



House of Commons
Committee of Public Accounts

Funding for Scotland, Wales and Northern Ireland

One Hundred and Eleventh Report of
Session 2017–19

*Report, together with formal minutes
relating to the report*

*Ordered by the House of Commons
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The Committee of Public Accounts

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The current staff of the Committee are Richard Cooke (Clerk), Laura-Jane Tiley (Second Clerk), Hannah Wentworth (Chair Liaison), Ameet Chudasama (Senior Committee Assistant), Hajera Begum (Committee Assistant) and Stephen Luxford (Media Officer).

Contacts

All correspondence should be addressed to the Clerk of the Committee of Public Accounts, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 5776; the Committee’s email address is pubacom@parliament.uk.

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Summary

Funding arrangements for the devolved administrations are complicated and are becoming more so as tax and social security powers are further devolved, requiring adjustments to the way their funding is calculated. The largest part of funding for Scotland, Wales and Northern Ireland is fixed at Spending Reviews, but there are often significant funding changes during the financial year, either at budgets or ad hoc announcements. Baseline levels of funding for the nations were agreed over 40 years ago when the Barnett formula was introduced, and most funding is simply rolled forward from one year to another without being revised for changes in relative population or need. HM Treasury therefore does not know to what extent the funding provided to nations is meeting the needs of their populations. It has recently agreed a needs-based up-lift to funding for Wales, but it has not committed to providing similar uplifts in future for other nations.

Funding arrangements and calculations are not explained in a way that is readily understandable to taxpayers. The information HM Treasury publishes at Spending Reviews does not allow taxpayers or Parliament to identify what proportion of funding has been rolled forward or to understand how funding for the nations has been affected by changes to budgets for major UK government projects in England, for example Crossrail.

Introduction

HM Treasury is responsible for operating the funding framework for the devolved administrations of Scotland, Wales and Northern Ireland, and for calculating the funding attributable to each nation. Initial funding allocations are based on the funding the devolved administrations received in the previous year, plus a population-based share of funding for changes in planned UK government spending. HM Treasury uses the Barnett Formula to calculate these changes. As part of this, it compares the functions and services provided by UK government departments with those provided by the devolved administrations, assigning comparability factors to each UK government department and its spending programmes depending on the extent that their services are devolved.

When there are changes in the UK government's plans which increase spending in England for services and activities devolved to Scotland, Wales and Northern Ireland, additional funding is allocated to the devolved administrations. Ministers also allocate funding directly to Scotland, Wales and Northern Ireland, such as the funding provided for City Deals. But these direct allocations of funding, which are made outside of the Barnett formula, do not trigger changes in funding for England or other nations.

Spending per head on public services varies significantly across England, Scotland, Wales and Northern Ireland. In 2017–18, spending per head in Northern Ireland was highest at £11,190 per head, followed by Scotland at £10,881 per head and Wales at £10,397 per head. England is lowest at £9,080 per head.

Conclusions and recommendations

1. **Arrangements for funding the devolved administrations are increasingly complex and there is a lack of transparency about how funding decisions are made.** Indicative allocations of funding for the devolved administrations are based on the amount of money they received in the previous financial year, with the Barnett formula only being used to calculate marginal changes to funding. Much of the funding allocated to Scotland, Wales and Northern Ireland is based on population levels and needs across the UK agreed 40 years ago, which may be significantly different today. The calculation of funding is made more complex by the increasing number of adjustments that are needed to reflect the devolution of tax and welfare. The UK government may also allocate additional funding to the devolved administrations outside of the Barnett formula in response to its priorities. For example, each of the devolved administrations have received UK government funding for city deals. A lack of information affects the ability of taxpayers and Parliament to understand the basis for the funding allocated to the devolved administrations. HM Treasury asserts that it provided more transparency around how funding allocations were made at the Spending Review in 2015, but recognises it needs to build on this in the next Spending Review.

