

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
Budget Cover Transfers			
(Section A) Executive Programme on Paramilitarism and Organised Crime		-171,000	
(Section A) Financial Shared Services (Account NI) Service Charges 25/26		-19,000	
(Section A) Special Adviser Costs 2025/26		-26,000	
(Section A) Public Appointments Digital Service 2025/26		-10,000	
Budget Exchange			
(Section A) Finucane Budget Exchange		-2,400,000	
Budget Neutral Changes			
(Section B) NI Human Rights Commission	404,000		
(Section C) NI Parades Commission	75,000		
(Section D) Independent Reporting Commission	79,000		
(Section A) Northern Ireland Office		-558,000	
Budget Regime Changes			
(Section E) ICRIR RDEL to CDEL Switch		-226,000	
(Section E) ICRIR RDEL to CDEL Switch GPA Increase		-900,000	
(Section A) Bradford Court Lease PFI Element		-300,000	
(Section A) Bradford Court Lease OBI Element		-300,000	
Other Changes			
(Section A) Transformation Fund	120,000		
Total change in Resource DEL (voted)	678,000	-4,910,000	-4,232,000
AME Expenditure Changes			
(Section H) ICRIR AME	2,602,000		
(Section G) NIO AME Legal and Other Provisions	1,200,000		
(Section G) Peace Plus	12,900,000		
(Section G) NIO AME Recognition of Legal Claims	22,500,000		
Total change in Resource AME (voted)	39,202,000		39,202,000
Budget Regime Changes			
(Section E) ICRIR RDEL to CDEL Switch	226,000		
(Section E) ICRIR RDEL to CDEL Switch GPA Increase	900,000		
(Section A) Bradford Court Lease PFI Element	300,000		
(Section A) Bradford Court Lease OBI Element	300,000		
Total change in Capital DEL (voted)	1,726,000		1,726,000
Other Changes			
(Section I) Increase in the grant to the Northern Ireland Consolidated Fund	668,698,000		
Total change in Non-Budget Expenditure	668,698,000		668,698,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	681,694,000		
Total change in Net Cash Requirement	681,694,000		681,694,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-4,232,000	-	-4,232,000
Capital	1,726,000	-	1,726,000
Annually Managed Expenditure			
Resource	39,202,000	-	39,202,000
Capital	-	-	-
Total Net Budget			
Resource	34,970,000	-	34,970,000
Capital	1,726,000	-	1,726,000
Non-Budget Expenditure	668,698,000		
Net Cash Requirement	681,694,000		

Supplementary amounts required in the year ending 31 March 2026 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, Northern Ireland Human Rights Commission and Commissions or Reviews arising from the Belfast/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, Parades Commission for Northern Ireland, Civil Service Commissioners for Northern Ireland, 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, New Decade New Approach and New Deal for Northern Ireland. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL. Commissions or Reviews arising from the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023, including the work of the Independent Commission for Reconciliation and Information Recovery.

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. Fees and costs recovered or received for the use of the Northern Ireland Office estate. Contributions from third parties to fund grant programmes and monies from other departments to fund projects in Northern Ireland.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Annually Managed Expenditure:

Expenditure arising from:

Provisions.

* Expenditure by the Independent Commission for Reconciliation and Information Recovery.

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 European Union 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
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A Northern Ireland Office	23,510	28,196	65	-3,729	23,575	24,467	1,146	600	1,746
B NI Human Rights Commission (net)	-	2,779	-	404	-	3,183	-	-	-
C Parades Commission (net)	-	771	-	75	-	846	-	-	-
D Independent Reporting Commission (net)	-	417	-	79	-	496	-	-	-
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	12,051	-	-1,126	-	10,925	1,669	1,126	2,795
Total voted DEL	23,510	44,214	65	-4,297	23,575	39,917	2,815	1,726	4,541
Total DEL			65	-4,297				1,726	
Annually Managed Expenditure (AME)									
Voted expenditure									
G Northern Ireland Office	-	1	-	36,600	-	36,601	-	-	-
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	10,540	-	2,602	-	13,142	-	-	-
Total voted AME	-	10,541	-	39,202	-	49,743	-	-	-
Total AME			-	39,202				-	
Non-Budget Expenditure (NBE)									
Voted expenditure									
I Grant Payable to The Northern Ireland Consolidated Fund	-	26,584,763	-	668,698	-	27,253,461	-	-	-
Total voted NBE	-	26,584,763	-	668,698	-	27,253,461	-	-	-
Total NBE			-	668,698				-	
Voted expenditure			65	703,603				1,726	
Non-voted expenditure			-	-				-	
Total for Estimate			65	703,603				1,726	

£'000			
	Present Plans	Changes	Revised Plans
Net Cash Requirement	26,746,019	681,694	27,427,713

