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# Central Government Supply Estimates 2019-20

## Main Supply Estimates

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May 2019





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# **Central Government Supply Estimates 2019-20**

## **Main Supply Estimates**

for the year ending 31 March 2020

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*Presented to the House of Commons by Command of Her Majesty*

*Ordered by the House of Commons*

*to be printed on 9 May 2019*



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**TREASURY CHAMBERS**  
9 May 2019

**MEL STRIDE**

# Section 1.

## Introduction

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1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. The Main Estimates start this process and are presented to Parliament by the Treasury at around the start of the financial year to which they relate.
2. The format of Supply Estimates is described in detail in **Section 2**; **Section 3** describes the way in which Parliament considers the Supply Estimates; **Section 4** summarises the rules on the treatment of income in Estimates; and **Section 5** consists of individual departmental Estimates themselves.

### The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, Stability and Investment in the Long Term (Cm 3978) and the Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011) and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2015 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

### 2019-20 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2019-20 Main Estimates is £ 629.8 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2019-20 for Estimates, compared to the provision for 2018-19 and the outturn for 2017-18.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2019-20; the total provision for 2018-19; and the outturn for 2017-18.

**Table 1 Summary of Supply provision sought, current year and comparison with previous years**

	£ million		
	2019-20 ††	2018-19 †	2017-18 †
	Plans	Provisions	Outturn
Total Resource and Capital Departmental Expenditure Limit †††	353,055	339,081	317,798
Total Resource and Capital Annually Managed Expenditure	211,980	172,563	293,097
<b>Total Net Budget</b>	<b>565,035</b>	<b>511,644</b>	<b>610,895</b>
Total Non-Budget Expenditure	64,751	63,784	58,982
<b>Total Resource and Capital in Estimates</b>	<b>629,787</b>	<b>575,428</b>	<b>669,877</b>
Resource to cash adjustments	-110,857	-62,580	-211,895
<b>Total Net cash requirement</b>	<b>518,929</b>	<b>512,848</b>	<b>457,982</b>

† Figures for 2017-18 outturn and 2018-19 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2019-20 Estimate structure.

†† Figures for the independent entities are provisional. See their published Estimates to see the final provision.

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 2 of DFE's Estimate for further details.

9. The 2019-20 Main Estimates are presented in six volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by the House of Commons: Administration, the National Audit Office the Electoral Commission, the Local Government Boundary Commission for England, and the Independent Parliamentary Standards Authority.

#### **In-year controls**

10. Parliament votes limits on:

- the net resource DEL requirement
- the net capital DEL requirement
- the net resource AME requirement
- the net capital AME requirement
- the net non-budget requirement
- the net cash requirement for the Estimate as a whole

11. A breach of any of these voted limits (not all DEL or AME spending is voted) would result in an Excess Vote. Section 3 on Parliamentary procedure provides more details on Excess Votes.

#### **Departmental Expenditure Limits (DEL)**

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financia



procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).

13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2019-20 for the Main Estimates.

#### **Administration budgets**

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2019-20 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2019-20 for the Main Estimates.

#### **'Clear Line of Sight' (Alignment) Reforms**

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
  - parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income
  - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the central government sector
  - all non-voted departmental expenditure and income should be brought into the coverage of the Estimates
19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies

by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis.

20. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate. The figures in DFE's Estimate are consistent with those presented in the Vote on Account 2019-20 publication (HC 1967).

## Section 2.

# Format of Supply Estimates

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1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2019-20. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are five independent Estimates presented separately by the respective bodies: House of Commons Administration, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

### Structure

3. Each departmental Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. Departmental Estimates include not only the spending plans of the relevant government department but also those of any other central government bodies (mainly, but not exclusively, arm's length bodies) for which the department has policy responsibility. The consolidation boundary is defined so as to include all bodies classified to central government by the Office for National Statistics (ONS) that fall within the budgeting boundary.

### Introduction

4. The **Introduction** should contain basic information intended to put the Estimate into context and an indication of any important features or related Estimates, such as those for public service pension schemes.

### Part I

5. **Part I** provides the key information that the House of Commons is being asked to vote:
  - (i) provision is sought for each relevant budgetary limit (Departmental Expenditure Limits and Annually Managed Expenditure, split by resource and capital). Both of the budgetary limits and any non-budget expenditure are, where necessary, split between that element which requires voted authority through the Supply process, and that which has separate legislative authority (such as Consolidated Fund Standing Services), and so is 'non-voted'. The Net Cash Requirement is also voted
  - (ii) a formal description of the services to be financed from each relevant budget boundary (including any non-budget spending, where applicable), called an ambit. Each ambit covers both resource and capital spending for that budget. The ambit also includes income relating to each of the budgetary boundaries and specifies the areas of income that may be retained by the department
  - (iii) the entity that will account for the Estimate
  - (iv) any amounts that have already been allocated to the department in the Vote on Account

6. The voted net resource and net capital (split in both cases into DEL and AME), net cash requirement and the ambit will be reproduced in the Supply and Appropriation (Main Estimates) Act. The Act provides the statutory authority for the expenditure and use of income. No expenditure may be financed from the Estimate which is in excess of the net totals shown, or which is not covered by the ambit. Ambits must be kept under review to ensure that they properly describe the purposes for which expenditure is intended to be incurred and income retained.
7. The ambit in Part I of the Estimate must be clearly descriptive of the functions to be carried out by the department, as should the descriptions relating to individual sections in the Part II: Subhead detail.

## Part II

8. The **Part II subhead detail** table provides a breakdown of spending within the separate limits. Spending is grouped by budgetary limit (DEL, AME and any non-budget) and, within each budgetary limit by 'voted' or 'non-voted' expenditure.
9. Each budget boundary may contain one or more functional lines (sections), as necessary. Spending by arm's length bodies is shown, as necessary, as a separate section in Part II of the Estimate. The individual items within the budget boundaries are the "subheads" against which the Treasury will require the expenditure to be accounted. Departments may redistribute (vire) sums between sections as long as they are within the same budgetary limit, although departments may not vire if the amount is significant in relation to the Estimate as a whole, or if the expenditure is novel or contentious. Departments may not vire into administration spend from programme spend, without the agreement of the Treasury, which would only be agreed if the administration budget has sufficient cover. Virement cannot take place between voted budgetary limits, or from a Departmental Unallocated Provision (DUP) section. There can be no virement between resource and capital provision. Virement applies only to voted provision.
10. The different types of expenditure within the Estimate are shown in the vertical breakdown of the table. Columns 1 to 6 show all resource expenditure scored on an accruals basis. Column 1 shows expenditure by the department and its agencies and other bodies within the resource accounting boundary which is designated 'administration'. Column 4 shows programme spending. All of these columns include amounts in respect of the current consumption of assets (e.g. depreciation), but do not include the amounts associated with the acquisition of capital items which can be found in column 7.
11. Income that is offset against gross resource spend is shown in columns 2 and 5. Total income is deducted from the total gross resource expenditure shown in columns 1 and 4 to give the net total amounts (Columns 3 and 6).
12. Columns 7 and 8 show the capital elements of the Estimate and are also scored on an accruals basis. Column 7 shows capital acquisitions and column 8 shows capital income, such as income from the disposal of fixed assets. Column 9 shows the net capital figure
13. The final two columns of the Estimate (columns 10 and 11) show the planned net total resource and net total capital figures for the prior year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the Estimate format for the coming year.
14. **The Part II Resource to cash reconciliation** table identifies the adjustments needed to establish the cash consequences of voted budgetary limits. The table shows how each department arrives at its net cash requirement, which is the amount of cash required from the Consolidated Fund in the year in question for the department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net

capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

### **Part III – Other statements and notes**

15. **Part III Note A** is the Statement of Comprehensive Net Expenditure and Reconciliation Table. It provides details of all expenditure and income within the accounting boundary. The table shows how much net operating costs falls within the budgetary boundaries and provides a reconciliation to the resource budget. Further adjustments take the reader from the resource budget to the net resource requirement in the Estimate. Prior year data are also shown as a comparison. In pension Estimates, this note is called the Forecast Combined Revenue Account and Reconciliation Table.
16. **Part III Note B** shows the Analysis of Departmental Income (resource and capital), which is being used to offset gross spending. Although Parliament no longer votes a limit on the amount of income that a department can retain, this note helps to safeguard Parliament's interests both by providing information on the level of income the department and its executive agencies expects to receive, and also by providing details of the types of income expected and the sections within the Part II: Subhead detail table against which such income will offset spending. Only types of income set out in this note may be retained by the department. Any other income would have to be surrendered to the Consolidated Fund. Prior year data are also shown as a comparison.
17. **Part III Note C** provides an Analysis of Consolidated Fund Extra Receipts. This seeks to notify Parliament of the department's forecast of surplus income not used as income to net off against expenditure. Some extra receipts are to be paid directly to the Consolidated Fund and not retained by the department. Amounts are consequently shown both for forecast income and forecast cash receipts. Prior year data, analysed by income and cash receipts, are also shown as a comparison.
18. **Part III Note D** provides an Explanation of the Accounting Officer responsibilities. This note identifies responsibility and accountability to Parliament for the expenditure in the Estimate. The note provides separate details of any additional Accounting Officers and Accounting Officers for ALBs and other bodies.
19. The Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of grants in aid, changes in accounting policies, etc.
20. The Estimates and supporting statements and notes provide an explanation of the expenditure that the Government proposes to finance from funds made available by Parliament. Further information can be provided to Select Committees through their consideration of Estimates, or to the whole House through debates.

### **Contingent liabilities**

21. The Notes to each Estimate include details, where appropriate, of any contingent liabilities in force, which, if they matured, would involve the voting of additional expenditure through the Estimate.

### **Income**

22. Section 4 provides a full explanation of the treatment of income and the rules surrounding the use of income. The income that may be retained by the department and its executive agencies is described in the ambit in Part I. Failure to include a relevant item in the ambit would mean that the income in question could not be offset against expenditure, but would be surrendered to the Consolidated Fund. The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

**Publication date**

23. In recent years, the Government has aimed to present the Main Estimates as soon as possible after the March/April Budget, subject to Parliament sitting. In 2017 the Budget was moved to November.

## Section 3.

# Parliamentary Procedure

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### Supply Procedure

1. Parliament's consideration of the Supply Estimates is part of its Supply procedure, by which it approves the government's requests for net resource requirement, net capital and net cash requirement. The process consists of a number of stages:
  - (i) the government requests certain provision
  - (ii) to support each request, information is provided about what net resources, net capital and net cash will be required and who will be responsible for accounting for the provision
  - (iii) Parliament considers these requests, investigates some more fully and may choose to debate one or more of them
  - (iv) if Parliament votes in favour of the requests it passes an Act to authorise the net resources, net capital and make the cash available from the Consolidated Fund
  - (v) to enhance its control, Parliament gives legislative force to the ambits of the Estimates which specify the purposes for which the provision may be spent and income netted off expenditure
  - (vi) net resource, net capital and cash expenditure, once incurred, are audited and accounted for to check that the amounts and purposes approved by Parliament have not been exceeded.
2. This process extends over a period of more than two years, starting before the financial year in which expenditure is to be incurred and ending over twelve months after that year has ended. At any one time, Parliament may be considering expenditure that relates to more than one financial year.
3. Under long-established constitutional practice it is for the Crown (the government) to demand money, the House of Commons to grant it and the House of Lords to assent to the grant.
4. Parliament gives statutory authority for both the use of net resources, net capital and for funds to be drawn from the Consolidated Fund (the government's general bank account at the Bank of England) to meet most expenditure by government departments and certain related bodies by Acts of Parliament known as Supply and Appropriation Acts. Parliamentary procedure leading to the passing of these Acts is known as "Supply procedure". Specific provision is made available under the Acts only for a specified financial year (although an individual Act may authorise Supply for separate Estimates from different financial years)

### Designation Order

5. The Government Resources and Accounts Act 2000 (as amended) gives the Treasury the power to designate, by laying an Order before Parliament, those bodies that must be consolidated. Such Orders list not only the designated body but also the relevant responsible department. An Order setting out the designations will normally be laid shortly before the start of the financial year. A further Order will normally be laid around the end of the calendar year, adjusting the designations as necessary

for the Supplementary Estimates. An Order will list all bodies to be designated<sup>1</sup> and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

#### **Vote on Account**

6. Parliament does not normally approve the Main Estimates until around the middle of July, so the process begins with the Votes on Account to provide provision for the early months of the financial year. These are normally presented to Parliament in January/February, along with the current year's Supplementary Estimates. In general, they seek for the coming financial year 45 per cent of the amounts of net resources, net capital and cash, authorised to date in the current year.

#### **Main Estimates**

7. Around the turn of the new financial year the Treasury presents to Parliament the Main Estimates. Part I of each Estimate forms the basis of a Supply Resolution. A Supply and Appropriation (Main Estimates) Bill is then brought in and passed before Parliament rises for the Summer Recess.

#### **Supply and Appropriation Acts**

8. The resulting Supply and Appropriation (Main Estimate) Act authorises departments to use net resources, net capital and spend cash up to the amounts requested in the Main Supply Estimates as, exceptionally, amended by any Revised Estimates. The Act not only gives parliamentary authority for total resources and capital requested to be used, and cash to be issued, from the Consolidated Fund, but also limits the way in which the resources and capital can be used by prescribing how the overall sum is to be appropriated to particular budgets in order to finance specified services

#### **Revised Estimates**

9. Revised Estimates may, exceptionally, be presented to replace the original Estimate before the Supply Resolution is voted on. They either reduce the provision sought in the original Estimate, or vary the way in which it is to be allocated.

#### **Supplementary Estimates**

10. The government may decide to ask Parliament for a change to net resources, net capital and/or cash during the year. Supplementary Supply Estimates, where necessary, will be presented on a single occasion during the financial year, in January/February. Following any Estimates Day debates and the vote on the necessary Supply Resolution, formal statutory authority for extra funds is provided by a Supply and Appropriation (Anticipation and Adjustments) Act in February/March. This follows presentation of the Supplementary Estimates, the Vote on Account and the Statement of Excesses, which appropriates Supply in respect of any Excess Votes relating to the previous year.

#### **Contingencies Fund**

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption).

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<sup>1</sup> In some cases the bodies are included by category rather than named individually.



12. Supply Estimates are based on consumption of net resources, net capital and cash and parliamentary control applies to each.
13. Provision is made within resources for commitments entered into but which may not mature for payment within the financial year. The net cash requirement provides for all payments, which are due within the financial year relating to continuing services, whether or not they relate to consumption of resources within the year, and takes account of the cash receipts associated with income.

#### **Accounts and audit**

14. After the end of the financial year each department and public service pension scheme prepares an account comprising a set of schedules and statements, the most significant of which for parliamentary control of Estimates is the Statement of Parliamentary Supply, which compares outturn with the Estimate for both resource and capital expenditure and the net cash requirement.
15. Each account is audited and a certificate and report on the account is produced by the Comptroller and Auditor General. The account and the Comptroller and Auditor General's certificate and report are then laid before the House of Commons in the summer following the end of the financial year to which they relate.
16. Under the National Audit Act 1983 the Comptroller and Auditor General also carries out value for money studies of department's expenditure. The Public Accounts Committee's examination of departments in these studies substantially enhances the accountability provided through the accounts.

#### **Excess Votes**

17. If expenditure on any budgetary boundary or the net cash requirement for an Estimate exceeds the final voted provision for the year, the excess will appear in the Statement of Parliamentary Supply of the department's account and will be reported to the Public Accounts Committee by the Comptroller and Auditor General. A similar report is prepared if the administration budget has been exceeded. Subject to that report, the necessary provision is sought in an Excess Vote. The Treasury presents a Statement of Excesses to Parliament, usually in January/February of the following financial year, at the same time as the Supplementary Estimates. The necessary provision is then voted and appropriated in the following Supply and Appropriation (Anticipation and Adjustments) Act, i.e. over 11 months after the end of the financial year to which it relates.
18. Parliament's consideration of individual Estimates is primarily a task for Select Committees concerned with the activities and expenditure of particular departments. A Committee may decide to examine individual Main or Supplementary Estimates, ask the department for more information about some aspects and examine Ministers and officials about particular areas of expenditure. A Committee's conclusions often take the form of a report, which is printed by the House.

#### **Parliamentary debate**

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition, the government would make some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.
20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

### **Parliamentary timetable**

21. Standing Order No. 55 of the House of Commons states that at least 14 days must elapse between presentation of the Supplementary Estimates and the ensuing vote to authorise spending.
22. The government aims to give Select Committees advance proof copies of Supplementary Estimates ahead of presentation, although this may not always be possible. In practice, some 2-4 weeks are usually available for Select Committees to examine Supplementaries on the occasions when they are presented. This period is necessarily shorter if there are any late or Revised Supplementaries.
23. Parliament's consideration of Estimates is therefore generally concentrated in two periods:
  - (i) April-July for Main Estimates and June-July if there were, exceptionally, any Revised Estimates, including any Estimates Day debates, followed by the Supply and Appropriation (Main Estimates) Act
  - (ii) January-February for Supplementary Estimates, the Vote on Account and any associated debates, followed by a Supply and Appropriation (Anticipation and Adjustments) Act

### **Consolidated Fund standing services**

24. Parliament has passed statutes that authorise certain expenditure to be charged to the Consolidated Fund and not be subject to the annual Supply procedure. These "Consolidated Fund standing services" (CFSS) include payments to the National Loans Fund to service the National Debt, most payments to the European Communities and the salaries and pensions of certain people who are constitutionally independent of the Executive. These include the Speaker of the House of Commons, the Comptroller and Auditor General, United Kingdom members of the European Parliament and the judiciary.
25. Where appropriate, Consolidated Fund standing services are included within the Estimates as 'non-voted' expenditure, and are subject to the public expenditure controls described in Section 2.
26. In addition to CFSS, departments may incur expenditure financed from the National Insurance Fund or other central funds. This expenditure is also shown as non-voted in the Estimates.

## Section 4.

# The rules on the treatment of income in departmental Supply Estimates

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### Supply and Appropriation Act

1. This section sets out rules issued by HM Treasury on the treatment and use (“appropriation”) of income. The rules will govern the appropriation of income when Parliament approves the Supply and Appropriation (Main Estimates) Act 2019.
2. The Treasury controls the types and amount of income that departments may include and appropriate as departmental income in an Estimate. They are set out below.

### Limitations on types of income

3. Estimates follow the budgeting treatment of income. Departmental income (accruals) and the associated receipts (cash) have the following characteristics:
  - the income is part of budgets, either Departmental Expenditure Limit (DEL) or Annually Managed Expenditure (AME)
  - exceptionally non-budget income may be kept by a department, but the department must have specific Treasury authority to do so; and
  - the income relates to activities performed by the department.

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - sales of goods and services. Charges should be set by reference to Managing Public Money (MPM) principles;
  - royalties and associated payments to use intellectual property rights (IPR);
  - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
  - income from licences and levies, treated as tax in the National Accounts, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>1</sup> budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns;
  - income from fines and penalties where the Chief Secretary to the Treasury has agreed that they may be netted off budgets;
  - income from insurance payments;
  - receipts in respect of compensation (where the Office for National Statistics (ONS) treats the income as impacting on the current budget);

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<sup>1</sup> ‘Netting-off’ is the usual term for this treatment in budgets but it does not imply net treatment in Estimates. The income appears in the Estimate in the normal way.

- interest and dividends, where the department has financed the a sociated financial asset through DEL, for example, a loan made to the pr vate sector;
- income from rent of buildings and land;
- donations that are treated as current in the National Accounts (see also capital donations);
- income obtained from National Lottery distributing bodies that finance current expenditure;
- income from the European Union that finances current expenditur ; and
- profit (or loss) on disposal of capital assets

### Capital income

5. The following types of income benefit the capital budget, that s they may be used to reduce or eliminate the amount of resource requested for capital purposes:

- income from capital asset sales - the book value on disposal (not including any profit/loss on disposal)
- income from sale of stocks that score in the capital budget;
- capital grants from the private sector, including developer contributions and capital donations;
- income from National Lottery distributing bodies that finances apital expenditure;
- capital grants from the EU;
- capital royalties;
- privatisation proceeds (always in AME, not DEL);
- income from exercising an overage (i.e. claw-back) agreements; and
- income from the disposal of financial assets (where disposal wo ld benefi the public sector net debt - PSND).

### Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use.

- the Spending Review settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement;
- any income in excess of the 10 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund; and
- where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

### **Income that cannot be treated as departmental income in the Supply Estimate**

7. The following types of income cannot be used as departmental income:
- taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME;
  - where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;
  - income from a completely new activity not included in the Estimate; and
  - where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

### **Describing the income: ambits**

8. To retain income departments must include a description of the type of income in the income ambits which appear in Part I of the Estimate. These are split between DEL and AME. Any non-budget income is surrendered to the Consolidated Fund. Failure to include the relevant type of income in the ambit could result in an Excess Vote.



# **Section 5.**

## **Summary of Supply Estimates**

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**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
<b>Supply Estimates presented by HM Treasury</b>			
Ministry of Defence			
<b>Departmental Expenditure Limit</b>			
Resource	38,204,958	36,757,875	34,198,736
Capital	9,780,802	10,400,662	9,703,586
<b>Annually Managed Expenditure</b>			
Resource	1,519,285	-3,868,050	9,690,365
Capital	-	-	44,486
<b>Total Net Budget</b>			
Resource	39,724,243	32,889,825	43,889,101
Capital	9,780,802	10,400,662	9,748,072
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>40,245,760</b>	<b>39,620,616</b>	<b>36,782,783</b>
Security and Intelligence Agencies			
<b>Departmental Expenditure Limit</b>			
Resource	2,777,016	2,567,231	2,389,986
Capital	685,522	606,682	575,858
<b>Annually Managed Expenditure</b>			
Resource	39,050	44,050	19,122
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,816,066	2,611,281	2,409,108
Capital	685,522	606,682	575,858
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,162,228</b>	<b>2,935,431</b>	<b>2,624,212</b>
Home Office			
<b>Departmental Expenditure Limit</b>			
Resource	11,515,703	10,861,397	10,455,221
Capital	579,733	696,090	582,489
<b>Annually Managed Expenditure</b>			
Resource	2,861,683	4,136,584	2,484,032
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,377,386	14,997,981	12,939,253
Capital	579,733	696,090	582,489
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>14,623,420</b>	<b>14,193,170</b>	<b>13,287,601</b>
National Crime Agency			
<b>Departmental Expenditure Limit</b>			
Resource	443,476	467,199	456,255
Capital	50,000	54,395	41,360
<b>Annually Managed Expenditure</b>			
Resource	50,000	50,000	4,495
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	493,476	517,199	460,750
Capital	50,000	54,395	41,360
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>610,000</b>	<b>610,000</b>	<b>458,203</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Foreign and Commonwealth Office			
<b>Departmental Expenditure Limit</b>			
Resource	2,616,740	2,429,738	2,207,708
Capital	111,842	156,595	-251,901
<b>Annually Managed Expenditure</b>			
Resource	100,000	200,000	142,033
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,716,740	2,629,738	2,349,741
Capital	111,842	156,595	-251,901
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,652,099</b>	<b>2,474,850</b>	<b>1,914,487</b>
Department for International Development			
<b>Departmental Expenditure Limit</b>			
Resource	6,693,509	6,771,819	7,118,656
Capital	2,526,800	3,127,980	2,713,305
<b>Annually Managed Expenditure</b>			
Resource	94,543	-74,547	302,682
Capital	897,000	736,000	395,000
<b>Total Net Budget</b>			
Resource	6,788,052	6,697,272	7,421,338
Capital	3,423,800	3,863,980	3,108,305
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>10,328,309</b>	<b>9,505,406</b>	<b>10,247,322</b>
Department of Health and Social Care			
<b>Departmental Expenditure Limit</b>			
Resource	110,906,994	103,997,778	99,311,145
Capital	5,920,359	5,983,307	5,237,852
<b>Annually Managed Expenditure</b>			
Resource	11,419,879	12,926,334	13,152,311
Capital	15,000	15,000	-
<b>Total Net Budget</b>			
Resource	122,326,873	116,924,112	112,463,456
Capital	5,935,359	5,998,307	5,237,852
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>118,451,537</b>	<b>109,448,070</b>	<b>102,009,694</b>
Department for Work and Pensions			
<b>Departmental Expenditure Limit</b>			
Resource	5,285,111	5,531,179	5,703,927
Capital	184,791	335,406	395,785
<b>Annually Managed Expenditure</b>			
Resource	79,658,519	79,324,947	75,578,592
Capital	435,695	298,580	65,374
<b>Total Net Budget</b>			
Resource	84,943,630	84,856,126	81,282,519
Capital	620,486	633,986	461,159
<b>Non-Budget Expenditure</b>	<b>2,166,818</b>	<b>2,534,544</b>	<b>2,121,907</b>
<b>Net Cash Requirement</b>	<b>88,731,475</b>	<b>89,037,444</b>	<b>81,928,834</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Department for Education			
<b>Departmental Expenditure Limit</b>			
Resource ††	68,522,642	77,976,691	73,522,708
Capital ††	4,973,960	5,524,370	4,695,375
<b>Annually Managed Expenditure</b>			
Resource	-3,587,040	-1,340,546	-1,588,742
Capital	21,557,530	22,752,800	15,771,439
<b>Total Net Budget</b>			
Resource	64,935,602	76,636,145	71,933,966
Capital	26,531,490	28,277,170	20,466,814
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>85,318,080</b>	<b>87,270,239</b>	<b>76,020,151</b>
Office for Standards in Education, Children's Services and Skills			
<b>Departmental Expenditure Limit</b>			
Resource	127,584	127,413	129,136
Capital	3,500	6,400	7,405
<b>Annually Managed Expenditure</b>			
Resource	-281	-94	-151
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	127,303	127,319	128,985
Capital	3,500	6,400	7,405
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>127,421</b>	<b>130,250</b>	<b>133,889</b>
Office of Qualifications and Examinations Regulation			
<b>Departmental Expenditure Limit</b>			
Resource	18,065	18,643	17,860
Capital	100	100	266
<b>Annually Managed Expenditure</b>			
Resource	30	-167	177
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,095	18,476	18,037
Capital	100	100	266
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,999</b>	<b>18,610</b>	<b>18,043</b>
Department for Business, Energy and Industrial Strategy			
<b>Departmental Expenditure Limit</b>			
Resource	3,171,329	2,966,688	2,889,611
Capital	11,460,663	11,496,267	10,391,920
<b>Annually Managed Expenditure</b>			
Resource	2,626,730	-90,019,664	74,864,231
Capital	-36,599	187,481	424,306
<b>Total Net Budget</b>			
Resource	5,798,059	-87,052,976	77,753,842
Capital	11,424,064	11,683,748	10,816,226
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,744,639</b>	<b>16,406,161</b>	<b>13,755,658</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Department for Transport			
<b>Departmental Expenditure Limit</b>			
Resource	10,696,959	4,512,080	3,670,355
Capital	15,323,794	8,500,572	6,221,479
<b>Annually Managed Expenditure</b>			
Resource	2,662,863	8,649,302	6,989,262
Capital	-355,310	6,541,702	7,244,189
<b>Total Net Budget</b>			
Resource	13,359,822	13,161,382	10,659,617
Capital	14,968,484	15,042,274	13,465,668
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,923,441</b>	<b>20,110,504</b>	<b>20,018,822</b>
Department for Exiting the European Union			
<b>Departmental Expenditure Limit</b>			
Resource	93,848	90,568	55,231
Capital	80	730	546
<b>Annually Managed Expenditure</b>			
Resource	500	3,000	114
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	94,348	93,568	55,345
Capital	80	730	546
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>108,928</b>	<b>90,848</b>	<b>55,647</b>
Department for International Trade			
<b>Departmental Expenditure Limit</b>			
Resource	488,309	421,708	380,716
Capital	14,421	19,295	15,782
<b>Annually Managed Expenditure</b>			
Resource	3,000	3,000	125
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,309	424,708	380,841
Capital	14,421	19,295	15,782
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>558,317</b>	<b>464,100</b>	<b>355,600</b>
Department for Digital, Culture, Media and Sport			
<b>Departmental Expenditure Limit</b>			
Resource	1,770,150	1,820,978	1,618,379
Capital	655,485	447,691	350,635
<b>Annually Managed Expenditure</b>			
Resource	3,694,466	3,700,423	3,051,082
Capital	165,975	333,270	156,136
<b>Total Net Budget</b>			
Resource	5,464,616	5,521,401	4,669,461
Capital	821,460	780,961	506,771
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>5,849,750</b>	<b>5,440,971</b>	<b>5,061,471</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Ministry of Housing, Communities and Local Government			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	2,600,578	2,535,537	2,371,530
Capital	10,686,162	8,118,237	6,633,605
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	5,205,797	4,837,976	6,713,546
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,053,046	22,817,644	15,936,170
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,859,421	30,191,157	25,021,246
Capital	10,686,162	8,118,237	6,633,605
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>21,092,422</b>	<b>19,249,208</b>	<b>16,274,470</b>
Ministry of Justice			
<b>Departmental Expenditure Limit</b>			
Resource	7,922,590	7,979,708	7,493,092
Capital	417,240	516,518	414,467
<b>Annually Managed Expenditure</b>			
Resource	498,355	663,000	45,197
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,420,945	8,642,708	7,538,289
Capital	417,240	516,518	414,467
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,001,888</b>	<b>8,106,884</b>	<b>7,594,333</b>
Crown Prosecution Service			
<b>Departmental Expenditure Limit</b>			
Resource	541,260	512,354	506,126
Capital	2,800	9,600	6,209
<b>Annually Managed Expenditure</b>			
Resource	2,950	6,050	9,768
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	544,210	518,404	515,894
Capital	2,800	9,600	6,209
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>534,929</b>	<b>532,180</b>	<b>508,740</b>
Serious Fraud Office			
<b>Departmental Expenditure Limit</b>			
Resource	52,460	59,700	57,448
Capital	2,900	2,200	1,700
<b>Annually Managed Expenditure</b>			
Resource	1,000	2,500	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	53,460	62,200	57,448
Capital	2,900	2,200	1,700
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>52,600</b>	<b>59,200</b>	<b>56,290</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
HM Procurator General and Treasury Solicitor			
<b>Departmental Expenditure Limit</b>			
Resource	16,871	11,154	3,910
Capital	2,700	5,700	1,938
<b>Annually Managed Expenditure</b>			
Resource	-	-	1,525
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,871	11,154	5,435
Capital	2,700	5,700	1,938
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,761</b>	<b>15,084</b>	<b>1,561</b>
Department for Environment, Food and Rural Affairs			
<b>Departmental Expenditure Limit</b>			
Resource	2,157,434	2,049,036	1,832,799
Capital	617,805	738,117	629,853
<b>Annually Managed Expenditure</b>			
Resource	244,552	-55,978	-28,321
Capital	16,000	16,000	199
<b>Total Net Budget</b>			
Resource	2,401,986	1,993,058	1,804,478
Capital	633,805	754,117	630,052
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,001</b>	<b>-573</b>
<b>Net Cash Requirement</b>	<b>2,709,158</b>	<b>3,340,638</b>	<b>2,121,440</b>
HM Revenue and Customs			
<b>Departmental Expenditure Limit</b>			
Resource	3,899,656	3,787,774	3,625,487
Capital	306,660	375,867	280,785
<b>Annually Managed Expenditure</b>			
Resource	12,515,559	12,605,865	11,891,582
Capital	10	10	-
<b>Total Net Budget</b>			
Resource	16,415,215	16,393,639	15,517,069
Capital	306,670	375,877	280,785
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,337,989</b>	<b>16,417,180</b>	<b>15,495,062</b>
HM Treasury			
<b>Departmental Expenditure Limit</b>			
Resource	214,271	254,540	218,400
Capital	172,000	181,190	-78,206
<b>Annually Managed Expenditure</b>			
Resource	-79,116	11,218,718	-687,787
Capital	-2,153,230	-8,527,050	-3,697,066
<b>Total Net Budget</b>			
Resource	135,155	11,473,258	-469,387
Capital	-1,981,230	-8,345,860	-3,775,272
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-3,559,954</b>	<b>-6,261,473</b>	<b>-16,009,176</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
<b>Cabinet Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	501,702	576,177	582,237
Capital	84,089	120,486	190,571
<b>Annually Managed Expenditure</b>			
Resource	5,000	5,000	13,861
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	506,702	581,177	596,098
Capital	84,089	120,486	190,571
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>589,571</b>	<b>768,677</b>	<b>774,264</b>
<b>Scotland Office and Office of the Advocate General</b>			
<b>Departmental Expenditure Limit</b>			
Resource	10,233	10,056	9,454
Capital	50	50	76
<b>Annually Managed Expenditure</b>			
Resource	-	900	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,233	10,956	9,454
Capital	50	50	76
<b>Non-Budget Expenditure</b>	<b>31,074,070</b>	<b>29,991,583</b>	<b>28,243,100</b>
<b>Net Cash Requirement</b>	<b>31,084,282</b>	<b>30,001,618</b>	<b>28,252,533</b>
<b>Northern Ireland Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	24,144	24,783	20,924
Capital	250	481	1,496
<b>Annually Managed Expenditure</b>			
Resource	-	-30	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,144	24,753	20,924
Capital	250	481	1,496
<b>Non-Budget Expenditure</b>	<b>15,998,100</b>	<b>16,086,400</b>	<b>14,487,000</b>
<b>Net Cash Requirement</b>	<b>16,020,292</b>	<b>16,109,462</b>	<b>14,507,490</b>
<b>Wales Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,102	4,915	4,681
Capital	30	30	73
<b>Annually Managed Expenditure</b>			
Resource	-	7	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,102	4,922	4,681
Capital	30	30	73
<b>Non-Budget Expenditure</b>	<b>15,502,334</b>	<b>15,161,478</b>	<b>14,130,162</b>
<b>Net Cash Requirement</b>	<b>15,507,325</b>	<b>15,166,233</b>	<b>14,134,790</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
National Savings and Investments			
<b>Departmental Expenditure Limit</b>			
Resource	123,294	130,100	121,112
Capital	650	630	-
<b>Annually Managed Expenditure</b>			
Resource	3,300	3,300	-739
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,594	133,400	120,373
Capital	650	630	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>127,804</b>	<b>134,690</b>	<b>115,968</b>
Charity Commission			
<b>Departmental Expenditure Limit</b>			
Resource	27,043	25,450	20,510
Capital	1,200	2,200	3,428
<b>Annually Managed Expenditure</b>			
Resource	-	-	-150
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	27,043	25,450	20,360
Capital	1,200	2,200	3,428
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>26,473</b>	<b>25,980</b>	<b>22,570</b>
Competition and Markets Authority			
<b>Departmental Expenditure Limit</b>			
Resource	93,469	94,126	63,175
Capital	17,300	23,100	791
<b>Annually Managed Expenditure</b>			
Resource	10,000	2,500	-71,616
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	103,469	96,626	-8,441
Capital	17,300	23,100	791
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>108,283</b>	<b>112,740</b>	<b>61,972</b>
The Statistics Board			
<b>Departmental Expenditure Limit</b>			
Resource	297,629	282,698	235,177
Capital	7,000	19,052	17,118
<b>Annually Managed Expenditure</b>			
Resource	-1,000	3,345	-5,382
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	296,629	286,043	229,795
Capital	7,000	19,052	17,118
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>283,329</b>	<b>280,151</b>	<b>230,952</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Food Standards Agency			
<b>Departmental Expenditure Limit</b>			
Resource	98,295	88,507	77,816
Capital	5,415	8,490	6,450
<b>Annually Managed Expenditure</b>			
Resource	9,603	9,603	1,159
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	107,898	98,110	78,975
Capital	5,415	8,490	6,450
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>101,060</b>	<b>96,614</b>	<b>78,482</b>
The National Archives			
<b>Departmental Expenditure Limit</b>			
Resource	36,952	36,104	34,463
Capital	1,900	2,821	1,329
<b>Annually Managed Expenditure</b>			
Resource	-14	-14	-124
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,938	36,090	34,339
Capital	1,900	2,821	1,329
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>33,652</b>	<b>31,277</b>	<b>30,097</b>
United Kingdom Supreme Court			
<b>Departmental Expenditure Limit</b>			
Resource	3,492	2,714	1,337
Capital	555	500	432
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,492	3,714	1,337
Capital	555	500	432
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,557</b>	<b>1,824</b>	<b>1,359</b>
Government Actuary's Department			
<b>Departmental Expenditure Limit</b>			
Resource	1	-29	-1,681
Capital	200	230	449
<b>Annually Managed Expenditure</b>			
Resource	141	560	-203
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	142	531	-1,884
Capital	200	230	449
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>215</b>	<b>-1,588</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Office of Gas and Electricity Markets			
<b>Departmental Expenditure Limit</b>			
Resource	701	702	596
Capital	1,000	802	2,325
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701	702	596
Capital	1,000	802	2,325
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,523</b>	<b>2,134</b>	<b>1,369</b>
Office of Rail and Road			
<b>Departmental Expenditure Limit</b>			
Resource	3	3	4
Capital	6,320	720	536
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3	3	4
Capital	6,320	720	536
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>7,600</b>	<b>2,000</b>	<b>-390</b>
Water Services Regulation Authority			
<b>Departmental Expenditure Limit</b>			
Resource	150	141	-396
Capital	220	170	338
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150	141	-396
Capital	220	170	338
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,367</b>	<b>2,313</b>	<b>1,269</b>
Export Credits Guarantee Department			
<b>Departmental Expenditure Limit</b>			
Resource	1,301	1,301	-499
Capital	300	300	671
<b>Annually Managed Expenditure</b>			
Resource	124,842	133,374	-4,619
Capital	936,811	725,368	167,736
<b>Total Net Budget</b>			
Resource	126,143	134,675	-5,118
Capital	937,111	725,668	168,407
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>658,819</b>	<b>363,628</b>	<b>-74,441</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
<b>Departmental Expenditure Limit</b>			
Resource	27,885	30,208	32,992
Capital	700	1,116	1,554
<b>Annually Managed Expenditure</b>			
Resource	968	-2,147	-3,746
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,853	28,061	29,246
Capital	700	1,116	1,554
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,397</b>	<b>32,147</b>	<b>32,905</b>
House of Lords			
<b>Departmental Expenditure Limit</b>			
Resource	176,306	128,372	103,464
Capital	81,710	54,936	46,371
<b>Annually Managed Expenditure</b>			
Resource	1	40,806	-4,612
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	176,307	169,178	98,852
Capital	81,710	54,936	46,371
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>246,581</b>	<b>172,028</b>	<b>148,244</b>
House of Commons: Members			
<b>Departmental Expenditure Limit</b>			
Resource	17,700	17,090	17,950
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,700	17,090	17,950
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,700</b>	<b>17,040</b>	<b>15,272</b>
Crown Estate Office			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365	2,365	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,365</b>

