

# Northern Ireland Office

## Main Estimate 2019-20: Estimates memorandum

### 1 Overview

#### 1.1 Objectives

The Northern Ireland Office supports the Secretary of State for Northern Ireland in promoting the best interests of Northern Ireland within a stronger United Kingdom. It ensures Northern Ireland interests are fully and effectively represented at Westminster and the heart of Government, and the Government's responsibilities are fully and effectively represented in Northern Ireland.

Our key purpose is to make politics work by working alongside a restored Northern Ireland Executive to:

- Secure, sustain and support effective, inclusive devolved government in Northern Ireland.
- Ensure a more secure Northern Ireland.
- Deliver a growing and strengthening economy.
- Ensure a stronger society by supporting initiatives designed to build better community relations and a genuinely shared future.
- Support the United Kingdom's effective exit from the European Union and ensure that Northern Ireland's interests are represented during the negotiations for withdrawal and in the post-Exit settlement.

In 2019-20, the Northern Ireland Office will continue to work 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. We will continue to deliver the UK Government's responsibilities under the previous political agreements, including Fresh Start and Stormont House Agreement to enable devolution to function more effectively and deal with the challenging issue of the legacy of the past.

The Northern Ireland Office will also work with a restored Executive to ensure that Northern Ireland's finances are put on a secure footing for the long-term and working with cross-government partners we will develop a comprehensive and ambitious set of City Deals.

In addition to supporting the government's commitments to making politics work in Northern Ireland and developing a growing economy the Department will work with key partners, including the Police Service for Northern Ireland, other Government Departments and devolved government, to drive down the threat from Northern Ireland related terrorism and ensure appropriate protection for those at risk.

Another key focus for the Northern Ireland Office during 2019-20 will be to ensure 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 complex and challenging work will continue during the year and potentially beyond.

The Estimate provides for the administration costs of the Northern Ireland Office, including the salaries of the Secretary of State and her ministers and payments to the Northern Ireland Consolidated Fund.

## 1.2 Spending controls

The Northern Ireland Office's Estimate is broken down into a number of discrete elements, for which Parliament's approval is sought separately.

The spending totals which Parliament votes are:

For Northern Ireland Office itself:

- Resource Departmental Expenditure Limit ("**Resource DEL**")- day to day running costs of the Office
- Capital Departmental Expenditure Limit ("**Capital DEL**"): - investment in infrastructure of the Office

For the Northern Ireland Administration

- **Non-budget** expenditure-cash payments to the Northern Ireland Consolidated Fund.

In addition, Parliament votes a net cash requirement, designed to cover both the cash required to cover Northern Ireland Office's own DEL spending, and the cash grant to the Northern Ireland Consolidated Fund.

## 2 Northern Ireland Office

### 2.1 Comparison of spending totals sought

The table and graphic below show how the totals sought for the Northern Ireland Office only compares with last year:

Spending total Amounts sought this year		Compared to final budget last year. (Supplementary Estimates)		Compared to original budget last year (Main Estimates)	
		£ m	%	£m	%
Northern Ireland Office: Resource DEL	£28.7 m	+£3.4	12%	+£6.4	22%
Northern Ireland Office: Capital DEL	£0.25 m	-£0.2	-92%	-£0.02	-8%

### 2.2 Key drivers of spending changes since last year

The main causes of the changes in Northern Ireland Office's Resource DEL are:

- Election expenses of £4.5 m have been budgeted for in 2019-20, to fund local and European elections. There was no equivalent funding in the 2018-19 Main Estimate
- Additional funding of £1.07m for EU Exit preparations was provided by HMT in 2019-20. While there was no equivalent funding in the 2018-19 Main Estimate, £0.98m was added at 2018-19 Supplementary. The 2019-20 figure is 9.4% higher than the final allocation for 2018-19.
- Additional funding of £0.47m was provided by HMT in 2019-20 to fund increased employer pension contributions. There was no equivalent funding in the 2018-19 Main Estimate.

