

Northern Ireland Office (NIO) 2018-19 Supplementary Estimates Memorandum

Introduction

The NIO Supplementary Estimate for 2018-19 seeks the necessary resources and cash to support the functions of the NIO. These are continuing functions and no new functions have been added since the 2018-19 Main Estimate.

The main purpose of this Memorandum is to provide the NIAC with an overview of the NIO 2018-19 Supplementary Estimate, which is part of the supply procedure. It also gives information on the budgetary changes of the NIE and changes to the cash grant payable to the NICF by the NIO.

The Supplementary Estimate seeks approval to a net resource requirement of £16,111,701 and a net cash requirement of £16,109,462 and for 2018-19 the NIO Departmental Expenditure (DEL) limit, net of depreciation and impairments, will increase from £20,230,000 to £23,231,000.

The Memorandum is split into sections covering:

- (1) Summary of the NIO plans for 2018-19;
- (2) An overview of the Office's Administration Costs;
- (3) An overview of DEL and AME totals;
- (4) Details of the grant paid to the Northern Ireland Consolidated Fund;
- (5) Details of Barnett consequentials for 2018-19;
- (6) Control Totals for the NIE including breakdown by main programme of AME spending;
- (7) Reconciliation of the SR 2015 settlement for NIE and Control Totals for 2018-19; and
- (8) Details of the NI Block 2015-16 to 2019-20.

This memorandum has been agreed with HM Treasury.

Section 1: Summary of NIO Plans for 2018-19

Provision for 2018-19 was determined in the 2015 Spending Review. From the baseline set in the 2015 Spending Review, the NIO agreed a series of efficiency measures to contribute to the Government's deficit reduction. Additional funding was provided for other areas such as boundary review. This was in line with the settlements for the other Territorial Offices (SO/WO).

In 2018-19 the Department's priority has been to continue working with the political parties and the Irish Government, consistent with the three-stranded approach, to restore the devolved institutions and ensure political stability in Northern Ireland.

Despite the progress made in further political talks in early 2018, the parties were unable to reach agreement. The Secretary of State remains committed to power-sharing devolved government as the best means of delivering the political stability which is the priority of the UK Government and the vast majority of people in Northern Ireland.

Focus since that time has centred on working intensely with parties to rebuild dialogue and trust following collapse, and taking a significant number of emergency interventions to ensure good governance.

In October 2018, following a court ruling which rendered the NICS unable to continue to provide good governance in the absence of an Executive the Secretary of State took the Executive Formation and Exercise of Functions Act through parliament. This created a limited period during which an Executive may be appointed and formed at any time, with no legal requirement to set a date for a further election.

Another key focus over this period for the department has been ensuring that Northern Ireland's interests are effectively represented and taken account of in the UK's preparations for exiting the EU - in the negotiations with the EU on the terms of withdrawal, in discussions on the future UK-EU relationship and in overseeing preparations for the period following withdrawal. This work continues to be a key focus for the department, working closely with the rest of Whitehall and with the Northern Ireland Civil Service.

The additional demands on the Department during the year have required additional resources to deal with unanticipated pressures.

The Department also continues to face financial risk from the outcome of legacy legal cases and is monitoring this risk closely.

Section 2: Overview of the Northern Ireland Office's Administration Costs

The key purpose of the NIO remains to support the Secretary of State for Northern Ireland in promoting the best interests of Northern Ireland within the United Kingdom.

This Estimate provides for the administration costs of the NIO, including the salaries of the Secretary of State and his Minister and payments to the Northern Ireland Consolidated Fund.

Section 3: Overview of Northern Ireland Office DEL and AME totals for 2018-19

Departmental Expenditure Limit (DEL)

The following adjustments have been made to the Control Totals for NIO since the 2018-19 Main Estimate:

Resource

- Reserve Claim of £390k to fund Independent Reporting Commission
- Reserve Claim of £380k to fund EU Exit preparations
- Reserve Claim of £170k to fund legal cost pressures
- Reserve Claim of £30k for utilisation of legal provisions
- Reserve Claim of £600k to fund additional EU Exit pressures
- Reserve Claim of £1,012k to fund additional administrative pressures
- Reserve Claim of £468k to fund recall petition and Parliamentary By-Election
- Budget reclassification of £60k from resource to capital to fund additional capital pressures
- Budget transfer of £14k to the Northern Ireland Executive Enterprise Shared Service Centre for transactional services
- Budget transfer of £1k from the Northern Ireland Executive for administrative support
- Budget transfer of £24k from Cabinet Office for Cyber security