Recommendation: *At future Spending Reviews, HM Treasury should publish more detailed and transparent information about its funding decisions and the elements that make-up the funding allocated to the devolved administrations. This should include evidence of its assessment that the current block grant continues to be the optimum way of allocating funding to meet the needs of the UK as a whole.*

2. **Ministers' ability to allocate funding outside of the Barnett formula without consequential payments to other nations makes it impossible to determine whether funding decisions are based on need.** A significant amount of funding is allocated outside of the Barnett process as Ministers ultimately have the flexibility to decide how they allocate resources to the nations and regions of the country on the basis of perceived need. Examples include direct funding provided to Scotland to meet the policing costs associated with President Trump's visit, and additional funding allocated to Northern Ireland as part of the agreement between the Conservative Party and the Democratic Unionist Party. Funding for City Deals in Scotland, Wales and Northern Ireland was allocated directly to the devolved administrations and was additional to funding already received by each nation as a result of funding allocated for City Deals in England. This money is subject to the approval of Parliament via the estimates process, but a lack of detailed supporting information makes it difficult for Parliament to properly examine funding decisions. Unlike the Barnett formula which, when the UK government increases funding in England, triggers population-based funding for Scotland, Wales and Northern Ireland, direct allocations of funding by Ministers do not result in additional funding for England or other nations.

Recommendation: *At future Spending Reviews, HM Treasury should publish information to explain how it has ensured that funding decisions are prioritised according to the needs of citizens across the UK.*

3. **HM Treasury does not know whether the block grant funding it allocates to the nations adequately reflects the needs of citizens across the UK.** A large part of the funding for Scotland, Wales and Northern Ireland is simply rolled forward from one year to another, meaning relative changes in population between the nations are not reflected in funding settlements. Funding baselines were agreed 40 years ago when population levels were different to today and there was higher spending per head in Scotland, Wales and Northern Ireland than in England. These baselines are now “baked in” to current funding allocations and are not adjusted for changes in population or other factors. HM Treasury has applied a specific uplift to funding for Wales to reflect its greater need and the cost of providing services where populations are dispersed. But Treasury has not committed to providing subsequent uplifts for other nations or parts of England with similar needs.

Recommendation: Ahead of the upcoming Spending Review, HM Treasury should write to the Committee with details of its analysis of the impact of rolling forward a large part of block grant (historic) funding and the impact that slower relative population growth could have on funding per head across the UK.

4. **HM Treasury’s decisions about how to finance the UK government’s spending plans affect the funding allocated to the devolved administrations and their ability to plan and manage their finances.** HM Treasury decides what funding mechanism to use to support new government projects and programmes. Additional funding is provided to the devolved administrations if spending plans increase the overall amount spent in England for services and activities devolved to Scotland, Wales and Northern Ireland. The devolved administrations do not receive additional funding from the UK government if HM Treasury chooses to fund new spending announcements through reprioritising existing budgets, as it did with the funding announced for NHS England in summer 2018. When government spending announcements are made, it is often not clear how plans will be funded, meaning that the devolved administrations may receive less funding than they expect from specific announcements. In addition to decisions about how programmes and projects are financed, the decisions HM Treasury makes about whether a programme is or devolved can have significant implications for the funding allocated to the devolved administrations. Yet the devolved administrations are not always given sufficient time to review and challenge these decisions which are reflected by the comparability factors assigned to UK government departments and their spending programmes. HM Treasury is aiming to get this information to the devolved administrations “in good time” ahead of the next Spending Review but has not specified how far in advance this will happen.

Recommendation: HM Treasury should:

- **share timely information with the devolved administrations on how it will fund projects and programmes whether through new funding, loans, re-allocation of existing budgets or via the Central Reserve; and**
- **engage with the devolved administrations sooner on the comparability factors included in its Statement of Funding Policy to ensure that they have the opportunity to review the status of devolved and reserved functions before policy is finalised.**

