228.0	235.6
Resource DEL excluding Treasury Earmarked	16,124.3	16,606.7	17,098.6
Regional Rates Income ²	771.6	800.8	830.5
Resource DEL for Executive Allocation	16,895.8	17,407.5	17,929.2
Departmental Baselines	15,532.4	15,532.4	15,532.4
Oversight Bodies budget increase ³	3.7	8.1	7.5
RRI Interest Payments	72.4	80.3	88.1
Funding Available for Executive Commitments and Additional Allocations	1,287.4	1,786.7	2,301.3
Previous Executive Commitments	814.6	851.9	862.5
Additional Earmarked Allocations	348.1	255.9	271.5
Executive Programme for Paramilitarism and Organised Crime Successor (Executive Earmarked held centrally)	-	8.0	8.0
Executive Transformation Funding	10.0	40.0	45.0
Strategic Reserve	-	200.0	400.0
General Allocation to Departments	114.7	430.9	714.2

Totals may not add up due to rounding

¹ Includes amounts included in Departmental Outcomes (Annex B) and Centrally Held Funding (Annex M)

² Net of RRI Principal Repayments

³ Baseline of Oversight Bodies included in Departmental Baselines

Annex Q – Capital DEL – General Allocations

	£millions			
Capital DEL	2026-27	2027-28	2028-29	2029-30
Capital DEL Treasury Control Total	2,339.1	2,307.9	2,302.1	2,296.0
Irish Government funding for A5	87.0	155.0	171.0	113.6
	2,426.1	2,462.9	2,473.1	2,409.6
Treasury Earmarked Items ¹	99.8	109.9	93.1	78.6
Oversight Bodies	1.4	2.5	1.8	1.6
Funding Available for Executive Commitments / Additional Allocations	2,324.9	2,350.6	2,378.1	2,329.4
Previous Executive Commitments	443.4	628.3	674.5	507.3
Additional Earmarked Allocations	10.9	17.6	81.9	150.9
Executive Transformation Funding	25.0	10.0	5.0	2.7
General Allocations to Departments	1,845.6	1,694.8	1,616.7	1,668.4
Allocations from RRI Borrowing				
Social Housing	107.0	107.0	102.0	107.7
NI Water	105.0	105.0	100.0	105.0
Schools Estate	19.5	24.2	38.6	33.1
Total RRI	231.5	236.2	240.6	245.1

Totals may not add up due to rounding

¹ Includes amounts included in Departmental Outcomes (Annex G) and Centrally Held Funding (Annex M)