Capital

- Budget reclassification of £60k from resource to capital to fund additional capital pressures
- Reserve Claim of £151k to fund additional capital pressures

The Departmental Expenditure Limit current control totals for the NIO are set out in the table below:

£m nominal	Main Estimate	Changes	Supp Estimate
Resource DEL (RDEL)	22.330	3.001	25.331
<i>o/w RDEL excluding depreciation</i>	<i>20.230</i>	<i>3.001</i>	<i>23.231</i>
<i>o/w depreciation ring fence in RDEL</i>	<i>2.100</i>	<i>0.000</i>	<i>2.100</i>
Administration Budget*	15.946	2.118	18.064
<i>o/w non-ringfenced RDEL administration budget</i>	<i>15.946</i>	<i>2.118</i>	<i>18.064</i>
<i>o/w depreciation ringfenced administration budget</i>	<i>0.000</i>	<i>0.000</i>	<i>0.000</i>
Capital DEL	0.270	0.211	0.481

* This is part of the RDEL control total and not an addition to it.

Annually Managed Expenditure (AME)

In addition, the Estimate (section F) contains -£30,000 of AME for the NIO. This has been changed to take account of the utilisation of financial provisions for legal cases.

Section 4: Cash grant payable to the Northern Ireland Consolidated Fund

The Estimate also allows for the payment of a cash grant to the Northern Ireland Consolidated Fund. All expenditure by the NIE is charged to the NICF. This expenditure is shown in Section G of the NIO Estimate. Since the Main Estimate, provision has increased by £484,500,000. The table below reconciles the spending aggregates of the NIE with the cash grant payable to the NIE.

Calculation of Grant Payable to Northern Ireland Consolidated Fund 2018-19				
	2018-19 Main Estimate	Change	2018-19 Supplementary Estimate	
	£ million			
Departmental Expenditure Limit (Resource DEL + Capital DEL)	12,385.1	340.8	12,725.9	
<i>of which:</i>				
<i>Confidence & Supply Financial Annex</i>	410.0	0.0	410.0	
Annually Managed Expenditure (inc Other AME)	10,143.1	-189.9	9,953.2	
Expenditure Financed by Regional Rates	613.7	9.1	622.8	
Expenditure Financed by RRI Borrowing	75.6	-8.9	66.7	
Total Managed Expenditure (DEL, AME & Other AME)	23,217.6	151.1	23,368.6	
Less: non-cash expenditure (depreciation, impairments etc)	-4,053.5	-68.2	-4,121.7	
Less: Resource consumption of NDPBs (DEL, AME & Other AME)	-12,456.8	-430.0	-12,886.7	
Add: Cash grants paid to NDPBs	8,210.9	617.8	8,828.7	
Utilisation of Provisions	1,263.9	124.9	1,388.7	
Movement in debtors/creditors	104.7	91.5	196.2	
Total Supply Expenditure	16,286.7	487.1	16,773.8	
Interest Payable to National Loans Fund	68.8	-5.5	63.3	
District Council Rates	613.9	9.5	623.4	
Repayment of Principal of RRI Loans (financed by Regional Rates income)	115.3	-1.3	114.0	
Other Services (Statutory Salaries & Miscellaneous Receipts)	9.5	0.1	9.6	
Total Expenditure	17,094.3	489.9	17,584.1	
Less Income				
RRI Borrowing from National Loans Fund	75.6	-8.9	66.7	
District Rates	613.9	9.5	623.4	
Regional Rates	729.1	7.7	736.8	
Interest Receivable in respect of loans made from NI Consolidated Fund	49.6	-5.7	43.9	
Miscellaneous receipts	24.2	2.7	26.9	
<i>of which:</i>				
<i>NICF Balance</i>	0.5	0.0	0.5	
<i>Continental Shelf</i>	1.7	0.0	1.7	
<i>Misc - NIHE, Land Annuities etc</i>	3.5	0.0	3.5	
<i>Excess Accruing Resources</i>	0.5	0.0	0.5	
<i>CFERS</i>	18.0	0.0	18.0	
<i>EU CFERS</i>	0.0	2.7	2.7	
Total Income	1,492.4	5.3	1,497.7	
Cash Grant payable to Northern Ireland Consolidated Fund by Northern Ireland Office	15,601.9	484.5	16,086.4	
Notes				
1. All items forming this calculation refer to expenditure incurred by/income received by the Northern Ireland Executive				
2. Totals may not sum due to roundings				

Changes to DEL and AME totals for the NIE are detailed elsewhere in this Memorandum.