**Table 2 Supply Estimates by department**

	£'000		
	2019-20 Plans	2018-19 † Provisions	2017-18 † Outturn
Armed Forces Pension and Compensation Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,407,873	9,303,361	6,984,402
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,407,873	9,303,361	6,984,402
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,368,946</b>	<b>1,847,555</b>	<b>1,643,839</b>
Department for International Development: Overseas Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	21,800	57,900	23,561
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	21,800	57,900	23,561
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>59,000</b>	<b>65,300</b>	<b>60,579</b>
National Health Service Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,848,147	36,590,000	26,504,809
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,848,147	36,590,000	26,504,809
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-3,028,207</b>	<b>183,034</b>	<b>-334,014</b>
Teachers' Pensions Scheme (England and Wales)			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,423,116	24,628,869	15,671,163
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,423,116	24,628,869	15,671,163
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>3,120,002</b>	<b>3,659,260</b>	<b>3,391,542</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
UK Atomic Energy Authority Pension Schemes			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	276,940	263,125	273,708
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	276,940	263,125	273,708
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>229,490</b>	<b>239,161</b>	<b>208,943</b>
Ministry of Justice: Judicial Pensions Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	175,459	844,481	95,748
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,459	844,481	95,748
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-115,780</b>	<b>-69,745</b>	<b>-78,375</b>
Cabinet Office: Civil Superannuation			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,604,557	15,434,303	9,864,215
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,604,557	15,434,303	9,864,215
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,567,082</b>	<b>2,300,791</b>	<b>2,135,442</b>
Royal Mail Statutory Pension Scheme			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,207,000	1,168,000	1,325,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,207,000	1,168,000	1,325,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,419,000</b>	<b>1,410,000</b>	<b>1,355,232</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	287,388,712	280,800,182	268,271,284
Capital	64,689,008	57,540,085	48,846,101
<b>Annually Managed Expenditure</b>			
Resource	190,500,671	149,482,979	272,526,664
Capital	21,478,882	23,079,161	20,571,799
<b>Total Net Budget</b>			
Resource	477,889,383	430,283,161	540,797,948
Capital	86,167,890	80,619,246	69,417,900
<b>Total Non-Budget Expenditure</b>	64,751,322	63,784,006	58,981,596
<b>Total Net cash requirement</b>	518,110,916	512,174,055	457,433,807

**Supply Estimates presented elsewhere †††**

House of Commons: Administration

<b>Departmental Expenditure Limit</b>			
Resource	440,500	302,100	228,693
Capital	244,100	154,100	191,175
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	440,500	302,100	228,693
Capital	244,100	154,100	191,175
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>529,500</b>	<b>393,100</b>	<b>275,629</b>

National Audit Office

<b>Departmental Expenditure Limit</b>			
Resource	71,000	67,500	64,772
Capital	1,000	1,400	790
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	71,000	67,500	64,772
Capital	1,000	1,400	790
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>69,616</b>	<b>65,707</b>	<b>64,127</b>

Electoral Commission

<b>Departmental Expenditure Limit</b>			
Resource	18,325	16,371	15,608
Capital	990	842	279
<b>Annually Managed Expenditure</b>			
Resource	115	339	10
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,440	16,710	15,618
Capital	990	842	279
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,731</b>	<b>16,807</b>	<b>16,590</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	199,221	193,014	174,903
Capital	394	2,865	2,525
<b>Annually Managed Expenditure</b>			
Resource	100	500	-1,233
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	199,321	193,514	173,670
Capital	394	2,865	2,525
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>198,327</b>	<b>196,070</b>	<b>189,827</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,192	2,119	1,937
Capital	50	68	164
<b>Annually Managed Expenditure</b>			
Resource	60	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,252	2,119	1,937
Capital	50	68	164
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,174</b>	<b>2,258</b>	<b>1,858</b>
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	731,238	581,104	485,913
Capital	246,534	159,275	194,933
<b>Annually Managed Expenditure</b>			
Resource	275	839	-1,223
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	731,513	581,943	484,690
Capital	246,534	159,275	194,933
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	<b>818,348</b>	<b>673,942</b>	<b>548,031</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2019-20 Plans</b>	<b>2018-19 † Provisions</b>	<b>2017-18 † Outturn</b>
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	288,119,950	281,381,286	268,757,197
Capital	64,935,542	57,699,360	49,041,034
<b>Annually Managed Expenditure</b>			
Resource	190,500,946	149,483,818	272,525,441
Capital	21,478,882	23,079,161	20,571,799
<b>Total Net Budget</b>			
Resource	478,620,896	430,865,104	541,282,638
Capital	86,414,424	80,778,521	69,612,833
<b>Total Non-Budget Expenditure</b>	64,751,322	63,784,006	58,981,596
<b>Total Net cash requirement</b>	518,929,264	512,847,997	457,981,838

† Figures for 2017-18 outturn and 2018-19 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2019-20 Estimate structure.

†† This measure of DEL includes grants paid to Academies which do not form part of DfE's RDEL and CDEL budgetary control totals set by HMT. See tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT which include the net spending of Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

**Table 3 Resource Departmental Expenditure Limits 2019-20**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	38,204,958	-	38,204,958
Security and Intelligence Agencies	2,777,016	-	2,777,016
Home Office	11,515,703	-	11,515,703
National Crime Agency	443,476	-	443,476
Foreign and Commonwealth Office	2,616,740	-	2,616,740
Department for International Development	6,693,509	483,000	7,176,509
Department of Health and Social Care	110,906,994	22,694,373	133,601,367
Department for Work and Pensions	5,285,111	454,770	5,739,881
Department for Education ††	46,460,591	24,162,051	70,622,642
Office for Standards in Education, Children's Services and Skills	127,584	-	127,584
Office of Qualifications and Examinations Regulation	18,065	-	18,065
Department for Business, Energy and Industrial Strategy	3,171,329	-1,060,000	2,111,329
Department for Transport	10,696,959	13,233	10,710,192
Department for Exiting the European Union	93,848	-	93,848
Department for International Trade	488,309	-	488,309
Department for Digital, Culture, Media and Sport	1,770,150	-	1,770,150
MHCLG - Communities	2,600,578	-	2,600,578
MHCLG - Local Government	5,205,797	-	5,205,797
Ministry of Justice	7,922,590	129,122	8,051,712
Crown Prosecution Service	541,260	-	541,260
Serious Fraud Office	52,460	-	52,460
HM Procurator General and Treasury Solicitor	16,871	-	16,871
Department for Environment, Food and Rural Affairs	2,157,434	-	2,157,434
HM Revenue and Customs	3,899,656	283,300	4,182,956
HM Treasury	214,271	7,300	221,571
Cabinet Office	501,702	161,055	662,757
Scottish Government	-	17,444,935	17,444,935
Scotland Office and Office of the Advocate General	10,233	-	10,233
Northern Ireland Executive	-	11,335,408	11,335,408
Northern Ireland Office	24,144	4,550	28,694
Welsh Government	-	12,575,276	12,575,276
Wales Office	5,102	-	5,102
National Savings and Investments	123,294	-	123,294
Charity Commission	27,043	-	27,043
Competition and Markets Authority	93,469	-	93,469
The Statistics Board	297,629	-	297,629
Food Standards Agency	98,295	-	98,295
The National Archives	36,952	-	36,952
United Kingdom Supreme Court	3,492	2,400	5,892
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Rail and Road	3	-	3
Water Services Regulation Authority	150	-	150
Export Credits Guarantee Department	1,301	-	1,301
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	27,885	196	28,081
House of Lords	176,306	-	176,306
House of Commons: Members	17,700	-	17,700
<b>Sub-total Central Government</b>	<b>265,326,661</b>	<b>88,690,969</b>	<b>354,017,630</b>



**Table 3 Resource Departmental Expenditure Limits 2019-20**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration †††	440,500	-	440,500
National Audit Office †††	71,000	320	71,320
Electoral Commission †††	18,325	200	18,525
Independent Parliamentary Standards Authority †††	199,221	-	199,221
Local Government Boundary Commission for England †††	2,192		2,192
<b>Sub-total independent entities</b>	<b>731,238</b>	<b>520</b>	<b>731,758</b>
<b>Total</b>	<b>266,057,899</b>	<b>88,691,489</b>	<b>354,749,388</b>

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

**Table 4 Administration Budgets 2019-20**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department</b>			
Ministry of Defence	1,586,963	-	1,586,963
Security and Intelligence Agencies	76,000	-	76,000
Home Office	328,150	-	328,150
National Crime Agency	31,022	-	31,022
Foreign and Commonwealth Office	183,086	-	183,086
Department for International Development	120,294	-	120,294
Department of Health and Social Care	2,866,600	-	2,866,600
Department for Work and Pensions	815,199	-	815,199
Department for Education	473,207	-	473,207
Office for Standards in Education, Children's Services and Skills	17,334	-	17,334
Office of Qualifications and Examinations Regulation	15,020	-	15,020
Department for Business, Energy and Industrial Strategy	524,855	-	524,855
Department for Transport	300,175	80	300,255
Department for Exiting the European Union	93,848	-	93,848
Department for International Trade	189,915	-	189,915
Department for Digital, Culture, Media and Sport	197,428	-	197,428
MHCLG - Communities	278,047	-	278,047
Ministry of Justice	418,000	-	418,000
Crown Prosecution Service	34,162	-	34,162
Serious Fraud Office	8,330	-	8,330
HM Procurator General and Treasury Solicitor	16,571	-	16,571
Department for Environment, Food and Rural Affairs	794,483	-	794,483
HM Revenue and Customs	917,473	51,474	968,947
HM Treasury	192,096	-	192,096
Cabinet Office	248,542	-	248,542
Scotland Office and Office of the Advocate General	9,803	-	9,803
Northern Ireland Office	16,708	-	16,708
Wales Office	4,667	-	4,667
National Savings and Investments	123,294	-	123,294
Charity Commission	27,043	-	27,043
Competition and Markets Authority	21,729	-	21,729
Food Standards Agency	49,291	-	49,291
The National Archives	9,695	-	9,695
United Kingdom Supreme Court	920	-	920
Government Actuary's Department	1	-	1
Office of Gas and Electricity Markets	701	-	701
Office of Road and Rail	3	-	3
Water Services Regulation Authority	150	-	150
Export Credits Guarantee Department	1	-	1
<b>Total</b>	<b>10,990,806</b>	<b>51,554</b>	<b>11,042,360</b>

**Table 5 Capital Departmental Expenditure Limits 2019-20**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Department †</b>			
Ministry of Defence	9,780,802	-	9,780,802
Security and Intelligence Agencies	685,522	-	685,522
Home Office	579,733	-	579,733
National Crime Agency	50,000	-	50,000
Foreign and Commonwealth Office	111,842	-	111,842
Department for International Development	2,526,800	-	2,526,800
Department of Health and Social Care	5,920,359	-	5,920,359
Department for Work and Pensions	184,791	41,909	226,700
Department for Education ††	3,996,445	977,515	4,973,960
Office for Standards in Education, Children's Services and Skills	3,500	-	3,500
Office of Qualifications and Examinations Regulation	100	-	100
Department for Business, Energy and Industrial Strategy	11,460,663	-	11,460,663
Department for Transport	15,323,794	-	15,323,794
Department for Exiting the European Union	80	-	80
Department for International Trade	14,421	-	14,421
Department for Digital, Culture, Media and Sport	655,485	-	655,485
MHCLG - Communities	10,686,162	-	10,686,162
MHCLG - Local Government	-	-	-
Ministry of Justice	417,240	-	417,240
Crown Prosecution Service	2,800	-	2,800
Serious Fraud Office	2,900	-	2,900
HM Procurator General and Treasury Solicitor	2,700	-	2,700
Department for Environment, Food and Rural Affairs	617,805	-	617,805
HM Revenue and Customs	306,660	-	306,660
HM Treasury	172,000	-	172,000
Cabinet Office	84,089	-	84,089
Scottish Government	-	4,490,865	4,490,865
Scotland Office and Office of the Advocate General	50	-	50
Northern Ireland Executive	-	1,702,786	1,702,786
Northern Ireland Office	250	-	250
Welsh Government	-	2,134,347	2,134,347
Wales Office	30	-	30
National Savings and Investments	650	-	650
Charity Commission	1,200	-	1,200
Competition and Markets Authority	17,300	-	17,300
The Statistics Board	7,000	-	7,000
Food Standards Agency	5,415	-	5,415
The National Archives	1,900	-	1,900
United Kingdom Supreme Court	555	-	555
Government Actuary's Department	200	-	200
Office of Gas and Electricity Markets	1,000	-	1,000
Office of Rail and Road	6,320	-	6,320
Water Services Regulation Authority	220	-	220
Export Credits Guarantee Department	300	-	300
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	700	-	700
House of Lords	81,710	-	81,710
House of Commons: Members	-	-	-
<b>Sub-total Central Government</b>	<b>63,711,493</b>	<b>9,347,422</b>	<b>73,058,915</b>

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**Table 5 Capital Departmental Expenditure Limits 2019-20**


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	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
House of Commons: Administration †††	244,100	-	244,100
National Audit Office †††	1,000	-	1,000
Electoral Commission †††	990	-	990
Independent Parliamentary Standards Authority †††	394	-	394
Local Government Boundary Commission for England †††	50	-	50
<b>Sub-total independent entities</b>	<b>246,534</b>	<b>-</b>	<b>246,534</b>
<b>Total</b>	<b>63,958,027</b>	<b>9,347,422</b>	<b>73,305,449</b>

† The DELs above relate to individual departmental Supply Estimates: for DEL control purposes the Treasury may combine departments into groups to evaluate DEL breaches.

†† DfE budgets set by HMT in this table include the net spending of Academies which are not voted through the Estimates. The number voted for DfE in this table differs from the voted figures shown in DfE's Estimate and Table 2 because the Estimate and Table 2 include grants paid by DfE to Academies.

††† Figures for the independent entities are provisional. See their published Estimates for the final provision.

# **Section 6.**

## **Individual Main Estimates**

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# Ministry of Defence

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## Introduction

1. The Estimate provides for expenditure primarily to meet the costs of the Department's operational, support and logistics services, and providing the equipment capability required by Defence policy; Operations in support of government endorsed peacekeeping operations and for Conflict Pools. War Pensions Benefit provides for payment of war disablement and war widows' pensions in accordance with relevant legislation.
2. Some advances made periodically for the UK share of costs for collaborative projects will be charged to the Estimate at the time of issue and the MoD will be provided with periodic statements of actual expenditure incurred.
3. The Ministry of Defence is responsible for administering the funding for this Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	38,204,958,000	-	38,204,958,000
Capital	9,780,802,000	-	9,780,802,000
<b>Annually Managed Expenditure</b>			
Resource	1,519,285,000	-	1,519,285,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	39,724,243,000	-	39,724,243,000
Capital	9,780,802,000	-	9,780,802,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>40,245,760,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Ministry of Defence on:

**Departmental Expenditure Limit:**Expenditure arising from:

Ongoing military commitments, including identifying and countering the threat of terrorist attack on the UK Mainland, and maintaining the integrity of UK waters and airspace. Contributing to the community, including through the administration of cadet forces, costs of assistance to other Government Departments and agencies. Defence engagement, and the department's support of wider British interests. Delivering military capability, including costs of front line troops, attributed costs of logistical and personnel support costs. Research on the equipment and non-equipment programme, provision of financial interventions to the private sector in support of delivery of departmental outputs. The Defence Infrastructure Organisation. To support Ministers and Parliament. Strategic management and corporate services. Pensions and other payments/allowances for disablement or death arising out of war or service in the Armed Forces after 2 September 1939. Awards to surviving members of British groups held prisoner by the Japanese during the Second World War (Far Eastern Prisoners of War) or their surviving spouse and pensions and other payments in respect of service in the Armed Forces at other times, excluding claims under the Armed Forces Compensation Scheme and Armed Forces pension scheme.

Personnel costs of the Armed Forces and their Reserves, Cadet forces, and personnel costs of Defence Ministers, and of civilian staff employed by the Ministry of Defence. Movements; charter of ships; logistic services for the Armed Forces; repair, maintenance, stores and supply services; associated capital facilities and works; contractors' redundancy costs; plant and machinery; nuclear warhead and fissile material programme; procurement, including development and production of equipment and weapon systems for the Armed Forces; purchases for sale abroad; research by contract; sundry procurement services including those on repayment terms.



**Part I (continued)**

£

Land and buildings works services. Services provided by other Government Departments. Sundry services, subscriptions, grants, including support to Armed Forces charities and other payments, assistance to Foreign and Commonwealth Governments for defence-related purposes. UK youth community projects. Set-up costs and loans to Trading Funds and Defence Electronics and Components Agency. Spending by defence-related Arm's Length Bodies (ALBs).

Support of operations over and above the costs of maintaining the units involved at their normal state of readiness. The net additional (programme) costs for early warning, crisis management, conflict resolution/peace-making, peace-keeping and peace-building activities in other parts of the World. The net additional costs of associated strengthening of international regional systems; capacity-building; and stabilisation activities.

Income arising from:

Provision of services to foreign Governments and other government departments. Payments for services provided by Trading Funds and Defence Electronics and Components Agency. Dividends and loan repayments from Trading Funds and Defence Electronics and Components Agency. Sale of assets. Recovery of costs from personnel. Rent for use of Ministry of Defence property and miscellaneous receipts.

**Annually Managed Expenditure:**Expenditure arising from:

The creation and revaluation of provisions; impairments due to the revaluation of assets, unforeseen obsolescence and losses caused by catastrophic events. Bad debts and some Foreign exchange gains and losses. Costs associated with decommissioning.

**Ministry of Defence** will account for this Estimate.

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	38,204,958,000	17,168,383,000	<b>21,036,575,000</b>
Capital	9,780,802,000	4,442,447,000	<b>5,338,355,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,519,285,000	683,679,000	<b>835,606,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>40,245,760,000</b>	<b>17,748,165,000</b>	<b>22,497,595,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans						2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,586,963	-	1,586,963	37,709,699	-1,091,704	36,617,995	9,971,079	-190,277	9,780,802	36,757,875	10,400,662
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	9,676,900	-	9,676,900	-	-	-	9,081,990	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,694,024	-	1,694,024	-	-	-	1,466,222	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	3,178,892	-	3,178,892	-	-	-	4,284,735	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,145,901	-	1,145,901	-	-	-	1,138,595	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	8,997,174	-	8,997,174	-	-	-	6,718,267	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,909,397	-	1,909,397	-	-	-	1,360,363	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,089,444	-1,089,444	-	-	-	-1,086,898	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,496,772	-	8,496,772	-	-	-	8,896,437	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	340,000	-	340,000	-	-	-	380,000	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	4,829,667	-	4,829,667	-	5,733,133
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	3,769,324	-	3,769,324	-	3,299,552
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	50,000	-187,000	-137,000	-	-138,008
M Provision of Defence Capability New Loans and Loan Repayment										
-	-	-	-	-	-	3,277	-3,277	-	-	15,742
N Provision of Defence Capability Research and Development Costs										
-	-	-	157,390	-	157,390	1,261,000	-	1,261,000	168,014	1,317,778
O Provision of Defence Capability Administration Civilian Personnel Costs										
492,462	-	492,462	-	-	-	-	-	-	480,000	-
P Provision of Defence Capability Administration Other Costs and Services										
424,501	-	424,501	-	-	-	-	-	-	582,610	-
Q Operations Service Personnel Staff Cost										
-	-	-	16,392	-	16,392	-	-	-	35,000	-
R Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	1,000	-	1,000	-	-	-	5,000	-

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
S Operations Infrastructure Costs										
-	-	-	42,956	-	42,956	-	-	-	76,000	-
T Operations Inventory Consumption										
-	-	-	67,261	-	67,261	-	-	-	106,000	-
U Operations Equipment Support Costs										
-	-	-	157,825	-	157,825	-	-	-	282,000	-
V Operations Other Costs and Services										
-	-	-	28,826	-	28,826	-	-	-	76,700	-
W Operations Receipts and other Income										
-	-	-	-	-2,260	-2,260	-	-	-	-6,000	-
X Operations Capital Single Use Military Equipment										
-	-	-	-	-	-	18,000	-	18,000	-	80,000
Y Non Departmental Public Bodies Costs (net)										
-	-	-	178,543	-	178,543	2,511	-	2,511	183,107	2,465
Z Defence Capability Admin Service Pers Costs										
660,000	-	660,000	-	-	-	-	-	-	680,000	-
AA Defence Capability DE&S DEL Costs										
-	-	-	846,700	-	846,700	37,300	-	37,300	995,300	50,000
AB War Pension Benefits Programme Costs										
-	-	-	691,708	-	691,708	-	-	-	718,135	-
AC Conflict, Stability and Security Fund										
-	-	-	82,038	-	82,038	-	-	-	92,298	-
AD Cash Release of Provisions Admin Costs										
10,000	-	10,000	-	-	-	-	-	-	12,000	-
<i>Operations Depreciation and Impairment Costs</i>										
-	-	-	-	-	-	-	-	-	32,000	-
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	40,000
<b>Total Spending in DEL</b>										
1,586,963	-	1,586,963	37,709,699	-1,091,704	36,617,995	9,971,079	-190,277	9,780,802	36,757,875	10,400,662
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,519,285	-	1,519,285	-	-	-	-3,868,050	-
<i>Of which:</i>										
AE Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	952,550	-	952,550	-	-	-	402,550	-
AF Provision of Defence Capability Provisions Costs										
-	-	-	616,735	-	616,735	-	-	-	-3,670,600	-
AG Provision of Defence Cash Release of Provisions Costs										
-	-	-	-350,000	-	-350,000	-	-	-	-400,000	-

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
AH Movement On Fair Value of Financial Instruments										
-	-	-	300,000	-	300,000	-	-	-	-200,000	-
<b>Total Spending in AME</b>										
-	-	-	1,519,285	-	1,519,285	-	-	-	-3,868,050	-
-	-	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>										
1,586,963	-	1,586,963	39,228,984	-1,091,704	38,137,280	9,971,079	-190,277	9,780,802	32,889,825	10,400,662
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,586,963	-	1,586,963	39,228,984	-1,091,704	38,137,280	9,971,079	-190,277	9,780,802	32,889,825	10,400,662
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>39,724,243</b>	<b>32,889,825</b>	<b>43,889,101</b>
<b>Net Capital Requirement</b>	<b>9,780,802</b>	<b>10,400,662</b>	<b>9,748,072</b>
<b>Accruals to cash adjustments</b>	<b>-9,259,285</b>	<b>-8,669,871</b>	<b>-16,854,390</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-181,054	-185,572	-166,391
Add cash grant-in-aid	177,826	182,009	185,895
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,749,322	-9,130,987	-8,732,023
New provisions and adjustments to previous provisions	-616,735	3,670,600	-8,597,197
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	152,511
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	135,000	303,091	-
Increase (+) / Decrease (-) in debtors	275,000	550,797	-
Increase (-) / Decrease (+) in creditors	350,000	540,191	-
Use of provisions	350,000	400,000	302,815
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>40,245,760</b>	<b>39,620,616</b>	<b>36,782,783</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	1,576,963	1,734,610	1,465,102
<i>Less:</i>			
Administration DEL Income	-	-	-7,926
<b>Net Administration Costs</b>	<b>1,576,963</b>	<b>1,734,610</b>	<b>1,457,176</b>
Gross Programme Costs	37,156,501	30,294,999	41,468,422
<i>Less:</i>			
Programme DEL Income	-1,091,704	-1,092,898	-1,157,428
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>36,064,797</b>	<b>29,202,101</b>	<b>40,310,994</b>
<b>Total Net Operating Costs</b>	<b>37,641,760</b>	<b>30,936,711</b>	<b>41,768,170</b>
<i>Of which:</i>			
Resource DEL	34,011,475	32,632,761	30,766,309
Capital DEL	1,761,000	1,772,000	1,008,681
Resource AME	1,869,285	-3,468,050	9,993,180
Capital AME	-	-	-
Non-budget	-	-	-
<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	-1,761,000	-1,772,000	-1,008,681
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,843,483	3,725,114	3,129,612
<b>Total Resource Budget</b>	<b>39,724,243</b>	<b>32,889,825</b>	<b>43,889,101</b>
<i>Of which:</i>			
Resource DEL	38,204,958	36,757,875	34,198,736
Resource AME	1,519,285	-3,868,050	9,690,365
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>39,724,243</b>	<b>32,889,825</b>	<b>43,889,101</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-1,091,704</b>	<b>-1,092,898</b>	<b>-1,165,354</b>
<i>Of which:</i>			
Administration			
Other Income	-	-	-7,926
<i>Of which:</i>			
P Provision of Defence Capability Administration Other Costs and Services	-	-	-7,926
Total Administration	-	-	-7,926
Programme			
Sales of Goods and Services	-774,671	-778,808	-785,501
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-772,411	-772,808	-756,061
W Operations Receipts and other Income	-2,260	-6,000	-11,914
AA Defence Capability DE&S DEL Costs	-	-	-17,526
Interest and Dividends	-	-	-21,858
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-21,858
Other Income	-317,033	-314,090	-332,765
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-	-	-32,676
B Provision of Defence Capability Civilian Personnel Costs	-	-	-25,270
G Provision of Defence Capability Receipts and other Income	-317,033	-314,090	-274,674
W Operations Receipts and other Income	-	-	-27
AA Defence Capability DE&S DEL Costs	-	-	-118
Taxation	-	-	-17,304
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-17,304
Total Programme	-1,091,704	-1,092,898	-1,157,428
<b>Total Voted Resource Income</b>	<b>-1,091,704</b>	<b>-1,092,898</b>	<b>-1,165,354</b>
<b>Voted Capital DEL</b>	<b>-190,277</b>	<b>-217,258</b>	<b>-33,253</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-187,000	-213,000	-33,253
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-29
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-187,000	-213,000	-33,224

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**Part III: Note B - Analysis of Departmental Income (*continued*)**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Repayments	-3,277	-4,258	-
<i>Of which:</i>			
M Provision of Defence Capability New Loans and Loan Repayment	-3,277	-4,258	-
Total Programme	-190,277	-217,258	-33,253
<b>Total Voted Capital Income</b>	<b>-190,277</b>	<b>-217,258</b>	<b>-33,253</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Stephen Lovegrove
<b>Executive Agency Accounting Officers:</b>	
Sir Simon Bollom	Defence Equipment and Support
Ian Booth	Submarine Delivery Authority (SDA)

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:

Gary Lashko	Royal Hospital Chelsea
Professor Dominic Tweddle	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Ms Maggie Appleton MBE	Royal Airforce Museum
Victoria Wallace	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office

Stephen Lovegrove 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 (FRM), 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
Y-DEL	Commonwealth War Graves Commission	54,018	-	54,018
Y-DEL	National Army Museum	7,309	-	6,442
Y-DEL	National Museum of the Royal Navy	4,386	126	3,501
Y-DEL	Royal Air Force Museum	9,524	-	9,524
Y-DEL	Royal Hospital, Chelsea	13,707	-	12,357
Y-DEL	Single Source Regulations Office	6,061	-	6,061
Y-DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	83,538	2,385	85,923
<b>Total</b>		<b>178,543</b>	<b>2,511</b>	<b>177,826</b>

## **Part III: Note J - Staff Benefits**

For the Financial Year 2019-20, the Top Level Budget (TLB) holders have delegated authority to make special bonus payments to civilian staff, to either an individual or to a team, in recognition of exceptional performance in a one-off task/situation, or for achievement of a significant personal development activity via the In-Year Reward Scheme. Awards will not exceed £5,000 per person during a financial year and there is no guarantee of an In-Year Reward.

