
Northern Ireland Office

Introduction

1. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, her Ministers, and a grant to the Northern Ireland Consolidated fund.
2. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
3. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,250,000	80,000	22,330,000
Capital	270,000	-	270,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	22,250,000	80,000	22,330,000
Capital	270,000	-	270,000
Non-Budget Expenditure	15,601,900,000		
Net cash requirement	15,622,218,000		

Amounts required in the year ending 31 March 2019 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.

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.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	22,250,000	9,990,000	12,260,000
Capital	270,000	239,000	31,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	15,601,900,000	7,049,520,000	8,552,380,000
Net cash requirement	15,622,218,000	7,058,765,000	8,563,453,000

Part II: Subhead detail

£'000

2018-19 Plans									2017-18 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
Spending in Departmental Expenditure Limits (DEL)										
Voted expenditure										
21,571	-5,625	15,946	6,415	-111	6,304	270	-	270	21,339	1,655
<i>Of which:</i>										
A Northern Ireland Office										
21,571	-5,625	15,946	4,503	-111	4,392	270	-	270	19,401	1,618
B NI Human Rights Commission (net)										
-	-	-	1,140	-	1,140	-	-	-	1,144	15
C Parades Commission (net)										
-	-	-	772	-	772	-	-	-	794	22
Non-voted expenditure										
-	-	-	80	-	80	-	-	-	4,561	-
<i>Of which:</i>										
D Funding of Elections										
-	-	-	80	-	80	-	-	-	4,561	-
Total Spending in DEL										
21,571	-5,625	15,946	6,495	-111	6,384	270	-	270	25,900	1,655
Spending in Annually Managed Expenditure (AME)										
Voted expenditure										
-	-	-	-	-	-	-	-	-	500	-
<i>Of which:</i>										
Northern Ireland Office										
-	-	-	-	-	-	-	-	-	500	-
Total Spending in AME										
-	-	-	-	-	-	-	-	-	500	-
Non-Budget spending										
Voted expenditure										
-	-	-	15,601,900	-	15,601,900	-	-	-	15,287,400	-
<i>Of which:</i>										
E Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	15,601,900	-	15,601,900	-	-	-	15,287,400	-
Total Non-Budget Spending										
-	-	-	15,601,900	-	15,601,900	-	-	-	15,287,400	-
Total for Estimate										
21,571	-5,625	15,946	15,608,395	-111	15,608,284	270	-	270	15,313,800	1,655
<i>Of which:</i>										
Voted Expenditure										
21,571	-5,625	15,946	15,608,315	-111	15,608,204	270	-	270	15,309,239	1,655
Non Voted Expenditure										
-	-	-	80	-	80	-	-	-	4,561	-

Part II: Resource to cash reconciliation

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Net Resource Requirement	15,624,230	15,313,800	14,113,128
Net Capital Requirement	270	1,655	445
Accruals to cash adjustments	-2,202	-2,486	-2,631
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,912	-1,975	-1,852
Add cash grant-in-aid	1,858	1,937	1,177
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-1,846	-1,956
New provisions and adjustments to previous provisions	-	-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	-4,561	-4,957
<i>Of which:</i>			
Consolidated Fund Standing Services	-80	-4,561	-4,957
Other adjustments	-	-	-
Net Cash Requirement	15,622,218	15,308,408	14,105,985

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

£'000

	2018-19 Plans	2017-18 Provisions	2016-17 Outturn
Gross Administration Costs	21,571	20,192	16,995
<i>Less:</i>			
Administration DEL Income	-5,625	-5,625	-4,810
Net Administration Costs	15,946	14,567	12,185
Gross Programme Costs	15,608,395	15,299,344	14,100,221
<i>Less:</i>			
Programme DEL Income	-111	-111	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	15,608,284	15,299,233	14,100,221
Total Net Operating Costs	15,624,230	15,313,800	14,112,406
<i>Of which:</i>			
Resource DEL	22,330	25,900	24,406
Capital DEL	-	-	-
Resource AME	-	500	-
Capital AME	-	-	-
Non-budget	15,601,900	15,287,400	14,088,000
<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	-15,601,900	-15,287,400	-14,088,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	722
Total Resource Budget	22,330	26,400	25,128
<i>Of which:</i>			
Resource DEL	22,330	25,900	25,128
Resource AME	-	500	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	15,601,900	15,287,400	14,088,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	15,624,230	15,313,800	14,113,128