5. **We are concerned by the uncertainty for devolved administrations caused by the UK government's postponement of the Spending Review and the absence of a decision on how it will replace existing EU funding.** The timing of UK government decisions about future funding will be critical for the devolved administrations because of the impact on their own budgeting cycle. The timing of the next Spending Review has not yet been confirmed, but the UK government has guaranteed to maintain all EU funds at their current levels until 2023, meaning that structural funds (intended to reduce disparities in the regions of the EU), payments to farmers, science and research funding will continue until this time. It has also guaranteed that, should the UK leave the EU without an agreement, the funding that the devolved administrations currently expect would still be paid. HM Treasury recognises that it will be crucial to develop new frameworks to decide how to replicate or replace funding after the UK's departure from the EU. The UK Government has already set out that it will introduce the UK shared prosperity fund to replace EU structural funding. The Government is currently consulting, including with the devolved administrations, on how this will work.

Recommendation: On conclusion of discussions and negotiations about allocating replacement EU funding, HM Treasury should write to the Committee with details of its proposals.

1 The complexity of the funding system for Scotland, Wales and Northern Ireland

1. On the basis of a report by the Comptroller and Auditor General, we took evidence from HM Treasury on funding for Scotland, Wales and Northern Ireland.¹

2. HM Treasury is responsible for operating the funding framework for the devolved administrations of Scotland, Wales and Northern Ireland (the devolved administrations), and for calculating the funding attributable to each nation. At spending reviews, HM Treasury allocates a ‘block grant’ to the devolved administrations that they use to provide public services according to their spending priorities. It then uses the Barnett formula to calculate changes to this funding when there are changes in UK government spending plans that affect devolved services. In the 2015 Spending Review, Scotland was allocated indicative annual funding of around £30 billion, Wales was allocated £15 billion, and Northern Ireland was allocated £11 billion.² Between spending reviews, HM Treasury allocates funding annually and authorises adjustments to re-allocate money as spending plans change. It may also announce funding for new priorities on an ad hoc basis. At the 2018 Autumn Budget, changes in UK government spending plans resulted in additional funding totalling £960 million for Scotland, £554 million for Wales and £325 million for Northern Ireland.³

3. Funding arrangements for the devolved administrations are required to take account of the devolution of tax and social security powers. This reduces block grant funding for all devolved administrations to reflect tax revenues foregone by the UK government, and increase Scotland’s block grant funding to reflect that the Scottish government, rather than the UK government, is now responsible for making welfare payments.⁴

Arrangements for calculating funding for devolved administrations

4. For more than 40 years the Barnett formula has been HM Treasury’s primary mechanism of calculating funding for Scotland, Wales and Northern Ireland. The formula aims to give the devolved administrations a population-based share of changes in UK government spending on public services in England. HM Treasury described the Barnett formula as mechanical, applying population and comparability factors to changes to UK government funding on public services in England, or England and Wales, to calculate the change in funding for Scotland, Wales and Northern Ireland.⁵

5. The Barnett formula only applies to those functions or services that have been devolved. It does not apply to spending on policy areas such as defence where the UK government retains responsibility for the whole of the UK.⁶ Policing, on the other hand, is devolved to Scotland and Northern Ireland so, when there are changes in UK government

1 C&AG’s Report, *Investigation into devolved funding*, Session 2017–19, HC 1990, 13 March 2019

2 C&AG’s Report, para 1.14

3 C&AG’s Report, para 2.9

4 C&AG’s Report, para 1.8, 1.10

5 [Q 3](#)

6 C&AG’s Report, para 2.1

funding allocated to policing in England and Wales, there are Barnett consequentials for Scotland and Northern Ireland. Whether devolved administrations receive Barnett consequentials or not depends on who the recipient of the funding is.⁷

Ensuring funding reflects need

6. The Barnett formula is only applied to annual changes in the UK government's planned spending, not to the total block grant. A large part of the grant funding for the devolved administrations is rolled forward year-on-year and is not adjusted for changes in populations within the devolved administrations.⁸ Funding baselines, established more than 40 years ago when the Barnett formula was introduced, were agreed at a time when population levels were different to today and have contributed to variations in spending per head.⁹ Populations in all countries of the UK have been increasing for a number of years, but the rate of increase in Scotland, Wales and Northern Ireland is consistently lower than the rate of increase in England and the UK as a whole.¹⁰

