

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

	£		
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget Reclassification of Resource DEL to Capital DEL		-125,000	
(Section A) Transfer to Northern Ireland Executive Enterprise Shared Service Centre		-14,000	
(Section A) Transfer to Cabinet Office		-119,000	
(Section A) Transfer from Northern Ireland Executive for admin support	1,000		
(Section A) Reserve Claim to fund Additional administrative pressures	3,543,000		
(Section A) Reserve Claim to fund Additional recruitment	1,850,000		
(Section A) Reserve Claim for operational contingency funding	800,000		
(Section A) Reserve Claim for additional pressures from EU Exit & political impasse	1,000,000		
(Section D) Reserve Claim to fund Independent Reporting Commission	420,000		
Total change in Resource DEL (Voted)	7,614,000	-258,000	7,356,000
(Section E) Reserve Claim to fund General Election	4,569,000		
Total change in Resource DEL (Non-Voted)	4,569,000		4,569,000
(Section F) AME provisions for legal cases	1,000,000		
Total change in Resource AME (Voted)	1,000,000		1,000,000
(Section A) Budget Reclassification of Resource DEL to Capital DEL	125,000		
(Section A) Reserve Claim to fund additional capital pressures	450,000		
Total change in Capital DEL (Voted)	575,000		575,000
(Section F) Increase in the grant to the Northern Ireland Consolidated Fund	890,140,000		
Total change in Non-Budget	890,140,000		890,140,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	898,071,000		
Total change in Net Cash Requirement	898,071,000		898,071,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	7,356,000	4,569,000	11,925,000
Capital	575,000	-	575,000
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	8,356,000	4,569,000	12,925,000
Capital	575,000	-	575,000
Non-Budget Expenditure	890,140,000		
Net cash requirement	898,071,000		

Supplementary amounts required in the year ending 31 March 2020 for expenditure by Northern Ireland Office on:

Departmental Expenditure Limit:

Expenditure arising from:

Overseeing the effective operation of the devolution settlement in Northern Ireland and representing the interests of Northern Ireland within the UK Government. Expenditure on administrative services, Head of State related costs, VIP visits to Northern Ireland, NI Human Rights Commission and other Reviews and Commissions arising from the Good Friday Agreement, the Northern Ireland Act 1998, the Northern Ireland Act 2000, the Northern Ireland Act 2009, political development and inquiries, the Electoral Office for Northern Ireland, elections and boundary reviews, legal services, security, victims of the Troubles including the work of the Independent Commission for the Location of Victims' Remains, arms decommissioning, parading, Civil Service Commissioners, the Independent Reporting Commission, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Recoupment of electoral expenses, receipts from the use of video conferencing facilities, fees and costs recovered or received for work done for other departments, freedom of information receipts, data protection act receipts, recovery of compensation paid, recoupment of grant funding, costs and fees awarded in favour of the crown and receipts arising from arms decommissioning. Fees and costs recovered or received for the use of the NIO estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

Annually Managed Expenditure:

Expenditure arising from:

* Change in provisions.

Non-Budget Expenditure:

Expenditure arising from:

Providing appropriate funding to the Northern Ireland Consolidated Fund for the delivery of transferred public services as defined by the Northern Ireland Act 1998, Northern Ireland Act 2000 and the Northern Ireland Act 2009. Grants to the Northern Ireland Consolidated Fund and transfers of EU funds.

Northern Ireland Office will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
16,708	7,436	7,061	295	23,769	7,731	250	575	825
<i>Of which:</i>								
A Northern Ireland Office								
16,708	5,565	7,061	-125	23,769	5,440	250	575	825
D Independent Reporting Commission (net)								
-	1	-	420	-	421	-	-	-
Non Voted Expenditure								
-	4,550	-	4,569	-	9,119	-	-	-
<i>Of which:</i>								
E Funding of Elections						-		
-	4,550	-	4,569	-	9,119	-	-	-
Total Spending in DEL								
		7,061	4,864			575		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
F Northern Ireland Office						-		
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME								
		-	1,000			-		
Non-Budget spending								
Voted Expenditure								
-	15,998,100	-	890,140	-	16,888,240	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund						-		
-	15,998,100	-	890,140	-	16,888,240	-	-	-
Total Non-Budget Spending								
		-	890,140			-		
Total for Estimate								
		7,061	896,004			575		
<i>Of which:</i>								
Voted Expenditure								
		7,061	891,435			575		
Non Voted Expenditure								
		-	4,569			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	16,020,292	898,071	16,918,363