Part III: Note B - Analysis of Departmental Income

£'000

	2018-19 Plans	2017-18 Provision	2016-17 Outturn
Voted Resource DEL	-5,736	-5,736	-4,810
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,625	-5,625	-4,810
<i>Of which:</i>			
A Northern Ireland Office	-5,625	-5,625	-4,810
Total Administration	<u>-5,625</u>	<u>-5,625</u>	<u>-4,810</u>
Programme			
Sales of Goods and Services	-111	-111	-
<i>Of which:</i>			
A Northern Ireland Office	-111	-111	-
Total Programme	<u>-111</u>	<u>-111</u>	<u>-</u>
Total Voted Resource Income	<u>-5,736</u>	<u>-5,736</u>	<u>-4,810</u>

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

No CFER income or receipts are expected in 2018-19 or 2017-18. No CFER income or receipts were received in 2016-17.

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 (FRoM), 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 Right Commission	1,140	-	1,099
C	NI Parades Commission	772	-	759
Total		1,912	-	1,858

Northern Ireland Office
2018-19 Main Estimates Memorandum

Introduction

The NIO Main Estimate for 2018-19 seeks the necessary resources and cash to support the functions of the NIO. These are continuing functions from previous years and no new functions have been added since the 2017-18 Supplementary Estimate.

The main purpose of this Memorandum is to provide the NIAC with an overview of the NIO 2018-19 Main Estimate, which starts the supply procedure. This memorandum has been agreed with HM Treasury.

The Estimate seeks approval to a net resource requirement of £15,624,230,000 and a net cash requirement of £15,622,218,000 and for 2018-19 the NIO Departmental Expenditure (DEL) limit, net of depreciation and impairments, will be £20,500,000

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 NIO DEL and AME totals;
- (4) Details of the grant paid to the Northern Ireland Consolidated Fund;
- (5) Barnett consequentials for 2018-19;
- (6) Control Totals for the NIE including breakdown by main programme of AME spending
- (7) Reconciliation of the 2015 Spending Review settlement for NIE and current Control Totals
- (8) Details of the NI Block 2015-16 to 2019-20

Much of the information in relation to spending by NIE supplied to the committee in relation to Barnett Consequentials and the changes to the NIE budget is now contained in the Treasury's Block Grant Transparency publication. Information relating to 2018-19 is replicated in full in the Estimates Memorandum to assist the Committee's understanding of both the Barnett Consequentials made available to the Northern Ireland Executive and the changes to the NIE budget since the 2015 Spending Review.

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 is in line with the settlements for the other Territorial Offices (SOWO).

In 2018-19 the Department's priority will be 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. She remains prepared to bring forward legislation that would allow for an Executive to be formed should the parties reach an agreement.

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 will continue to be a key focus for the department in the year ahead, working closely with the rest of Whitehall and with the Northern Ireland Civil Service.

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 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 her Ministers and payments to the Northern Ireland Consolidated Fund.

Section 3: Overview of NIO DEL and AME totals for 2018-19

Resource and Capital DEL

£m nominal	2018-19
Resource DEL (RDEL)	22.330
<i>o/w RDEL excluding depreciation</i>	<i>20.230</i>
<i>o/w depreciation ring fence in RDEL</i>	<i>2.100</i>
Administration Budget*	15.946
<i>o/w non-ringfenced RDEL administration budget</i>	<i>14.250</i>
<i>o/w depreciation ringfence administration budget</i>	<i>1.696</i>
Capital DEL	0.270

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

Changes since 2015 Spending Review

		2018-19	Admin costs
		<u>£m</u>	<u>£m</u>
Resource DEL (Incl depreciation)	2015 Spending Review: outcome	22.260	15.946
	Budget Exchange carry-forward from 2017-18	0.070	0.000
	Control Total at 2018-19 Main Estimate	22.330	15.946
Depreciation	2015 Spending Review: outcome	2.100	1.696
	No subsequent changes		
	Control Total at 2018-19 Main Estimate	2.100	1.696
Capital DEL	2015 Spending Review: outcome	0.270	0.000
	No subsequent changes		
	Control Total at 2018-19 Main Estimate	0.270	0.000

The Northern Ireland Office does not have any expenditure classified as AME (Annually Managed Expenditure) in 2018-19.