7. From the 2018–19 financial year, HM Treasury introduced a needs-based factor into the Barnett calculation for Wales which uplifted the funding for Wales. This was introduced in response to the Holtham Commission's findings that Wales needed additional funding in recognition of its more dispersed population and greater prevalence of poverty.¹¹ We asked HM Treasury about the likelihood of similar factors being introduced to meet the needs of Scotland and Northern Ireland. HM Treasury did not comment on Northern Ireland but referred to an independent review of the funding framework in Scotland, scheduled to take place in 2021, which could "take this sort of thing into account".¹²

Tax and welfare adjustments

8. HM Treasury told us that the devolution of new areas of tax and some areas of welfare policy to Scotland meant that funding arrangements were becoming more complicated.¹³ Agreements between the UK government and the Scottish and Welsh governments set out how the block grant will be adjusted to reflect the devolved taxes and spending powers and other nation-specific adjustments.¹⁴ We asked HM Treasury specifically about the time lag in expected tax revenues, what is actually collected and how the Scottish government manages any adverse effects. HM Treasury explained that this was a normal part of budgeting and forecasting for all governments and that borrowing powers and the reserve, as included in the fiscal framework, were designed to help the Scottish government to cope with the ups and downs in tax receipts.¹⁵

9. HM Treasury told us that it was constantly trying to explain what is inevitably a complicated system given tax and welfare devolution so that the informed citizen can understand and make choices accordingly.¹⁶ We also received written evidence from

7 [Q 54](#)

8 C&AG's Report, para 1.3; Q 7

9 [Q 62](#)

10 C&AG's Report, para 1.5

11 C&AG's Report, para 1.11

12 [Q 91–93](#)

13 Q 39

14 C&AG's Report, para 1.7

15 Q 101

16 Q 5

Professor David Heald which highlighted that, while block grant adjustments are an inevitable consequence of political decisions to improve the fiscal accountability of the devolved administrations, more can be done to improve transparency and understandability.¹⁷

The ability of Ministers to allocate funding directly

10. HM Treasury told us that UK government ministers have the flexibility to decide how they allocate funding to the UK's nations and regions outside of the Barnett formula process and that decisions are made by Ministers based on the perceived needs in different areas.¹⁸ The UK government allocated more than £375 million to city and growth deals in Scotland, Wales and Northern Ireland up until 2021. The government has committed funding beyond this period.¹⁹ In addition to direct funding for city deals, the devolved administrations also received Barnett consequentials because of funding already allocated to the Department for Communities & Local Government to spend on city deals in England.²⁰ HM Treasury told us that it assessed bids for city deals funding on the basis of business cases, local support and local funding regardless of where in the country they came from.²¹

11. Only increases in the funding of public services in England that trigger Barnett consequentials for other nations. In the case of the £1 billion funding agreement between the Conservative party and the Democratic Unionist party, HM Treasury told us that, as this was a direct allocation to Northern Ireland, it did not form part of the calculations under the Barnett formula. HM Treasury also told us that it had allocated funding directly to nations to cover policing costs, for example those incurred by Scotland during President Trump's visit in 2018.²²

12. We asked HM Treasury about the purpose of having structures in place to secure fair and balanced funding allocations when ministers can choose to give indiscriminate amounts of money to Scotland, Wales and Northern Ireland. HM Treasury told us that the purpose of the system was to provide a system for decisions on the allocation of resources, but that HM Treasury policy had always been clear that ministers can make decisions about the allocation of resources. HM Treasury emphasised that funding decisions must also be voted on by Parliament. We were concerned that the inadequacies of the estimates process could make it very difficult to reject what is put before Parliament.²³

Transparency over funding decisions

13. We questioned HM Treasury on the level of transparency around how the funding system for devolved administrations operates; specifically, how it is applied, whether the average citizen understands how it works, and what can be done to make decisions more transparent and less subjective. HM Treasury agreed that the system was complicated and not straightforward for the citizen to understand. It told us that it worked hard to provide