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
29,394	-5,625	23,769	7,842	-111	7,731	825	-	825
<i>Of which:</i>								
A Northern Ireland Office								
29,394	-5,625	23,769	5,551	-111	5,440	825	-	825
B NI Human Rights Commission (net)								
-	-	-	1,115	-	1,115	-	-	-
C Parades Commission (net)								
-	-	-	755	-	755	-	-	-
D Independent Reporting Commission (net)								
-	-	-	421	-	421	-	-	-
Non-voted expenditure								
-	-	-	9,119	-	9,119	-	-	-
<i>Of which:</i>								
E Funding of Elections						-	-	-
-	-	-	9,119	-	9,119	-	-	-
Total Spending in DEL								
29,394	-5,625	23,769	16,961	-111	16,850	825	-	825
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
F Northern Ireland Office						-	-	-
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME								
-	-	-	1,000	-	1,000	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	16,888,240	-	16,888,240	-	-	-
<i>Of which:</i>								
G Grant Payable to The Northern Ireland Consolidated Fund						-	-	-
-	-	-	16,888,240	-	16,888,240	-	-	-
Total Non-Budget Spending								
-	-	-	16,888,240	-	16,888,240	-	-	-
Total for Estimate								
29,394	-5,625	23,769	16,906,201	-111	16,906,090	825	-	825
<i>Of which:</i>								
Voted Expenditure								
29,394	-5,625	23,769	16,897,082	-111	16,896,971	825	-	825
Non Voted Expenditure								
-	-	-	9,119	-	9,119	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	16,026,794	903,065	16,929,859
Net Capital Requirement	250	575	825
Accruals to cash adjustments	-2,202	-1,000	-3,202
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,871	-420	-2,291
Add cash grant-in-aid	1,817	420	2,237
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-	-2,046
New provisions and adjustments to previous provisions	-	-1,000	-1,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-	-102
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-4,550	-4,569	-9,119
<i>Of which:</i>			
Consolidated Fund Standing Services	-4,550	-4,569	-9,119
Other adjustments	-	-	-
Net Cash Requirement	16,020,292	898,071	16,918,363

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

	£'000
	Revised Plans
Gross Administration Costs	29,394
<i>Less:</i>	
Administration DEL Income	-5,625
Net Administration Costs	23,769
Gross Programme Costs	16,906,201
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
Net Programme Costs	16,906,090
Total Net Operating Costs	16,929,859
<i>Of which:</i>	
Resource DEL	40,619
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	16,888,240
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-16,888,240
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	41,619
<i>Of which:</i>	
Resource DEL	40,619
Resource AME	1,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	16,888,240
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	16,929,859

Part III: Note B - Analysis of Departmental Income

£'000

	Revised Plans
Voted Resource DEL	-5,736
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,625
<i>Of which:</i>	
A Northern Ireland Office	-5,625
Total Administration	-5,625
Programme	
Sales of Goods and Services	-111
<i>Of which:</i>	
A Northern Ireland Office	-111
Total Programme	-111
Total Voted Resource Income	-5,736

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

No CFER income or receipts are expected in 2019-20.

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: Sir Jonathan Stephens

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

ALB Accounting Officers:

David Russell	Northern Ireland Human Rights Commission
Lee Hegarty	Parades Commission for Northern Ireland
Jenny Bell	Independent Reporting Commission

Sir Jonathan Stephens 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.

In accordance with Managing Public Money 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
B	NI Human Rights Commission	1,115	-	1,074
C	NI Parades Commission	755	-	742
D	Independent Reporting Commission	421	-	421
Total		2,291	-	2,237