Section 4: Cash grant payable to the NICF

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 E of the NIO Estimate itself (Part II: Subhead Detail). 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

	£ million
Departmental Expenditure Limit (Resource DEL + Capital DEL)	12,385.1
<i>of which:</i>	
Confidence & Supply Financial Annex ¹	410.0
Annually Managed Expenditure (inc. Other AME)	10,143.1
Expenditure Financed by Regional Rates	613.7
Expenditure Financed by RRI Borrowing	75.6
Total Managed Expenditure (DEL, AME & Other AME)	23,217.6
Less: non-cash expenditure (depreciation, impairments etc.)	-4,053.5
Less: Resource consumption of NDPBs (DEL, AME & Other AME)	-12,456.8
Add: Cash grants paid to NDPBs	8,210.9
Utilisation of Provisions	1,263.9
Movement in debtors/creditors	104.7
Total Supply Expenditure	16,286.7
Interest Payable to National Loans Fund	68.8
District Council Rates	613.9
Repayment of Principal of RRI Loans (financed by Regional Rates income)	115.3
Other Services (Statutory Salaries & Miscellaneous Receipts)	9.5
Total Expenditure	17,094.3
Less Income	
RRI Borrowing from National Loans Fund	75.6
District Rates	613.9
Regional Rates	729.1
Interest Receivable in respect of loans made from NI Consolidated Fund	49.6
Miscellaneous receipts	24.2
<i>of which:</i>	
NICF Balance	0.5
Continental Shelf	1.7
Misc. - NIHE, Land Annuities etc.	3.5
Excess Accruing Resources	0.5
CFERS	18.0
EU CFERS	0.0
Total Income	1,492.4
Cash Grant payable to Northern Ireland Consolidated Fund by Northern Ireland Office	15,601.9

Notes

1. The Confidence and Supply Financial Annex funding is for:

Resource Funding

Immediate Health and Education	£80m
Health Transformation	£100m
Programmes to address mental health and severe deprivation issues	<u>£30m</u>
	£210m

Capital Funding

Key Infrastructure projects	£200m
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Total	£410m
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2. All items forming this calculation refer to expenditure incurred by/income received by the Northern Ireland Executive.
3. Totals may not sum due to roundings.

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 at Budget (and previously at Spring Budget and Autumn Statement).

At the end of 2017, the Treasury published its Block Grant Transparency document.

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

This shows that since the 2015 Spending Review, the NIE have received £361.017m in Barnett Consequentials for 2018-19 (£170.367m RDEL, £98.810m CDEL, £91.841m CDEL (Financial Transactions)).

In order to assist the Committee to understand the composition of the Northern Ireland Executive budget, all Barnett Consequentials relating to 2018-19 are set out in the table below.

Barnett Consequentials for Northern Ireland Executive since 2015 Spending Review

Department/Programme	Measure	RDEL/ CDEL 2018-19	
			£m
<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: maintenance 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>

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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>		9.401
	<i>Sub Total Capital</i>		64.595
	<i>Sub Total Financial Transactions</i>		0.695

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	Resource	0.560
Education	110 Free 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>		28.617
	<i>Sub Total Capital</i>		7.397

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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>

Total Barnett Consequentials Since 2015 Spending Review

Resource	170.367
Capital	98.810
Financial Transactions	91.841

Section 6: Control Totals for the NIE including breakdown by main programme of AME spending

Resource and capital DEL for NIE

£m nominal	2018-19
Resource DEL (RDEL)	10,818
<i>of which:</i>	
<i>RDEL excluding depreciation</i>	<i>10,244</i>
<i>depreciation ring fence in RDEL</i>	<i>450</i>
<i>student loans ring fence in RDEL</i>	<i>124</i>
Capital DEL	1,568
<i>of which:</i>	
<i>Fiscal CDEL</i>	<i>1,385</i>
<i>Financial Transactions</i>	<i>182</i>

On March 8th, the Secretary of State for Northern Ireland made a Written Ministerial Statement detailing the budget allocated to the Northern Ireland Executive for 2018-19. There are some differences between that Statement and the numbers set out above which are the formal Treasury Control Totals in place. The principle differences are set out in the table below.