17 [Ev 0001](#), Professor David Heald, June 2019

18 [Qq 76](#), 82

19 C&AG's Report, Figure 10

20 C&AG's Report, Figure 10

21 [Q 76](#)

22 [Q 76–78](#)

23 [Q 81–83](#)

more transparency around the 2015 spending review in how funding allocations were calculated and committed to building on this in the next spending review. It told us as part of this, it intended to publish further information about how it approaches funding decisions, and how it operates the funding system for devolved administrations. However, it stressed that the information would be quite technical given that it is a technical system.²⁴ We received written evidence which stated that, while the average citizen may find it difficult to understand technical matters of public finance, prompt, accurate and well-designed publications can enhance transparency for elected members, the media and members of the public who wish to engage.²⁵

14. In 2017–18, spending on public services per head was £9,080 in England, £10,881 in Scotland, £10,397 in Wales and £11,190 in Northern Ireland.²⁶ HM Treasury explained that the main reason for the disparities in spending levels is historical and attributable to funding baselines agreed 40 years ago when population levels were different to today and there was higher spending per head in Scotland, Wales and Northern Ireland than in England. HM Treasury told us that these baselines were now “baked in” to current funding allocations and are not adjusted for changes in population or other factors. We questioned HM Treasury on the granularity of information available on what each UK government department was spending in each nation; for example, their operations and salaries across the country. HM Treasury was unaware of any regional analysis or breakdown of UK government spending on salaries by department but agreed to write to us with a response to confirm what is publicly available.²⁷

24 Qq 1–2, 5, 102

25 [Ev 0001](#), Professor David Heald, June 2019

26 C&AG’s Report, para 3.2, Figure 11

27 Qq 62, 64, 66–67

2 Implications of HM Treasury's decisions

HM Treasury's decision-making

15. Whether or not the devolved administrations receive funding when there are changes to planned spending in England is determined by how HM Treasury categorises spending programmes and projects as either reserved or devolved.²⁸ Comparability factors, decided by HM Treasury and listed in their HM Treasury's Statement of Funding Policy (SFP) for each UK government department and each of their spending programmes, and the application of factors of 100% or 0% to be used in the Barnett formula, reflect the extent to which public services have been devolved to Scotland, Wales and Northern Ireland or are still reserved to the UK government.²⁹

16. HM Treasury told us that, in the run up to a spending review, they make sure that the devolved administrations know what comparability factors they are using and that there is agreement that they are the correct ones. But HM Treasury acknowledged that the comparability factors for the Spending Review 2015 were shared with the devolved administrations at a late stage. We expressed our concerns that late information causes problems for budget-setting and has a knock-on effect on the budgets the devolved administrations allocate to others, such as local government. HM Treasury told us that it is aiming to get information to the devolved administrations "in good time" ahead of the next Spending Review but was reluctant to commit to a target time for sharing information.³⁰

17. We asked HM Treasury about the differences in its categorisation of rail infrastructure projects, HS2 and Crossrail, whereby funding allocated to railways infrastructure in England does not always result in consequential amounts of funding for all devolved administrations. HM Treasury explained that the distinction followed the comparability factors that are set out in its SFP, where administrative arrangements for 'heavy' rail infrastructure vary across the devolved administrations. It told us that as Crossrail is administered by Transport for London it is treated as a 'local transport scheme' and Scotland, Wales and Northern Ireland receive Barnett consequentials from UK government investment into the project.³¹ But HM Treasury categorised HS2 as a 'national' project, with the result that Barnett consequentials are payable to Scotland and Northern Ireland but not to Wales.³²

18. UK government's announcements of increased spending on specific projects and programmes in England do not necessarily result in additional funding for Scotland, Wales and Northern Ireland. Additional funding is provided to the devolved administrations if spending plans increase the overall amount spent in England for services and activities devolved to Scotland, Wales and Northern Ireland. HM Treasury decides what funding mechanism to use to support new government projects and programmes. The devolved administrations do not receive additional funding via Barnett consequential if HM Treasury

