

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

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Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Budget reclassification from Resource DEL to Capital DEL		-1,125,000	
(Section A) Budget Exchange re Robert Hamill Inquiry		-70,000	
(Section A) Transfer to Northern Ireland Executive Enterprise Shared Service Centre		-12,000	
(Section A) Transfer from Northern Ireland Executive to fund commemorations	10,000		
(Section A) Surrender of Resource DEL (non-cash) budget cover not required		-200,000	
(Section A) Reserve Claim to fund Independent Reporting Commission	320,000		
(Section A) Reserve Claim to fund EU Exit preparations	216,000		
Total change in Resource DEL (Voted)	546,000	-1,407,000	-861,000
(Section D) Transfer from Northern Ireland Executive to fund Assembly Election	4,481,000		
Total change in Resource DEL (Non-Voted)	4,481,000		4,481,000
(Section E) Increase in provisions for legacy legal cases	500,000		
Total change in Resource AME (Voted)	500,000		500,000
(Section A) Budget reclassification from Resource DEL to Capital DEL	1,088,000		
(Section B) Budget reclassification from Resource DEL to Capital DEL	15,000		
(Section C) Budget reclassification from Resource DEL to Capital DEL	22,000		
Total change in Capital DEL (Voted)	1,125,000		1,125,000
(Section F) Decrease in the grant to the Northern Ireland Consolidated Fund		-378,200,000	
Total change in Non-Budget		-378,200,000	-378,200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-377,736,000	
Total change in Net Cash Requirement		-377,736,000	-377,736,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-861,000	4,481,000	3,620,000
Capital	1,125,000	-	1,125,000
Annually Managed Expenditure			
Resource	500,000	-	500,000
Capital	-	-	-
Total Net Budget			
Resource	-361,000	4,481,000	4,120,000
Capital	1,125,000	-	1,125,000
Non-Budget Expenditure	-378,200,000		
Net cash requirement	-377,736,000		

Supplementary amounts required in the year ending 31 March 2018 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, compensation schemes under the Justice and Security (Northern Ireland) Act 2007 and Terrorism Act 2000 and certain other grants. Expenditure on arrangements for the running of Hillsborough Castle. This will include associated depreciation and any other non-cash costs falling in DEL. Expenditure arising from the Stormont House Agreement, the Fresh Start Agreement.

*This DEL Expenditure includes the Independent Reporting Commission.

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 Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
15,676	6,524	-1,109	248	14,567	6,772	530	1,125	1,655
<i>Of which:</i>								
A Northern Ireland Office								
15,676	4,586	-1,109	248	14,567	4,834	530	1,088	1,618
B NI Human Rights Commission (net)								
-	1,144	-	-	-	1,144	-	15	15
C Parades Commission (net)								
-	794	-	-	-	794	-	22	22
Non Voted Expenditure								
-	80	-	4,481	-	4,561	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	80	-	4,481	-	4,561	-	-	-
Total Spending in DEL							1,125	
		-1,109	4,729					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	500	-	500	-	-	-
Total Spending in AME							-	
		-	500					
Non-Budget spending								
Voted Expenditure								
-	15,665,600	-	-378,200	-	15,287,400	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	15,665,600	-	-378,200	-	15,287,400	-	-	-
Total Non-Budget Spending							-	
		-	-378,200					
Total for Estimate							1,125	
		-1,109	-372,971					
<i>Of which:</i>								
Voted Expenditure								
		-1,109	-377,452				1,125	
Non Voted Expenditure								
		-	4,481				-	
						£'000		
	Present Plans	Changes	Revised Plans					
Net Cash Requirement	15,686,144	-377,736	15,308,408					

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								
20,192	-5,625	14,567	6,883	-111	6,772	1,655	-	1,655
<i>Of which:</i>								
A Northern Ireland Office								
20,192	-5,625	14,567	4,945	-111	4,834	1,618	-	1,618
B NI Human Rights Commission (net)								
-	-	-	1,144	-	1,144	15	-	15
C Parades Commission (net)								
-	-	-	794	-	794	22	-	22
Non-voted expenditure								
-	-	-	4,561	-	4,561	-	-	-
<i>Of which:</i>								
D Funding of Elections								
-	-	-	4,561	-	4,561	-	-	-
Total Spending in DEL								
20,192	-5,625	14,567	11,444	-111	11,333	1,655	-	1,655
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	500	-	500	-	-	-
Total Spending in AME								
-	-	-	500	-	500	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	15,287,400	-	15,287,400	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	15,287,400	-	15,287,400	-	-	-
Total Non-Budget Spending								
-	-	-	15,287,400	-	15,287,400	-	-	-
Total for Estimate								
20,192	-5,625	14,567	15,299,344	-111	15,299,233	1,655	-	1,655
<i>Of which:</i>								
Voted Expenditure								
20,192	-5,625	14,567	15,294,783	-111	15,294,672	1,655	-	1,655
Non Voted Expenditure								
-	-	-	4,561	-	4,561	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	15,687,880	-374,080	15,313,800
Net Capital Requirement	530	1,125	1,655
Accruals to cash adjustments	-2,186	-300	-2,486
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,938	-37	-1,975
Add cash grant-in-aid	1,900	37	1,937
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	200	-1,846
New provisions and adjustments to previous provisions	-	-500	-500
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	-80	-4,481	-4,561
<i>Of which:</i>			
Consolidated Fund Standing Services	-80	-4,481	-4,561
Other adjustments	-	-	-
Net Cash Requirement	15,686,144	-377,736	15,308,408

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

£'000

2017-18
Plans

Gross Administration Costs	20,192
<i>Less:</i>	
Administration DEL Income	-5,625
Net Administration Costs	14,567
Gross Programme Costs	15,299,344
<i>Less:</i>	
Programme DEL Income	-111
Programme AME Income	-
Non-budget income	-
Net Programme Costs	15,299,233
Total Net Operating Costs	15,313,800
<i>Of which:</i>	
Resource DEL	25,900
Capital DEL	-
Resource AME	500
Capital AME	-
Non-budget	15,287,400
<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	-15,287,400
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	26,400
<i>Of which:</i>	
Resource DEL	25,900
Resource AME	500
<i>Adjustments to include:</i>	
Grants to devolved administrations	15,287,400
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	15,313,800

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

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

No CFER income or receipts are expected in 2017-18.

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	1,144	15	1,139
C	NI Parades Commission	794	22	798
Total		1,938	37	1,937