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans										
	Resources							Capital		
	Administration			Programme			Total	Gross	Income	Net
	Gross	Income	Net	Gross	Income	Net	Net			
	1	2	3	4	5	6	7	8	9	10
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A Northern Ireland Office	30,325	-6,750	23,575	24,867	-400	24,467	48,042	1,746	-	1,746
B NI Human Rights Commission (net)	-	-	-	3,183	-	3,183	3,183	-	-	-
C Parades Commission (net)	-	-	-	846	-	846	846	-	-	-
D Independent Reporting Commission (net)	-	-	-	496	-	496	496	-	-	-
E Independent Commission for Reconciliation and Information Recovery DEL (net)	-	-	-	10,925	-	10,925	10,925	2,795	-	2,795
Total voted DEL	30,325	-6,750	23,575	40,317	-400	39,917	63,492	4,541	-	4,541
Non-voted expenditure										
F EONI CEO & Funding of Elections	-	-	-	125	-	125	125	-	-	-
Total non-voted DEL	-	-	-	125	-	125	125	-	-	-
Total DEL	30,325	-6,750	23,575	40,442	-400	40,042	63,617	4,541	-	4,541
Annually Managed Expenditure (AME)										
Voted expenditure										
G Northern Ireland Office	-	-	-	36,601	-	36,601	36,601	-	-	-
H Independent Commission for Reconciliation and Information Recovery AME (net)	-	-	-	13,142	-	13,142	13,142	-	-	-
Total voted AME	-	-	-	49,743	-	49,743	49,743	-	-	-
Total AME	-	-	-	49,743	-	49,743	49,743	-	-	-
Non-Budget Expenditure (NBE)										
Voted expenditure										
I Grant Payable to The Northern Ireland Consolidated Fund	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-
Total voted NBE	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-
Total NBE	-	-	-	27,253,461	-	27,253,461	27,253,461	-	-	-
Voted expenditure	30,325	-6,750	23,575	27,343,521	-400	27,343,121	27,366,696	4,541	-	4,541
Non-voted expenditure	-	-	-	125	-	125	125	-	-	-
Total for Estimate	30,325	-6,750	23,575	27,343,646	-400	27,343,246	27,366,821	4,541	-	4,541

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	26,663,153	703,668	27,366,821
Net Capital Requirement	2,815	1,726	4,541
Accruals to cash adjustments	80,176	-23,700	56,476
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-28,227	-3,160	-31,387
Add cash grant-in-aid	28,227	3,160	31,387
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,240	-	-5,240
New provisions and adjustments to previous provisions	-1	-36,600	-36,601
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	85,417	12,900	98,317
Removal of non-voted budget items	-125	-	-125
<i>Of which:</i>			
Consolidated Fund Standing Services	-125	-	-125
Other adjustments	-	-	-
Net Cash Requirement	26,746,019	681,694	27,427,713

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	30,325
<i>Less:</i>	
Administration DEL Income	-6,750
Net Administration Costs	23,575
Gross Programme Costs	27,343,646
<i>Less:</i>	
Programme DEL Income	-400
Programme AME Income	-
Non-budget income	-
Net Programme Costs	27,343,246
Total Net Operating Costs	27,366,821
<i>Of which:</i>	
Resource DEL	63,617
Capital DEL	-
Resource AME	49,743
Capital AME	-
Non-budget	27,253,461
<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	-27,253,461
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	113,360
<i>Of which:</i>	
Resource DEL	63,617
Resource AME	49,743
<i>Adjustments to include:</i>	
Grants to devolved administrations	27,253,461
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	27,366,821

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL

Administration

A Northern Ireland Office

Sales of Goods and Services

-6,750

Total Sales of Goods and Services

-6,750

Total Administration

-6,750

Programme

A Northern Ireland Office

Sales of Goods and Services

-400

Total Sales of Goods and Services

-400

Total Programme

-400

Total Voted Resource DEL

-7,150

Total Voted Resource Income

-7,150

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2025-26.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes of Main Estimates 2025-26 for further details of Accounting Officer responsibilities.

Accounting Officer: Julie Harrison

ALB Accounting Officers:

David Russell	Northern Ireland Human Rights Commission
Ralph Roche	Parades Commission for Northern Ireland
Niamh Ó Maoláin	Independent Reporting Commission
Louise Warde-Hunter	Independent Commission for Reconciliation and Information Recovery

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	3,183	-	3,183
C		NI Parades Commission	846	-	846
D		Independent Reporting Commission	496	-	496
E		Independent Commission for Reconciliation and Information Recovery (DEL)	10,925	2,795	26,862
H		Independent Commission for Reconciliation and Information Recovery (AME)	13,142	-	-
Total			28,592	2,795	31,387