TLB holders are also able to authorise non-cash awards via the Thank You Scheme, which include such items as retail outlet or theatre ticket vouchers. The value of an award will not exceed £100 per individual and nor will they in total exceed 0.1% of the civilian pay bill for the TLB.

In addition to the financial rewards is the Business Unit Commendations for all civilian employees in broader banded grades, retained grades, skill zones and analogue grades and military personnel. Business Unit Commendations exist as a means of non-pay reward to ensure that exceptional effort undertaken either individually, or collectively, is recognised by top-level management and made publicly known to colleagues. This is typically done by means of a presentation and certificate. Business Unit Commendations and related Commendation Schemes vary from organisation to organisation within the Department.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities valued in excess of 300 thousand pounds, are as follows:	
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liability for International Military Sales.	Unquantifiable
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Indemnity for utilities and services following the sale of Service housing	17,031
3. Indemnity to the Babcock Group in respect of nuclear risks under the Nuclear Installations Act 1965.	Unquantifiable
4. Indemnities to the Babcock Group in respect of non-nuclear risks resulting from claims for damage to property or death and personal injury to a third party.	Unquantifiable
5. Indemnity to Rolls-Royce Power for the non-insurance of the Rolls-Royce Core Factory and the Neptune Test Reactor facility for death and personal injury to a third party.	Unquantifiable
6. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
7. Indemnity for residual public liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
8. Indemnity for environmental losses incurred by QinetiQ arising from certain defined materials at specific properties before the formation of QinetiQ on 1 July 2001.	Unquantifiable
9. Remediation costs associated with the discovery of unknown environmental contamination at the Fleetlands site.	17,000
10. Legal claims (personal).	46,893
11. Environmental clean up costs.	46,851
12. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
13. Government Pipeline and Storage System (GPSS) - compensation to landowners where GPSS is laid outside deviation limits or where the SofS' rights in respect of GPSS are lost.	5,456
14. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
15. Contractor claims relating to project deferment or termination.	500
16. Military personnel are entitled, after specified periods of service, to claim a training allowance. The claim can be made while serving in the Armed Forces or up to 10 years after leaving.	Unquantifiable

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
17. Indemnity for early termination of the Forces Broadcasting Service Contract.	Unquantifiable
18. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
19. The Department has a number of sites where it may be necessary to carry out decontamination work. It is not practicable or cost effective to identify all contamination at these sites, any possible liability is therefore not quantified and possible site remediation exposure is recognised as an unquantifiable contingent liability.	Unquantifiable
20. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949
21. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
22. Indemnity given in relation to the disposal of Gruinard Island in the event of claims arising from the outbreak of specific strains of anthrax on the Island.	Unquantifiable
23. Limit of contractor liability for possible damage caused by contractors on Government property for Sensors Support Optimisation Project.	Unquantifiable
24. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable
25. Indemnity for residual employee disease liability arising from the disbanding of Defence Evaluation and Research Agency (DERA) as a MOD Trading Fund and the formation of QinetiQ on 1 July 2001.	Unquantifiable
26. Indemnity for contractors under standard contract terms for Joint Operational Fuel Systems and Cerberus Project.	Unquantifiable
27. Potential liability for staff transferred from the department to request access to pension schemes available under New Fair Deal Arrangements.	Unquantifiable
28. Indemnity for possible damage caused by contractors on Government property	1,432,500
29. Indemnity to contractors for third party claims	282,000
30. Liability for redundancy following contractorisation	237,706
31. Indemnity to contractors for loss or damage to issued property.	10,000
32. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,001
33. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
34. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable

### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
35. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable
36. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
37. Indemnity to contractors for potential third party risks arising from construction of Queen Elizabeth carriers.	Unquantifiable
38. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
39. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
40. Indemnity to Rolls-Royce for redundancy costs in the event of the termination of the nuclear submarine construction programme.	Unquantifiable
41. HMG guarantee for EU funding streams as announced in August and October 2016. MOD's responsibility covers the Preparatory Action on Defence Research Programme.	Unquantifiable

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budget	168,559
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	1,912
F-DEL	Western European Union Centre	3,988



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# Security and Intelligence Agencies

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## Introduction

1 This Estimate provides for all the administration costs and other expenditures of the Government Communication Headquarters (GCHQ), the Secret Intelligence Service (SIS) and the Security Service (MI5).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,777,016,000	-	2,777,016,000
Capital	685,522,000	-	685,522,000
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	-	39,050,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,816,066,000	-	2,816,066,000
Capital	685,522,000	-	685,522,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,162,228,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Security and Intelligence Agencies on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration and operational costs, research and development works, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

The sale of services to other government departments, the recovery of costs of staff on loan, recovery from staff for miscellaneous items and certain other services. The sale of fixed assets, freehold interest and land.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items.

**Security and Intelligence Agencies** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	2,777,016,000	1,166,635,000	<b>1,610,381,000</b>
Capital	685,522,000	289,448,000	<b>396,074,000</b>
<b>Annually Managed Expenditure</b>			
Resource	39,050,000	17,573,000	<b>21,477,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,162,228,000</b>	<b>1,345,512,000</b>	<b>1,816,716,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
76,000	-	76,000	2,883,802	-182,786	2,701,016	729,822	-44,300	685,522	2,567,231	606,682
<i>Of which:</i>										
A Security and Intelligence Agencies										
76,000	-	76,000	2,883,802	-182,786	2,701,016	729,822	-44,300	685,522	2,567,231	606,682
<b>Total Spending in DEL</b>										
76,000	-	76,000	2,883,802	-182,786	2,701,016	729,822	-44,300	685,522	2,567,231	606,682
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	39,050	-	39,050	-	-	-	44,050	-
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	39,050	-	39,050	-	-	-	44,050	-
<b>Total Spending in AME</b>										
-	-	-	39,050	-	39,050	-	-	-	44,050	-
<b>Total for Estimate</b>										
76,000	-	76,000	2,922,852	-182,786	2,740,066	729,822	-44,300	685,522	2,611,281	606,682
<i>Of which:</i>										
<b>Voted Expenditure</b>										
76,000	-	76,000	2,922,852	-182,786	2,740,066	729,822	-44,300	685,522	2,611,281	606,682
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>2,816,066</b>	<b>2,611,281</b>	<b>2,409,108</b>
<b>Net Capital Requirement</b>	<b>685,522</b>	<b>606,682</b>	<b>575,858</b>
<b>Accruals to cash adjustments</b>	<b>-339,360</b>	<b>-282,532</b>	<b>-360,754</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-489,900	-478,070	-381,460
New provisions and adjustments to previous provisions	850	850	-7,659
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-310	-312	-371
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	150,000	195,000	28,736
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,162,228</b>	<b>2,935,431</b>	<b>2,624,212</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	76,000	75,000	70,018
<i>Less:</i>			
Administration DEL Income	-	-200	-87
<b>Net Administration Costs</b>	<b>76,000</b>	<b>74,800</b>	<b>69,931</b>
Gross Programme Costs	3,108,952	2,843,156	2,703,571
<i>Less:</i>			
Programme DEL Income	-227,086	-245,075	-223,629
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,881,866</b>	<b>2,598,081</b>	<b>2,479,942</b>
<b>Total Net Operating Costs</b>	<b>2,957,866</b>	<b>2,672,881</b>	<b>2,549,873</b>
<i>Of which:</i>			
Resource DEL	2,777,016	2,567,231	2,389,986
Capital DEL	141,800	61,600	140,765
Resource AME	39,050	44,050	19,122
Capital AME	-	-	-
Non-budget	-	-	-
<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	-141,800	-61,600	-140,765
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,816,066</b>	<b>2,611,281</b>	<b>2,409,108</b>
<i>Of which:</i>			
Resource DEL	2,777,016	2,567,231	2,389,986
Resource AME	39,050	44,050	19,122
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,816,066</b>	<b>2,611,281</b>	<b>2,409,108</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-182,786</b>	<b>-177,075</b>	<b>-176,737</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-200	-87
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-200	-87
Total Administration	-	-200	-87
Programme			
Sales of Goods and Services	-182,786	-176,875	-176,650
<i>Of which:</i>			
A Security and Intelligence Agencies	-182,786	-176,875	-176,650
Total Programme	-182,786	-176,875	-176,650
<b>Total Voted Resource Income</b>	<b>-182,786</b>	<b>-177,075</b>	<b>-176,737</b>
<b>Voted Capital DEL</b>	<b>-44,300</b>	<b>-68,200</b>	<b>-47,563</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-584
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-584
Other Grants	-44,300	-68,200	-46,979
<i>Of which:</i>			
A Security and Intelligence Agencies	-44,300	-68,200	-46,979
Total Programme	-44,300	-68,200	-47,563
<b>Total Voted Capital Income</b>	<b>-44,300</b>	<b>-68,200</b>	<b>-47,563</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



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## 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 Mark Sedwill KCMG

Sir Mark Sedwill KCMG 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.



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# Home Office

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## Introduction

The Estimate provides for expenditure by and income of the Home Office for:

1. Working on the problems caused by illegal drug use;
2. Shaping the alcohol strategy, policy and licensing conditions;
3. Keeping the United Kingdom safe from the threat of terrorism;
4. Reducing and preventing crime, and ensuring people feel safe in the homes and communities;
5. Securing the UK border and controlling immigration;
6. Considering applications to enter and stay in the UK;
7. Issuing passports and visas;
8. Supporting visible, responsible and accountable policing by empowering the public and freeing up the police to fight crime; and
9. Fire prevention and rescue.

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,515,703,000	-	11,515,703,000
Capital	579,733,000	-	579,733,000
<b>Annually Managed Expenditure</b>			
Resource	2,861,683,000	-	2,861,683,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,377,386,000	-	14,377,386,000
Capital	579,733,000	-	579,733,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>14,623,420,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Home Office on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Control of immigration and nationality; refugees (including the provision of loans) and Voluntary and Community Sector refugee organisations; support for asylum seekers; work permits.

Safeguarding children and vulnerable adults including reducing and preventing child trafficking and modern slavery; registration of forensic practitioners; grants to, and other expenditure on behalf of associated entities.

Identity management; passports.

Emergency planning and services; counter-terrorism and intelligence.

Responsibility for the fire and rescue services; financial support to Local Authorities and Fire and Rescue Authorities; emergency assistance; improvement, transformation and efficiency; intervention action and capacity building in local authorities; Private Finance Initiative Special Grant.

Police resource and capital expenditure; crime reduction and prevention; firearms compensation and related matters; other services related to crime; tackling drug abuse.

Expenditure arising from the programme to reform the proceeds of crime and terrorism financing “suspicious activity reporting” regime.

Immigration Health Surcharge and Immigration Skills Charge.

Net spending by Arm's Length Bodies (Independent Police Complaints Commission, Security Industry Authority, Office of the Immigration Service Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service, Equalities and Human Rights Commission). Payments of grant and grant-in-aid to other organisations promoting Home Office objectives; support to local authorities including Area Based Grants; payments to other Government departments; the administration and operation of the department; and other non-cash items.

Income arising from:

Control of immigration and nationality; additional or special immigration services; work permits; fees, fines and penalties arising from relevant Home Office legislation.

Identity management and data protection; passports and certificates.

Emergency planning and services; counter-terrorism work, and intelligence.

Responsibility for and inspections of crown premises and emergency services.

Cyber-crime. Contributions for Police IT services.

Issue of licences and certificates; crime reduction and prevention; proceeds of crime; training and advisory services.

Immigration Health Surcharge and Immigration Skills Charge.

Contributions towards grant programmes from third parties, other Government departments and the Devolved Administrations, the European Union, other Governments; the administration and operation of the department (including the sale and hire of assets).

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions; and other non-cash items.

**Home Office** will account for this Estimate.

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<hr/>			
<b>Departmental Expenditure Limit</b>			
Resource	11,515,703,000	6,305,308,000	<b>5,210,395,000</b>
Capital	579,733,000	264,745,000	<b>314,988,000</b>
 <b>Annually Managed Expenditure</b>			
Resource	2,861,683,000	1,618,157,000	<b>1,243,526,000</b>
Capital	-	-	-
 <b>Non-Budget Expenditure</b>	-	-	-
 <b>Net Cash Requirement</b>	 14,623,420,000	 7,994,563,000	 <b>6,628,857,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
406,541	-78,391	328,150	13,932,162	-2,744,609	11,187,553	583,921	-4,188	579,733	10,861,397	696,090
<i>Of which:</i>										
A Crime, Policing and Fire Group										
36,957	-2,940	34,017	9,251,148	-49,467	9,201,681	133,916	-	133,916	8,657,704	277,033
B Office for Security and Counter Terrorism										
45,761	-	45,761	1,086,033	-199,297	886,736	107,695	-	107,695	897,496	142,812
C Immigration Enforcement										
6,313	-	6,313	408,376	-40,989	367,387	6,950	-	6,950	392,507	14,200
D UK Visas and Immigration										
13,490	-	13,490	1,348,572	-1,848,045	-499,473	33,300	-	33,300	-432,312	57,800
E BICS PSG, Europe, International and ICI										
32,937	-	32,937	139,978	-	139,978	50,660	-	50,660	81,194	5,660
F Border Force										
2,805	-	2,805	623,759	-79,000	544,759	18,400	-	18,400	587,975	62,900
G HM Passport Office										
33,817	-34,000	-183	245,409	-423,448	-178,039	32,500	-	32,500	-152,375	39,000
H Enablers										
172,005	-41,451	130,554	666,396	-104,363	562,033	149,365	-4,188	145,177	748,102	96,685
I Arm's Length Bodies (Net)										
-	-	-	99,991	-	99,991	-	-	-	81,105	-
J European Solidarity Mechanism (Net)										
-	-	-	1	-	1	-	-	-	1	-
K Departmental Unallocated Provision										
61,456	-	61,456	21,264	-	21,264	51,135	-	51,135	-	-
L Serious and Organised Crime										
1,000	-	1,000	41,235	-	41,235	-	-	-	-	-
<b>Total Spending in DEL</b>										
<b>406,541</b>	<b>-78,391</b>	<b>328,150</b>	<b>13,932,162</b>	<b>-2,744,609</b>	<b>11,187,553</b>	<b>583,921</b>	<b>-4,188</b>	<b>579,733</b>	<b>10,861,397</b>	<b>696,090</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,861,683	-	2,861,683	-	-	-	4,136,584	-
<i>Of which:</i>										
M AME Charges										
-	-	-	4,854	-	4,854	-	-	-	1,229,854	-
N Police and Fire Superannuation										
-	-	-	2,856,828	-	2,856,828	-	-	-	2,906,729	-
O AME Charges Arm's Length Bodies (Net)										
-	-	-	1	-	1	-	-	-	1	-
<b>Total Spending in AME</b>										
-	-	-	2,861,683	-	2,861,683	-	-	-	4,136,584	-
<b>Total for Estimate</b>										
406,541	-78,391	328,150	16,793,845	-2,744,609	14,049,236	583,921	-4,188	579,733	14,997,981	696,090
<i>Of which:</i>										
<b>Voted Expenditure</b>										
406,541	-78,391	328,150	16,793,845	-2,744,609	14,049,236	583,921	-4,188	579,733	14,997,981	696,090
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	14,377,386	14,997,981	12,939,253
<b>Net Capital Requirement</b>	579,733	696,090	582,489
<b>Accruals to cash adjustments</b>	-333,699	-1,500,901	-234,141
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-99,992	-81,106	-117,731
Add cash grant-in-aid	107,496	106,905	111,945
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-256,900	-301,700	-227,564
New provisions and adjustments to previous provisions	-	-1,225,000	-9,386
Departmental Unallocated Provision	-84,303	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-17
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	8,612
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>14,623,420</b>	<b>14,193,170</b>	<b>13,287,601</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	394,387	453,493	403,352
<i>Less:</i>			
Administration DEL Income	-78,391	-114,777	-113,109
<b>Net Administration Costs</b>	<b>315,996</b>	<b>338,716</b>	<b>290,243</b>
Gross Programme Costs	16,966,991	17,440,875	15,207,447
<i>Less:</i>			
Programme DEL Income	-2,748,797	-2,555,962	-2,420,468
Programme AME Income	-	-	-
Non-budget income	-81,300	-81,300	-
<b>Net Programme Costs</b>	<b>14,136,894</b>	<b>14,803,613</b>	<b>12,786,979</b>
<b>Total Net Operating Costs</b>	<b>14,452,890</b>	<b>15,142,329</b>	<b>13,077,222</b>
<i>Of which:</i>			
Resource DEL	11,482,285	10,861,397	10,355,357
Capital DEL	190,222	225,648	228,512
Resource AME	2,861,683	4,136,584	2,493,353
Capital AME	-	-	-
Non-budget	-81,300	-81,300	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	33,418	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-190,222	-225,648	-228,512
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	81,300	81,300	-
Other adjustments	-	-	90,543
<b>Total Resource Budget</b>	<b>14,377,386</b>	<b>14,997,981</b>	<b>12,939,253</b>
<i>Of which:</i>			
Resource DEL	11,515,703	10,861,397	10,455,221
Resource AME	2,861,683	4,136,584	2,484,032
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,377,386</b>	<b>14,997,981</b>	<b>12,939,253</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-2,823,000</b>	<b>-2,666,643</b>	<b>-2,530,117</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-44,704
<i>Of which:</i>			
H: Enablers	-	-	-44,704
Sales of Goods and Services	-17,517	-54,943	-1,697
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-1,290	-1,280	-2,225
C: Immigration Enforcement	-	-	-85
G: HM Passport Office	-16,227	-53,663	613
H: Enablers	-	-	-10,621
Other Grants			
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-90
H: Enablers	-	-	-10,531
Other Income	-25,224	-24,184	-19,368
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-221
B: Office for Security and Counter Terrorism	-	-	-4
E: BICS PSG, Europe, International and ICI	-	-	-1
H: Enablers	-25,224	-24,184	-19,142
Taxation	-35,650	-35,650	-36,719
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-1,650	-1,650	-1,759
G: HM Passport Office	-34,000	-34,000	-34,960
Total Administration	-78,391	-114,777	-113,109
Programme			
EU Grants Received	-27,276	-64,711	-28,394
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-6,835
C: Immigration Enforcement	-24,789	-24,789	-21,204
E: BICS PSG, Europe, International and ICI	-	-	2
H: Enablers	-2,487	-39,922	-357
Sales of Goods and Services	-2,042,162	-1,756,920	-1,570,041
<i>Of which:</i>			
A: Crime Policing and Fire Group	-1,157	-25,157	5,900
B: Office for Security and Counter Terrorism	-	-	-4,117
C: Immigration Enforcement	-600	-600	-1,562
D: UK Visas and Immigration	-1,848,045	-1,605,198	-1,522,301
F: Border Force	-76,854	-43,956	-8,977
G: HM Passport Office	-24,438	-24,438	55,051
H: Enablers	-91,068	-57,571	-94,035

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Other Grants	-51,655	-41,273	-58,235
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-48,310	-37,928	-28,885
B: Office for Security and Counter Terrorism	-	-	-17,338
D: UK Visas and Immigration	-	-	-617
E: BICS PSG, Europe, International and ICI	-	-	-187
F: Border Force	-	-	-3,163
G: HM Passport Office	-3,345	-3,345	-6,648
H: Enablers	-	-	-1,397
Other Income	-11,423	-19,487	-131,598
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-23,200
B: Office for Security and Counter Terrorism	-	-	-5
C: Immigration Enforcement	-600	-600	-1,951
D: UK Visas and Immigration	-	3,500	-87,382
E: BICS PSG, Europe, International and ICI	-	-11,910	-4,803
F: Border Force	-	-	-8,561
G: HM Passport Office	-15	-15	-1
H: Enablers	-10,808	-10,462	-5,695
Taxation	-612,093	-669,475	-628,740
<i>Of which:</i>			
B: Office for Security and Counter Terrorism	-199,297	-199,297	-160,399
C: Immigration Enforcement	-15,000	-12,000	-9,925
D: UK Visas and Immigration	-	-	-16
F: Border Force	-2,146	-2,044	-1,323
G: HM Passport Office	-395,650	-456,134	-449,077
	-	-	-8,000
Total Programme	-2,744,609	-2,551,866	-2,417,008
<b>Total Voted Resource Income</b>	<b>-2,823,000</b>	<b>-2,666,643</b>	<b>-2,530,117</b>
<b>Voted Capital DEL</b>	<b>-4,188</b>	<b>-4,096</b>	<b>-15,240</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-11,780
<i>Of which:</i>			
A: Crime, Policing and Fire Group	-	-	-2
H: Enablers	-	-	-11,778
Sales of Goods and Services	-4,188	-4,096	-2,955
<i>Of which:</i>			
A: Crime Policing and Fire Group	-	-	-622
H: Enablers	-4,188	-4,096	-2,333
Other Grants	-	-	-505
<i>Of which:</i>			
F: Border Force	-	-	-505
Total Programme	-4,188	-4,096	-15,240
<b>Total Voted Capital Income</b>	<b>-4,188</b>	<b>-4,096</b>	<b>-15,240</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-81,300	-81,300	-81,300	-81,300	-	-
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular premium	-81,300	-81,300	-81,300	-81,300	-	-
<b>Total</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-81,300</b>	<b>-</b>	<b>-</b>

## 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:

<b>Accounting Officer:</b>	Philip Rutnam
<b>Additional Accounting Officers:</b>	Shona Dunn for sections C,D,E,F and G.

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:

Michael Lockwood	Independent Office for Police Conduct
Ian Leigh	Immigration Services Commissioner
Alan Clamp	Security Industry Authority
Mike Cunningham	College of Policing
Philip Rutnam (Interim)	Gangmasters and Labour Abuse Authority
Adele Downey	Disclosure and Barring Service

Philip Rutnam 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 (FRM), 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
I	College of Policing	35,700	-	35,700
I	Disclosure and Barring Service	-5,000	-	-
I	Gangmasters and Labour Abuse Authority	7,110	-	7,110
I	Immigration Services Commissioner	1,521	-	2,721
I and O	Independent Office for Police Conduct	61,966	-	61,965
I	Security Industry Authority	-1,305	-	-
<b>Total</b>		<b>99,992</b>	<b>-</b>	<b>107,496</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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Section in Part II:		
Subhead Detail	Service	£'000
E	Windrush Compensation Scheme	55,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from the Home Office in their use of vehicles operating airside while transporting immigration officers between airside locations.	52,000
Indemnity granted in relation to Cyclamen programme up to a maximum €10m. (Minute dated 17 July 2009).	7,789
Indemnity arising from Riot Damage Costs. (Minute dated 21 May 2012).	10,000

### The following liabilities are judged to be unquantifiable:

#### **Police – City of London Economic Crime Basic Command Unit (ECBCU) (Minute dated 12 March 2004)**

If the Home Office reduces or discontinues its share of the match funding of the expanded ECBCU then it will contribute up to 50% of the resulting costs, for example redundancy payment or property cost.

HMG guarantee for EU funding streams as announced in August and October 2016. Home Office responsibility covers AMIF Programmes.

#### **Indemnities**

#### **Home Office Central London Accommodation Strategy (HOCLAS) (Minute dated 23 January 2002)**

The Home Office has indemnified the contractor for an unquantifiable amount against any financial loss arising from the Home Office providing defective information in respect of the contract.

#### **Border Force New Detection Technology (NDT)**

The following minutes have been used to notify Parliament of the contingent liability relating to the BF NDT, dated:

10 September 2003, 18 December 2003, 18 March 2004 and 2 July 2004.

The minutes above refer to the following locations and NDT equipment which is loaned by the Department to recipients:

- i) Calais: Heartbeat equipment and building and Passive Millimetric Wave Imager ISO containers. Heartbeat equipment and two buildings in juxtaposed control zone commenced Spring 2004.
- ii) Coquelles: Heartbeat Detection Unit at the Euro tunnel operated in the juxtaposed control zone by the Home Office. Passive Millimetric Wave Imager ISO containers. Shelter for and Heartbeat detection equipment which is under control of, and operated by, the BF in the juxtaposed control zone.

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## Part III: Note K - Contingent Liabilities

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### Nature of liability

£'000

iii) Dunkerque: Heartbeat building commenced Summer 2005. Heartbeat equipment and building operated by the Home Office in the juxtaposed control zone and commenced operation in Spring 2004.

iv) Ostend: Heartbeat shelters.

v) St. Malo: CO2 probes to be operated by French operators.

vi) Vlissingen: Heartbeat equipment and shelters.

vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by the BF in Europe. Within the scope of this indemnity "Europe" is defined as the member states of the Organisation for Security and Co-operation in Europe (OSCE); those North African and Middle Eastern countries with which the OSCE has special relationships.

(Algeria, Israel, Jordan, Morocco and Tunisia); and those countries which participate in Euro-Mediterranean dialogue with the Council of Europe (Libya, Syria, Lebanon and the Palestinian Authority).

#### **Harmondsworth and Campsfield Inquiry Team (Minute dated 14 July 2007)**

Indemnity provided to the Chairman and members of the team carrying out, in good faith and honesty, the inquiry into the disturbances at the Harmondsworth and Campsfield Immigration Removal Centres.

#### **CIFAS – Fraud Protection Service (Minute dated 2 March 2016)**

To indemnify bodies against erroneous data entered on the CIFAS database, resulting in claims lodged against those organisations.

#### **Cyclamen (Minute dated 29 May 2009)**

Indemnities to various port and airport authorities with the maximum exposure limited to £115m, and with no individual indemnity being above £10m.

#### **Chief Inspector of the Border Force - legal title remains Chief Inspector of UKBA**

As part of the secondment of the Chief constable of Tayside Police to the position of the independent Chief Inspector of UKBA, a contingent liability associated with pension entitlements falling to the Home Office was created.

#### **Daniel Morgan Independent Panel (DMIP) indemnity**

The Daniel Morgan Independent Panel (DMIP) was set up by the Home Secretary in 2013 to shine a light on the 1987 murder of Daniel Morgan, its background and the handling of the case. A contingent liability was approved by HMT for cover the cost of defending any claim, including, where unsuccessful, any damages and claimants' costs raised against the Chair and four Panel members, as well as staff working in the Panel's secretariat, with respect to any liabilities that may arise in the course of their roles.

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# National Crime Agency

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## Introduction

The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are to:

1. enhance the intelligence picture of existing and emerging serious and organised crime threats to the UK, using the intelligence to drive, lead and support the UK's response to serious and organised crime.
2. operate proactively at the high end of high risk, undertaking significant investigations resulting in offenders being brought to justice through prosecution, or, if that is not possible, disrupted using other means.
3. lead, task, coordinate and support operational activity, proactively sharing intelligence, assets and capabilities with partners at local, regional, national and international levels. To prioritise the threats and allocate clear roles and responsibilities aligned with the 4Ps of the Serious and Organised Crime Strategy.
4. develop and maintain those specialist serious and organised crime capabilities and services where this is best done nationally; enabling their availability where and when needed for the benefit all of UK law enforcement.
5. tackle the highest risk criminal vulnerabilities and enablers that facilitate criminals' illegal activities which threaten our safety and security.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	443,476,000	-	443,476,000
Capital	50,000,000	-	50,000,000
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	-	50,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	493,476,000	-	493,476,000
Capital	50,000,000	-	50,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>610,000,000</b>		

Amounts required in the year ending 31 March 2020 expenditure by National Crime Agency:

**Departmental Expenditure Limit:**Expenditure arising from:

UK and overseas activity including:

Principal function - Crime Reduction:

Securing that efficient and effective activities to combat organised crime and serious crime are carried out including by:

Investigating, prosecuting, preventing and disrupting people engaged in serious and organised crime. Other expenditure related to tackling crime to support the objectives of the National Crime Agency. Payment of grants to partners to promote and deliver National Crime Agency (NCA) objectives; and the administration and operation of the department, its enabling functions and other non-cash items.