## 2.3 Spending trends

<b>Northern Ireland Office, £ million</b>	2015/16	2016/17	2017/18	2018/19	2019/20
	Outturn	Outturn	Outturn	Plans	Plans
Admin costs	17.7	12.9	14.2	18.1	16.7
Other costs	12.7	12.2	10.7	7.3	12.0
Total Resource DEL	30.4	25.1	25.0	25.3	28.7
Capital DEL	2.0	0.4	1.5	0.5	0.3
Less depreciation and impairments	-1.7	-2.3	-1.9	-2.1	-2.1
Total DEL	30.7	23.3	24.6	23.7	26.8

## 2.4 Administration costs and efficiency plans

Administration costs are set to fall by 8% in 2019-20 compared to last year's final budget.

Spending total Amounts sought this year		Compared to final budget last year. (Supplementary Estimates)		Compared to original budget last year (Main Estimates)	
		£ m	%	£m	%
Administration costs	£16.7m	-1.4	-8%	+0.8	5%

The Northern Ireland Office has carried out a series of actions over the last eight years to deliver efficiencies e.g. restructuring staff, utilising shared services for transactional processing, optimising use of accommodation, etc. The Northern Ireland Office, together with the Wales Office and the Scotland Office, continue to assess where services can be shared across the three territorial offices and with other government bodies. The three offices have a single parliamentary clerk and the Northern Ireland and Wales Office operate a shared Freedom of Information team. Other services are provided by the Ministry of Justice under Service Level Agreements.

### 3 Payments to Northern Ireland Consolidated Fund

#### 3.1 Comparison of cash to be paid over

The table below shows how the cash funding provided for the Northern Ireland Consolidated Fund compares with last year:

Spending total Amounts sought this year		Compared to final budget last year. (Supplementary Estimates)		Compared to original budget last year (Main Estimates)	
		£ m	%	£m	%
Northern Ireland Consolidated Fund: Non-budget expenditure	£15,998.1m	-88.3	-1%	+396.2	2%

#### 3.2 Key drivers of changes in levels of cash to be paid over since last year

Additional funding is provided in 2019-20 for the Northern Ireland Consolidated fund as a result of

- Spending decisions taken by the UK Government have resulted in additional funding being directed to the Northern Ireland Budget. This funding has been added to the Northern Ireland Block budget at past Fiscal Events and also as part of the 2019-20 Main Estimates round.
- Additional funding was provided by HMT in 2019-20 for EU Exit preparations and increased employer pension contributions for which there was no equivalent funding in the 2018-19 Main Estimate.

#### 3.3 Cash grant payable to Northern Ireland Consolidated Fund

The Northern Ireland Office Estimate allows for the payment of a cash grant to the Northern Ireland Consolidated Fund. This expenditure is shown in Section F of the Northern Ireland Office Estimate under the heading “non-budget spending”. All expenditure by the Northern Ireland Administration is charged to the Northern Ireland Consolidated Fund.

The amount of cash which the Northern Ireland Administration receives via this route, and which is sought under this Estimate, is a result of a calculation. The starting point to that calculation is the amount of DEL budget (block grant) and Annually Managed Expenditure which the UK government is prepared to provide.

The table below shows the stages in the calculation.

## Calculation of Cash Grant Payable to Northern Ireland Consolidated Fund 2019-20

£ million	<b>2019-20 Main Estimate</b>
Departmental Expenditure Limit	13,038.2
Annually Managed Expenditure (inc Other AME & Reg Rates)	10,514.6
Expenditure financed by Regional Rates	643.1
Expenditure financed by RRI Borrowing	0.0
<b>Total Managed Expenditure (DEL, AME &amp; Other AME)</b>	<b>24,195.8</b>
Less Non Cash Charges	-4,563.5
Less Non Voted (DEL, AME & Other AME)	-13,360.9
Voted Other Expenditure outside DEL	8,914.6
Utilisation of provisions	1,320.0
Movement in debtors/creditors (Z999)	140.9
<b>Supply Expenditure</b>	<b>16,646.9</b>
Interest Payable	63.4
District Council Rates	636.7
Repayment of Principal of RRI Loans	120.9
Other Services	9.0
<b>Total Expenditure</b>	<b>17,477.0</b>
<b>Income</b>	
Add in RRI	0.0
District rates	636.7
Regional Rates	764.0
Interest Receivable	43.7
<b>Miscellaneous Receipts of which:</b>	<b>34.5</b>
NICF Balance	0.5
Continental Shelf	1.2
Misc - NIHE, Land Annuities, etc	5.3
Excess Accruing Resources	3.2
CFERs	21.6
EU CFERs	2.7
<b>Total Income</b>	<b>1,478.9</b>
<b>Cash Grant payable to the Northern Ireland Consolidated Fund by the Northern Ireland Office</b>	<b>15,998.1</b>