28 C&AG's Report, para 2.3–2.6

29 Q 10

30 Qq 12, 40, 43–46

31 Q 25–27, C&AG's Report para 2.7

32 C&AG's Report, para 4

chooses to fund new spending announcements through reprioritising or cutting spending in other areas. As a result, the amount that they receive through Barnett consequentials may be less than the devolved administrations expect.³³ We heard from Professor David Heald, who told us that announcements can obscure an important distinction between ‘new’ money for comparable English programmes and the reallocation of existing money.³⁴

19. In the case of the additional funding announced for the NHS in summer 2018, HM Treasury acknowledged that the devolved administrations were allocated less than they expected because part of the funding was not new money but rather met from a reprioritisation of existing budgets. HM Treasury recognised at the time that the announced was made, it was not clear how it would be funded and as a result the devolved administrations received “slightly less” than it had first estimated. It told us however, that at the same time it had also allocated new funding to the social care sector, which resulted in Barnett consequential being made to devolved administrations and in this case they received more than it had first estimated. HM Treasury similarly recognised that details about the precise funding may come a little bit later than the initial announcement. It told us that it tried to give devolved administrations information about likely levels of funding early on, but that this sometimes meant that it had to make corrections at a later date.³⁵

20. We asked HM Treasury about the likely funding available to the devolved administrations from funding allocated to the Stronger Towns Fund. HM Treasury told us that funding for the first year of the programme was met from a reprioritisation of existing budgets and so there was no consequential funding for the devolved administrations. It confirmed that funding for future years would be allocated at the spending review, and that if there were new allocations for the fund in areas which are devolved, this will result in additional payments to the devolved administrations as Barnett consequentials.³⁶

21. While the devolved administrations maintain their own records of UK government spending announcements and estimate how much they expect to receive at fiscal events, they will not know the net impact on their budgets until HM Treasury has decided how the announcement will be funded.³⁷ We asked HM Treasury what would happen to Barnett consequentials if the Crossrail budget was cut. HM Treasury confirmed that, under the Barnett formula, if the government reduced spending in England on a programme that was devolved, then there would also be a reduction in spending within the devolved administration. It explained that this money would not be taken from the devolved administration’s budget for the current year, but would be taken from the relevant block grant the following year. It also told us that whether devolved administrations would receive more or less funding overall would depend in whether there were increases elsewhere to offset the cut in that area.³⁸

33 C&AG’s Report, para 2.15

34 [Ev 0001](#), Professor David Heald, June 2019

35 Q 14

36 Q 18–19

37 C&AG Report, para 2.15

38 Q 28–30

Uncertainty about future funding

22. HM Treasury acknowledged that major decisions are to be taken about funding next year and that the timing of these decisions was critical for the devolved administrations because of their own budgeting cycles. HM Treasury told us that, in the normal course of events, it would set plans for three years and that the date of the next Spending Review would be confirmed by the Chancellor. It confirmed that while it was preparing for the next Spending Review, but it would not speculate on the outcome of the spending review and what decisions would be taken.³⁹ Following our evidence session, we received written evidence from Professor David Heald, who told us that uncertainty about the timing of the next spending review has “systemic implications for budgetary decisions by the devolved administrations”.⁴⁰ HM Treasury told us that, as a minimum, it would set new spending plans this autumn for the year 2020–21.⁴¹

23. We questioned HM Treasury on its plans for what will happen to the EU funding the devolved administrations currently receive when the UK leaves the EU. It told us that the UK government has guaranteed to maintain all EU funds at their current levels until 2023.⁴² HM Treasury explained that there will be an implementation period this year and next year, in which the UK would still be participating in the EU budget so structural funds (intended to reduce disparities in the regions of the EU), payments to farmers, research funding or science funding would continue to flow this year and next year as today, under the same system. In the event that the UK leaves the EU without an agreement, HM Treasury said that the UK government had guaranteed that the funding that the devolved administrations currently expected would still be paid.⁴³