Expenditure including: fees to Counsel and outside accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation, prosecution and litigation costs, defendant's costs, and damages ordered by the court to be paid by the NCA, including payments made as a result of asset recovery activity to individuals, charities, companies, other Government Departments, the Devolved Administrations, the European Union and other Governments. Expenditure arising from the programme to reform the proceeds of crime and terrorism financing "suspicious activity reporting" regime.

Principal function - Criminal Intelligence:

Gathering, storing, processing, analysing, and disseminating information that is relevant to any of the following:

Intelligence activities to combat organised crime or serious crime, activities to combat any other kind of crime and exploitation proceeds investigations, exploitation proceeds orders and applications for such orders.

NCA's response to the Serious and Organised Crime Strategy:

Pursue: prosecute and disrupt people engaged in serious and organised criminality.

Prevent: prevent people from engaging in serious and organised crime.

Protect: increase protection against serious and organised crime.

Prepare: reduce the impact of this criminality where it takes place.

Preparatory work in support of HM Government plans to exit the European Union.

Activity to ensure Organisational readiness for exiting European Union including but not limited to contingency planning, alternate information systems review and implementation including purchase of new assets and process and procedure reviews and updates.

Income arising from:

UK and overseas activity including:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovered Incentivisation Scheme;

Safeguarding children;

External contributions towards the NCA's own and also NCA led and managed crime reduction activities and grant programmes, from third parties including other Government departments, the Devolved Administrations, the European Union and other Governments. The administration and operation of the department (including the sale and hire of assets, charges such as the use of intellectual property, insurance claims and legal costs recovered).

External contributions for the provision of information to third parties.

Recovery of income awarded to the NCA in court, receipts of service provided by the NCA and receipts from any asset recovery activity, including the recovery of VAT expenditure where approved to do so.

Funding for all EU Exit activities.

Sub-letting of floor space.

**Annually Managed Expenditure:**

Expenditure arising from:

Pensions and other non-cash items.

**National Crime Agency** will account for this Estimate.

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	443,476,000	202,120,000	<b>241,356,000</b>
Capital	50,000,000	22,500,000	<b>27,500,000</b>
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	22,500,000	<b>27,500,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>610,000,000</b>	<b>247,500,000</b>	<b>362,500,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
31,499	-477	31,022	603,143	-190,689	412,454	131,752	-81,752	50,000	467,199	54,395
<i>Of which:</i>										
A National Crime Agency										
31,499	-477	31,022	603,143	-190,689	412,454	131,752	-81,752	50,000	467,199	54,395
<b>Total Spending in DEL</b>										
<b>31,499</b>	<b>-477</b>	<b>31,022</b>	<b>603,143</b>	<b>-190,689</b>	<b>412,454</b>	<b>131,752</b>	<b>-81,752</b>	<b>50,000</b>	<b>467,199</b>	<b>54,395</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
<i>Of which:</i>										
B National Crime Agency										
-	-	-	50,000	-	50,000	-	-	-	50,000	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>31,499</b>	<b>-477</b>	<b>31,022</b>	<b>653,143</b>	<b>-190,689</b>	<b>462,454</b>	<b>131,752</b>	<b>-81,752</b>	<b>50,000</b>	<b>517,199</b>	<b>54,395</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
31,499	-477	31,022	653,143	-190,689	462,454	131,752	-81,752	50,000	517,199	54,395
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>493,476</b>	<b>517,199</b>	<b>460,750</b>
<b>Net Capital Requirement</b>	<b>50,000</b>	<b>54,395</b>	<b>41,360</b>
<b>Accruals to cash adjustments</b>	<b>66,524</b>	<b>38,406</b>	<b>-43,907</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-52,500	-56,700	-50,882
New provisions and adjustments to previous provisions	-52,000	-52,000	-7,960
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-130	-59
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	65,360	59,000	5,323
Increase (-) / Decrease (+) in creditors	103,794	86,236	6,206
Use of provisions	2,000	2,000	3,465
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>610,000</b>	<b>610,000</b>	<b>458,203</b>



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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	31,499	31,693	30,025
<i>Less:</i>			
Administration DEL Income	-477	-743	2
<b>Net Administration Costs</b>	<b>31,022</b>	<b>30,950</b>	<b>30,027</b>
Gross Programme Costs	653,143	598,739	490,186
<i>Less:</i>			
Programme DEL Income	-271,991	-153,783	-61,761
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>381,152</b>	<b>444,956</b>	<b>428,425</b>
<b>Total Net Operating Costs</b>	<b>412,174</b>	<b>475,906</b>	<b>458,452</b>
<i>Of which:</i>			
Resource DEL	441,476	465,199	452,790
Capital DEL	-81,302	-41,293	-2,298
Resource AME	52,000	52,000	7,960
Capital AME	-	-	-
Non-budget	-	-	-
<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	81,302	41,293	2,298
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments		-	-
<b>Total Resource Budget</b>	<b>493,476</b>	<b>517,199</b>	<b>460,750</b>
<i>Of which:</i>			
Resource DEL	443,476	467,199	456,225
Resource AME	50,000	50,000	4,495
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>493,476</b>	<b>517,199</b>	<b>460,750</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-191,166</b>	<b>-113,233</b>	<b>-59,461</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-127	-393	2
<i>Of which:</i>			
A: National Crime Agency	-127	-393	2
Other Grants	-350	-350	-
<i>Of which:</i>			
A: National Crime Agency	-350	-350	-
Total Administration	<u>-477</u>	<u>-743</u>	<u>2</u>
Programme			
Sales of Goods and Services	-190,689	-16,862	-46,398
<i>Of which:</i>			
A: National Crime Agency	-190,689	-16,862	-46,398
Other Grants	-	-95,628	-6,601
<i>Of which:</i>			
A: National Crime Agency	-	-95,628	-6,601
Other Income	-	-	-1
<i>Of which:</i>			
A: National Crime Agency	-	-	-1
Taxation	-	-	-6,463
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,463
Total Programme	<u>-190,689</u>	<u>-112,490</u>	<u>-59,463</u>
<b>Total Voted Resource Income</b>	<b><u>-191,166</u></b>	<b><u>-113,233</u></b>	<b><u>-59,461</u></b>
<b>Voted Capital DEL</b>	<b>-81,752</b>	<b>-41,743</b>	<b>-2,298</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-450	-450	-
<i>Of which:</i>			
A: National Crime Agency	-450	-450	-
Other Grants	-81,302	-41,293	-2,298
<i>Of which:</i>			
A: National Crime Agency	-81,302	-41,743	-2,298
Total Programme	<u>-81,752</u>	<u>-41,743</u>	<u>-2,298</u>
<b>Total Voted Capital Income</b>	<b><u>-81,752</u></b>	<b><u>-41,743</u></b>	<b><u>-2,298</u></b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Lynne Owens CBE QPM MA

Lynne Owens 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 (FRM), 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.

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for fire arms training, with the maximum exposure limited to £50m.	50,000
NCA has a small number of claims from employees, members of the public and suppliers that could result in compensation payments to be made on settlement.	Unquantifiable
The costs to NCA on vacation of leased premises were estimated as £4.4m (2018/19 - £4.4m).	4,400
Contingent liability for employee claims relating to contracts.	2,000

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A4	Annual interpol subscription subject to exchange rate variation.	3,000

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# Foreign and Commonwealth Office

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## Introduction

1. This Estimate covers the cost of running the Foreign and Commonwealth Office, Arm's Length Bodies (ALBs), subscriptions to international organisations, conflict prevention and peacekeeping and the other FCO programmes and grants including gifts of equipment and services mainly in Africa, Asia, the Caribbean, Eastern Europe, Latin America and the overseas territories; the Government's grant in aid to FCO Services, the FCO's contribution towards the expenses of the British Council; and on associated non-cash items.
2. The Estimate also provides for the refund of certain UK taxes and duties paid by certain Foreign and Commonwealth governments and international organisations.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,616,740,000	-	2,616,740,000
Capital	111,842,000	-	111,842,000
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	-	100,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,716,740,000	-	2,716,740,000
Capital	111,842,000	-	111,842,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	2,652,099,000		

Amounts required in the year ending 31 March 2020 for expenditure by Foreign and Commonwealth Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Wilton Park Executive Agency, net expenditure of ALBs, hospitality and facilities, international organisations, scholarships, information services and sponsored visits, special payments and assistance programmes supporting foreign policy objectives including human rights, good governance, international security and the fight against the illicit drug trade, the British Council. Conflict prevention, early warning, crisis management, conflict resolution/peace making, peacekeeping and peace-building activity and on associated strengthening of international and regional systems and capacity and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

salary refunds of seconded diplomatic staff and locally engaged staff, the sale of information material, sub-letting, sales of surplus material and equipment, legalisation fees collected at both home and abroad, telephone and postage recoveries, medical scheme recoveries, bank interest and sundry receipts, repayment by locally engaged staff of loans for car purchase and medical and other assistance, from other Government Departments for the FCO platform, grants and DfID and MoD for the Special Representative on Conflict Resolution, visa and passport services provided at consular offices, receipts from overseas governments in respect of bilateral country programmes, Wilton Park Executive Agency receipts from customers for running costs, sales and rents, Hospitality Section, Conference and Visits Group, Lancaster House receipts, repayments of sums advanced to distressed British Nationals, interest and dividends from Public Corporations, sales into Wider Markets and sponsorships.

**Annually Managed Expenditure:**Expenditure arising from:

the refund of certain taxes and duties paid by certain foreign and commonwealth governments, and non-cash items.

**Foreign and Commonwealth Office** will account for this Estimate.



**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,616,740,000	1,057,932,000	<b>1,558,808,000</b>
Capital	111,842,000	46,048,000	<b>65,794,000</b>
<b>Annually Managed Expenditure</b>			
Resource	100,000,000	45,000,000	<b>55,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,652,099,000</b>	<b>1,069,563,000</b>	<b>1,582,536,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
283,086	-100,000	183,086	2,657,684	-224,030	2,433,654	122,092	-10,250	111,842	2,429,738	156,595
<i>Of which:</i>										
A Administration and programme expenditure										
283,086	-100,000	183,086	963,259	-200,000	763,259	110,092	-10,250	99,842	1,060,018	138,184
B Programme and international organisation grants										
-	-	-	377,000	-	377,000	2,000	-	2,000	377,000	2,000
C British Council										
-	-	-	183,030	-16,030	167,000	-	-	-	168,500	-
D Net Funding for ALBs										
-	-	-	6,673	-	6,673	-	-	-	6,573	-
E Prosperity and Integrated Activity Funds										
-	-	-	206,677	-	206,677	-	-	-	59,298	-
F Conflict Prevention Programme expenditure										
-	-	-	543,945	-8,000	535,945	10,000	-	10,000	425,506	16,411
G Peacekeeping										
-	-	-	377,100	-	377,100	-	-	-	332,843	-
<b>Total Spending in DEL</b>										
<b>283,086</b>	<b>-100,000</b>	<b>183,086</b>	<b>2,657,684</b>	<b>-224,030</b>	<b>2,433,654</b>	<b>122,092</b>	<b>-10,250</b>	<b>111,842</b>	<b>2,429,738</b>	<b>156,595</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	100,000	-	100,000	-	-	-	200,000	-
<i>Of which:</i>										
H AME Programme										
-	-	-	65,000	-	65,000	-	-	-	160,000	-
I Reimbursement of certain duties taxes and licence fees										
-	-	-	35,000	-	35,000	-	-	-	40,000	-
<b>Total Spending in AME</b>										
-	-	-	<b>100,000</b>	-	<b>100,000</b>	-	-	-	<b>200,000</b>	-
<b>Total for Estimate</b>										
<b>283,086</b>	<b>-100,000</b>	<b>183,086</b>	<b>2,757,684</b>	<b>-224,030</b>	<b>2,533,654</b>	<b>122,092</b>	<b>-10,250</b>	<b>111,842</b>	<b>2,629,738</b>	<b>156,595</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
283,086	-100,000	183,086	2,757,684	-224,030	2,533,654	122,092	-10,250	111,842	2,629,738	156,595
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20	2018-19	2017-18
	Plans	Provisions	Outturn
<b>Net Resource Requirement</b>	<b>2,716,740</b>	<b>2,629,738</b>	<b>2,349,741</b>
<b>Net Capital Requirement</b>	<b>111,842</b>	<b>156,595</b>	<b>-251,901</b>
<b>Accruals to cash adjustments</b>	<b>-176,483</b>	<b>-311,483</b>	<b>-183,353</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,673	-6,573	-6,166
Add cash grant-in-aid	6,650	6,550	5,964
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-161,460	-231,460	-138,691
New provisions and adjustments to previous provisions	-15,000	-15,000	-10,965
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-15,000	-110,000	-94,142
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	30,000	54,689
Use of provisions	15,000	15,000	5,958
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,652,099</b>	<b>2,474,850</b>	<b>1,914,487</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	283,086	293,048	380,129
<i>Less:</i>			
Administration DEL Income	-100,000	-100,000	-203,678
<b>Net Administration Costs</b>	<b>183,086</b>	<b>193,048</b>	<b>176,451</b>
Gross Programme Costs	2,769,684	2,676,990	2,326,246
<i>Less:</i>			
Programme DEL Income	-224,030	-221,889	-133,985
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,545,654</b>	<b>2,455,101</b>	<b>2,192,261</b>
<b>Total Net Operating Costs</b>	<b>2,728,740</b>	<b>2,648,149</b>	<b>2,368,712</b>
<i>Of which:</i>			
Resource DEL	2,601,740	2,414,738	2,201,750
Capital DEL	12,000	18,411	18,971
Resource AME	115,000	215,000	147,991
Capital AME	-	-	-
Non-budget	-	-	-
<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	-12,000	-18,411	-18,971
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,716,740</b>	<b>2,629,738</b>	<b>2,349,741</b>
<i>Of which:</i>			
Resource DEL	2,616,740	2,429,738	2,207,708
Resource AME	100,000	200,000	142,033
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,716,740</b>	<b>2,629,738</b>	<b>2,349,741</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-324,030</b>	<b>-321,889</b>	<b>-337,663</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-100,000	-100,000	-198,375
<i>Of which:</i>			
A: Administration and programme expenditure	-100,000	-100,000	-198,375
Interest and Dividends	-	-	1,918
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	1,918
Other Income	-	-	-7,221
<i>Of which:</i>			
A: Administration and programme expenditure	-	-	-7,221
<b>Total Administration</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-203,678</b>
Programme			
Sales of Goods and Services	-224,030	-221,889	-133,985
<i>Of which:</i>			
A: Administration and programme expenditure	-200,000	-200,000	-133,985
C: British Council	-16,030	-13,889	-
F: Conflict Prevention Programme expenditure	-8,000	-8,000	-
<b>Total Programme</b>	<b>-224,030</b>	<b>-221,889</b>	<b>-133,985</b>
<b>Total Voted Resource Income</b>	<b>-324,030</b>	<b>-321,889</b>	<b>-337,663</b>
<b>Voted Capital DEL</b>	<b>-10,250</b>	<b>-35,000</b>	<b>-413,132</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-10,250	-35,000	-413,132
<i>Of which:</i>			
A: Administration and programme expenditure	-10,250	-35,000	-413,132
<b>Total Programme</b>	<b>-10,250</b>	<b>-35,000</b>	<b>-413,132</b>
<b>Total Voted Capital Income</b>	<b>-10,250</b>	<b>-35,000</b>	<b>-413,132</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Simon McDonald
<b>Executive Agency (and any Additional) Accounting Officers:</b>	Sharmila Nebhrajani for Section A

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:**

Christopher Fisher	Marshall Aid Commemoration Commission
Merethe Borge Macleod	Great Britain China Centre
Anthony Smith	Westminster Foundation for Democracy

Simon McDonald 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 (FRM), 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.



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**Part III: Note E - Arm's Length Bodies (ALBs)**


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
D	Marshall Aid Commemoration Commission	2,650	-	2,650
D	Westminster Foundation for Democracy	3,523	-	3,500
D	Great Britain China Centre	500	-	500
<b>Total</b>		<b>6,673</b>	<b>-</b>	<b>6,650</b>

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
British Council - indemnities given by the British Council to the owners of objects exhibited overseas against loss or damage.	2,850

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
B - DEL	UN Regular Budget	61,100
B - DEL	UN Office for the Commissioner of Human Rights	2,500
B - DEL	Commonwealth Secretariat	5,500
B - DEL	OECD	11,700
B - DEL	North Atlantic Treaty Organisation (NATO) Civil Budget	21,400
B - DEL	Council of Europe	28,200
B - DEL	OSCE	5,100
B - DEL	Western European Union	1,000
<b>Total</b>		<b>136,500</b>



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# Department for International Development

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## Introduction

- 1 This Estimate provides for expenditure by the Department for International Development (DFID) on the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Business, Energy and Industrial Strategy (BEIS) and the Department for Environment, Food and Rural Affairs (DEFRA)); the Conflict, Stability and Security Fund and the Prosperity Fund (jointly with a number of Departments); and related administration costs and capital expenditure. The Estimate also provides for expenditure by DFID's Arms Length Bodies (ALBs), the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI).
- 2 Further information on the Department's expenditure can be found in DFID's Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,693,509,000	483,000,000	7,176,509,000
Capital	2,526,800,000	-	2,526,800,000
<b>Annually Managed Expenditure</b>			
Resource	94,543,000	-	94,543,000
Capital	897,000,000	-	897,000,000
<b>Total Net Budget</b>			
Resource	6,788,052,000	483,000,000	7,271,052,000
Capital	3,423,800,000	-	3,423,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>10,328,309,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for International Development on:

**Departmental Expenditure Limit:**Expenditure arising from:

Development and humanitarian assistance under the International Development Act 2002 through financial and technical assistance to governments, institutions, voluntary agencies and individuals for activities including: strengthening global peace, security and governance; strengthening resilience and response to crisis; promoting global prosperity; tackling extreme poverty and helping the world's most vulnerable; delivering value for money and delivery efficiency in DFID ; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies; spending by ALBs (Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries, and the Independent Commission for Aid Impact (ICAI), an advisory ALB which provides independent scrutiny of UK Aid in order to promote the delivery of value for money for British taxpayers and the maximisation of the impact of aid); related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; receipts from overseas governments in respect of bilateral country and sector programmes; refunds of payments made under UK guarantees to the European Investment Bank; recoveries from other government departments; recovery of advances from procurement agents; receipts for seconded officers; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; income from debentures/shares issued to DFID by CDC Group plc and other private sector entities; and other income in relation to capital assets.

**Part I (continued)****Annually Managed Expenditure:**Expenditure arising from:

Non-cash movements in provisions including contributions to International Finance Facility for Immunisation (IFFIm) and Advanced Market Commitments (AMC); change in fair value of financial instruments and other non-cash costs falling in AME; the re-capitalisation of CDC Group plc.

Income arising from:

Non-cash accounting adjustments on the loan portfolio.

**Department for International Development** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	6,693,509,000	3,156,930,000	<b>3,536,579,000</b>
Capital	2,526,800,000	1,500,699,000	<b>1,026,101,000</b>
<b>Annually Managed Expenditure</b>			
Resource	94,543,000	-	<b>94,543,000</b>
Capital	897,000,000	-	<b>897,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>10,328,309,000</b>	<b>4,567,629,000</b>	<b>5,760,680,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
126,794	-6,500	120,294	6,575,004	-1,789	6,573,215	2,551,372	-24,572	2,526,800	6,771,819	3,127,980
<i>Of which:</i>										
A CSC (ALB) (net) scholarship relating to developing countries										
1,624	-	1,624	25,695	-	25,695	-	-	-	26,440	-
B Total Operating Costs										
124,789	-6,500	118,289	219,543	-	219,543	-	-	-	317,211	-
C Independent Commission for Aid Impact (ALB) (net)										
381	-	381	3,386	-	3,386	-	-	-	3,051	-
D Conflict, Stability and Security Fund										
-	-	-	68,127	-	68,127	-	-	-	124,133	542
E Regional Programmes										
-	-	-	3,200,703	-	3,200,703	442,000	-	442,000	3,563,728	498,900
F Other Central Programmes										
-	-	-	206,155	-1,789	204,366	31,772	-24,572	7,200	8,576	92,450
G Policy Priorities, International Organisations and Humanitarian										
-	-	-	2,790,426	-	2,790,426	2,057,600	-	2,057,600	2,718,385	2,500,735
H Prosperity Fund										
-	-	-	60,969	-	60,969	20,000	-	20,000	10,295	35,353
<b>Non-voted expenditure</b>										
-	-	-	483,000	-	483,000	-	-	-	513,000	-
<i>Of which:</i>										
I European Union Attributed Aid										
-	-	-	483,000	-	483,000	-	-	-	513,000	-
<b>Total Spending in DEL</b>										
126,794	-6,500	120,294	7,058,004	-1,789	7,056,215	2,551,372	-24,572	2,526,800	7,284,819	3,127,980
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	132,489	-37,946	94,543	897,000	-	897,000	-74,547	736,000
<i>Of which:</i>										
J Other Central Programmes										
-	-	-	132,489	-37,946	94,543	-	-	-	-74,547	-
K Policy Priorities, International Organisations and Humanitarian										
-	-	-	-	-	-	897,000	-	897,000	-	736,000
<b>Total Spending in AME</b>										
-	-	-	132,489	-37,946	94,543	897,000	-	897,000	-74,547	736,000
<b>Total for Estimate</b>										
126,794	-6,500	120,294	7,190,493	-39,735	7,150,758	3,448,372	-24,572	3,423,800	7,210,272	3,863,980
<i>Of which:</i>										
<b>Voted Expenditure</b>										
126,794	-6,500	120,294	6,707,493	-39,735	6,667,758	3,448,372	-24,572	3,423,800	6,697,272	3,863,980
<b>Non Voted Expenditure</b>										
-	-	-	483,000	-	483,000	-	-	-	513,000	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>7,271,052</b>	<b>7,210,272</b>	<b>7,860,338</b>
<b>Net Capital Requirement</b>	<b>3,423,800</b>	<b>3,863,980</b>	<b>3,108,305</b>
<b>Accruals to cash adjustments</b>	<b>116,457</b>	<b>-1,055,846</b>	<b>-282,321</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-31,086	-29,491	-
Add cash grant-in-aid	30,995	30,011	29,907
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-19,000	-18,000	-9,686
New provisions and adjustments to previous provisions	-277,693	-105,390	-473,160
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	34,446	30,459	7,583
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	230,091	-1,112,913	-
Use of provisions	148,704	149,478	163,035
<b>Removal of non-voted budget items</b>	<b>-483,000</b>	<b>-513,000</b>	<b>-439,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-483,000	-513,000	-439,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>10,328,309</b>	<b>9,505,406</b>	<b>10,247,322</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	126,794	120,345	100,601
<i>Less:</i>			
Administration DEL Income	-6,500	-4,500	-182
<b>Net Administration Costs</b>	<b>120,294</b>	<b>115,845</b>	<b>100,419</b>
Gross Programme Costs	9,111,293	10,035,245	9,151,859
<i>Less:</i>			
Programme DEL Income	-1,789	-2,051	-4,526
Programme AME Income	-37,946	-33,959	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>9,071,558</b>	<b>9,999,235</b>	<b>9,147,333</b>
<b>Total Net Operating Costs</b>	<b>9,191,852</b>	<b>10,115,080</b>	<b>9,247,752</b>
<i>Of which:</i>			
Resource DEL	6,544,805	6,622,341	6,955,621
Capital DEL	2,403,800	3,417,808	1,826,414
Resource AME	243,247	74,931	465,717
Capital AME	-	-	-
Non-budget	-	-	-
<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	-2,403,800	-3,417,808	-1,826,414
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	483,000	513,000	439,000
<b>Total Resource Budget</b>	<b>7,271,052</b>	<b>7,210,272</b>	<b>7,860,338</b>
<i>Of which:</i>			
Resource DEL	7,176,509	7,284,819	7,557,656
Resource AME	94,543	-74,547	302,682
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>7,271,052</b>	<b>7,210,272</b>	<b>7,860,338</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-8,289</b>	<b>-6,551</b>	<b>-4,708</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,500	-4,500	-
<i>Of which:</i>			
B: Total Operating Costs	-6,500	-4,500	-
Other Income	-	-	-182
<i>Of which:</i>			
B: Total Operating Costs	-	-	-182
Total Administration	-6,500	-4,500	-182
Programme			
Sales of Goods and Services	-	-	-45
<i>Of which:</i>			
B: Total Operating Costs	-	-	-2
E: Regional Programmes	-	-	-33
F: Other Central Programmes	-	-	-10
Interest and Dividends	-	-1,183	-3,576
<i>Of which:</i>			
F: Other Central Programmes	-	-1,183	-3,576
Other Income	-1,789	-868	-905
<i>Of which:</i>			
B: Total Operating Costs	-	-	113
E: Regional Programmes	-	-	-1
F: Other Central Programmes	-1,789	-868	-1
G: Policy Priorities, International Organisations and Humanitarian	-	-	-1,016
Total Programme	-1,789	-2,051	-4,526
<b>Voted Resource AME</b>	<b>-37,946</b>	<b>-33,959</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Other Income	-37,946	-33,959	-
<i>Of which:</i>			
J: Other Central Programmes	-37,946	-33,959	-
Total Programme	-37,946	-33,959	-
<b>Total Voted Resource Income</b>	<b>-46,235</b>	<b>-40,510</b>	<b>-4,708</b>
<b>Voted Capital DEL</b>	<b>-24,572</b>	<b>-339,761</b>	<b>-21,396</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-21,396
<i>Of which:</i>			
E: Regional Programmes	-	-	-21,179
F: Other Central Programmes	-	-	-217
Other Income	-	-313,828	-
<i>Of which:</i>			
F: Other Central Programmes	-	-313,828	-
Repayments	-24,572	-25,933	-
<i>Of which:</i>			
F: Other Central Programmes	-24,572	-25,933	-
Total Programme	-24,572	-339,761	-21,396
<b>Total Voted Capital Income</b>	<b>-24,572</b>	<b>-339,761</b>	<b>-21,396</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Matthew Rycroft, CBE

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:**

Richard Middleton Commonwealth Scholarship Commission

Andrea Baron Independent Commission for Aid Impact

Matthew Rycroft, CBE 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 (FRM), 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.

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**Part III: Note E - Arm's Length Bodies (ALBs)**


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
A	Commonwealth and Scholarship Commission	27,319	-	27,319
C	Independent Commission for Aid Impact	3,767	-	3,676
<b>Total</b>		<b>31,086</b>	<b>-</b>	<b>30,995</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: International Bank for Reconstruction and Development	8,021,100
Callable Capital: Asian Development Bank	2,351,250
Callable Capital: European Bank for Reconstruction and Development	1,818,548
Callable Capital: Inter-American Development Bank	1,247,059
Callable Capital: African Development Bank	1,005,422
IBRD Iraq Loan Guarantee	406,644
IBRD Egypt Loan Guarantee	205,436
UK national guarantee of EIB lending to Non UK Overseas Territories	159,329
Callable Capital: Caribbean Development Bank	96,125
Callable Capital: Multilateral Investment Guarantee Agency	58,959
Callable Capital: IBRD Maintenance of Value	49,860
Callable Capital: Private Infrastructure Development Group (PIDG)	40,000
ECHO Guarantee	40,000
CABI Liability	19,436
Guarantee to cover External Action ODA funding to UK organisations (in the event that funding is cut by the EU in the event of a No deal Brexit).	£65m to £120m





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# Department of Health and Social Care

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## Introduction

1. The Parliamentary Estimate for 2019-20 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
  - a. The Department's Resource Accounting Boundary includes all bodies categorised as "central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
  - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:
  - a. NHS Commissioning Board (known as NHS England). Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Clinical Commissioning Groups.
  - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
  - c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.
  - d. Local Authorities including revenue programme Public Health funding.
  - e. Public Health England (Executive Agency) which includes the administration, programme and capital expenditure of this body.
  - f. Health Education England which includes the administration, programme and capital expenditure of this Non Departmental Public Body.
  - g. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.
  - h. Non Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non Departmental Public Bodies is provided in Part III Note D.
  - i. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to I.
  - j. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of the NHS Commissioning Board (known as NHS England) costs funded by NICs is reported as non-voted DEL.
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance is set out in sections K to R.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	110,906,994,000	22,694,373,000	133,601,367,000
Capital	5,920,359,000	-	5,920,359,000
<b>Annually Managed Expenditure</b>			
Resource	11,419,879,000	-	11,419,879,000
Capital	15,000,000	-	15,000,000
<b>Total Net Budget</b>			
Resource	122,326,873,000	22,694,373,000	145,021,246,000
Capital	5,935,359,000	-	5,935,359,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>118,451,537,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department of Health and Social Care on:

**Departmental Expenditure Limit:**Expenditure arising from:

Revenue (administration and programme) and capital expenditure of the Department of Health and Social Care and other designated bodies, including the NHS Commissioning Board, known as NHS England, (including Clinical Commissioning Groups), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England, including:

Expenditure on research and development; subsidies and grants to public corporations; health and social service expenditure to and on behalf of the NHS including the settlement of claims for personal injury and clinical negligence, local authorities and other national bodies; forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS; grants to local authorities; payment to local authorities for use in local area agreements; services provided to or on behalf of devolved governments and other government departments; non-departmental public bodies expenditure on health and social care protection, training and regulation functions; payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions; expenditure on local government services, prison health services, medical, scientific and technical services, services for disabled persons, education and training, grants to voluntary organisations and other bodies, information services, breast implant registry; Healthy Start programme, health promotion activities; expenditure related to the medical treatment given to people from the United Kingdom in the European Economic Area and other countries; expenditure on Official Development Assistance projects and activities; subscriptions to international organisations and international and commercial facilitation relating to healthcare. Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment, expenditure on those preparations necessary to prepare the UK health system for EU Exit. Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

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## Part I

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### Income arising from:

Charges for accommodation, sales of goods and services, income generation schemes; local authorities under joint financing arrangements; fines and penalty notices; medical and dental education levy. Licensing of software, use of NHS logo, settlement of legal claims, dividends and interest from loans and investments, intellectual property, research and development, prescription fraud charges, NHS prescriptions, dental and ophthalmic fraud charges.

Recoveries from patients in respect of incorrect claims for eligibility for including NHS treatment and general ophthalmic services; payments from manufacturers or suppliers of medicinal products to control the cost of health service medicines and purchasing and supply agency arrangements.

Sales of medicines, vaccines, antivenoms, antitoxins and equipment, premiums applied to the sale of stock.

Income from the Scottish Government, the Welsh Assembly Government, Northern Ireland, Channel Islands and Isle of Man for services provided for devolved or reserved work.

Provision of policy and advice to other countries and care trusts. Maintenance of the National Joint Registry, conference and meeting events, prison health services, contributions to substance misuse funding, use of radio communication bandwidth.

Income secured by counter fraud services from all sources.

Administration income from seconded officers, cost of legal proceedings, staff telephone calls, European fast stream programme. Recoveries and income from other government departments (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DH buildings and compensation income.

Licence fees and royalties, sales of publications, contributions by members of the public, insurance claims and social exclusion programmes. Other European Economic Area countries for NHS treatment of their residents. Income collected for the immigration health surcharge. Sales of subsidised dried milk. Income from the European Union.

Contributions from the mobile phone industry, charitable contributions, refunds from voluntary organisations. Contributions to local authority grant schemes. Contributions and refunds towards communication campaigns contracts. Penalty charges, interest and dividends on trading fund loans. Income collected on behalf of health innovation and education clusters.

Income received from the sale of capital assets. Income received from the disposal of financial assets. Income associated with the acquisition of assets.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Revenue and capital expenditure for hospital financing under Credit Guarantee Finance.