Note

All items forming this calculation refer to expenditure incurred by/income received by the Northern Ireland Administration

### 3.4 Barnett Consequentials

From time to time, the Treasury will adjust the budgets of UK departments with the devolved administrations receiving “Barnett consequentials” (Northern Ireland’s share) 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 2018, the Treasury published its Block Grant Transparency document.

<https://www.gov.uk/government/publications/block-grant-transparency-december-2018>

The tables below detail the Barnett consequentials for the financial year 2019-20 received by the NIE since the announcement of the 2015 Spending Review in Autumn 2015. This information is provided to assist the Committee in understanding the composition of the block budgets of the Northern Ireland Administration.

<b>Barnett Consequentials</b>			
			<b>£m</b>
RDEL			564.6
General CDEL			134.1
CDEL Financial Transactions			112.2
<b>Total Barnett Consequentials</b>			<b>810.9</b>

<b>3.4 Barnett Consequentials (since last SR)</b>			
<b>Department/Programme</b>	<b>Measure</b>	<b>Resource/Capital</b>	<b>2019-20</b>
			<b>£m</b>
<b><u>Budget 2016</u></b>			
Business, Innovation and Skills	Royal College of Arts	Capital	0.4
Business Rates	Permanently double SBRR from 2017-18	Resource	21.9
Business Rates	Increasing the Small Business Rate Relief thresholds from 2017-18	Resource	24.5
Business Rates	Increasing the standard multiplier threshold from 2017-18	Resource	3.6
Education	Making all schools academies by 2022	Resource	1.4
Education	National Funding Formula	Resource	1.7
Education	Northern Powerhouse	Resource	0.6
Education	Mentoring for 25,000 disadvantaged students	Resource	0.1
Education	Longer school day	Resource	9.4
Education	Expanding breakfast clubs	Resource	0.3
Education	Doubling the primary school sports premium	Resource	5.3
Environment, Food and Rural Affairs	Flood package: maintenace funding	Resource	1.3
Environment, Food and Rural Affairs	Floods: Partnership Support Fund	Capital	0.8
Environment, Food and Rural Affairs	Floods: Six year programme top-up	Capital	0.7
Transport	M62 smart motorway	Capital	3.2
	<i>Sub Total Resource</i>		<i>70.2</i>
	<i>Sub Total Capital</i>	Capital	<i>5.1</i>
<b><u>Autumn Statement 2016</u></b>			
Business, Energy and Industrial Strategy	Northern Power House: Investment Fund	Financial Transactions	0.1
Business, Energy and Industrial Strategy	Midlands Engine: Investment Fund	Financial Transactions	0.6
Business, Energy and Industrial Strategy	Mayfield Review of Management	Resource	0.1
Business, Energy and Industrial Strategy	Invest in University Tech Transfers	Capital	0.8
Business, Energy and Industrial Strategy	QR funding	Capital	2.4
Business Rates	Rural Rate Relief	Resource	0.2