Section 5: Barnett Consequentials

From time to time, the Treasury will adjust the budgets of UK departments with the devolved administrations receiving Barnett consequentials of these adjustments. The majority of these budgetary adjustments take place at major fiscal events such as the Budget.

In December 2017, the Treasury published a breakdown of changes in the devolved administrations' block grant funding from the 2015 Spending Review until Autumn Budget 2017 for all years covered by the SR. This includes details of all Barnett Consequentials allocated to the devolved administrations since the conclusion of the 2015 SR.

<https://www.gov.uk/government/publications/block-grant-transparency-december-2017-publication>

The tables below detail the Barnett consequentials for the financial year 2018-19 received by the NIE since the announcement of the 2015 Spending Review in Autumn 2015. Additional Barnett consequentials for 2018-19 announced since the publication of the 2018-19 Main Estimate are shown at the foot of the table. This information is provided to assist the Committee to understand the composition of the block budgets of the NIE.

Barnett Consequentials	
	£m
RDEL	278.077
General CDEL	140.647
CDEL Financial Transaction	91.841
Total Barnett Consequentials	510.564

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Barnett Consequentials for Northern Ireland Executive since 2015 Spending Review			
Department/Programme	Measure	RDEL/ CDEL	2018-19
			fm
<u>Budget 2016</u>			
BIS	Royal College of Arts	Capital	0.463
Business Rates - Additional DEL support by DCLG	Permanently double SBRR from 2017-18 (reduced income)	Resource	10.610
Business Rates - Additional DEL support by DCLG	Increasing the Small Business Rate Relief thresholds from 2017-18	Resource	11.882
Business Rates - Additional DEL support by DCLG	Increasing the standard multiplier threshold from 2017-18	Resource	1.752
Business Rates - Reduced income to Exchequer	Permanently double SBRR from 2017-18 (reduced income)	Resource	10.610
Business Rates - Reduced income to Exchequer	Increasing the Small Business Rate Relief thresholds from 2017-18	Resource	11.882
Business Rates - Reduced income to Exchequer	Increasing the standard multiplier threshold from 2017-18	Resource	1.752
DWP	Additional Flexible Support FUND: WRAW Bill	Resource	0.429
DWP	Increase number of presenting officers at appeals in ESA & PIP	Resource	0.245
DWP	New Enterprise Allowance for Self Employed	Resource	0.286
Education	Making all schools academies by 2022	Resource	3.636
Education	National Funding Formula	Resource	1.752
Education	Northern Powerhouse	Resource	0.711
Education	Mentoring for 25,000 disadvantaged students	Resource	0.099
Education	Longer school day	Resource	6.693
Education	Expanding breakfast clubs	Resource	0.331
Education	Doubling the primary school sports premium	Resource	5.288
Floods (DEFRA & DfT)	Flood package: maintenace funding	Resource	1.322
Floods (DEFRA & DfT)	Partnership Support Fund	Capital	0.496
Floods (DEFRA & DfT)	Six year programme top-up	Capital	0.661
Transport	M62 smart motorway	Capital	2.148
	<i>Sub Total Resource</i>		<i>69.279</i>
	<i>Sub Total Capital</i>		<i>3.768</i>
	<i>Sub Total Financial Transactions</i>		<i>0.000</i>