Provisions and other non-cash costs, of the Department of Health and Social Care and other designated bodies, including the NHS Commissioning Board, known as NHS England, (including Clinical Commissioning Groups), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies and Public Health England.

#### Income arising from:

Interest and dividends. Income from the disposal of financial assets.

**Department of Health and Social Care** will account for this Estimate.

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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	110,906,994,000	45,881,146,000	<b>65,025,848,000</b>
Capital	5,920,359,000	2,863,962,000	<b>3,056,397,000</b>
<b>Annually Managed Expenditure</b>			
Resource	11,419,879,000	4,736,850,000	<b>6,683,029,000</b>
Capital	15,000,000	6,750,000	<b>8,250,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>118,451,537,000</b>	<b>49,167,876,000</b>	<b>69,283,661,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
3,064,649	-198,049	2,866,600	109,455,957	-1,415,563	108,040,394	5,988,783	-68,424	5,920,359	103,997,778	5,983,307
<i>Of which:</i>										
A NHS Commissioning Board (NHS England) net expenditure										
1,881,549	-	1,881,549	18,960,593	-	18,960,593	305,000	-	305,000	16,698,213	253,930
B NHS Providers net expenditure										
-	-	-	77,306,061	-	77,306,061	3,671,180	-	3,671,180	73,501,178	3,555,459
C DHSC Programme and Admin expenditure										
566,476	-110,000	456,476	2,069,599	-728,920	1,340,679	1,628,295	-68,424	1,559,871	2,525,771	1,902,568
D Local Authorities (Public Health)										
-	-	-	2,932,000	-	2,932,000	-	-	-	3,010,910	-
E Public Health England (Executive Agency)										
63,386	-12,000	51,386	1,147,813	-242,525	905,288	120,900	-	120,900	798,904	-43,357
F Health Education England net										
61,276	-	61,276	1,701,352	-	1,701,352	2,000	-	2,000	1,792,140	2,000
G Special Health Authorities expenditure										
230,605	-76,049	154,556	2,820,014	-444,118	2,375,896	32,057	-	32,057	4,313,649	25,879
H Non Departmental Public Bodies net expenditure										
260,357	-	260,357	90,025	-	90,025	107,932	-	107,932	568,874	125,602
I Arm's Length and Other Bodies (Net)										
1,000	-	1,000	2,428,500	-	2,428,500	121,419	-	121,419	788,139	161,226
<b>Non-voted expenditure</b>										
-	-	-	22,694,373	-	22,694,373	-	-	-	21,926,343	-
<i>Of which:</i>										
J NHS Commissioning Board (NHS England) financed from NI Conts										
-	-	-	22,694,373	-	22,694,373	-	-	-	21,926,343	-
<b>Total Spending in DEL</b>										
<b>3,064,649</b>	<b>-198,049</b>	<b>2,866,600</b>	<b>132,150,330</b>	<b>-1,415,563</b>	<b>130,734,767</b>	<b>5,988,783</b>	<b>-68,424</b>	<b>5,920,359</b>	<b>125,924,121</b>	<b>5,983,307</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	11,432,879	-13,000	11,419,879	32,900	-17,900	15,000	12,926,334	15,000
<i>Of which:</i>										
K NHS Commissioning Board (NHS England) net expenditure										
-	-	-	100,000	-	100,000	-	-	-	100,000	-
L NHS Providers net expenditure										
-	-	-	1,875,161	-	1,875,161	-	-	-	1,200,000	-
M DHSC Programme and Admin expenditure										
-	-	-	689,372	-13,000	676,372	32,900	-17,900	15,000	688,334	15,000
N Public Health England (Executive Agency)										
-	-	-	5,000	-	5,000	-	-	-	5,000	-

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
O Health Education England net										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
P Special Health Authorities expenditure										
-	-	-	8,367,000	-	8,367,000	-	-	-	10,600,000	-
Q Non Departmental Public Bodies net expenditure										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
R Arm's Length and Other Bodies (Net)										
-	-	-	386,346	-	386,346	-	-	-	323,000	-
<b>Total Spending in AME</b>										
-	-	-	11,432,879	-13,000	11,419,879	32,900	-17,900	15,000	12,926,334	15,000
<b>Total for Estimate</b>										
3,064,649	-198,049	2,866,600	143,583,209	-1,428,563	142,154,646	6,021,683	-86,324	5,935,359	138,850,455	5,998,307
<i>Of which:</i>										
<b>Voted Expenditure</b>										
3,064,649	-198,049	2,866,600	120,888,836	-1,428,563	119,460,273	6,021,683	-86,324	5,935,359	116,924,112	5,998,307
<b>Non Voted Expenditure</b>										
-	-	-	22,694,373	-	22,694,373	-	-	-	21,926,343	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>145,021,246</b>	<b>138,850,455</b>	<b>133,802,325</b>
<b>Net Capital Requirement</b>	<b>5,935,359</b>	<b>5,998,307</b>	<b>5,237,852</b>
<b>Accruals to cash adjustments</b>	<b>-9,810,695</b>	<b>-13,474,349</b>	<b>-15,691,614</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-109,269,751	-99,079,761	-94,441,935
Add cash grant-in-aid	108,355,528	96,798,657	91,535,905
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-840,100	-941,911	-253,344
New provisions and adjustments to previous provisions	-12,412,204	-13,634,926	-15,585,331
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	79,153
Increase (+) / Decrease (-) in debtors	-	-	118,480
Increase (-) / Decrease (+) in creditors	1,000,000	1,000,000	-544,611
Use of provisions	3,355,832	2,383,592	3,400,069
<b>Removal of non-voted budget items</b>	<b>-22,694,373</b>	<b>-21,926,343</b>	<b>-21,338,869</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-22,694,373	-21,926,343	-21,338,869
<b>Net Cash Requirement</b>	<b>118,451,537</b>	<b>109,448,070</b>	<b>102,009,694</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	3,064,649	3,049,060	2,348,624
<i>Less:</i>			
Administration DEL Income	-198,049	-171,266	-68,589
<b>Net Administration Costs</b>	<b>2,866,600</b>	<b>2,877,794</b>	<b>2,280,035</b>
Gross Programme Costs	145,307,812	140,471,698	135,237,311
<i>Less:</i>			
Programme DEL Income	-1,415,563	-1,600,102	-1,985,443
Programme AME Income	-13,000	-13,000	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>143,879,249</b>	<b>138,858,596</b>	<b>133,251,868</b>
<b>Total Net Operating Costs</b>	<b>146,745,849</b>	<b>141,736,390</b>	<b>135,531,903</b>
<i>Of which:</i>			
Resource DEL	130,002,432	123,054,698	117,031,961
Capital DEL	1,724,603	2,885,935	1,729,578
Resource AME	15,018,814	15,795,757	16,770,364
Capital AME	-	-	-
Non-budget	-	-	-
<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	-1,724,603	-2,885,935	-1,729,578
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>145,021,246</b>	<b>138,850,455</b>	<b>133,802,325</b>
<i>Of which:</i>			
Resource DEL	133,601,367	125,924,121	120,650,014
Resource AME	11,419,879	12,926,334	13,152,311
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>145,021,246</b>	<b>138,850,455</b>	<b>133,802,325</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-1,613,612</b>	<b>-1,771,368</b>	<b>-2,054,032</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-198,049	-171,266	-68,589
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-110,000	-112,000	-
E Public Health England (Executive Agency)	-12,000	-45,266	-3,640
G Special Health Authorities expenditure	-76,049	-14,000	-64,949
Total Administration	-198,049	-171,266	-68,589
Programme			
Sales of Goods and Services	-1,415,563	-1,600,102	-1,985,443
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-728,920	-1,259,475	-1,522,129
E Public Health England (Executive Agency)	-242,525	-177,316	-183,416
G Special Health Authorities expenditure	-444,118	-163,311	-279,898
Total Programme	-1,415,563	-1,600,102	-1,985,443
<b>Voted Resource AME</b>	<b>-13,000</b>	<b>-13,000</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-13,000	-13,000	-
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-13,000	-13,000	-
Total Programme	-13,000	-13,000	-
<b>Total Voted Resource Income</b>	<b>-1,626,612</b>	<b>-1,784,368</b>	<b>-2,054,032</b>
<b>Voted Capital DEL</b>	<b>-68,424</b>	<b>-234,401</b>	<b>-85,728</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-68,424	-234,401	-61,199
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-68,424	-28,114	-31,626
E Public Health England (Executive Agency)	-	-206,287	-29,430
G Special Health Authorities expenditure	-	-	-143
Repayments	-	-	-24,529
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-	-	-24,529
Total Programme	-68,424	-234,401	-85,728

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**Part III: Note B - Analysis of Departmental Income**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Capital AME</b>	<b>-17,900</b>	<b>-17,900</b>	-
<i>Of which:</i>			
Programme			
Repayments	-17,900	-17,900	-
<i>Of which:</i>			
M DHSC Programme and Admin expenditure	-17,900	-17,900	-
Total Programme	-17,900	-17,900	-
<b>Total Voted Capital Income</b>	<b>-86,324</b>	<b>-252,301</b>	<b>-85,728</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Chris Wormald

**Executive Agency Accounting Officers:**

Duncan Selbie Public Health England

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:**

Ian Trenholm	Care Quality Commission
Dr Sue O'Connell	Community Health Partnerships
Professor Mark Caulfield (Interim)	Genomics England Limited
Sarah Wilkinson	Health and Social Care Information Centre (known as NHS Digital)
Professor Ian Cumming	Health Education England
Teresa Allen	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Allan Marriott-Smith	Human Tissue Authority
Ian Dalton	Monitor (known as NHS Improvement)
Sir Andrew Dillon	National Institute for Health and Care Excellence
Simon Stevens	NHS Commissioning Board (known as NHS England)
Elaine Hewitt	NHS Property Services
Jin Sahota	Supply Chain Coordination Limited

**Special Health Authority Accounting Officers:**

Alistair McDonald	NHS Business Services Authority
Susan Frith (Interim)	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Ian Dalton	NHS Trust Development Authority (known as NHS Improvement)

**Accounting Officers not appointed by the Department:**

The appointing authority can be found in the Annual Report and Accounts of each body.

Marc Seale	Health and Care Professions Council
Andrea Sutcliffe	Nursing and Midwifery Council
Alan Clamp	Professional Standards Authority for Health and Social Care

**NHS Trust Accountable Officers:**

The Accounting Officer for the NHS Trust Development Authority will appoint all remaining NHS Trust Accountable Officers.

**NHS Foundation Trust Accounting Officers:**

The NHS Act 2006 designates Chief Executives of NHS Foundation Trusts as Accounting Officers. Accounting Officer details can be found in the individual Resource Accounts of each body.

**Clinical Commissioning Groups (CCGs):**

Simon Stevens as Accounting Officer for the NHS Commissioning Board (known as NHS England) will appoint Accountable Officers for each Clinical Commissioning Group.

Chris Wormald 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 (FRM), 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
A	NHS Commissioning Board (known as NHS England)	20,842,142	305,000	101,122,118
F	Health Education England	1,762,628	2,000	4,114,713
H	Care Quality Commission	33,435	15,000	38,935
H	Health Research Authority	17,530	832	17,462
H	Human Fertilisation and Embryology Authority	1,838	500	1,538
H	Human Tissue Authority	1,403	100	803
H	Monitor (known as NHS Improvement)	64,000	-	59,500
H	National Institute for Health and Care Excellence	49,548	500	49,048
H	NHS Digital (The Health and Social Care Information Centre)	182,628	91,000	205,628
I	Community Health Partnerships †	264,000	-	17,000
I	Genomics England Limited †	500	50,000	50,000
I	Health and Care Professions Council	1,000	-	-
I	NHS Property Services †	660,000	62,500	112,500
I	Nursing and Midwifery Council	4,000	3,919	3,919
I	Professional Standards Authority for Health and Social Care	-	-	-
I	Supply Chain Coordination Limited †	1,500,000	5,000	80,000
K	NHS Commissioning Board (known as NHS England)	100,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	4,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	1,000	-	-
R	NHS Property Services	386,346	-	-
<b>Total ††</b>		<b>25,880,998</b>	<b>536,351</b>	<b>105,873,164</b>

† As limited companies these bodies do not receive grant-in-aid from the Department, instead they receive cash via working capital loans or equity.

†† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as the NHS Commissioning Board (known as NHS England) is also partly funded from National Insurance Contributions and a further adjustment is made for NHS Providers, which follow similar budgeting rules to ALBs, but earn their income from trading activities - mainly the provision of healthcare.

## **Part III: Note J - Staff Benefits**

The Department has a Recognition and Reward Voucher Scheme which rewards smaller, single pieces of work by employees with a £25 voucher. Examples of nomination criteria are good customer service or cost saving ideas. The vouchers can be used at a range of major retailers. Any employee may make a nomination for another employee. Approval of nominations is made at Deputy Director level. The vouchers are funded from the 0.25% of each Directorate's Administration Budget allocated for the Special Bonus Scheme.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Fertilisation and Embryology Authority.	Unquantifiable
The Department is bearing an insurable risk for professional indemnity or malpractice on behalf of the Human Tissue Authority.	Unquantifiable
The Department has undertaken to meet the legal and other costs of medical and nursing staff engaged on clinical trials approved by the NHS Blood and Transplant Service of new blood products manufactured by the Bio-Products Laboratory.	Unquantifiable
To cover any damages arising from NHS Blood and Transplant research activity.	Unquantifiable
The Department has undertaken to indemnify members of its expert advisory committees: a) Advisory Committee on Dangerous Pathogens (ACDP) (and their associated Working Groups); b) New and Emerging Respiratory Virus Threats Advisory Group (NERVTAG); c) Advisory Committee on Antimicrobial Resistance and Healthcare Associated Infection (ARHAI); d) The Advisory Committee on the Safety of Blood Tissues and Organs (SaBTO).	Unquantifiable
The Department has undertaken to indemnify members of the: a) Committee for Carcinogenicity; b) Committee for Mutagenesis; c) Committee for Medical Effects of Radiation; d) Committee for Medical Aspects of Air Pollution; e) Administration of Radioactive Substances Advisory Committee. The Department would pay the legal costs and damages of any member who was personally subject to any action arising out of the business of these Committees and sub-committees of them.	Unquantifiable
An assurance has been given to the National Institute for Biological Standards and Control that the Department would indemnify the Institute in the event of any legal act incurring liability for damages, providing the action arose from the proper discharge of its statutory duties.	Unquantifiable
The Department has issued an exemption certificate to the National Institute for Biological Standards and Control in respect of any liability to its employees of the kind mentioned in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969.	Unquantifiable
The Chancellor has announced that the Government will guarantee funding for certain European Union projects receiving funding after the United Kingdom has left the European Union. The Department is responsible for a European Union funded programme, the Health for Growth Programme.	Unquantifiable
In the event of a nuclear emergency, it would be necessary to distribute stable iodine tablets to the general public to prevent the uptake of radioactive iodine. Public Health England have undertaken to indemnify those other than qualified medical personnel distributing the tablets against any action resulting from adverse reactions. Expert medical opinion is that adverse reactions to stable iodine are most unlikely.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Public Health England have a contract for the supply of UK licensed BCG vaccine. There have been significant problems with manufacture leading to delays with deliveries and a shortage of stock in the UK. Following assessment of the available alternatives, clinical acceptability and feasibility of delivery, BCG vaccine manufactured by another supplier has been secured and has been issued to the NHS since June 2016. The unlicensed vaccine has had WHO prequalification since 1991 and is used in over 100 countries globally. In February 2016, the Joint Committee for Vaccination and Immunisation advised that they agreed with the supply of an unlicensed vaccine for the UK programme, during the period where the standard vaccine would be unavailable. Checks have confirmed there are no reported adverse events from the use of the unlicensed vaccine. Public Health England would indemnify anyone administering the vaccine in accordance with the issued guidance, against any action resulting from adverse reactions. Expert opinion is that adverse reactions to the unlicensed BCG vaccine are most unlikely.</p>	Unquantifiable
<p>The Department is the actual or potential defendant in a number of actions regarding alleged clinical negligence. There is a large degree of uncertainty as to the Department's liability and the amounts involved. Possible expenditure may be estimated at £46.1 billion, although £44.3 billion relating to the Clinical Negligence Scheme for Trusts would be expected to be met by payments from NHS Trusts.</p>	Unquantifiable
<p>The Department has undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.</p>	Unquantifiable
<p>Public Health England hold a contingent liability in respect of the smallpox vaccines which covers possible side effects that might occur in the population if the smallpox vaccine was ever used. This contingency is only if the vaccine were ever used and if people suffered side effects as a result.</p>	40,000
<p>The Derby Teaching Hospital Foundation Trust has a potential liability in relation to equipment purchases within the Managed Equipment Service contract held with Asterol. Further details of this liability can be found in the Annual Report and Accounts of the Foundation Trust.</p>	23,420
<p>Notified legal claims relating to NHS England for which the advice received is that they are unlikely to be successful.</p>	14,991
<p>Liabilities for NHS Continuing Healthcare, a package of health and social care arranged and funded solely by the NHS for a person aged 18 or over to meet physical or mental health needs which have arisen as a result of disability, accident or illness. Where an individual has both health and social care needs, but they have been assessed as having a 'primary health need' under the National Framework for NHS Continuing Healthcare and NHS funded Nursing Care, the NHS has responsibility for providing for all of that individual's assessed needs, both the health and social care.</p>	13,603
<p>NHS England has employee pension contingent liabilities. These are in respect of inherited PCT liabilities and a pension scheme audit.</p>	7,070

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	16,623

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# Department for Work and Pensions

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## Introduction

The Department wants to deliver a modern, fair and affordable welfare system that makes a positive difference to citizens' lives by extending opportunity, strengthening personal responsibility and enabling fulfilment of personal potential. A transforming welfare system with services delivered in a sustainable and effective way whilst reducing costs and achieving value for money for UK taxpayers.

## Our objectives

We will:

1. Build a more prosperous society by supporting people into work and helping them to realise their potential.
2. Improve outcomes and ensure financial security for disabled people and people with health conditions by increasing opportunities to realise their full potential with the help of the welfare system and through the labour market.
3. Ensure financial security for current and future pensioners by: helping people to increase their pension savings; providing information on their private and state pension provision to enable effective planning for the future; and supporting older people to extend their working lives.
4. Increase every child's opportunity to succeed by helping separated parents agree effective child maintenance arrangements and supporting families in distress to reduce parental breakdown and separation.
5. Transform our services and work with the devolved administrations to deliver an effective welfare system for citizens when they need it while reducing costs, and achieving value for money for taxpayers.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,285,111,000	454,770,000	5,739,881,000
Capital	184,791,000	41,909,000	226,700,000
<b>Annually Managed Expenditure</b>			
Resource	79,658,519,000	110,269,739,000	189,928,258,000
Capital	435,695,000	-	435,695,000
<b>Total Net Budget</b>			
Resource	84,943,630,000	110,724,509,000	195,668,139,000
Capital	620,486,000	41,909,000	662,395,000
<b>Non-Budget Expenditure</b>	2,166,818,000		
<b>Net cash requirement</b>	88,731,475,000		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Work and Pensions on:

**Departmental Expenditure Limit:**Expenditure arising from:

Payments relating to the administration and operating costs of the Department. This will enable the Department to fulfil its obligations to support all client groups. The provision of expenditure promoting the Department's objectives in other Government Departments; Local Authorities; Devolved Administrations; Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive; private, public and voluntary organisations. In addition to HSE, ALBs include: BPDTS Limited; Disabled People's Employment Corporation (GB) Ltd; Industrial Injuries Advisory Council; Money Advice Service; Ombudsman for the Board of the Pension Protection Fund; The Pensions Advisory Service Limited; The Pensions Ombudsman; The Pensions Regulator; Remploy Pension Scheme Trustees Ltd; Social Security Advisory Committee; Single Financial Guidance Body. The provision of money and debt advice. Costs associated with providing training and employment projects assisted by the European Union through the European Social Fund. Expenditure relating to exiting the European Union.

The provision of employment and training programmes. Payment of appropriate grants, loans, compensation, benefits and allowances. Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes and measures to help improve independence and social inclusion for older people. Provision for general levy payments to arm's length bodies. Subsidies to housing, billing, levying and local authorities for administering the Housing Benefit. The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

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**Part I (continued)**

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The provision of IT, employee and financial services to other public sector bodies; the provision of data technology services through BPDTS Ltd; policy; research; publicity; the UK subscription to the International Labour Organisation; international educational, training and employment programmes; assistance and advice on employment and labour market issues to international organisations; measures and assistance to promote financial and digital inclusion; associated depreciation and any other non-cash costs falling in DEL. Losses, special payments and write offs.

**Income arising from:**

In accordance with the prevailing legislation and regulations, income arising from the administration of the Department for Work and Pensions, Crown and Executive Non-Departmental Public Bodies in delivering its statutory responsibilities, including receipts from staff, outward secondments, sale of non-capital items, sale of capital assets, recovery of court costs, services carried out on behalf of public and private sector bodies and members of the public, EU activity, levy funded bodies and other associated income. Receipts in respect of recoveries of payments. Income from other government departments and devolved administrations.

**Annually Managed Expenditure:****Expenditure arising from:**

The payment of social security and other benefits, grants, loans, allowances and payments to people of working age, pensioners, and people with disabilities and their carers, in accordance with the prevailing legislation and regulations. Temporary subsidies to employers and payments for education. Provisions and other non-cash costs falling in AME. Costs and payments associated with the collapse of private pension schemes. Losses, special payments and write offs.

**Income arising from:**

Income arising from interest, the receipt from damages payable to recipients of Statutory Sick Pay, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

**Non-Budget Expenditure:****Expenditure arising from:**

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments. Other relevant non-budget expenditure.

**Department for Work and Pensions** will account for this Estimate.

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,285,111,000	2,549,574,000	<b>2,735,537,000</b>
Capital	184,791,000	97,524,000	<b>87,267,000</b>
<b>Annually Managed Expenditure</b>			
Resource	79,658,519,000	35,403,059,000	<b>44,255,460,000</b>
Capital	435,695,000	160,858,000	<b>274,837,000</b>
<b>Non-Budget Expenditure</b>	2,166,818,000	976,936,000	<b>1,189,882,000</b>
<b>Net cash requirement</b>	88,731,475,000	39,466,275,000	<b>49,265,200,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans						2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
826,841	-11,642	815,199	5,288,285	-818,373	4,469,912	184,791	-	184,791	5,531,179	335,406
<i>Of which:</i>										
A Operational Delivery										
18,395	-	18,395	2,019,136	-42,465	1,976,671	-	-	-	2,087,889	3,154
B Health and Safety Executive (Net)										
51,500	-	51,500	82,450	-	82,450	-	-	-	124,526	6,700
C European Social Fund										
-	-	-	624,107	-603,986	20,121	-	-	-	10,077	-
D Executive Arms Length Bodies (Net)										
14,495	-	14,495	182,076	-	182,076	735	-	735	181,261	1,627
E Employment Programmes										
-	-	-	226,272	-	226,272	-	-	-	219,224	-
F Support for Local Authorities										
-	-	-	224,839	-	224,839	-	-	-	238,389	-
G Other Programmes										
-	-	-	31,839	-81,264	-49,425	107,091	-	107,091	-73,989	121,932
H Other Benefits										
-	-	-	132,525	-	132,525	-	-	-	145,527	-
I Departmental operating costs										
742,451	-11,642	730,809	1,765,041	-90,658	1,674,383	76,965	-	76,965	2,598,275	201,993
<b>Non-voted expenditure</b>										
-	-	-	454,808	-38	454,770	41,909	-	41,909	512,463	40,000
<i>Of which:</i>										
J National Insurance Fund										
-	-	-	431,769	-38	431,731	-	-	-	490,556	-
K Expenditure incurred by the Social Fund										
-	-	-	23,039	-	23,039	41,909	-	41,909	21,937	40,000
<i>Repayment of CF advance</i>										
-	-	-	-	-	-	-	-	-	-30	-
<b>Total Spending in DEL</b>										
<b>826,841</b>	<b>-11,642</b>	<b>815,199</b>	<b>5,743,093</b>	<b>-818,411</b>	<b>4,924,682</b>	<b>226,700</b>	<b>-</b>	<b>226,700</b>	<b>6,043,642</b>	<b>375,406</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	79,660,486	-1,967	79,658,519	435,695	-	435,695	79,324,947	298,580
<i>Of which:</i>										
L Severe Disablement Allowance - Inside Welfare Cap										
-	-	-	93,686	-	93,686	-	-	-	104,928	-
M Industrial Injuries Benefits Scheme - Inside Welfare Cap										
-	-	-	847,571	-	847,571	-	-	-	853,996	-

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 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
N Universal Credit - Inside Welfare Cap										
-	-	-	15,246,170	-	15,246,170	260,506	-	260,506	6,690,354	167,213
O Employment and Support Allowance - Inside Welfare Cap										
-	-	-	4,582,165	-	4,582,165	-	-	-	10,634,286	-
P Income Support - Inside Welfare Cap										
-	-	-	1,183,217	-	1,183,217	-	-	-	1,811,799	-
Q Pension Credit - Inside Welfare Cap										
-	-	-	4,898,774	-	4,898,774	-	-	-	5,109,400	-
R Financial Assistance Scheme - Inside Welfare Cap										
-	-	-	57,360	-	57,360	-	-	-	-1,394,100	-
S Attendance Allowance - Inside Welfare Cap										
-	-	-	5,889,862	-	5,889,862	-	-	-	5,689,383	-
T Personal Independence Payment - Inside Welfare Cap										
-	-	-	12,755,178	-	12,755,178	-	-	-	11,021,135	-
U Disability Living Allowance - Inside Welfare Cap										
-	-	-	7,346,207	-	7,346,207	-	-	-	8,067,482	-
V Carer's Allowance - Inside Welfare Cap										
-	-	-	2,972,874	-	2,972,874	-	-	-	2,874,609	-
W Housing Benefit - Inside Welfare Cap										
-	-	-	16,579,610	-	16,579,610	-	-	-	19,379,480	-
X Statutory Maternity Pay - Inside Welfare Cap										
-	-	-	2,641,815	-	2,641,815	-	-	-	2,586,595	-
Y Non-contributory Christmas Bonus - Inside Welfare Cap										
-	-	-	35,416	-	35,416	-	-	-	32,957	-
Z Other Expenditure - Inside Welfare Cap										
-	-	-	438	-1,967	-1,529	-	-	-	-535	-
AA Jobseekers Allowance - Outside Welfare Cap										
-	-	-	294,509	-	294,509	-	-	-	1,148,709	-
AB Universal Credit - Outside Welfare Cap										
-	-	-	3,137,098	-	3,137,098	69,249	-	69,249	1,901,334	44,449
AC TV Licences for the over 75s - Outside Welfare Cap										
-	-	-	247,000	-	247,000	-	-	-	468,000	-
AD Housing Benefit - Outside Welfare Cap										
-	-	-	728,764	-	728,764	-	-	-	1,180,577	-
AE Other Benefits - Outside Welfare Cap										
-	-	-	122,373	-	122,373	-	-	-	115,335	-
AF Other Expenditure - Outside Welfare Cap										
-	-	-	399	-	399	105,940	-	105,940	1,051,282	86,918
<i>Other Expenditure EALBs (Net) - Outside Welfare Cap</i>										
-	-	-	-	-	-	-	-	-	-2,059	-



**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 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
<b>Non-voted expenditure</b>										
-	-	-	110,269,739	-	110,269,739	-	-	-	104,956,271	-29,027
<i>Of which:</i>										
AG Incapacity Benefit - Inside Welfare Cap										
-	-	-	887	-	887	-	-	-	330	-
AH Employment and Support Allowance - Inside Welfare Cap										
-	-	-	8,111,844	-	8,111,844	-	-	-	4,588,604	-
AI Expenditure incurred by the Social Fund - Inside Welfare Cap										
-	-	-	2,142,140	-	2,142,140	-	-	-	2,508,786	-29,027
AJ Maternity Allowance - Inside Welfare Cap										
-	-	-	447,799	-	447,799	-	-	-	431,605	-
AK Bereavement benefits - Inside Welfare Cap										
-	-	-	422,945	-	422,945	-	-	-	461,990	-
AL Other Contributory Benefits - Inside Welfare Cap										
-	-	-	125,165	-	125,165	-	-	-	-80,150	-
AM Jobseekers Allowance - Outside Welfare Cap										
-	-	-	300,696	-	300,696	-	-	-	191,201	-
AN State Pension - Outside Welfare Cap										
-	-	-	98,718,263	-	98,718,263	-	-	-	96,853,905	-
<b>Total Spending in AME</b>										
-	-	-	189,930,225	-1,967	189,928,258	435,695	-	435,695	184,281,218	269,553
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	2,166,818	-	2,166,818	-	-	-	2,534,544	-
<i>Of which:</i>										
AO Cash paid in to the Social Fund										
-	-	-	2,166,818	-	2,166,818	-	-	-	2,534,544	-
<b>Total Non-Budget Spending</b>										
-	-	-	2,166,818	-	2,166,818	-	-	-	2,534,544	-
<b>Total for Estimate</b>										
826,841	-11,642	815,199	197,840,136	-820,378	197,019,758	662,395	-	662,395	192,859,404	644,959
<i>Of which:</i>										
<b>Voted Expenditure</b>										
826,841	-11,642	815,199	87,115,589	-820,340	86,295,249	620,486	-	620,486	87,390,670	633,986
<b>Non Voted Expenditure</b>										
-	-	-	110,724,547	-38	110,724,509	41,909	-	41,909	105,468,734	10,973

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>197,834,957</b>	<b>192,859,404</b>	<b>185,561,449</b>
<b>Net Capital Requirement</b>	<b>662,395</b>	<b>644,959</b>	<b>396,216</b>
<b>Accruals to cash adjustments</b>	<b>1,000,541</b>	<b>1,012,788</b>	<b>-1,936,751</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-331,256	-312,055	-310,265
Add cash grant-in-aid	316,838	313,687	237,155
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-125,975	-273,828	-163,740
New provisions and adjustments to previous provisions	-57,759	346,320	-1,495,452
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-20,570	-277,982	-299,522
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	236,068
Increase (-) / Decrease (+) in creditors	600,000	600,000	-366,958
Use of provisions	219,263	216,646	225,963
<b>Removal of non-voted budget items</b>	<b>-110,766,418</b>	<b>-105,479,707</b>	<b>-102,092,080</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-110,766,418	-105,479,707	-102,092,080
<b>Net Cash Requirement</b>	<b>88,731,475</b>	<b>89,037,444</b>	<b>81,928,834</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	826,841	856,590	799,430
<i>Less:</i>			
Administration DEL Income	-11,642	-24,836	-32,257
<b>Net Administration Costs</b>	<b>815,199</b>	<b>831,754</b>	<b>767,173</b>
Gross Programme Costs	195,672,232	190,346,903	182,982,277
<i>Less:</i>			
Programme DEL Income	-818,411	-863,224	-259,541
Programme AME Income	-1,967	-103,555	-51,872
Non-budget income	-	-9,300	-15,500
<b>Net Programme Costs</b>	<b>194,851,854</b>	<b>189,370,824</b>	<b>182,655,364</b>
<b>Total Net Operating Costs</b>	<b>195,667,053</b>	<b>190,202,578</b>	<b>183,422,537</b>
<i>Of which:</i>			
Resource DEL	5,738,795	6,007,233	5,709,732
Capital DEL	-	3,486	3,239
Resource AME	189,928,258	184,283,576	177,255,916
Capital AME	-	-101,151	-44,068
Non-budget	-	9,434	497,718
<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	-	97,665	40,829
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	9,300	15,500
Other adjustments	1,086	15,317	-39,324
<b>Total Resource Budget</b>	<b>195,668,139</b>	<b>190,324,860</b>	<b>183,439,542</b>
<i>Of which:</i>			
Resource DEL	5,739,881	6,043,642	6,187,260
Resource AME	189,928,258	184,281,218	177,252,282
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	2,166,818	2,534,544	2,121,907
<b>Total Resource (Estimate)</b>	<b>197,834,957</b>	<b>192,859,404</b>	<b>185,561,449</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-830,015</b>	<b>-881,983</b>	<b>-286,121</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-11,601	-19,433	-27,418
<i>Of which:</i>			
A Operational Delivery	-	-154	-443
I Departmental operating costs	-11,601	-19,279	-26,975
Other Income	-41	-3,293	-1,626
<i>Of which:</i>			
A Operational Delivery	-	-1	-16
I Departmental operating costs	-41	-3,292	-1,610
Taxation	-	-2,110	-3,213
<i>Of which:</i>			
I Departmental operating costs	-	-2,110	-3,213
Total Administration	-11,642	-24,836	-32,257
Programme			
EU Grants Received	-603,986	-573,383	-19,105
<i>Of which:</i>			
C European Social Fund	-603,986	-573,383	-19,105
Sales of Goods and Services	-127,551	-145,681	-109,149
<i>Of which:</i>			
A Operational Delivery	-40,298	-42,952	-28,166
E Employment Programmes	-	-42,004	-23,221
I Departmental operating costs	-87,253	-60,725	-57,762
Interest and Dividends	-	-34,363	-34,137
<i>Of which:</i>			
Other Programmes	-	-34,300	-34,012
I Departmental operating costs	-	-63	-125
Other Income	-5,572	-7,206	-7,820
<i>Of which:</i>			
A Operational Delivery	-2,167	-2,612	-3,452
E Employment Programmes	-	2	-
I Departmental operating costs	-3,405	-4,596	-4,368
Taxation	-81,264	-96,514	-83,653
<i>Of which:</i>			
G Other Programmes	-81,264	-79,367	-67,795
I Departmental operating costs	-	-17,147	-15,858
Total Programme	-818,373	-857,147	-253,864

**Part III: Note B - Analysis of Departmental Income (continued)**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-1,967</b>	<b>-2,404</b>	<b>-7,907</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-1,967	-683	-
<i>Of which:</i>			
Z Other Expenditure - Inside Welfare Cap	-1,967	-683	-
Other Income	-	-1,721	-7,907
<i>Of which:</i>			
P Income Support - Inside Welfare Cap	-	-1,650	-7,807
AA Jobseekers Allowance - Outside Welfare Cap	-	-71	-100
Total Programme	-1,967	-2,404	-7,907
<b>Total Voted Resource Income</b>	<b>-831,982</b>	<b>-884,387</b>	<b>-294,028</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-44,002</b>	<b>-28,183</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-44,002	-27,945
<i>Of which:</i>			
I Departmental operating costs	-	-44,002	-27,945
Other Grants	-	-	-6
<i>Of which:</i>			
I Departmental operating costs	-	-	-6
Repayments	-	-	-232
<i>Of which:</i>			
A Operational Delivery	-	-	-232
Total Programme	-	-44,002	-28,183
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-44,002</b>	<b>-28,183</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-9,300	-9,300	-80,500	-88,641
<b>Total</b>	-	-	<b>-9,300</b>	<b>-9,300</b>	<b>-80,500</b>	<b>-88,641</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income outside the ambit of the estimate	-	-	-9,300	-9,300	-15,500	-23,641
Excess cash surrenderable to the Consolidated Fund	-	-	-	-	-65,000	-65,000
<b>Total</b>	-	-	<b>-9,300</b>	<b>-9,300</b>	<b>-80,500</b>	<b>-88,641</b>

## 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:** Peter Schofield

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 Snowball	Health and Safety Executive
Helen John	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Charles Counsell	The Pensions Regulator
Antony Arter	The Pensions Ombudsman
Loveday Ryder	BPDTS Ltd
John Govetts	Single Financial Guidance Body

Peter Schofield has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer(s) together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officer(s) is set out in writing.