Business Rates	Fibre relief	Resource	0.3
Communities & Local Government	Accelerated build-out	Capital	18.5
Communities & Local Government	Affordable housing grants	Capital	11.9
Communities & Local Government	"Help-to-Build", including "Roads for Homes"	Capital	26.4
Culture, Media & Sport	Royal Society of Arts School Pilots	Resource	0.0
Culture, Media & Sport	Rugby League World Cup 2021	Capital	0.1
Culture, Media & Sport	Rugby League World Cup 2021	Resource	0.1
Culture, Media & Sport	World Road Cycling	Capital	0.2
Culture, Media & Sport	World Road Cycling	Resource	0.0
Education	Grammar Schools	Capital	1.6
Transport	Strategic roads – pinchpoints	Capital	1.5
Transport	Local roads and local transport	Capital	10.4
Transport	ULEVs - support for electric buses and taxis (E & W)	Capital	0.9
Transport	Digital signalling	Capital	4.7
Justice	Prison staffing and wider reforms to the justice system	Resource	5.2
	<i>Sub Total Resource</i>		<i>6.0</i>
	<i>Sub Total Capital</i>		<i>79.3</i>
	<i>Sub Total Financial Transactions</i>		<i>0.7</i>
<b><u>Spring Budget 2017</u></b>			
Business Rates	Business Rates - Mitigating Impact of SBRR	Resource	0.7
Business Rates	Business Rates - Discretionary Relief Fund	Resource	1.2
Education	16-19 Education: Sainsbury Review	Resource	3.2
Education	110 Free Schools Schools	Resource	0.6
Education	110 Free Schools Schools	Capital	0.9
Education	Schools Maintenance	Capital	3.6
Education	School Buses	Resource	0.1
Health	Social Care	Resource	11.1
Health	Social Transformation Programme Funding	Capital	3.6
Health	Employee Mental Health	Resource	0.1
Home Office	Tackling Domestic Violence and Abuse	Resource	0.3



	<i>Sub Total Resource</i>		17.2
	<i>Sub Total Capital</i>		8.0
<b><u>Autumn Budget 2017</u></b>			
Business Rates	Move from RPI to CPI in 2018-19	Resource	17.2
Business, Energy and Industrial Strategy	Growth Hubs and Diffusion Pilot	Resource	0.6
Communities & Local Government	Help to Buy Equity Loan	Financial Transactions	92.1
Communities & Local Government	Home Building Fund for SMEs	Financial Transactions	17.2
Communities & Local Government	Estate Regeneration	Financial Transactions	2.3
Communities & Local Government	National Housing Fund (Strategic Infrastructure inc. Remediation)	Capital	5.9
Communities & Local Government	National Housing Fund (Small/Stuck Sites infra and remediation)	Capital	9.9
Communities & Local Government	National Housing Fund (HCA Land Assembly)	Capital	6.1
Communities & Local Government	Voluntary Right to Buy Pilot	Resource	2.3
Communities & Local Government	Grenfell	Resource	0.3
Communities & Local Government	Private Rented Access Scheme	Resource	0.3
Communities & Local Government	Office for Data Analytics	Resource	0.0
Culture, Media & Sport	DCMS: Jodrell Bank Observatory	Capital	0.1
Culture, Media & Sport	Efficiency Savings	Resource	-2.3
Education	Industrial Strategy - Skills	Resource	2.4
Education	Teacher Development Premium	Resource	0.5
Education	Efficiency Savings	Resource	-1.4
Environment, Food and Rural Affairs	Compliance Funding	Resource	0.4
Environment, Food and Rural Affairs	Clean Air Fund	Resource	1.8
Environment, Food and Rural Affairs	Waste Crime Enforcement	Resource	0.2
Environment, Food and Rural Affairs	Flood Defences	Capital	0.6
Environment, Food and Rural Affairs	Flood Growth Fund	Capital	0.7
Health	Health Resource	Resource	29.6
Health	Health Capital	Capital	23.3
Transport	Clean Air Fund	Capital	1.8
Transport	Compliance Funding	Capital	2.0
Transport	Nexus Rolling Stock Replacement (from NPIF)	Capital	0.7
Transport	Midlands Connect: Motorway Hub	Capital	0.0
Transport	Regional Transport Infrastructure Fund (from NPIF)	Capital	5.9