24. HM Treasury explained that the public money that is allocated to, or spent in, Scotland, Wales and Northern Ireland from the European Union budget was determined according to EU rules rather than the Barnett formula. Regarding the development of new frameworks for after we have left the EU, HM Treasury said that it was important that it worked out how to replicate or replace that funding in the future and referred to “a long process of discussion and negotiation ahead”.⁴⁴ It told us that the Government was consulting, including with the devolved administrations, on how this will work.⁴⁵

39 Qq 22, 30, 42–44

40 [Ev 0001](#), Professor David Heald, June 2019

41 Qq 20, 22, 50

42 Q 38

43 Qq 38, 51–53

44 Q 51

45 Q 38

Formal Minutes

Wednesday 17 July 2019

Members present:

Meg Hillier, in the Chair

Douglas Chapman	Bridget Phillipson
Caroline Flint	Gareth Snell
Anne Marie Morris	

Draft Report (*Funding for Scotland, Wales and Northern Ireland*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 24 read and agreed to.

Introduction agreed to.

Conclusions and recommendations agreed to.

Summary agreed to.

Resolved, That the Report be the One Hundred and eleventh of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Monday 9 September at 3:30pm]

Witnesses

The following witnesses gave evidence. Transcripts can be viewed on the [inquiry publications page](#) of the Committee's website.

Monday 10 June 2019

Sir Tom Scholar, Permanent Secretary, and **Jean-Christophe Gray**, Director
Devolved Funding, HMT

[Q1-104](#)

Published written evidence

The following written evidence was received and can be viewed on the [inquiry publications page](#) of the Committee's website.

SWN numbers are generated by the evidence processing system and so may not be complete.

1 Heald, Professor David ([SWN0001](#))

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website. The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2017–19

First Report	Tackling online VAT fraud and error	HC 312 (Cm 9549)
Second Report	Brexit and the future of Customs	HC 401 (Cm 9565)
Third Report	Hinkley Point C	HC 393 (Cm 9565)
Fourth Report	Clinical correspondence handling at NHS Shared Business Services	HC 396 (Cm 9575)
Fifth Report	Managing the costs of clinical negligence in hospital trusts	HC 397 (Cm 9575)
Sixth Report	The growing threat of online fraud	HC 399 (Cm 9575)
Seventh Report	Brexit and the UK border	HC 558 (Cm 9575)
Eighth Report	Mental health in prisons	HC 400 (Cm 9575) (Cm 9596)
Ninth Report	Sheffield to Rotherham tram-trains	HC 453 (Cm 9575)
Tenth Report	High Speed 2 Annual Report and Accounts	HC 454 (Cm 9575)
Eleventh Report	Homeless households	HC 462 (Cm 9575) (Cm 9618)
Twelfth Report	HMRC's Performance in 2016–17	HC 456 (Cm 9596)
Thirteenth Report	NHS continuing healthcare funding	HC 455 (Cm 9596)
Fourteenth Report	Delivering Carrier Strike	HC 394 (Cm 9596)
Fifteenth Report	Offender-monitoring tags	HC 458 (Cm 9596)
Sixteenth Report	Government borrowing and the Whole of Government Accounts	HC 463 (Cm 9596)
Seventeenth Report	Retaining and developing the teaching workforce	HC 460 (Cm 9596)

Eighteenth Report	Exiting the European Union	HC 467 (Cm 9596)
Nineteenth Report	Excess Votes 2016–17	HC 806 (Cm 9596)
Twentieth Report	Update on the Thameslink Programme	HC 466 (Cm 9618)
Twenty-First Report	The Nuclear Decommissioning Authority’s Magnox	HC 461 (Cm 9618)
Twenty-Second Report	The monitoring, inspection and funding of Learndirect Ltd.	HC 875 (Cm 9618)
Twenty-Third Report	Alternative Higher Education Providers	HC 736 (Cm 9618)
Twenty-Fourth Report	Care Quality Commission: regulating health and social care	HC 468 (Cm 9618)
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