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**Part III: Note E - Arm's Length Bodies (ALBs)**


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Section B - DEL	Health and Safety Executive	133,950	-	133,950
Section D - DEL	Single Financial Guidance Body	125,600	-	125,600
Section D - DEL	The Pensions Regulator	66,520	700	52,802
Section D - DEL	The Pensions Ombudsman	4,451	35	4,486
<b>Total</b>		<b>330,521</b>	<b>735</b>	<b>316,838</b>



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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section A - DEL	Income Support Ex Gratia Payments	5,000
Section AF - AME	Widows' Pension Extra Statutory Payments	47
Section U - AME	Personal Independence Payments Extra Statutory Payments	14,200
Section N - AME	Universal Credit Extra Statutory Payments	1,250
Section Q - AME	Pension Credit Extra Statutory Payments	3,900

## **Part III: Note J - Staff Benefits**

For the financial year 2019-20 budget holders have delegated authority to award reward vouchers to staff under the terms of the Department's Reward and Recognition Scheme. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance, as well as to recognise the importance the Department places on the loyalty and commitment of employees. Individual awards will not exceed £150 and, in total, the expenditure for non-consolidated awards, including Reward and Recognition, will not exceed 0.65% of the DWP paybill.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but the Department still operates a scheme for existing employees who opted into the scheme prior to its closure. This lets staff vary their contract of employment to sacrifice part of their salary (from £1 to £243 per month) in exchange for childcare vouchers. Budget holders have delegated authority to provide staff with childcare assistance, the availability, method and amount of assistance is at the discretion of the budget holder.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>European Social Fund repayments</b></p> <p>The ESF audit authority is required to provide opinions on both the final 2007-13 ESF programme declaration issued by the ESF certifying authority and the 2014-20 ESF programme. This is largely based on the amount of error found during checks of claims submitted by the department, as managing authority of the ESF in England and Gibraltar. If this exceeds the EU defined 2% tolerance error rate the opinion is qualified by the ESF audit authority, with the risk that the EU can impose a financial correction.</p> <p>The 2007-13 programme did not exceed the 2% error threshold in the 2016 Annual Control Report (ACR) and closure declaration. In accordance with commission guidance the audit authority gave an unqualified opinion. However, until the 2007-13 ESF programme is finally closed (and discussions with the Commission are ongoing) the department will not know the exact extent of any financial corrections imposed.</p> <p>For the 2014-20 programme the opinion of the audit authority on the 2016-2017 accounts is unqualified with an error rate of 0.093% within the EU's 2% tolerance level.</p>	Unquantifiable
<p><b>Financial Assistance Scheme</b></p> <p>Regulations came into force in April 2010 enabling the transfer to government of pension scheme assets that qualify for the Financial Assistance Scheme (FAS), along with their associated pension liabilities. As a result, the FAS pension provision will increase as the assets and the associated liabilities transfer. 2018-19 sees the final asset transfer estimated at £31.7 million. Once these assets have transferred it will be possible to estimate the impact on the FAS pension liability.</p>	Unquantifiable
<p><b>Transfer of State Pensions and benefits</b></p> <p>In 2007, regulations were put in place to allow staff employed in certain EU institutions to transfer an enhanced cash value of potential entitlement to the State Pension and other contributory benefits to the Pension Scheme for Officials and Servants of Community Institutions. Until the transfer value has been calculated, a contingent liability arises. The overall time limit is 10 months between the date of application and the transfer payment. However, the limits can be extended if needed.</p> <p>We continue to receive transfer application claims from staff in certain EU institutions. Since 2007 we've received 1,592 transfer applications. 81% of these have resulted in transfer payments.</p>	Unquantifiable
<p><b>Compensation claims</b></p> <p>Compensation payments may become due as a result of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early, therefore it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p><b>The Rent Service employee pensions</b></p> <p>The Rent Service transferred from us to the Valuation Office Agency on 1 April 2009. The Rent Service employed around 400 staff, who were members of the Local Government Pension Scheme, following the transfer they could continue to participate in the scheme. Whilst the scheme is currently balanced, if there is a pension deficit we will be liable to meet the shortfall, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b>Compensation recovery</b></p> <p>We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £5 million for successful mandatory reconsideration or appeals.</p>	AME £5m
<p><b>Judicial review, legal cases and appeals</b></p> <p>The legal cases (judicial reviews and appeals) included in this note all relate to possible obligations where the department is facing legal challenge to the policy behind the legislation through the courts and the outcomes depend on the court rulings. Disclosure of the details of the cases are not provided as, in accordance with IAS 37 (paragraph 92), the department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice on-going litigation.</p> <p><b>Information on specific cases:</b></p> <p><b>Supplier disputes</b></p> <p>We have contingent liabilities arising from payments that may become due as a result of disputes with suppliers following expiry of accommodation and print contracts. The disputes are about the extent to which the department is indemnified against possible claims, amounts payable for equipment, and the amounts payable following early contract termination. Full information has not been disclosed because to do so might seriously prejudice the position of the department.</p> <p><b>Pension Protection Fund (PPF) compensation</b></p> <p>The FAS provision does not include any increase to FAS compensation payable to individuals if the judgment from the European Court of Justice follows the opinion of its Advocate General (given in April 2018) in respect of a directly effective minimum individual level of insolvency protection. This judgement relates to PPF compensation and it is not possible to establish the extent of any financial impact on the FAS provision until judgment has been handed down and there is clarity on the scope of any further compensation obligations.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities (*continued*)

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Nature of liability	£'000
<p><b>HMG's Guarantee for EU-funded projects</b></p> <p>The agreement at the December 2017 European council that the UK will continue to participate in all EU programmes during the remainder of this multiannual financial framework to the end of 2020 supersedes guarantees previously made by the Chancellor provided an overall EU exit deal is reached. In accordance with the Government Financial Reporting Manual (FReM), these guarantees need to be recognised as contingent liabilities in department's accounts until the outcome of EU exit negotiations are completed.</p> <p>The activity in scope within DWP includes the department's role as managing authority for the European Social Fund (ESF) and in management of the Employment and Social Innovation Fund (EaSI). The scale of potential liability is not quantifiable at this point.</p>	Unquantifiable

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**Part III: Note L - International Subscriptions**

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
Section I - DEL	International Labour Organisation	12,320

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# Department for Education

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## Introduction

1. The Department for Education is responsible for children's services and education, including early years, schools, higher and further education policy, apprenticeships and wider skills in England. Our vision is to provide world-class education, training and care for everyone, whatever their background. It will make sure that everyone has the chance to reach their potential, and live a more fulfilled life. It will also create a more productive economy, so that our country is fit for the future.
2. The voted DEL and Total Net Budget in Parts I and II of this Estimate include grant paid to Academies which is voted by Parliament. Part III: Note A shows how, by making adjustments, including removing these grants and instead adding spending by Academies, the totals voted by Parliament can be reconciled to the budgetary spending limits controlled by HMT and shown in Table 3. The grant paid to Academies and spending of Academies is unlikely to be the same in any given year. This is because, spending can include items such as depreciation that do not require cash, as well as any spending from Academy reserves. Reserves are built from other income streams available to academies, plus any unspent grant from previous years.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	68,522,642,000	-	68,522,642,000
Capital	4,973,960,000	-	4,973,960,000
<b>Annually Managed Expenditure</b>			
Resource	-3,587,040,000	-	-3,587,040,000
Capital	21,557,530,000	-	21,557,530,000
<b>Total Net Budget †</b>			
Resource	64,935,602,000	-	64,935,602,000
Capital	26,531,490,000	-	26,531,490,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>85,318,080,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Education on:

**Departmental Expenditure Limit:**Expenditure arising from:

Primary, secondary, tertiary, international education, apprenticeships and wider skills, including the purchase and development of land and buildings in support of the academies and free schools programme. Grants to academies and free schools and loans to academies.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment. Loans to students and support for students through Local Authorities. The cost of sales of the student loan debt and the cost of servicing the sold student loan debt. Reimbursement of fees for qualifying European Union students, post graduate awards, mandatory student awards, childcare and transport support and loans.

Children's services, including early years, Sure Start and safeguarding, welfare and young people's services.

Curriculum, qualifications and the inspection regime.

Schools Workforce development and reform.

Expenditure associated with social mobility policy.

Expenditure relating to the regulation of the social work profession and expenditure related to the regulation of the teaching profession.

Administering the Teachers' Pension Scheme (England and Wales), pension costs for voluntary services overseas (VSO) participants. Education-related payments, grants and loans to organisations in the public, private and other sectors, including employers, community, voluntary and business support organisations, to individuals and other government departments, local authorities and the Devolved Administrations. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.



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## Part I

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The costs of the department, its Executive Agencies, and arm's length bodies (ALBs): the Children's Commissioner, Aggregator Vehicle plc, Located Ltd, Institute for Apprenticeships and Technical Education, Office for Students, Social Work England, Student Loans Company Ltd, UK Commissioner for Employment and Skills, Construction Industry Training Board, Engineering Construction Industry Training Board, together with residual costs from ALBs being closed.

Loan and lease interest payable and the efficient management and discharge of liabilities falling to the Department. Capital, recurrent payments and loans and associated non-cash items, including the impairment cost for student loans.

Expenditure relating to delivery of Government Guarantee funded policies should they be required. Support to other central government departments to prepare for EU Exit.

Activities of UK Government Investments on behalf of the Department.

### Income arising from:

Administration and programme income in support of its objectives including:

The sale of goods and services by the department including publications, its Executive Agencies, its arm's length bodies, and other partner organisations. Sale of research publications. Receipts from the three National Executives, other government departments, the Devolved Administrations and other sources (including the EU) in connection with a range of educational, training, youth support, student finance provision, children and family programmes with common objectives, and initiatives in UK and overseas.

Early Intervention Foundation receipts.

Interest receivable relating to Aggregator Vehicle plc.

Receipts from other government departments including charges for accommodation and property rental income from departmental properties and from its ALBs, the European School at Culham, sales receipts and profits from Departmental or ALB properties, equipment or other assets (including some repayment of proceeds of sale).

Income relating to the regulation of the social work profession.

Sales receipts and rental income streams from sites originally purchased for academies and free schools that are not required by the school, penalty income for missed delivery dates in construction contracts, repayments of grant overpaid in previous years, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs, recoveries from services provided to Sure Start.

International receipts, Music Manifesto Champion receipts, income from providing shared services, the receipt of administration fees collected by the Teachers' Pension Scheme (England and Wales).

Receipts from servicing sold student loan debt. Receipts from asset sales repayment and default recoveries by banks in respect of career development loans, receipts for student support, student loan interest receivable, repayment of working capital loans, receipts from the European Social Fund to cover departmental programmes, sponsorship funding.

Activities of UK Government Investments on behalf of the Department.

The general administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff, the disposal of surplus assets, charges for accommodation, sale of goods and services, and interest from bank accounts and exchange rate gains and losses.

## Part I

### Annually Managed Expenditure:

#### Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALB's provisions and associated non-cash items including: bad debts, impairments, tax and pension costs for the Department, Executive Agencies, and its ALBs including academies, and payment of corporation tax.

The provision of financial and other support for students and trainees including grants, allowances, access funds, loans and their repayment, the resource consequences of loans to students, support for students through local authorities, the cost of sales of the student loan debt, education maintenance allowances and loans.

The expenditure of the Industrial Training Boards, the management of asset sales. Activities of UK Government Investments on behalf of the Department.

#### Income arising from:

Repayment of student loans, including of principal and interest.

Receipts and levies from the Construction Industry Training Board and the Engineering Construction Industry Training Board.

Receipts from asset sales.

Activities of UK Government Investments on behalf of the Department.

**Department for Education** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	68,522,642,000	29,911,547,000	<b>38,611,095,000</b>
Capital	4,973,960,000	2,331,917,000	<b>2,642,043,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-3,587,040,000	-	<b>-3,587,040,000</b>
Capital	21,557,530,000	8,385,753,000	<b>13,171,777,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>85,318,080,000</b>	<b>37,122,473,000</b>	<b>48,195,607,000</b>

† The voted Total Net Budget figure includes grants paid to Academies which do not form part of DfE's budgetary control totals set by HMT. See Tables 3 and 5 for DfE's full budgetary DEL limits as set by HMT (and Part III: Note A for the budgetary resource AME limit) which include the net spending of Academies.

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
515,597	-42,390	473,207	68,467,402	-417,967	68,049,435	4,973,960	-	4,973,960	77,976,691	5,524,370
<i>Of which:</i>										
A Activities to Support all Functions										
349,052	-42,390	306,662	94,121	-58,995	35,126	28,649	-	28,649	371,580	86,380
B Early Years and Schools (Department)										
-	-	-	1,720,201	-60,384	1,659,817	1,808,406	-	1,808,406	4,988,444	1,493,199
C Early Years and Schools (ALB) (Net)										
1,748	-	1,748	1,144	-	1,144	11,176	-	11,176	3,301	13,716
D Social Care, Mobility and Disadvantage (Department)										
-	-	-	397,274	-7,190	390,084	11,575	-	11,575	330,964	6,053
E Social Care, Mobility and Disadvantage (ALB) (Net)										
1,520	-	1,520	12,014	-	12,014	1,706	-	1,706	11,380	2,636
F Standards and Testing Agency										
3,271	-	3,271	50,086	-25	50,061	1,900	-	1,900	62,937	1,955
G Teaching Regulation Agency										
197	-	197	7,818	-	7,818	-	-	-	7,325	-
H Education and Skills Funding Agency (ESFA)										
88,355	-	88,355	2,814,293	-250,000	2,564,293	24,321	-	24,321	4,026,885	183,392
I Grants to LA Schools via ESFA										
-	-	-	30,165,524	-	30,165,524	1,824,571	-	1,824,571	29,599,699	2,430,536
J Grants to Academies via ESFA										
-	-	-	22,062,051	-	22,062,051	977,515	-	977,515	20,592,571	1,016,559
K Higher Education										
-	-	-	4,788,942	-41,373	4,747,569	15,037	-	15,037	16,331,385	18,161
L Further Education										
-	-	-	4,842,809	-	4,842,809	112,314	-	112,314	147,835	57,244
M Higher Education (ALB) (net)										
60,454	-	60,454	1,500,973	-	1,500,973	156,100	-	156,100	1,487,486	213,657
N Further Education (ALB) (net)										
11,000	-	11,000	10,152	-	10,152	690	-	690	14,899	882
<b>Total Spending in DEL</b>										
515,597	-42,390	473,207	68,467,402	-417,967	68,049,435	4,973,960	-	4,973,960	77,976,691	5,524,370

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-8,377	-3,578,663	-3,587,040	24,203,016	-2,645,486	21,557,530	-1,340,546	22,752,800
<i>Of which:</i>										
O Activities to Support all Functions (Department)										
-	-	-	-9,891	-	-9,891	-	-	-	-17,640	-
P Executive Agencies										
-	-	-	104	-	104	-	-	-	-136	-
Q Higher Education AME										
-	-	-	-27,472	-3,578,663	-3,606,135	23,952,255	-2,645,486	21,306,769	-1,323,275	22,332,280
R Further Education AME										
-	-	-	-	-	-	250,000	-	250,000	-	417,720
S Higher Education (ALB) (net) AME										
-	-	-	-900	-	-900	-	-	-	296	-
T Further Education (ALB) (net) AME										
-	-	-	29,782	-	29,782	761	-	761	209	2,800
<b>Total Spending in AME</b>										
-	-	-	-8,377	-3,578,663	-3,587,040	24,203,016	-2,645,486	21,557,530	-1,340,546	22,752,800
<b>Total for Estimate</b>										
515,597	-42,390	473,207	68,459,025	-3,996,630	64,462,395	29,176,976	-2,645,486	26,531,490	76,636,145	28,277,170
<i>Of which:</i>										
<b>Voted Expenditure</b>										
515,597	-42,390	473,207	68,459,025	-3,996,630	64,462,395	29,176,976	-2,645,486	26,531,490	76,636,145	28,277,170
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>64,935,602</b>	<b>76,636,145</b>	<b>71,933,966</b>
<b>Net Capital Requirement</b>	<b>26,531,490</b>	<b>28,277,170</b>	<b>20,466,814</b>
<b>Accruals to cash adjustments</b>	<b>-6,149,012</b>	<b>-17,643,076</b>	<b>-16,380,629</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,798,320	-1,751,209	-2,987,739
Add cash grant-in-aid	1,809,310	1,796,682	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-4,265,518	-15,646,276	-13,057,606
New provisions and adjustments to previous provisions	-53,111	-59,106	-58,175
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-1,940,243	-2,092,053	-355,274
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	41,947	-
Use of provisions	98,870	66,939	78,165
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>85,318,080</b>	<b>87,270,239</b>	<b>76,020,151</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	510,636	571,596	550,971
<i>Less:</i>			
Administration DEL Income	-42,390	-61,961	-39,948
<b>Net Administration Costs</b>	<b>468,246</b>	<b>509,635</b>	<b>511,023</b>
Gross Programme Costs	73,306,884	84,389,595	78,548,674
<i>Less:</i>			
Programme DEL Income	-417,967	-461,492	-466,775
Programme AME Income	-3,578,663	-2,477,757	-2,518,425
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>69,310,254</b>	<b>81,450,346</b>	<b>75,563,474</b>
<b>Total Net Operating Costs</b>	<b>69,778,500</b>	<b>81,959,981</b>	<b>76,074,497</b>
<i>Of which:</i>			
Resource DEL	68,423,502	77,891,477	73,444,212
Capital DEL	4,842,898	5,323,836	4,140,531
Resource AME	-3,487,900	-1,255,332	-1,510,246
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Academies Budgetary Expenditure	26,145,051	24,131,176	21,280,260
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-4,842,898	-5,323,836	-4,140,531
Grants to devolved administrations	-	-	-
Grants to Academies	-22,062,051	-20,592,571	-18,872,510
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget*</b>	<b>69,018,602</b>	<b>80,174,750</b>	<b>74,341,716</b>
<i>Of which:</i>			
Resource DEL*	70,622,642	79,533,730	74,918,690
Resource AME*	-1,604,040	641,020	-576,974
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	22,062,051	20,592,571	18,872,510
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-26,145,051	-24,131,176	-21,280,260
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>64,935,602</b>	<b>76,636,145</b>	<b>71,933,966</b>

\* The Resource DEL and AME aggregates, in the Resource Budget include the net spending of Academies. The Resource and Capital DEL aggregates in the Net Operating Costs and Estimate include grants paid to Academies.

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-460,357</b>	<b>-522,709</b>	<b>-467,129</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-23,883	-29,863	-21,324
<i>Of which:</i>			
A Activities to Support all Functions	-23,883	-29,463	-20,448
National College for Teaching and Leadership	-	-	-67
H Education and Skills Funding Agency (ESFA)	-	-400	-809
Other Grants	-331	-1,485	-117
<i>Of which:</i>			
A Activities to Support all Functions	-331	-1,485	-117
Other Income	-18,176	-30,613	-18,507
<i>Of which:</i>			
A Activities to Support all Functions	-18,176	-30,613	-18,399
National College for Teaching and Leadership	-	-	-108
Total Administration	-42,390	-61,961	-39,948
Programme			
EU Grants Received	-250,000	-250,000	-201,811
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-250,000	-250,000	-201,811
Sales of Goods and Services	-80,985	-93,468	-138,390
<i>Of which:</i>			
A Activities to Support all Functions	-50,321	-45,665	-36,920
B Early Years and Schools (Department)	-	-	-19,999
F Standards and Testing Agency	-	-	-24
H Education and Skills Funding Agency (ESFA)	-	-	-12,132
K Higher Education	-30,664	-47,803	-69,315
Other Grants	-77,190	-96,966	-85,455
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-263
B Early Years and Schools (Department)	-60,000	-60,372	-40,552
D Social Care, Mobility and Disadvantage (Department)	-7,190	-700	-689
K Higher Education	-10,000	-35,894	-43,051
L Further Education	-	-	-900
Other Income	-9,792	-20,314	-1,525
<i>Of which:</i>			
A Activities to Support all Functions	-8,674	-4,591	-712
B Early Years and Schools (Department)	-384	-447	-431
D Social Care, Mobility and Disadvantage (Department)	-	-14,540	-
National College for Teaching and Leadership	-	-	-3
F Standards and Testing Agency	-25	-26	-
K Higher Education	-709	-710	-32
L Further Education	-	-	-121
Total Programme	-417,967	-460,748	-427,181

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-3,578,663</b>	<b>-2,477,757</b>	<b>-2,518,425</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-5,344,189	-4,560,757	-2,849,009
<i>Of which:</i>			
Q Higher Education AME	-5,344,189	-4,560,757	-2,823,909
R Further Education AME	-	-	-25,100
Other Income	1,765,526	2,083,000	330,584
<i>Of which:</i>			
Q Higher Education AME	1,765,526	2,083,000	318,409
R Further Education AME	-	-	12,175
Total Programme	<b>-3,578,663</b>	<b>-2,477,757</b>	<b>-2,518,425</b>
<b>Total Voted Resource Income</b>	<b>-4,039,020</b>	<b>-3,000,466</b>	<b>-2,985,554</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-744</b>	<b>-46,328</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-759
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-759
Other Grants	-	-744	-40,975
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-400	-
D Social Care, Mobility and Disadvantage (Department)	-	-344	-50
H Education and Skills Funding Agency (ESFA)	-	-	-40,925
Repayments	-	-	-4,594
<i>Of which:</i>			
B Early Years and Schools (Department)	-	-	-5
H Education and Skills Funding Agency (ESFA)	-	-	-4,529
K Higher Education	-	-	-60
Total Programme	<b>-</b>	<b>-744</b>	<b>-46,328</b>
<b>Voted Capital AME</b>	<b>-2,645,486</b>	<b>-1,118,000</b>	<b>-2,291,329</b>
<i>Of which:</i>			
Programme			
Repayments	-2,645,486	-1,118,000	-2,291,329
<i>Of which:</i>			
Q Higher Education AME	-2,645,486	-1,118,000	-2,249,457
R Further Education AME	-	-	-41,872
Total Programme	<b>-2,645,486</b>	<b>-1,118,000</b>	<b>-2,291,329</b>
<b>Total Voted Capital Income</b>	<b>-2,645,486</b>	<b>-1,118,744</b>	<b>-2,337,657</b>



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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-1,934,265	-1,934,265	-1,714,901	-1,714,901
<b>Total</b>	-	-	-1,934,265	-1,934,265	-1,714,901	-1,714,901

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts of student loan book sale surrendered to Consolidated Fund - December 2018	-	-	-1,934,265	-1,934,265	-1,714,901	-1,714,901
<b>Total</b>	-	-	-1,934,265	-1,934,265	-1,714,901	-1,714,901

## 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:

<b>Accounting Officer:</b>	Jonathan Slater
<b>Executive Agency Accounting Officers:</b>	
Eileen Milner	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Una Bennett	Standards and Testing Agency

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.