Work & Pensions	Relationship Support	Resource	0.2
Work & Pensions	Reducing fraud and error in housing benefit	Resource	0.7
Work & Pensions	Wider Use of Real time Information	Resource	0.0
Work & Pensions	In work conditionality trial	Resource	0.0
	<i>Sub Total Resource</i>		52.8
	<i>Sub Total Capital</i>		56.9
	<i>Sub Total Financial Transactions</i>		111.6
<b>Budget 2018</b>			
Business Rates	Retail Discount	Resource	14.4
Business Rates	Revision to AB 17 package	Resource	5.5
Business, Energy and Industrial Strategy	Improving management by supporting peer to peer networks	Resource	0.7
Business, Energy and Industrial Strategy	Knowledge Transfer Partnerships	Capital	0.0
Business, Energy and Industrial Strategy	Small Business Leadership Programme - Conf Enterprise Package	Resource	0.4
Culture, Media & Sport	Coventry City of Culture	Capital	0.3
Culture, Media & Sport	Digital Skills Bootcamps	Resource	0.1
Environment, Food and Rural Affairs	Air Quality - Implementation Fund	Resource	0.1
Environment, Food and Rural Affairs	Food Waste Fund	Resource	0.5
Environment, Food and Rural Affairs	Landfill Site Clearance	Resource	0.2
Environment, Food and Rural Affairs	Urban Tree Planting	Resource	0.0
Environment, Food and Rural Affairs	Urban Tree Planting	Capital	0.1
Environment, Food and Rural Affairs	Plastics and Waste Innovation Funding	Capital	0.3
Education	Apprenticeships - Reducing co-investment charge for SMEs	Resource	0.7
Education	Childrens' Social Care	Resource	1.3
Education	Regional pilot of on-the-job training for young people	Resource	0.1
Education	National Retraining Scheme	Resource	0.1
Education	National Retraining Scheme	Capital	0.2
Education	Regional Skills for the Self-Employed	Resource	0.2
Transport	East West Rail development funding	Resource	0.6
Transport	Air Quality - Implementation Fund	Capital	0.2
Transport	Birmingham Future Mobility City	Resource	0.1

Transport	Birmingham Future Mobility City	Capital	0.2
Transport	Northern Powerhouse Rail Development Funding	Resource	1.1
Health & Social care	NHS Settlement	Resource	184.8
Housing, Communities & Local Government	Development Corporations	Resource	0.1
Housing, Communities & Local Government	High Streets	Capital	0.0
Housing, Communities & Local Government	High Streets	Resource	0.4
Housing, Communities & Local Government	Strategic Housing	Resource	0.1
Housing, Communities & Local Government	Neighbourhood forums	Resource	0.1
Housing, Communities & Local Government	Social Care (2019-20)	Resource	21.3
Housing, Communities & Local Government	Heritage High Streets	Capital	0.1
Housing, Communities & Local Government	Heritage High Streets	Resource	0.0
	<i>Sub Total Resource</i>		232.9
	<i>Sub Total Capital</i>		1.4
<b><u>Main Estimates 2019-20</u></b>			
Business Rates	Changes to Forecast	Resource	16.500
DHSC	NHS	Resource	1.277
Home Office	Police	Resource	2.791
Justice	Reserve Claim	Resource	41.100
Various	Pensions Pressures	Resource	92.968
Transport	Network Rail CP 6 settlement	Resource	20.294
Transport	Network Rail CP 6 settlement	Capital	-16.6
Home Office	Counter Terrorism Policing	Resource	4.961
Home Office	Knife Crime	Resource	2.480
ONS	2021 Census	Resource	3.225
	<i>Sub Total Resource</i>		185.6
	<i>Sub Total Capital</i>		-16.6

<b>Total Barnett Consequentials Since 2015 Spending Review</b>		
	Total Resource	564.6
	Total Capital	134.1
	Total Financial Transactions	112.2

### 3.5 Northern Ireland Administration Control Totals

<b>£m nominal</b>	<b>2019-20</b>
<b>Resource DEL (RDEL)</b>	<b>11,335.4</b>
<i>of which:</i>	
<i>RDEL excluding depreciation*</i>	10,748.2
<i>depreciation &amp; impairments ring fence in RDEL</i>	456.3
<i>student loans ring fence in RDEL</i>	130.9
<b>Capital DEL (CDEL)</b>	<b>1,702.8</b>
<i>Of which:</i>	
<i>General CDEL</i>	1,510.4
<i>Ring-fenced Financial Transactions</i>	192.4

*\*includes block grant deduction of £12,195m*

In addition, the Northern Ireland Administration are forecasting Annually Managed Expenditure of £11,157.7 million in the following areas:

<b>Annually Managed Expenditure (AME)</b>	
<b>Programme</b>	<b>2019-20</b>
	<b>£m</b>
Expenditure funded by Regional Rates	643.1
Borrowing under Reinvestment & Reform Initiative	0.0
Non cash spending in AME (provisions, depreciation, impairments)	835.8
Welfare	6,292.6
Student Loans	248.9
Public Sector Pensions	2,821.6
Capital expenditure of Public Corporations	285.5
Renewable Heat Incentive	28.9
Corporation Tax	1.2
<b>TOTAL</b>	<b>11,157.7</b>

### 3.6 Reconciliation of the 2015 Spending Review settlement for the Northern Ireland Government and current Control Totals for 2019-20

The Treasury's Block Grant Transparency document details all changes made to the Control Totals of the Northern Ireland Administration between SR 2015 and the end of 2018, and how they are calculated. This covers all years which were considered during the 2015 Spending Review (2016-17, 2017-18, 2018-19 and 2019-20).

The table below details all changes to the Northern Ireland Administration budget for 2019-20 since the 2015 SR settlement, including changes since the above document was published.

#### Changes to Northern Ireland Administration Control Totals for 2019-20 since 2015 Spending Review

	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>
<b>SR 2015 Settlement</b>	<b>9,884.9</b>	<b>456.3</b>	<b>130.9</b>	<b>1,126.3</b>	<b>66.1</b>
Barnett Consequentials: Budget 2016	70.2			5.1	
Barnett Consequentials: Autumn Statement 2016	5.9			79.3	0.7
Barnett Consequentials: Spring Budget 2017	17.2			8.0	
Barnett Consequentials: Autumn Budget 2017	52.8			56.9	111.6
Barnett Consequentials: Budget 2018	232.9			1.4	
Barnett Consequentials Main Estimates 2019-20	185.6			-16.6	

Reprofile Efficiency Review savings into 2017-18	3.7				
Budget Transfer from BIS: Open University	2.5				
Reprofile Financial Transactions Capital from 2016-17 into 2017-18, 2018-19, 2019-20 & 2020-21					14.0
Budget Transfer from BEIS: National Productivity Investment Fund R&D				1.6	
Budget Transfer from Cabinet Office: Cyber Security	1.2				
Budget Transfer from Home Office: Immigration Health Surcharge	8.8				
Budget Cover Transfer from BEIS - GovTech Catalyst Funding				5.0	
Belfast City Deal				20.0	
FAS reclassification to AME	-5.4				
Reserve Claim - NI Block Pressures Network Rail	140.0				
Reserve Claim - Financial Services	1.5				
Reserve Claim - Funding for EU Exit	28.0			8.9	
Reserve Claim - 2017 Support Package	130.0			203.0	
Transfer of Research & Development Spending from Resource to Capital	-11.7			11.7	

<b>Total at Main Estimates 2019-20</b>	<b>10,748.2</b>	<b>456.3</b>	<b>130.9</b>	<b>1,510.4</b>	<b>192.4</b>
--	-----------------	--------------	--------------	----------------	--------------

### 3.7 Trends: Northern Ireland Administration spending 2016-17 to 2019-20

<b>Spending by Northern Ireland 2016-17 to 2019-20</b>				
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
	<b>Outturn</b>	<b>Outturn</b>	<b>Final plans</b>	<b>Plans</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b>Northern Ireland Administration</b>				
Resource	10,475.3	10,624.9	11,231.0	11,335.4
Capital	1,005.4	1,148.0	1,494.9	1,702.8
<b>Northern Ireland DEL(3)</b>	<b>11,480.7</b>	<b>11,772.9</b>	<b>12,725.9</b>	<b>13,038.2</b>
<i>less depreciation &amp; impairments</i>	<i>-590.3</i>	<i>-546.6</i>	<i>-611.0</i>	<i>-587.2</i>
<b>Northern Ireland DEL(4)</b>	<b>10,890.4</b>	<b>11,226.4</b>	<b>12,114.9</b>	<b>12,451.0</b>
<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.				