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Autumn Statement 2016			
BEIS	Mayfield Review of Management	Resource	0.164
BEIS	Invest in University Tech Transfers	Capital	0.823
Business Rates	Rural Rate Relief	Resource	0.164
Business Rates	Fibre relief	Resource	0.197
DCLG	Right to Buy - extended pilot	Resource	1.647
DCMS	Wentworth Woodhouse	Resource	0.210
DCMS	Royal Society of Arts School Pilots	Resource	0.009
DCMS	Rugby League World Cup 2021	Capital	0.065
DCMS	Rugby League World Cup 2021	Resource	0.098
DCMS	World Road Cycling	Capital	0.164
DCMS	World Road Cycling	Resource	0.068
Education	Grammar Schools	Capital	1.647
Housing (DCLG)	Accelerated build-out (Conference)	Capital	17.630
Housing (DCLG)	Affordable housing grants	Capital	14.500
Housing (DCLG)	"Help-to-Build", including "Roads for Homes"	Capital	8.238
Industrial Strategy (BEIS)	Northern Power House: Investment Fund	Financial Transactions	0.131
Industrial Strategy (BEIS)	Midlands Engine: Investment Fund	Financial Transactions	0.562
MOJ	Prison staffing and wider reforms to the justice system	Resource	6.739
Research and development (BEIS)	QR funding	Capital	1.442
Transport	Midlands Rail Hub	Resource	0.098
Transport	Strategic roads – pinchpoints	Capital	2.636
Transport	Local roads and local transport	Capital	10.710
Transport	Development funding for M25	Capital	0.428
Transport	ULEVs - support for electric buses and taxis (E & W)	Capital	0.904
Transport	Digital signalling	Capital	1.560
Transport	Development funding for Oxford-Cambridge + M25	Capital	0.725
Transport	Oxford-Cambridge rail pressure (Network Rail)	Capital	3.120
	<i>Sub Total Resource</i>		<i>9.401</i>
	<i>Sub Total Capital</i>		<i>64.595</i>
	<i>Sub Total Financial Transactions</i>		<i>0.695</i>

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Spring Budget 2017			
Business Rates	Business Rates - Mitigating Impact of SBRR (Lost revenue to Exchequer)	Resource	0.297
Business Rates	Business Rates - Mitigating Impact of SBRR (additional LG DEL)	Resource	0.297
Business Rates	Business Rates - Discretionary Relief Fund (Lost revenue to Exchequer)	Resource	1.401
Business Rates	Business Rates - Discretionary Relief Fund (additional LG DEL)	Resource	1.401
Education	16-19 Education: Sainsbury Review	Resource	1.648
Education	110 Free Schools Schools	Resource	0.560
Education	110 Free Schools Schools	Capital	0.231
Education	Schools Maintenance	Capital	3.559
Education	School Buses	Resource	0.073
Health	Social Care	Resource	22.198
Health	Social Transformation Programme Funding	Capital	3.607
Midlands Engine (DWP)	Work Coaches	Resource	0.181
Midlands Engine (Health)	Employee Mental Health	Resource	0.115
Midlands Engine (Education)	Midlands Skills Challenge (English Language Training)	Resource	0.033
International Women's Day (Education)	Tackling Domestic Violence and Abuse	Resource	0.312
International Women's Day (Home Office)	Returnships	Resource	0.102
	<i>Sub Total Resource</i>		<i>28.617</i>
	<i>Sub Total Capital</i>		<i>7.397</i>
	<i>Sub Total Financial Transactions</i>		<i>0.000</i>