<b>ALB Accounting Officers:</b>	
Mohammed Anwer	Aggregator Vehicle plc
Sarah Beale	Construction Industry Training Board
Chris Clayden	Engineering Construction Industry Training Board
Sir Gerry Berragan	Institute for Apprenticeships and Technical Education
Lara Newman	Located Property Ltd
Nicola Dandridge	Office for Students
Anne Longfield	Office of the Children's Commissioner
Colum Conway	Social Work England
Paula Sussex	Student Loans Company

Jonathan Slater 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 (FRM), 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
C	Aggregator Vehicle plc	-	1	-
C	Located Property Limited	2,892	11,175	14,067
E	Office of the Children's Commissioner	2,495	-	2,495
E	Social Work England	11,039	1,706	12,745
M	Student Loans Company Limited	220,400	56,000	225,000
M	Office for Students	1,341,027	100,100	1,533,161
N	Institute for Apprenticeships & Technical Education	21,152	690	21,842
S	Student Loans Company Limited	-900	-	-
T	Construction Industry Training Board	26,514	500	-
T	Engineering Construction Industry Training Board	3,268	261	-
<b>Total</b>		<b>1,627,887</b>	<b>170,433</b>	<b>1,809,310</b>

## Part III: Note I - Gifts

The Department for Education intends to gift for NIL consideration the free-hold for Old Admiralty Building to the Government Property Agency (GPA) following the department's decision to remain in Sanctuary Building. We have entered into an agreement with the GPA to complete the remaining construction and renovation works with handover scheduled during the second quarter of 2019-20 financial year. We anticipate that that this asset will be valued at c£243m which reflects the current carrying value of £208m and the additional anticipated works of up to £35m. We believe this gift represents good-value, supporting the wider government estate strategy.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities in connection to Private Finance Initiative (PFI) contracts to Academies. These contingent liabilities are a result of the Department providing an indemnity to the local authority for potential costs on buildings they own, with existing PFI arrangements, which will be used by the academies. This type of indemnity is considered to be low risk and is only a feature of the academies programme in very specific circumstances. These contingent liabilities only arise where an academy is using a local authority building with an existing PFI contract.	9,250,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	12,300
Tottenham UTC - indemnity to cover the cost of the 35 year lease.	12,500
CET Westminster - indemnity provided to the Church of England Commissioners to cover the costs / associated charges arising from defending any legal action against the Commissioners for allowing their property to be used as a free school.	5,000
The Department has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
To Provide an indemnity of up to £2 million to protect Inspiration Trust (Re: Great Yarmouth High School) against potential closure costs of the academy in the event that the Foundation withdrew consent for the academy to operate from the current site.	2,000
Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,100
Turing House School - an indemnity has been provided in relation to the rent deposit.	470
Under the Conditions of Grant Aid, the Deanery Church of England Primary School will be required to repay two grants received from Birmingham City Council for a children's centre and playground if the Academy Trust breaches the conditions of the grant agreement attached to the grants.	359
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
Free Schools Group for Principal designates. The majority of contingent liabilities recorded by Free School Group currently relate to the potential costs that maybe incurred resulting from the engagement of staff prior to the opening of a Free School e.g. head teacher/deputy head teacher who will, in many cases have had to tender their resignation at an existing school to take up their post in the Free School. The Department has agreed to underwrite the salaries of these staff for up to two terms in the event that the Free School does not open as planned. Each potential liability is calculated on an individual basis for each project. Once the Free School opens the liability will expire.	2,100
In respect of commercial lease of Free Schools Norwich.	110

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998.	Unquantifiable
As a result of entering into a PFI arrangement for the building of schools (PF2) there are a number of contracts in place which have clauses that could give rise to liability for the Department. These are considered by the Department to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the Department is subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
The Department has two outstanding claims from PSBP contractors for the removal of asbestos found at two school sites: Blackpool Aspire Academy and Annie Holgate Infant School. It is standard Departmental practice to negotiate with PSBP contractors and partially meet part the cost of removing asbestos found during PSBP projects. In the case of Blackpool Aspire Academy and Annie Holgate Infant School the contractors have not yet quantified the value of their claims and consequently the Department is not able to quantify its liability in respect of these two cases.	Unquantifiable
The Department has two outstanding claims from PSBP contractors for the removal of asbestos found at two school sites: Blackpool Aspire Academy and Annie Holgate Infant School. It is standard Departmental practice to negotiate with PSBP contractors and partially meet part the cost of removing asbestos found during PSBP projects. In the case of Blackpool Aspire Academy and Annie Holgate Infant School the contractors have not yet quantified the value of their claims and consequently the Department is not able to quantify its liability in respect of these two cases.	Unquantifiable
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (ISA) scheme on its behalf until 31 March 2019, with a possible extension period of up to a further 12 months. Using an initial £200 payment from the Department, the contractor opens and manages Junior ISAs on behalf of looked after children while they remain in care. Once a child stops being looked after, the charity provides the necessary information to the person with parental responsibility for the child so that they may take over the management of the account. The funds cannot be accessed by the account holder until their eighteenth birthday, at which age, the account will mature into a standard (adult) ISA.	1,286
Coal Authority - To carry out ground investigation for a permanent site for Coseley Tech Primary (CTP). The permit is nil cost.	Unquantifiable
The permanent site for Khalsa Academy Wolverhampton's (KAW) will be delivered in September 2018 subject to entering an unlimited indemnity with Canal & Rivers Trust (CRT) to allow the drainage connection.	Unquantifiable
Following the closure of HEFCE and the creation of OfS, the Department is acting as guarantor for the handful of employees transferring from HEFCE to OfS who are members of the Universities Superannuation Scheme (USS), which has transferred from HEFCE to OfS as part of the property and staff transfer. This was a condition of OfS' admission to the USS and allows staff transferring from HEFCE to continue to participate as employees of OfS. In the event of a transfer or winding up of OfS, the Department will guarantee that these pension liabilities will be covered by the successor body, or by the Department in the event that no other body assumes the OfS' functions.	5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The sale of student loans necessitated warranties and indemnities to secure interest and obtain value for money from investors. These contingent liabilities are in respect of:</p>	
<p>a) a warranty to provide investors compensation for policy changes which reduce cash flows to investors. This is because the terms of the loans remain within Government control, and there is nothing investors can do to influence this. The liability will exist for the life of the securities. This means it will be expected to expire by 2036. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>b) the need to repurchase all of the loans as a remedy for investors if:</p> <p>i) Collection of repayments for the sold loans through the UK tax system by HMRC ceased;</p> <p>ii) RPI used to calculate the interest rate of the loans was abolished without a substitute being put in place;</p> <p>iii) There was a problem with the collection of loan repayments that could not be remedied for three consecutive annual payment dates; or</p> <p>iv) Legislation is passed which means the Consumer Credit Act (CCA) / FSMA applies to the loans and the CCA low interest exemption applies.</p> <p>The likelihood of any of these scenarios materialising is very low.</p>	Unquantifiable
<p>c) the indemnity given to investors to cover potential losses if a “servicing event” is triggered. Investors are not able to change the servicer (unlike for a typical commercial transaction) and therefore an indemnity is their only recourse in the event that the servicing is not in line with the contractually agreed standard. The liability is expected to be live for the life of the securities, i.e. up to around 30 years, and will reduce over time. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>d) indemnities given to the Joint Lead Managers if they (or their employees, directors or affiliates) suffer any loss as a result of misrepresentation, misleading statement or omissions or breach of duty by Government. All of the liabilities are expected to be live for the life of the loans, i.e. up to around 30 years. The likelihood of crystallisation is low.</p>	Unquantifiable
<p>e) indemnities have also been provided to certain other parties connected to the securitisation transaction to cover any loss from the Department (acting as Master Servicer) failing in its performance of certain duties. This includes acting with negligence, fraud, wilful default, infringement of intellectual property rights, failing to provide a remedial plan or a cure within a certain timeframe.</p>	Unquantifiable





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# Office for Standards in Education, Children's Services and Skills

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## Introduction

1. The Office for Standards in Education, Children's Services and Skills (Ofsted) inspects and regulates to promote excellence in education and skills for learners of all ages and in the care of children and young people, thereby raising standards and improving lives.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	127,584,000	-	127,584,000
Capital	3,500,000	-	3,500,000
<b>Annually Managed Expenditure</b>			
Resource	-281,000	-	-281,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	127,303,000	-	127,303,000
Capital	3,500,000	-	3,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>127,421,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Office for Standards in Education, Children's Services and Skills on:

**Departmental Expenditure Limit:**Expenditure arising from:

Promoting improvement in the quality of education, skills and care for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through publications, seminars and conferences. This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained, independent schools and further education colleges, and publicly funded adult education and training. Transactions with departmental and other government bodies: receipts for inspection activity undertaken on behalf of other Government departments, and overseas government bodies (where clearance has been provided by the relevant UK Government department). Miscellaneous asset sales and recovery of costs, property charges made to minor occupiers, and receipts for goods and services provided by Ofsted.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash items in AME.

**Office for Standards in Education, Children's Services and Skills** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	127,584,000	59,760,000	<b>67,824,000</b>
Capital	3,500,000	-	<b>3,500,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-281,000	-	<b>-281,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>127,421,000</b>	<b>58,157,000</b>	<b>69,264,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
17,334	-	17,334	136,050	-25,800	110,250	3,500	-	3,500	127,413	6,400
<i>Of which:</i>										
A Administration and Inspection										
17,334	-	17,334	136,050	-25,800	110,250	3,500	-	3,500	127,413	6,400
<b>Total Spending in DEL</b>										
17,334	-	17,334	136,050	-25,800	110,250	3,500	-	3,500	127,413	6,400
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-281	-	-281	-	-	-	-94	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-281	-	-281	-	-	-	-94	-
<b>Total Spending in AME</b>										
-	-	-	-281	-	-281	-	-	-	-94	-
<b>Total for Estimate</b>										
17,334	-	17,334	135,769	-25,800	109,969	3,500	-	3,500	127,319	6,400
<i>Of which:</i>										
<b>Voted Expenditure</b>										
17,334	-	17,334	135,769	-25,800	109,969	3,500	-	3,500	127,319	6,400
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>127,303</b>	<b>127,319</b>	<b>128,985</b>
<b>Net Capital Requirement</b>	<b>3,500</b>	<b>6,400</b>	<b>7,405</b>
<b>Accruals to cash adjustments</b>	<b>-3,382</b>	<b>-3,469</b>	<b>-2,501</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,600	-3,500	-2,575
New provisions and adjustments to previous provisions	-	-705	-611
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-77
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	281	799	762
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>127,421</b>	<b>130,250</b>	<b>133,889</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	17,334	14,825	14,723
<i>Less:</i>			
Administration DEL Income	-	-	-69
<b>Net Administration Costs</b>	<b>17,334</b>	<b>14,825</b>	<b>14,654</b>
Gross Programme Costs	135,769	134,894	135,311
<i>Less:</i>			
Programme DEL Income	-25,800	-22,400	-20,980
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>109,969</b>	<b>112,494</b>	<b>114,331</b>
<b>Total Net Operating Costs</b>	<b>127,303</b>	<b>127,319</b>	<b>128,985</b>
<i>Of which:</i>			
Resource DEL	127,303	126,614	128,374
Capital DEL	-	-	-
Resource AME	-	705	611
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>127,303</b>	<b>127,319</b>	<b>128,985</b>
<i>Of which:</i>			
Resource DEL	127,584	127,413	129,136
Resource AME	-281	-94	-151
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>127,303</b>	<b>127,319</b>	<b>128,985</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-25,800</b>	<b>-22,400</b>	<b>-21,049</b>
<i>Of which:</i>			
Administration			
Other Income	-	-	-69
<i>Of which:</i>			
A Administration and Inspection	-	-	-69
Total Administration	-	-	-69
 Programme			
Sales of Goods and Services	-25,800	-22,400	-17,325
<i>Of which:</i>			
A Administration and Inspection	-25,800	-22,400	-17,325
Other Income	-	-	-3,655
<i>Of which:</i>			
A Administration and Inspection	-	-	-3,655
Total Programme	-25,800	-22,400	-20,980
 <b>Total Voted Resource Income</b>	<b>-25,800</b>	<b>-22,400</b>	<b>-21,049</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Amanda Spielman

Amanda Spielman 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.



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# Office of Qualifications and Examinations Regulation

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## Introduction

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year we undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.

2. Ofqual will deliver a comprehensive programme of work in 2019/20 through the following core activities:

We will regulate for the validity and safe delivery of general qualifications so that they are valid, worthy of public confidence, produce fair and reliable results, and to ensure standards are maintained over time and between exam boards.

We will regulate for the validity and safe delivery of national technical and vocational qualifications and assessments, securing valid qualifications and playing our part in achieving a coherent market.

We will continue to monitor and evaluate the validity of National Assessments, generating evidence about and influence others to address the greatest threats to valid assessments.

We will promote an effective and efficient regulated qualifications market, open to innovation.

We will maximise our impact through expert, skilled people, and continue to develop access to accurate, relevant information & systems to enable our work, and use our funding efficiently.

3. We will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary to enable us to provide assurance that regulated qualifications support good educational and training outcomes.

4. As part of its statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where we believe that a breach of our General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.

5. Ofqual provides data capture and analysis to our regulatory counterparts in Wales and Northern Ireland, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. In 2019/20, Ofqual may also need to recover some residual relocation costs from the Department for Education.

6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan for 2019/20.

7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	18,065,000	-	18,065,000
Capital	100,000	-	100,000
<b>Annually Managed Expenditure</b>			
Resource	30,000	-	30,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	18,095,000	-	18,095,000
Capital	100,000	-	100,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>17,999,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Office of Qualifications and Examinations Regulation on:

**Departmental Expenditure Limit:**Expenditure arising from:

The regulation of the validity of general, vocational and other qualifications throughout their lifecycle, promoting public confidence in regulated qualifications, and continuing to oversee the introduction of reformed qualifications and evaluating the validity of National Assessments.

Conducting relevant investigation, research and analysis, and undertaking engagement and consultation with stakeholders to provide assurance that regulated qualifications are fit-for-purpose and support good educational and training outcomes.

Developing the skills and capabilities of our people, and developing and investing in our digital systems to secure efficiency and value for money.

Income arising from:

The Department for Education to support ongoing Reform programmes, and, where required, to enable Ofqual to take on new Reform programmes as they arise.

The recovery of costs associated with the monetary penalties imposed on awarding organisations for breaches of Ofqual's regulations.

The recovery of costs associated with the provision of data and analysis to our regulatory counterparts in Wales and Northern Ireland and to other Government departments; for provision of support relating to IT/digital development, including developments to the register of qualifications; and income from the disposal of hardware as part of ongoing IT refresh. Receipts relating to the recovery of salaries and associated costs for seconded staff. Receipts relating to the recovery of building-related costs.

**Annually Managed Expenditure:**Expenditure arising from:

Maintaining a provision for dilapidations.

**Office of Qualifications and Examinations Regulation** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	18,065,000	7,915,000	<b>10,150,000</b>
Capital	100,000	45,000	<b>55,000</b>
<b>Annually Managed Expenditure</b>			
Resource	30,000	-	<b>30,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>17,999,000</b>	<b>7,935,000</b>	<b>10,064,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
15,086	-66	15,020	3,045	-	3,045	100	-	100	18,643	100
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,086	-66	15,020	3,045	-	3,045	100	-	100	18,643	100
<b>Total Spending in DEL</b>										
15,086	-66	15,020	3,045	-	3,045	100	-	100	18,643	100
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	30	-	30	-	-	-	-167	-
<i>Of which:</i>										
B Regulation of qualifications and statutory assessments										
-	-	-	30	-	30	-	-	-	-167	-
<b>Total Spending in AME</b>										
-	-	-	30	-	30	-	-	-	-167	-
<b>Total for Estimate</b>										
15,086	-66	15,020	3,075	-	3,075	100	-	100	18,476	100
<i>Of which:</i>										
<b>Voted Expenditure</b>										
15,086	-66	15,020	3,075	-	3,075	100	-	100	18,476	100
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>18,095</b>	<b>18,476</b>	<b>18,037</b>
<b>Net Capital Requirement</b>	<b>100</b>	<b>100</b>	<b>266</b>
<b>Accruals to cash adjustments</b>	<b>-196</b>	<b>34</b>	<b>-260</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-120	-87	-13
New provisions and adjustments to previous provisions	-30	-	-177
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-46	-46	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	167	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,999</b>	<b>18,610</b>	<b>18,043</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	15,086	15,614	15,123
<i>Less:</i>			
Administration DEL Income	-66	-720	-340
<b>Net Administration Costs</b>	<b>15,020</b>	<b>14,894</b>	<b>14,783</b>
Gross Programme Costs	3,075	3,582	3,254
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>3,075</b>	<b>3,582</b>	<b>3,254</b>
<b>Total Net Operating Costs</b>	<b>18,095</b>	<b>18,476</b>	<b>18,037</b>
<i>Of which:</i>			
Resource DEL	18,065	18,476	17,860
Capital DEL	-	-	-
Resource AME	30	-	177
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>18,095</b>	<b>18,476</b>	<b>18,037</b>
<i>Of which:</i>			
Resource DEL	18,065	18,643	17,860
Resource AME	30	-167	177
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>18,095</b>	<b>18,476</b>	<b>18,037</b>



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**Part III: Note B - Analysis of Departmental Income**
**£'000**


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	<b>2019-20 Plans</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Voted Resource DEL</b>	<b>-66</b>	<b>-720</b>	<b>-340</b>
<i>Of which:</i>			
Administration			
Other Income	-66	-720	-340
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-66	-720	-340
Total Administration	<u>-66</u>	<u>-720</u>	<u>-340</u>
<b>Total Voted Resource Income</b>	<b><u>-66</u></b>	<b><u>-720</u></b>	<b><u>-340</u></b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Sally Collier

Sally Collier has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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### Part III: Note M - Replacement for Trust Statement

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

**£'000**

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Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations 50

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**Total** **50**

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# **Department for Business, Energy and Industrial Strategy**

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## **Introduction**

1. This Estimate covers the planned budgetary expenditure of the Department for Business, Energy and Industrial Strategy (including its associated Arm's Length Bodies, notably UK Research and Innovation; the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; and the British Business Bank).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,171,329,000	-1,060,000,000	2,111,329,000
Capital	11,460,663,000	-	11,460,663,000
<b>Annually Managed Expenditure</b>			
Resource	2,626,730,000	328,000,000	2,954,730,000
Capital	-36,599,000	-142,400,000	-178,999,000
<b>Total Net Budget</b>			
Resource	5,798,059,000	-732,000,000	5,066,059,000
Capital	11,424,064,000	-142,400,000	11,281,664,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>16,744,639,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Business, Energy and Industrial Strategy on:

**Departmental Expenditure Limit:**Expenditure arising from:

The promotion of enterprise, innovation and increased productivity delivered through international trade and investment, regional investment and delivering regulatory reform, and measures to combat international bribery and corruption.

The provision of support for business, including support for specific industries, small and medium businesses, regional programmes, programmes to promote research and development, innovation and standards, best practice and sustainable development.

The provision of financial solutions to accelerate private sector investment and address market failures through the British Business Bank, and other similar intervention mechanisms.

The promotion of strong, fair and competitive markets at home and abroad; measures to protect investors and consumers including from unsafe products and unfair practices; support for employment relations programmes and measures to promote a skilled and flexible labour market.

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning, and liabilities in respect of former shipbuilding industry and former coal industry employees.

The management of the Government's shareholder interest in the portfolio of commercial businesses wholly or partly owned by Government; providing financial assistance to public corporations, and trading funds.

The management of miscellaneous programmes including payments in respect of claims for the restitution of the property of victims of Nazi persecution.

The payment of subscriptions and contributions to international organisations and fulfilment of international treaty obligations.

Increasing science and research excellence in the United Kingdom and maximising its contribution to society.

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## Part I

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Support for space related programmes.

Making payments to local authorities in respect of Local Area Agreements and New Burdens responsibilities.

Activities of UK Government Investments on behalf of the Department.

Support for energy-related activities including regulation, civil emergency planning, energy resilience measures, environmental remediation and support and facilitation for new and sustainable or more efficient, or less carbon intensive energy sources, technologies, transmission and storage, security and non-proliferation.

Respond to fuel poverty needs.

Measures to improve energy efficiency, security and environmental practice; payments to energy companies to reduce the impact of BEIS policies on bills.

Work towards international agreement on climate change; promote and support actions to reduce national and global greenhouse gas emissions; climate modelling and risk assessment.

Safety, environment and social impact programmes relating to nuclear sites in Central and Eastern Europe and the former Soviet Union and other countries where future G8 Global Partnership related initiatives may be pursued;

Inspections and compliance in accordance with EU regulatory requirements and recovery of expenditure through cost sharing arrangements;

Specialist support services, staff management and development; other departmental administration and non-cash costs; payments towards the United Kingdom Atomic Energy Authority Combined Pension Scheme deficit; exchange risk and other guarantee losses; publicity, promotion, publications, knowledge sharing initiatives and departmental research and development; surveys, monitoring, statistics, advice and consultancies; management of asset sales; contributions to fund cross government initiatives; Payments to HM Treasury towards the cost of Infrastructure UK.

Expenditure arising from the UK's departure from the European Union.

Grants to local authorities.

Funding organisations supporting departmental objectives, including the department's executive agencies and arm's length bodies and their subsidiaries.

The provision of financial solutions to accelerate private sector investment and address market failures through New Innovation Finance Products.

### Income arising from:

Receipts from other Government Departments and devolved administrations; the Advisory, Conciliation and Arbitration Service; the Insolvency Service.

Receipts from statutory regulators in respect of expenses related to levies from industry.

Receipts from licences and levies; Launch Investment receipts; Capital Venture Funds receipts; premium income and other receipts from Financial Guarantee schemes, and of dividends; equity withdrawals; interest on loans and loan repayments from the Land Registry, Ordnance Survey, Met Office, UK Intellectual Property Office, National Physical Laboratory and Companies House. Income from investments; receipts from financial investments made by the British Business Bank and UK Research and Innovation; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

European Fast Stream receipts; repayment of working capital loans; receipts from outside organisations (including the EU) in respect of advertising and publicity activities and materials; sale of research publications; receipts from the European Social Fund to cover departmental programmes; sponsorship funding.

Receipts and profit from the sale of surplus land, buildings and equipment; rental income and repayments including from three domestic properties on the estate of the European School of Culture at Culham, Oxfordshire and from the National Physical Laboratory. Receipts associated with the closure of Partner Organisations.

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## Part I

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Receipts from LifeArc/MRC Technology, the Ufi Charitable Trust, and subsidiaries and shares in joint ventures of UK Research and Innovation, and other partner organisations, the public weather service and mapping services. Commercial loan recoveries in relation to UK Coal Production Limited.

General administration receipts of the Department, its executive agencies, its arm's length bodies, and other partner organisations, including: the recovery of salaries and associated costs for seconded staff; sale of goods and services; HMRC receipts arising from the Research and Development Expenditure Credit; and interest from bank accounts and exchange rate gains and losses.

Income relating to legal services, consultancy, publications, public enquiries, information, central services; occupancy charge; administrative and professional services; EU receipts; refund of input VAT not claimed in previous years on departmental expenditure; fees for services provided for energy resilience purposes; interest payments; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part.

Government carbon offsetting scheme receipts.

Receipt and retention of financial securities relating to the decommissioning of renewable devices such as offshore wind.

Receipts relating to the oil and gas industries (including petroleum licensing and levy receipts).

Project Camelot Levy Receipts.

Proceeds of Crime income generated in criminal enforcement.

Receipts relating to the Nuclear Decommissioning Authority.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations, including nuclear waste management and decommissioning and liabilities in respect of former shipbuilding industry and former coal industry employees.

Bad debts, impairments and provisions; other non-cash items.

Departmental administration; financial guarantee schemes; regional investment and programmes; enterprise for small and medium firms; provision of support for business, including support for specific industries; support for innovation and research activity; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme; and the provision of parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

The expenditure of The NESTA Trust.

Impairment of loans and investments; Exchange rate gains and losses.

Efficient discharge of liabilities relating to contracts for difference for the supply of electricity.

The Redundancy Payments Service.



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## Part I

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### Income arising from:

Receipts from Trading Funds.

Receipts from asset sales.

Income relating to repayment and recoveries of compensation and legal costs, distribution of surpluses from coal industry pension schemes and coal privatisation receipts.

Refund of input VAT not claimed in previous years on departmental expenditure; interest payments; repayments of grants and contributions; non-cash income.

Activities of UK Government Investments on behalf of the Department.

Receipt of interest on loans and loan repayments from Post Office Ltd; receipts and income from investments in respect of The NESTA Trust.

Income from Enrichment Holdings Ltd in respect of dividends from shares held by Enrichment Investments Ltd in URENCO.

Dividends from shares held by Postal Services Holding Ltd in Royal Mail.

Receipts relating to the Nuclear Decommissioning Authority.

**Department for Business, Energy and Industrial Strategy** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,171,329,000	1,312,099,000	<b>1,859,230,000</b>
Capital	11,460,663,000	5,213,200,000	<b>6,247,463,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,626,730,000	1,729,707,000	<b>897,023,000</b>
Capital	-36,599,000	-	<b>-36,599,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>16,744,639,000</b>	<b>8,102,292,000</b>	<b>8,642,347,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
566,562	-41,707	524,855	2,689,779	-43,305	2,646,474	11,615,071	-154,408	11,460,663	2,966,688	11,496,267
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	162,508	-1,000	161,508	172,286	-73,470	98,816	169,941	-59,258
B Maximise investment opportunities and bolster UK interests										
-	-	-	65,000	-	65,000	270,000	-	270,000	66,700	244,059
C Promote competitive markets and responsible business practices										
864	-	864	141,815	-3,218	138,597	5,389	-	5,389	105,450	6,469
D Delivering affordable energy for households and businesses										
-	-	-	55,139	-	55,139	58,009	-	58,009	43,018	32,741
E Ensuring that our energy system is reliable and secure										
-	-	-	19,518	-6,428	13,090	130	-	130	11,485	-606
F Taking action on climate change and decarbonisation										
-	-	-	39,417	-	39,417	278,862	-	278,862	36,016	92,164
G Managing our energy legacy safely and responsibly										
-	-	-	230,630	-	230,630	-	-	-	256,393	7,309
H Science and Research										
-	-	-	250	-	250	981,208	-5,100	976,108	9,013	674,599
I Capability										
482,831	-41,707	441,124	77,871	-5,682	72,189	244,438	-	244,438	444,315	-103,592
J Government as Shareholder										
5,562	-	5,562	124,220	-26,977	97,243	-13,001	-75,838	-88,839	116,955	335,238
K Promote competitive markets and responsible business practices (ALB) net										
8,539	-	8,539	46,373	-	46,373	1,160	-	1,160	55,210	1,180
L Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	1	-	1	-	-	-	1	-
M Taking action on climate change and decarbonisation (ALB) net										
4,472	-	4,472	1	-	1	99	-	99	5,099	260
N Managing our energy legacy safely and responsibly (ALB) net										
4,703	-	4,703	19,154	-	19,154	14,650	-	14,650	28,083	10,799
O Science and Research (ALB) net										
3,722	-	3,722	280,300	-	280,300	7,707,822	-	7,707,822	346,782	7,540,496
P Government as Shareholder (ALB) net										
-	-	-	-32,828	-	-32,828	139,019	-	139,019	-22,466	696,409
Q NDA and SLC expenditure (ALB) net										
55,869	-	55,869	1,460,410	-	1,460,410	1,755,000	-	1,755,000	1,272,611	2,018,000
<i>Deliver an ambitious industrial strategy (ALB) net</i>										
-	-	-	-	-	-	-	-	-	17,700	-
<i>Capability (ALB) Net</i>										
-	-	-	-	-	-	-	-	-	4,382	-

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Non-voted expenditure</b>										
-	-	-	-	-1,060,000	-1,060,000	-	-	-	-1,532,275	-
<i>Of which:</i>										
R Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-1,060,000	-1,060,000	-	-	-	-1,055,000	-
<i>Nuclear Safeguards Development</i>										
-	-	-	-	-	-	-	-	-	-2,275	-
<i>Managing our energy legacy safely and responsibly (CFER)</i>										
-	-	-	-	-	-	-	-	-	-475,000	-
<b>Total Spending in DEL</b>										
566,562	-41,707	524,855	2,689,779	-1,103,305	1,586,474	11,615,071	-154,408	11,460,663	1,434,413	11,496,267
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,707,028	-80,298	2,626,730	7,963,401	-8,000,000	-36,599	-90,019,664	187,481
<i>Of which:</i>										
S Deliver an ambitious industrial strategy										
-	-	-	-4,665	-69,900	-74,565	-	-	-	-64,270	-
T Promote competitive markets and responsible business practices										
-	-	-	150,000	-	150,000	-	-	-	79,000	-
U Ensuring that our energy system is reliable and secure										
-	-	-	-	-27	-27	-	-	-	24,000	-
V Managing our energy legacy safely and responsibly										
-	-	-	-148,565	-	-148,565	5,471	-	5,471	-223,831	29,941
W Science and Research										
-	-	-	101,333	-	101,333	-	-	-	100,966	-
X Capability										
-	-	-	-26,252	-	-26,252	-	-	-	8,344	-
Y Government as Shareholder										
-	-	-	51,216	-10,371	40,845	8,000,000	-8,000,000	-	33,775	315,000
Z Renewable Heat Incentive										
-	-	-	1,010,000	-	1,010,000	-	-	-	900,000	-
AA Deliver an ambitious industrial strategy (ALB) net										
-	-	-	-6,000	-	-6,000	35,000	-	35,000	11,700	-7,460
AB Promote competitive markets and responsible business practices (ALB) net										
-	-	-	181	-	181	-	-	-	-	-
AC Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	-86,198	-	-86,198	-	-	-	1,950,631	-
AD Science and Research (ALB) net										
-	-	-	9,182	-	9,182	-	-	-	12,848	-
AE Government as Shareholder (ALB) net										
-	-	-	36,796	-	36,796	-77,070	-	-77,070	94,671	-150,000

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
AF Nuclear Decommissioning Authority (ALB) net										
-	-	-	1,620,000	-	1,620,000	-	-	-	-98,950,000	-
<i>Maximise investment opportunities and bolster UK interests</i>										
-	-	-	-	-	-	-	-	-	2,000	-
<i>Taking action on climate change and decarbonisation</i>										
-	-	-	-	-	-	-	-	-	500	-
<i>Taking action on climate change and decarbonisation (ALB) net</i>										
-	-	-	-	-	-	-	-	-	6,000,000	-
<i>Capability (ALB) Net</i>										
-	-	-	-	-	-	-	-	-	2	-
<b>Non-voted expenditure</b>										
-	-	-	328,000	-	328,000	-	-142,400	-142,400	352,000	-142,400
<i>Of which:</i>										
AG Managing our energy legacy safely and responsibly (CFER)										
-	-	-	-	-	-	-	-142,400	-142,400	-	-142,400
AH Government as Shareholder										
-	-	-	328,000	-	328,000	-	-	-	352,000	-
<b>Total Spending in AME</b>										
-	-	-	3,035,028	-80,298	2,954,730	7,963,401	-8,142,400	-178,999	-89,667,664	45,081
<b>Total for Estimate</b>										
566,562	-41,707	524,855	5,724,807	-1,183,603	4,541,204	19,578,472	-8,296,808	11,281,664	-88,233,251	11,541,348
<i>Of which:</i>										
<b>Voted Expenditure</b>										
566,562	-41,707	524,855	5,396,807	-123,603	5,273,204	19,578,472	-8,154,408	11,424,064	-87,052,976	11,683,748
<b>Non Voted Expenditure</b>										
-	-	-	328,000	-1,060,000	-732,000	-	-142,400	-142,400	-1,180,275	-142,400

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>5,066,059</b>	<b>-88,233,251</b>	<b>76,838,051</b>
<b>Net Capital Requirement</b>	<b>11,281,664</b>	<b>11,541,348</b>	<b>9,195,148</b>
<b>Accruals to cash adjustments</b>	<b>-477,484</b>	<b>91,775,389</b>	<b>-74,814,410</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-13,000,357	79,063,062	-83,715,714
Add cash grant-in-aid	11,291,716	11,593,405	8,149,169
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-31,887	975	29,620
New provisions and adjustments to previous provisions	-144,270	-133,466	-162,200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	79,298	17,168	21,884
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	1,000,000	920,059	739,343
Increase (-) / Decrease (+) in creditors	32,750	-	-160,843
Use of provisions	295,266	314,186	284,331
<b>Removal of non-voted budget items</b>	<b>874,400</b>	<b>1,322,675</b>	<b>2,536,869</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	874,400	1,322,675	2,536,869
<b>Net Cash Requirement</b>	<b>16,744,639</b>	<b>16,406,161</b>	<b>13,755,658</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	547,895	493,656	418,368
<i>Less:</i>			
Administration DEL Income	-41,707	-31,865	-44,958
<b>Net Administration Costs</b>	<b>506,188</b>	<b>461,791</b>	<b>373,410</b>
Gross Programme Costs	14,936,363	-78,233,718	86,152,489
<i>Less:</i>			
Programme DEL Income	-1,181,103	-1,750,729	-1,343,085
Programme AME Income	-80,298	-46,788	-798,427
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>13,674,962</b>	<b>-80,031,235</b>	<b>84,010,977</b>
<b>Total Net Operating Costs</b>	<b>14,181,150</b>	<b>-79,569,444</b>	<b>84,384,387</b>
<i>Of which:</i>			
Resource DEL	1,848,348	1,159,759	1,420,351
Capital DEL	9,087,784	8,623,682	7,787,541
Resource AME	3,245,018	-89,352,885	75,423,836
Capital AME	-	-	-247,341
Non-budget	-	-	-
<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	-9,087,784	-8,623,682	-7,540,200
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-27,307	-40,125	-6,136
<b>Total Resource Budget</b>	<b>5,066,059</b>	<b>-88,233,251</b>	<b>76,838,051</b>
<i>Of which:</i>			
Resource DEL	2,111,329	1,434,413	1,714,005
Resource AME	2,954,730	-89,667,664	75,124,046
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	1,060,000	1,530,000	1,176,795
Other adjustments	-1,060,000	-1,530,000	-1,176,795
<b>Total Resource (Estimate)</b>	<b>5,066,059</b>	<b>-88,233,251</b>	<b>76,838,051</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-85,012</b>	<b>-119,204</b>	<b>-177,042</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-39,355	-22,722	-37,235
<i>Of which:</i>			
I Capability	-39,355	-22,722	-37,034
J Government as Shareholder	-	-	-201
Other Grants	-1,923	-1,974	-3,922
<i>Of which:</i>			
I Capability	-1,923	-1,974	-3,922
Other Income	-429	-4,098	-3,792
<i>Of which:</i>			
I Capability	-429	-4,098	-3,792
Pensions	-	-6	-9
<i>Of which:</i>			
I Capability	-	-6	-9
Taxation	-	-65	-
<i>Of which:</i>			
I Capability	-	-65	-
Total Administration	<u>-41,707</u>	<u>-28,865</u>	<u>-44,958</u>
Programme			
EU Grants Received	-	-	-229
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-229
Sales of Goods and Services	-11,079	-16,407	-87,945
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-3,218	-2,769	-3,568
D Delivering affordable energy for households and businesses	-	-	-36
E Ensuring that our energy system is reliable and secure	-228	-1,225	-6,376
H Science and Research	-	-	-4
I Capability	-5,682	-9,129	-6,504
J Government as Shareholder	-1,951	-3,284	-71,457
Interest and Dividends	-26,026	-44,620	-28,304
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-1,000	-4,748	-3,401
C Promote competitive markets and responsible business practices	-	-4,130	-3,861
J Government as Shareholder	-25,026	-35,742	-21,042
Other Grants	-	-10,000	-25
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-25
D Delivering affordable energy for households and businesses	-	-10,000	-