	Resource DEL	Depreciation ring-fence	Student loans ring-fence	General Capital DEL	Financial Transactions Capital
	£m	£m	£m	£m	£m
Treasury Control Totals	10,244	450	124	1,385	182
Shared Future Welfare Reform Fraud and Error	12				
Shared Education & Housing	25			19	
SoS Written Ministerial Statement	10,280	450	124	1,404	182

These additions will be subject to the usual approval processes before they are formally consolidated into Treasury Control Totals as part of the Supplementary Estimates process and will be set out in full in the Supplementary Estimates Memorandum supplied to the Committee.

In addition the NIE are forecasting Annually Managed Expenditure of £10.833million in the following areas:

Annually Managed Expenditure	
Programme	2018-19
	£m
Expenditure funded by Regional Rates	614
Borrowing under Reinvestment & Reform Initiative	76
Non cash spending in AME (provisions, depreciation, impairments)	863
Welfare	6,126
Student Loans	196
Public Sector Pensions	2,678
Capital expenditure of Public Corporations	254
Renewable Heat Incentive	26
Corporation Tax	1
TOTAL	10,833

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

The Treasury's Block Grant Transparency document details all changes made to the Control Totals of the NIE between SR 2015 and the end of 2017. This covers all years falling under the remit of the 2015 Spending Review. However, to assist the Committee's understanding of the movements in the Northern Ireland Executive budget for 2018-19 since the 2015 Spending Review, the table below details all changes to the NIE budget since the 2015 SR settlement.

	Resource DEL	Depreciation & impairments ring-fence	Student loans ring- fence	General Capital DEL	Financial Transactions Capital
	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>	<u>£m</u>
SR 2015 Settlement	9861.256	450.350	123.630	1073.184	76.407
Barnett Consequentials: Budget 2016	69.279			3.768	
Barnett Consequentials: Autumn Statement 2016	9.401			64.595	0.695
Barnett Consequentials: Spring Budget 2017	28.617			7.397	
Barnett Consequentials: Autumn Budget 2017	63.070			23.050	91.147
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	
Reprofile Efficiency Review savings into 2017-18	4.961				
Budget Transfer from Home Office: Immigration Health Surcharge	4.332				
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	10,243.633	450.350	123.630	1,385.260	182.249

Section 8: 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	14,567	15,946	16,236
Northern Ireland Office - other ⁽³⁾	13,379	12,221	11,333	6,384	6,444
Northern Ireland Office Resource⁽³⁾	31,101	25,128	25,900	22,330	22,680
Northern Ireland Office Capital					
Northern Ireland Office	1,973	445	1,655	270	250
Northern Ireland Office Resource + Capital DEL⁽³⁾	33,074	25,573	27,555	22,600	22,930
<i>less depreciation & impairments</i>	<i>-1,706</i>	<i>-1,800</i>	<i>-2,100</i>	<i>-2,100</i>	<i>-2,100</i>
Northern Ireland Office DEL⁽⁴⁾	31,368	23,773	25,455	20,500	20,830
Northern Ireland Executive					
Northern Ireland Executive Resource	10,161,050	10,480,277	10,794,020	10,817,613	10,612,818
Northern Ireland Executive Capital	765,747	1,005,419	1,270,453	1,567,509	1,481,138
Northern Ireland Executive DEL⁽³⁾	10,926,797	11,485,696	12,064,473	12,385,122	12,093,956
<i>less depreciation & impairments</i>	<i>-254,883</i>	<i>-590,316</i>	<i>-649,939</i>	<i>-573,980</i>	<i>-587,212</i>
Northern Ireland Executive DEL⁽⁴⁾	10,671,914	10,895,380	11,414,534	11,811,142	11,506,744

Notes

- (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.