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Autumn Budget 2017			
Air Quality (DEFRA)	Compliance Funding	Resource	0.427
Air Quality (DEFRA)	Clean Air Fund	Resource	1.479
Air Quality (DfT)	Compliance Funding	Capital	1.479
Air Quality (DfT)	Clean Air Fund	Capital	1.643
BEIS	Growth Hubs and Diffusion Pilot	Resource	0.552
Business Rates	RPI to CPI in 2018-19 (change in CG receipts)	Resource	2.803
Business Rates	RPI to CPI in 2018-19 (change to LG DEL)	Resource	4.774
Business Rates	Continue 1k discount for Pubs (change in CG receipts)	Resource	0.342
Business Rates	Continue 1k discount for Pubs (change to LG DEL)	Resource	0.578
DCLG	Office for Data Analytics	Resource	0.012
DCLG	Grenfell	Resource	0.306
DCMS	Jodrell Bank Observatory	Capital	0.016
DCMS	Local Growth and Regeneration Cultural Spend	Resource	0.066
DEFRA	Waste Crime Enforcement	Resource	0.164
DEFRA	Flood Defences	Capital	0.329
DEFRA	Flood Growth Fund	Capital	0.329
Education	Industrial Strategy - Skills	Resource	1.454
Education	Teacher Development Premium	Resource	0.263
Efficiency Review	Savings - DCMS	Resource	-1.347
Efficiency Review	Savings - DfE	Resource	-3.614
Health	Health - Resource	Resource	52.605
Health	Health Capital	Capital	11.632
Housing	National Housing Fund (Small/Stuck Sites infra and remediation) - NPIF	Capital	7.557
Housing	Help to Buy Equity Loan	Financial Transactions	79.384
Housing	Home Building Fund for SMEs	Financial Transactions	10.120
Housing	Estate Regeneration	Financial Transactions	1.643
Housing	Private Rented Access Scheme	Resource	0.329
Housing	Manufacturing Zones	Resource	0.016
Transport	Midlands Connect: Rail Hub	Resource	0.062
Transport	Midlands Connect: Motorway Hub	Capital	0.066
Transport	Cambridge South Station	Resource	0.156
Transport	Pembroke Dock Railway	Resource	0.006
Work & Pensions	Reducing fraud and error in housing benefit	Resource	1.002
Work & Pensions	Wider Use of Real time Information	Resource	0.023
Work & Pensions	In work conditionality trial	Resource	0.023
Work & Pensions	Relationship Support - Maintain Funding	Resource	0.164
Work & Pensions	Support for UC	Resource	0.427
	<i>Sub Total Resource</i>		<i>63.070</i>
	<i>Sub Total Capital</i>		<i>23.050</i>
	<i>Sub Total Financial Transactions</i>		<i>91.147</i>

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Budget 2018			
Business Rates	Revision to AB 17 package (Central Share)	Resource	15.434
Business Rates	Revision to AB 17 package (LA Support)	Resource	6.093
Transport	Local Road Maintenance	Capital	13.759
Transport	Air Quality - Implementation Fund	Capital	0.206
Education	Schools Capital	Capital	13.104
BEIS	University Enterprise Zones	Resource	0.164
DEFRA	Air Quality - Implementation Fund	Resource	0.088
DEFRA	Village Halls	Resource	0.098
Communities & Local Government	Disabled Facilities Grant	Capital	1.802
Communities & Local Government	High Streets	Resource	0.055
Communities & Local Government	Social Care (2018-19)	Resource	7.862
Home Office	Youth Endowment Fund	Resource	6.201
Justice	Prison decency and security package	Capital	0.930
Justice	HMCTS maintenance and security	Capital	0.465
Justice	MoJ: exit scheme and parole board investment	Resource	0.202
	<i>Sub Total Resource</i>		<i>36.197</i>
	<i>Sub Total Capital</i>		<i>30.266</i>
	<i>Sub Total Financial Transactions</i>		<i>0.000</i>

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Supplementary Estimates 2018-19			
Health	Reserve Claim	Resource	19.656
Health	Reserve Claim	Capital	3.702
Health	Agenda for Change Pay Award	Resource	26.200
Justice	Reserve Claim	Resource	22.642
Justice	Reserve Claim	Capital	3.722
Transport	Crossrail	Capital	2.130
Transport	Rail Income	Resource	2.950
Transport	Flood Defences (Road & Rail)	Capital	1.689
Communities & Local Government	Eden Project (North)	Resource	0.007
Justice	Law Commission Review of Marriage Legislation	Resource	0.002
DCMS	Miners Welfare	Resource	0.033
Health	Air Ambulance	Capital	0.328
BEIS	Parental Bereavement Leave & Pay Act	Resource	0.023
	<i>Sub Total Resource</i>		<i>71.513</i>
	<i>Sub Total Capital</i>		<i>11.571</i>
	<i>Sub Total Financial Transactions</i>		<i>0.000</i>
Total Barnett Consequentials Since 2015 Spending Review		Resource	278.077
		Capital	140.647
		Financial Transactions	91.841
Totals may not sum due to roundings			

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Section 6: 2018-19 Control Totals for the Northern Ireland Executive including breakdown by main programme of AME spending

Resource and capital DEL for NIE

The current control totals for the NIE are set out in the table below:

£m nominal	Main Estimate	Change	Supplementary
Resource DEL (RDEL)	10,818	411	11,228
<i>of which:</i>			
<i>RDEL excluding depreciation</i>	<i>10,244</i>	<i>376</i>	<i>10,620</i>
<i>depreciation ring fence in RDEL</i>	<i>450</i>	<i>-</i>	<i>450</i>
<i>student loans ring fence in RDEL</i>	<i>124</i>	<i>34</i>	<i>158</i>
Capital DEL	1,568	-72	1,496
<i>of which:</i>			
<i>Fiscal CDEL</i>	<i>1,385</i>	<i>-72</i>	<i>1,313</i>
<i>Financial Transactions</i>	<i>182</i>	<i>-</i>	<i>182</i>

[table supplied by HMT]

Annually Managed Expenditure (AME)

The NIE are now forecasting Annually Managed Expenditure of £10.643 million in the following areas:

Annually Managed Expenditure			
Programme	2018-19		
	Main Estimate	Change	Supplementary
	£m	£m	£m
Expenditure funded by Regional Rates	614	9	623
Borrowing under Reinvestment & Reform Initiative	76	-9	67
Non cash spending in AME (provisions, depreciation, impairments)	863	-288	575
Welfare	6,126	96	6,222
Student Loans	196	65	261
Public Sector Pensions	2,678	15	2,693
Capital expenditure of Public Corporations	254	-79	175
Renewable Heat Incentive	26	0	26
Corporation Tax	1	1	2
TOTAL	10,833	-190	10,643

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Section 7: 2018-19: Reconciliation of the SR 2015 settlement for NIE and Control Totals

In December 2017, the Treasury published a breakdown of changes in the devolved administrations' block grant funding from the 2015 Spending Review until Autumn Budget 2017 for all years covered by the SR. This includes details of included to the budgets of the devolved administrations since the conclusion of the 2015 SR.

<https://www.gov.uk/government/publications/block-grant-transparency-december-2017-publication>

The table below details the changes to the NIE budget for the financial year 2018-19 received by the NIE since the announcement of the 2015 Spending Review in Autumn 2015. We have provided this information to assist the Committee in their understanding of the composition of the block budgets of the NIE for the financial year 2018-19 which form part of the NIO Supplementary Estimate.

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Changes to Northern Ireland Control Totals for 2018-19 since 2015 Spending Review					
	Resource DEL	Depreciation & impairments ring-fence	Student loans ring-fence	General Capital DEL	Financial Transactions Capital
	£m	£m	£m	£m	£m
SR 2015 Settlement	9861.256	450.350	123.630	1073.184	76.407
<u>Changes Recorded in Main Estimated Memorandum</u>					
Barnett Consequentials: Autumn Budget 2017	63.070			23.050	91.147
Barnett Consequentials: Autumn Statement 2016	9.401			64.595	0.695
Barnett Consequentials: Budget 2016	69.279			3.768	
Barnett Consequentials: Spring Budget 2017	28.617			7.397	
Budget Transfer from BIS: Open University	2.500				
Reprofile Financial Transactions Capital from 2016-17 into 2017-18, 2018-19, 2019-20 & 2020-21					14.000
Transfer of Research & Development Spending from Resource to Capital	-11.663			11.663	
Budget Transfer from Home Office: Immigration Health Surcharge	4.332				
Reprofile Efficiency Review savings into 2017-18	4.961				
Budget Transfer from DfT: Derry Airport	1.880				
Budget Transfer from BEIS : R&D				1.603	
Confidence & Supply Financial Annex	210.000			200.000	
Total at Main Estimates 2018-19 Memorandum	10,243.633	450.350	123.630	1,385.260	182.249

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<u>Changes since Main Estimates 2018-19 Memorandum</u>				
Barnett Consequentials: Agenda for Change pay award	26.200			
Barnett Consequentials: Budget 2018	43.398		30.267	
Barnett Consequentials: DfT reserve claim for Rail fares Income	2.950			
Barnett Consequentials: DHSC Reserve Claim	19.656		3.702	
Barnett Consequentials: Ministry of Justice Reserve Claim	22.642		3.722	
Barnett consequentials: Reserve Claim for Crossrail			2.130	
Barnett Consequentials: Reserve Claims by DfT & DEFRA for Flooding			1.689	
Barnett Consequentials: Budget 18 RDEL additions	0.065			
Barnett Consequentials: Air Ambulance			0.328	
Apprenticeship levy	5.489			
Belfast Regeneration	2.000			
Block Grant Adjustment: Air Passenger Duty	-2.283			
Budget Exchange	60.251		12.087	
Budget Transfer from BEIS: GovTech Catalyst Funding			0.551	
Budget Transfer from Cabinet Office: Cyber Crime	0.929			
Budget Transfer from DHSC: HIV Contaminated Blood	0.200			
Budget Transfer from DWP: Non UC Tax Credit	0.131			
Budget Transfer from DWP: Surface Pros			0.395	
Budget Transfer from HM Treasury: Money Advice Service	0.157			
Budget Transfer from Home Office: Balance of Immigration Health Surcharge Receipts	2.611			
Budget Transfer from NIO: Account NI	0.014			
Budget Transfer to NIO: Administration	-0.001			

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Capital to Resource switch	138.743			-138.743	
Cash Management Scheme	-0.066				
Coastal Communities Fund	0.443				
EU exit Funding	14.490				
EU exit Funding				0.694	
Fresh Start Fraud & Error	25.000				
Fresh Start paramilitary activity	4.725				
Fresh Start Shared Education & Housing				10.938	
Fresh Start shared future	12.000				
LIBOR: Air Ambulance	1.000				
LIBOR: Air Ambulance				0.328	
Reclassify FAS spending from DEL to AME	-5.397				
Reserve Claim: Immigration Health Surcharge CFERS	0.623				
Reserve Claim: Student Loan Impairment			34.393		
Tampon Tax	0.375				
<i>Sub total changes since Main Estimates 2018-19 Memorandum</i>	<i>376.345</i>	<i>0.000</i>	<i>34.393</i>	<i>-71.912</i>	<i>0.000</i>
Total at Main Estimates 2018-19	10,619.978	450.350	158.023	1,313.348	182.249

[data/table supplied by HMT]

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Spending by Northern Ireland Office & Northern Ireland Executive 2015-16 to 2019-20

	2015-16	2016-17	2017-18	2018-19	2019-20				
	outturn	outturn	plans	plans	plans				
	£'000	£'000	£'000	£'000	£'000				
Northern Ireland Office Resource(3)									
Northern Ireland Office Administration Costs	17,722	12,907	14,243	18,064	16,236				
Northern Ireland Office - other(3)	13,379	9,965	8,848	5,167	4,344				
Northern Ireland Office Resource(3)	31,101	22,872	23,091	23,231	20,580				
Northern Ireland Office Capital									
Northern Ireland Office	1,973	445	1,496	481	250				
Northern Ireland Office Resource + Capital DEL(3)	33,074	23,317	24,587	23,712	20,830				
<i>less depreciation & impairments</i>	<i>-1,706</i>	<i>-2,266</i>	<i>-1,872</i>	<i>-2,100</i>	<i>-2,100</i>				
Northern Ireland Office DEL (4)	31,368	21,051	22,715	21,612	18,730				
Northern Ireland Executive									
Northern Ireland Executive Resource	10,161,050	10,480,277	10,624,949	11,228,351	10,840,304				
Northern Ireland Executive Capital	765,747	1,005,419	1,147,995	1,495,269	1,503,076				
Northern Ireland Executive DEL(3)	10,926,797	11,485,696	11,772,944	12,723,620	12,343,380				
<i>less depreciation & impairments</i>	<i>-254,883</i>	<i>-590,316</i>	<i>-546,594</i>	<i>-608,373</i>	<i>-587,212</i>				
Northern Ireland Executive DEL(4)	10,671,914	10,895,380	11,226,350	12,115,247	11,756,168				
<u>Notes</u>									
(1) Totals may not sum due to roundings.									
(2) Includes Budgetary Changes as a result of Clear Line of Sight									
(3) Including depreciation & impairments									
(4) Resource + capital - depreciation & impairments									
(5) By convention Departmental Expenditure Limit budgets are expressed as resource and capital less depreciation & impairments. Therefore the resource and capital numbers in this table will not sum to the Departmental Expenditure Limit: the difference being depreciation & impairments.									

[table supplied by HMT]

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