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Other Income	-6,200	-8,990	-6,643
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-1,473	-2,775
C Promote competitive markets and responsible business practices	-	-9	-363
D Delivering affordable energy for households and businesses	-	-	-112
E Ensuring that our energy system is reliable and secure	-6,200	-6,277	-75
G Managing our energy legacy safely and responsibly	-	-	-597
I Capability	-	-1,131	-309
J Government as Shareholder	-	-100	-2,412
Taxation	-	-10,322	-8,938
<i>Of which:</i>			
C Promote competitive markets and responsible business practices	-	-10,322	-8,938
<b>Total Programme</b>	<b>-43,305</b>	<b>-90,339</b>	<b>-132,084</b>
<b>Voted Resource AME</b>	<b>-80,298</b>	<b>-46,788</b>	<b>-798,427</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-1,000	-3,000	-4,803
<i>Of which:</i>			
Y Government as Shareholder	-1,000	-3,000	-4,803
Other Income	-79,298	-43,788	-793,624
<i>Of which:</i>			
S Deliver an ambitious industrial strategy	-69,900	-35,270	-38,598
U Ensuring that our energy system is reliable and secure	-27	-	-415
V Managing our energy legacy safely and responsibly	-	-	-753,135
Y Government as Shareholder	-9,371	-8,518	-1,476
<b>Total Programme</b>	<b>-80,298</b>	<b>-46,788</b>	<b>-798,427</b>
<b>Total Voted Resource Income</b>	<b>-165,310</b>	<b>-165,992</b>	<b>-975,469</b>
<b>Voted Capital DEL</b>	<b>-154,408</b>	<b>-361,380</b>	<b>-346,193</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-22,941
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-10,712
I Capability	-	-	-12,187
J Government as Shareholder	-	-	-42
EU Grants Received	-54,728	-43,090	-1,417
<i>Of which:</i>			
H Science and Research	-	-	-1,411
J Government as Shareholder	-54,728	-43,090	-6



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Sales of Goods and Services	-23,070	-31,130	-29,985
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-14,570	-14,390	-14,133
F Taking action on climate change and decarbonisation	-	-8,240	-4,129
H Science and Research	-	-	-3,223
J Government as Shareholder	-8,500	-8,500	-8,500
Other Grants	-	-59,170	-2,804
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-508	-1,734
D Delivering affordable energy for households and businesses	-	-	-341
F Taking action on climate change and decarbonisation	-	-	-99
G Managing our energy legacy safely and responsibly	-	-6	-531
H Science and Research	-	-58,656	-99
Other Income	-58,900	-216,000	-283,217
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-58,900	-216,000	-102,024
J Government as Shareholder	-	-	-181,193
Repayments	-17,710	-11,990	-5,829
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-166
D Delivering affordable energy for households and businesses	-	-	-2
H Science and Research	-5,100	-3,900	-1,174
J Government as Shareholder	-12,610	-8,090	-4,487
<b>Total Programme</b>	<b>-154,408</b>	<b>-361,380</b>	<b>-346,193</b>
<b>Voted Capital AME</b>	<b>-8,000,000</b>	<b>-8,000,000</b>	<b>-7,159,372</b>
<i>Of which:</i>			
Programme			
Repayments	-8,000,000	-8,000,000	-7,159,372
<i>Of which:</i>			
V Managing our energy legacy safely and responsibly	-	-	-51,000
Y Government as Shareholder	-8,000,000	-8,000,000	-7,108,372
<b>Total Programme</b>	<b>-8,000,000</b>	<b>-8,000,000</b>	<b>-7,159,372</b>
<b>Total Voted Capital Income</b>	<b>-8,154,408</b>	<b>-8,361,380</b>	<b>-7,505,565</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,060,000	-1,060,000	-1,530,000	-1,530,000	-1,176,795	-863,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-142,400	-142,400	-1,621,078	-1,621,078
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,202,400</b>	<b>-1,202,400</b>	<b>-1,672,400</b>	<b>-1,672,400</b>	<b>-2,797,873</b>	<b>-2,484,078</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,060,000	-1,060,000	-1,055,000	-1,055,000	-1,176,795	-863,000
Coal Pension Resource DEL	-	-	-475,000	-475,000	-	-
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-142,400	-142,400	-	-
Green Investment Bank disposal proceeds Capital AME	-	-	-	-	-1,621,078	-1,621,078
<b>Total</b>	<b>-1,202,400</b>	<b>-1,202,400</b>	<b>-1,672,400</b>	<b>-1,672,400</b>	<b>-2,797,873</b>	<b>-2,484,078</b>

## 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:** Alex Chisholm

**Executive Agency Accounting Officers:**

Sarah Albon	Insolvency Service
Graham Turnock	UK Space Agency

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:**

Susan Clews	Advisory, Conciliation and Arbitration Service
Niall Mackenzie	BIS (Postal Services Act 2011) Company Limited
Keith Morgan	British Business Bank
Mike Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Keith Morgan	Cornwall and Isles of Scilly Investment Ltd
Mark Thomson	Diamond Light Source Ltd
Neil McDermott	Electricity Settlements Company
Stephen Haddrill	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Keith Morgan	Midlands Engine Investments Limited
Alex Chisholm	The NESTA Trust
Keith Morgan	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Alex Chisholm	Postal Services Holding Company Limited
Julie Gilhespie	South Tees Site Company
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Mark Walport	UK Research and Innovation
Richard Semple	UK Shared Business Service Ltd

**Site Licence Company Accountability:**

The Site Licence Companies are accountable to the Nuclear Decommissioning Authority.

Alex Chisholm 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 (FRM), 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
K	ACAS (Advisory, Conciliation and Arbitration Service)	50,629	1,100	48,629
K	Competition Service	4,283	60	4,165
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	4,472	-	4,452
M	Low Carbon Contracts Company	1	99	-
N	Civil Nuclear Police Authority	581	4,380	580
N	Coal Authority	19,250	10,100	27,750
N	Oil & Gas Authority	4,026	170	2,000
O	Diamond Light Source Ltd	38,800	-	-
O	UK Research and Innovation	241,222	7,595,443	7,732,339
O	United Kingdom Atomic Energy Authority	4,000	112,379	108,130
P	BIS (Postal Services Act 2011) Company Limited	2,700	-	-
P	British Business Bank	-42,080	-632	43,857
P	Cornwall and Isles of Scilly Investments Limited	383	6,240	728
P	Midlands Engine Investment Limited	2,139	56,411	2,249
P	Northern Powerhouse Investment Limited	3,030	67,000	3,637
P	UK Green Infrastructure Platform Limited	1,000	10,000	-
Q	Nuclear Decommissioning Authority †	364,279	3,000	3,270,000
Q	Site Licence Companies	1,152,000	1,752,000	-
AA	The NESTA Trust	-6,000	35,000	-
AB	ACAS (Advisory, Conciliation and Arbitration Service)	181	-	-
AC	Civil Nuclear Police Authority	72	-	-
AC	Coal Authority	-86,300	-	-
AC	Oil & Gas Authority	30	-	-
AD	UK Research and Innovation	6,627	-	-
AD	United Kingdom Atomic Energy Authority	2,555	-	-
AE	BIS (Postal Services Act 2011) Company Limited	-	-77,070	-
AE	British Business Bank	101,749	-	-
AE	Enrichment Holdings Limited	-97,222	-	-
AE	Midlands Engine Investment Limited	8,925	-	-
AE	Northern Powerhouse Investment Limited	22,309	-	-
AE	UK Green Infrastructure Platform Limited	1,035	-	-
AF	Nuclear Decommissioning Authority South Tees Site Company	1,620,000	-	-
		-	-	43,200
<b>Total</b>		<b>3,424,677</b>	<b>9,575,680</b>	<b>11,291,716</b>

† Grant-in-aid is paid to the Nuclear Decommissioning Authority which finances both the Nuclear Decommissioning Authority and the Site Licence Companies.

## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
D4-DEL	Energy Company Obligation Brokerage	100
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	4,787
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	20,777
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,679

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HMG guarantee for EU funding streams as announced in August and October 2016. BEIS's responsibility covers:- H2020; COSME; CEF Energy; EU Consumer Programme; Research Fund for Coal and Steel; Space; Access to Finance; Euratom.	Unquantifiable
As at 31 March 2018 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
– In the event of BAE Systems plc (BAES) being wound up, other than for the purpose of reconstruction or amalgamation, the Government is liable to discharge any outstanding liability of BAES which vested in them on 01 January 1981 under section 9, British Aerospace Act 1980.	Unquantifiable
Statutory Indemnities	
– Indemnity given for National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
– Indemnities given to the UK Atomic Energy Authority by the Secretary of State to cover indemnities given to carriers against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
– Indemnities given to bankers of the Insolvency Service against certain liabilities arising in respect of non-transferable "account payee" cheques due to insolvent estates and paid into the Insolvency Service's account.	Unquantifiable
– Indemnities given to the Police at The Police Information Technology Organisation (Home Office) by The Insolvency Service and BEIS to cover any liabilities which they might incur in providing the Criminal Enforcement Team (formerly part of BEIS) with access to data from the Police National Computer (PNC).	Unquantifiable
Indemnities to Directors	
– Indemnities have been given to the Directors appointed by the Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the relevant company.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the Trustees of the Fund appointed by the Secretary of State. These indemnities are for personal liability due to potential legal action against the Fund.	Unquantifiable
– Nuclear Liabilities Fund – Indemnities have been given to the British Energy (now EDF Energy) appointed Trustees of the Fund. These indemnities are for personal liability due to potential legal action against the Fund. These indemnities can only be invoked following a failed recourse to an indemnity from EDF Energy.	Unquantifiable
– Indemnities have been given to the directors appointed to the Low Carbon Contracts Company Ltd and to Electricity Settlements Company Ltd. The indemnities are against personal liability following any legal action against the companies. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy. This reduces the Department's potential exposure.	Unquantifiable
– Indemnity provided to Low Carbon Contracts Company Ltd and Electricity Settlements Company Ltd in respect of their officers. The indemnities make clear that they are the last resort for the companies after all other means have been exhausted i.e. Company and Directors insurance (cover limit of £100m); and the recovery of costs through the levy.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Other	
– BEIS has indemnified Cornwall Council for European Regional Development Fund (ERDF)-related liability, arising from the transfer of Wave Hub.	18,000
– In 2016, the UK Government announced that it would guarantee the following EU-funded projects after the UK has left the EU:	Unquantifiable
a. all structural and investment fund projects signed before the Autumn Statement 2016	
b. structural and investment fund projects signed after the Autumn Statement and before we leave the EU, so long as they are good value for money and in line with domestic strategic priorities	
c. the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU	
d. the current level of agricultural funding under CAP Pillar 1 until 2020.	
The financial settlement has now been signed off by both UK and EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at March European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. As a result, and due to the EU funding the Department is expected to replace in future, an unquantifiable contingent liability is disclosed.	
– On 29 March 2017, the UK Government submitted its notification to leave the EU and Euratom in accordance with Article 50 of the Treaty on the European Union and the corresponding provision of the Euratom Treaty. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised.	Unquantifiable
– A contingent liability exists in relation to incidents and accidents insurance claims for exposure to ionising radiation pursued outside the existing UK Atomic Energy Authority insurance scheme.	Unquantifiable
– The Science and Technology Facilities Council (STFC) collaborates with several international partners in the funding, management and operation of technical facilities which it does not own. For each of these facilities STFC may be obliged to contribute to decommissioning costs arising from a decision to discontinue operations. The most significant of these potential liabilities is in respect of CERN and the European Southern Observatory (ESO). These liabilities are unquantifiable due to the nature of the liability and the uncertainties surrounding them.	Unquantifiable
– A contingent liability exists in respect of the risks associated with the core Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.	Unquantifiable
– A potential liability to European Patent Office may arise under Article 40 of the European Patent Convention of 1973, as the UK is one of the contracting states.	Unquantifiable
– A potential liability to World Intellectual Property Organisation may arise under Article 57 of the Patent Co-operation Treaty of 1970, as the UK is one of the contracting states.	Unquantifiable
– The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs). This will ensure that PAAs will not have to meet any personal civil liability incurred in the execution of their PAA functions.	Unquantifiable
– Nuclear agreements and treaties - the core Department has a range of civil nuclear liabilities arising through its association with the United Kingdom Atomic Energy Authority and British Nuclear Fuels Limited as well as ensuring that the government complies with its obligations under the various international nuclear agreements and treaties. The amount and timing of this overarching liability is not quantifiable.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– An indemnity has been provided to Pöyry PLC relating to the use of their yield curve data for the sale of Green Investment Bank. The data was an important component of a bidder's due diligence, risk assessment and ultimately the price they were willing to pay. BEIS has indemnified Pöyry PLC for any liability that occurs as a result of using their information in the sale process that may be brought by bidders in relation to the transaction.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to their actions as administrator of SSI Redcar with respect to the administration of the site.	Unquantifiable
– A contingent liability exists in relation to ongoing legal cases. The cost is dependent on the outcome of cases which currently cannot be reliably estimated.	Unquantifiable
– A contingent liability arises from the agreement to make a grant payment to the Financial Reporting Council (FRC), in the event that FRC's legal costs fund fall below £1 million in any year, to cover legal costs subsequently incurred in that year.	Unquantifiable
– An indemnity has been given by Biotechnology and Biological Sciences Research Council (BBSRC) to the Roslin Institute for any costs that arise as a result of past actions of the Institute prior to its transfer to the University of Edinburgh in 2008. A further indemnity has been given to any fall in grant income of the Institute as a result of the transfer. The maximum settlement BBSRC will fund reduces each year and is limited to claims made up to May 2023.	Unquantifiable
– Statutory liability in the event of a nuclear accident in the UK for third-party claims in excess of the operator's liability.	Unquantifiable
– A contingent liability may arise as a non-compliance with the Cogeneration Directive (2004/8/EC) when contractors of the Department incorrectly certify combined heat and power plants.	Unquantifiable
– A contingent liability exists in relation to the costs of retrieving and disposing of sealed radioactive sources in the event that a company keeping such sources becomes insolvent under the High Activity Sealed Sources (HASS) Directive: Council Directive 2003/122/EURATOM.	Unquantifiable
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable
– An indemnity has been given for any losses or damages caused to other Parties to the Energy Research Partnership consortium agreement.	Unquantifiable
– Under the EU Emissions Trading Scheme, Member States are required to appoint a Single Auction Monitor to oversee the auctioning of allowances in Phase III. The Joint Procurement Agreement for the Single Auction Monitor (JPA) provides for Member States to indemnify the Commission should the Commission be required to compensate a third party or another Member State for damages which arise in connection with the JPA. The contingent liability shall remain in place until such time as the JPA no longer exists in its current form. The JPA will remain in place for as long as the obligation to jointly appoint an auction monitor remains under the EU Auctioning Regulation. This period is not specified.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– BEIS, the Scottish Government and the Northern Ireland Executive have previously undertaken to support Ofgem’s costs for administering the Renewables Obligation scheme (around £3.6 – £3.8 million) if there is insufficient money in both the buy-out fund and late payment fund to cover these costs. The size of the 2016-17 buy-out fund will not be known until October 2018. It is dependent in part by the availability and price of Renewable Obligation Certificates (ROCs) – if there is a surplus of ROCs, suppliers may be more inclined to meet their obligations by submitting ROCs but ultimately much depends on supplier behaviour which is difficult to predict. BEIS will have an indication of how many ROCs are available and whether there is likely to be a surplus after the end of the obligation year (31 March 2018) but will not know the size of the buy-out fund until October 2018.</p>	3,800
<p>– The Department has indemnified Elexon Ltd against third-party claims relating to the design and or implementation of Contracts for Difference (CfD) and Capacity Markets (CM) settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.</p>	Unquantifiable
<p>– An indemnity has been provided to the International Energy Agency (IEA) for any losses arising from use of its data in the Department's Global Climate Change 2050 Pathways Calculator, limited to a maximum of £100,000.</p>	100
<p>– Nuclear Liabilities Fund (NLF) - A constructive obligation was created in 2002 when the Government undertook to underwrite the Nuclear Liabilities Fund in respect of uncontracted and decommissioning liabilities of British Energy (now EDF Energy Nuclear Generation Limited (EDFE)) to the extent that the assets of the Fund fall short. The undiscounted estimated liabilities of £20.5 billion (2016-17 £19.9 billion) have a present value of £57.8 billion (2016-17 £32.8 billion) using the prescribed discount rate from HM Treasury of negative 1.56% (2016-17 negative 0.8%). The value of the Fund is £9.3 billion (2016-17 £9.4 billion) and is likely to increase in the future from investment returns. It is hard to quantify the extent to which the net position of the Fund might represent a contingent liability or asset given the high level of uncertainty relating to estimation of cash outflows and investment returns over a future period exceeding 100 years. The trustees continue to work with the Department, HM Treasury and UK Government Investments to review the Fund’s asset allocation to help ensure sufficient funding to meet expected liabilities. On this basis, the Department believes it would not be appropriate to consider this as either a contingent liability or asset at the current time.</p>	Unquantifiable
<p>– The Department is responsible, under the United Nations Convention on the Law of the Sea (UNCLOS) 1982, OSPAR decision 98/3, the Energy Act 2004 and the Petroleum act 1998 for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments. The potential cost of these liabilities will vary by site and cannot be reliably forecast.</p>	Unquantifiable
<p>– The NDA has unquantifiable contingent liabilities arising from indemnities given as part of the contracts for the management of the nuclear site license companies. These indemnities are in respect of the uninsurable residual risk that courts in a country which is not party to the Paris and Brussels Conventions on third party liability in the field of nuclear energy may accept jurisdiction to determine liability in the event of a nuclear incident. Indemnities are in place in respect of Magnox, LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous PBO’s of Magnox and Sellafield covering the periods of their ownership.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– The Secretary of State Investor Agreement (SOSIA) provides protections in certain scenarios where the Hinkley Point C Nuclear plant is shut shown for reasons that are political, or due to certain changes in insurance arrangements or certain changes in law. Payments under the SOSIA would be expected in the first instance to be made using funds from the Supplier Obligation but in certain circumstances they could also come direct from the Secretary of State relying on spending powers granted under the relevant Appropriation Act or, if payments were to be made over a period longer than 2 years, seeking a new spending power at the time. The payments could be up to around £22bn excluding non-decommissioning operational costs that may be incurred after any shutdown. However, the liability to make payments under the SOSIA is almost entirely within the control of HM Government.</p>	Unquantifiable
<p>– Outer Space Act 1986:- The UKSA has an obligation, governed by international (UN) convention, to third parties if they are accidentally damaged by UK space activities. Due to its unprecedented nature, a cost cannot be reliably estimated. In March 2015 the Outer Space Act 1986 was amended to cap licensees' previously unlimited liability for third party costs at 60 million euros for the majority of missions, for the duration of the licensed activity. This amendment was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally.</p>	Unquantifiable
<p>– Coal Industry Act 1994: Responsibility for compensation claims relating to personal injuries suffered by former British Coal mineworkers between 1947 and 31 December 1994 transferred to the Department on 1 January 1998 by a restructuring scheme under the Coal Industry Act 1994. The timing and amounts of any future liabilities are uncertain except where a provision has been made in the accounts. The future liabilities will depend on the nature of any injury and whether the courts decide that compensation is due.</p>	Unquantifiable
<p>– Deed Relating to the British Coal Staff Superannuation Scheme (BCSSS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994 and Deed Relating to the Mineworkers' Pension Scheme (MPS) under Paragraph 2(9) of Schedule 5 to the Coal Industry Act 1994: Government Guarantees were put in place on 31 October 1994, the day the Schemes were changed to reflect the impact of the privatisation of the coal industry. They are legally binding contracts between the Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The Guarantees ensure that the benefits earned by Scheme members during their employment with British Coal, and any benefit improvements from surpluses which were awarded prior to 31 October 1994, will always be paid and will be increased each year in line with the Retail Prices Index. If at any periodic valuation the assets of the Guaranteed Fund were to be insufficient to meet its liabilities, the assets must be increased to bring the Fund back into balance. This is a long term contingent liability dependent on the performance of the schemes' investments and their mortality experience.</p>	Unquantifiable
<p>– Site restoration liabilities inherited from British Coal: The core Department inherited liabilities from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites. In addition to specific claims provided for, it remains possible that the Department will be held responsible for further environmental liabilities. The timing and amounts of any liability are uncertain.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– British Business Bank: The core Department guarantees British Business Bank under the Enterprise Financial Guarantee (EFG) and legacy Small Firms Loan Guarantee Scheme (SFLGs) to facilitate lending to viable businesses, with a maximum obligation being subject to a cap, which at 31 March 2018 is £241 million.</p> <p>Under the BBB's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £60 million. The Bank has guaranteed 75% of eligible lending to SMEs under these agreements and a counter guarantee is in place that guarantees 50% of the Bank's 75% of eligible lending. As at 31 March 2018 the amount lent under these financial guarantee agreements was £1.8 million (2016-17: £0.6 million).</p>	241,000
<p>– BBSRC - Contamination: As part of a Sale Agreement relating to a previous BBSRC site, BBSRC agreed to indemnify the purchaser against contamination resulting from dangerous substances. The indemnity was over a 10-year period commencing in 2013-14 and was capped at £3 million.</p>	3,000
<p>– BBSRC - Exit costs: Prior to 31 March 2018, some staff at BBSRC strategically funded institutes were on BBSRC terms and conditions. Whilst their direct salary costs are paid by the institutes, BBSRC is liable for any exit costs for these staff. The date and number of staff to take exit packages in any one year is unknown; however, if all staff were to take exit packages, the maximum liability is estimated at £31 million, with the amount declining on an annual basis up to March 2025.</p>	31,000
<p>– Other: There are a number of potential liabilities for the Department in respect of claims from suppliers, employees and third parties which depend on actual or potential proceedings. The timing and amounts of any liabilities are uncertain.</p>	Unquantifiable
<p>– Inventories: At March 2018 the Nuclear Decommissioning Authority (NDA) held inventories of reprocessed uranic material. These materials are currently held at nil value due to uncertainty over their future use which may result in as-yet unquantified liabilities for NDA.</p>	Unquantifiable
<p>– Pension schemes: Whilst not the lead employer, the NDA is the lead organisation and has ultimate responsibility for certain nuclear industry pension schemes, including the Combined Nuclear Pension Plan, the Magnox section of the Electricity Supply Pension Scheme, and the Group Pension Scheme. Provisions for known deficits are included within Nuclear Provisions. However, movements in financial markets may adversely impact the actuarial valuations of the schemes, resulting in an increase in scheme deficits and consequent increase in nuclear provision.</p>	Unquantifiable
<p>– Sellafield - Contamination: At 31 March 2018, Sellafield had contingent liabilities incurred in the ordinary course of business arising out of guarantees and other transactions in respect of which, in the opinion of the Directors, no material losses are expected to arise. Any liabilities that did arise on such guarantees would ultimately be recovered from the NDA. In addition, on 11 May 2018 the Office for Nuclear Regulation notified Sellafield of its intention to prosecute Sellafield under Section 2 (1) of the Health and Safety at Work Act, 'General duties of employers to their employees'. This relates to an incident that occurred on 5 February 2017 in the Special Nuclear Materials operating unit on the Sellafield site. The incident resulted in personal contamination to one of Sellafield's employees. Sellafield has been issued with a summons to appear at Workington Magistrates Court on 20 July 2018. Sellafield is currently considering the evidence and it is likely that the case will take several months to resolve.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside of the areas of responsibility of the holders of the licences under Part II of the Coal Industry Act 1994, the Coal Authority is responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to the Coal Authority who would become responsible for the discharge of outstanding subsidence liabilities. The Coal Authority also has an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities. These liabilities have been provided for within the Public Safety and Subsidence provision based on analysis of trends and claims experience. However it is possible that significant, unexpected events outside this provision may materialise.</p> <p>In addition to the contingent liabilities outlined above the following should also be noted: Environmental Information Regulations 2004 - The Coal Authority is aware of potential legal proceedings in respect of past fees paid for Mining Information. In the eventuality of receiving formal notification to commence legal proceedings, the Coal Authority will strongly defend its position.</p>	Unquantifiable
<p>– Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made. It has not, however, been possible to quantify those contingent liabilities that may arise in the future.</p>	Unquantifiable
<p>– UK Space Agency: In 2013-14 the UK Space Agency (UKSA) entered into an operating lease with NATS (En Route) Plc for office accommodation. At the end of the lease term in December 2030, the landlord has the contractual right to enforce the Agency to pay for costs of dilapidation. However, due to the specialized nature of the asset, the expectation is that the landlord will continue using the asset in its current state and therefore will not choose to exercise this option. In the event of the lease contract being terminated by the landlord before the end of the lease term, UK Space Agency will be compensated. The likelihood of outflow of economic benefit is therefore assessed as not probable.</p>	Unquantifiable
<p>– Financial Reporting Council (FRC): The core Department has provided assurance to FRC in respect of providing grant where FRC's general voluntary funding falls or current statutory exemption from liability nears expiry. In the course of the financial year, new legislative measures were effected to prevent the statutory exemption from liability from expiring.</p>	Unquantifiable
<p>– Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities for which provision is made in the accounts where appropriate on the basis of information available. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Legal claims: The Civil Nuclear Police Authority (CNPA) has a number of potential liabilities in respect of claims from employees which depend on actual or potential proceedings. The timing and amounts of any payments are uncertain. These liabilities have not been provided for as CNPA believes that the claims are unlikely to be successful or to lead to a transfer of economic benefit.</p>	Unquantifiable
<p>– Wave Hub: The core Department has indemnified Cornwall Council in respect of the transfer of Wave Hub up to a maximum amount of £5 million. This obligation expires in 2028 due to the limitation period under the signed contract.</p>	5,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Innovate UK - Decommissioning costs: the liability may arise if Innovate UK has to provide a grant to Narec (Natural Renewable Energy Centre) in order for it to be able to decommission a weather monitoring platform in the North Sea. This is currently collecting data to support the development of an offshore wind test site. This may take place anytime between 3 and 25 years from now dependent on the development of the site, at an estimated cost of £2.6m.</p>	2,600
<p>– Medical Research Council: MRC has identified a contingent liability of £1.8 million (31 March 2017: £1.8 million) for dilapidation work. This may be required at the end of property leases which are due to expire within the next three years.</p>	1,800
<p>– STFC - Decommissioning: The Science and Technology Facilities Council (STFC) has a contingent liability for European Synchrotron Radiation Facility (ESRF) decommissioning costs associated with the dismantling of the facility and infrastructures. Decommissioning occurs on winding up of ESRF. If exit by the UK (or any other Member) results in ESRF being wound up, the Members are required to arrange for decommissioning of ESRF's plant and buildings and to meet the costs of doing so in proportion to their share of capital at the time of dissolution. The contingent liability is estimated to be £1.7 million.</p>	1,700
<p>– STFC - Reprocessing and staff commitments: STFC is responsible for Institut Laue-Langevin (ILL) staff related commitments and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £13.7 million (31 March 2017: £16 million).</p>	13,700

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,100
F4-DEL	International Energy Agency	1,400
G4-DEL	International Atomic Energy Agency	18,017
G4-DEL	Organisation for the Prohibition of Chemical Weapons	2,650
H7-DEL	European Space Agency	311,535
O7-DEL	European Molecular Biology Conference	2,728
O7-DEL	European Molecular Biology Laboratory	14,989
O7-DEL	Human Frontier Science Program	1,627
O7-DEL	International Agency for Research on Cancer	1,012
O7-DEL	The International Institute for Applied Systems Analysis	1,406
O7-DEL	The International Ocean Drilling Programme	2,600
O7-DEL	European Organisation for Nuclear Research (CERN)	148,969
O7-DEL	European Southern Observatory (ESO)	27,434
O7-DEL	Institut Laue-Langevin (ILL)	18,644
O7-DEL	European Synchrotron Radiation Facility (ESRF)	9,235
O7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000





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# The Department for Transport

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## Introduction

1. The Department for Transport (DfT), its agencies and its partners support the transport network that helps the UK businesses and gets people and goods travelling around the country.
2. The Department's priorities are to boost UK's economic growth and opportunity, build a One Nation Britain, improve journeys and provide a safe, secure and sustainable transport system.
3. Current responsibilities are providing policy, guidance, and funding to English local authorities to help them run and maintain their road networks, improve passenger and freight travel, and develop new major transport schemes. DfT is investing in, maintaining and operating around 4,300 miles of the motorway and trunk road network in England through Highways England. DfT is also responsible for setting the strategic direction for the rail industry in England and Wales – funding investment in infrastructure through Network Rail, awarding and managing rail franchises, and regulating rail fares.
4. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend. Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation. Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived. Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2018-19 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	10,696,959,000	13,233,000	10,710,192,000
Capital	15,323,794,000	-	15,323,794,000
<b>Annually Managed Expenditure</b>			
Resource	2,662,863,000	-6,000	2,662,857,000
Capital	-355,310,000	-	-355,310,000
<b>Total Net Budget</b>			
Resource	13,359,822,000	13,227,000	13,373,049,000
Capital	14,968,484,000	-	14,968,484,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	15,923,441,000		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Transport on:

**Departmental Expenditure Limit:**Expenditure arising from:

Losses and special payments relating to the administration of the Department for Transport and its associated Agencies. Support of transport-related activities including roads; vehicles and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; and highway services. Net spending by arm's length bodies. Grants to Transport for London and local authorities in respect of local transport programmes. Support for other minor transport services; use of European funding for transport-related schemes; administrative costs and associated other non-cash items falling in DEL. Smart-ticketing and related technology. Work to support the government plan to exit the EU. Loans for Shimmer Relocation Assistance Scheme.

Income arising from:

Sales of assets; loan repayments; Interest receivable and European grants for transport-related activities including roads; vehicle and driving; rail; shipping and maritime; mountain rescue; ports; sustainable travel; aviation; search and rescue; local transport; transport security and safety; highway services; the administration of the Department and payments from other government departments or their agencies in respect of central services. Shipping and maritime income including, but not limited to Registration fees. Contributions from other organisations to cover the cost of activities they have agreed to fund in total or in part. Dividend income from shareholdings.

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**Part I (continued)**


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**Annually Managed Expenditure:**Expenditure arising from:

Grant and pension provisions and associated non-cash costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including roads; vehicle and driving; rail; sustainable travel; aviation; local transport; transport security and safety; and highway services. Shipping and maritime activities. Other costs incurred by the Department for Transport and its associated agencies in respect of transport-related activities including Payments to General Lighthouse Authorities. Net spending by arm's length bodies.

Income arising from:

Loan repayments and other income for transport-related activities from General Lighthouse Authorities and Network Rail. Dividends and interest receivable. High Speed Two Ltd (HS2).

**Department for Transport** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	10,696,959,000	1,683,865,000	9,013,094,000
Capital	15,323,794,000	3,631,455,000	11,692,339,000
<b>Annually Managed Expenditure</b>			
Resource	2,662,863,000	4,086,561,000	-1,423,698,000
Capital	-355,310,000	2,585,778,000	-2,941,088,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	15,923,441,000	8,538,525,000	7,384,916,000

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
311,317	-11,142	300,175	11,747,856	-1,351,072	10,396,784	15,338,794	-15,000	15,323,794	4,512,080	8,500,572
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	33,702	-149,000	-115,298	750	-	750	-191,912	1,000
B Local Authority Transport										
-	-	-	367,863	-	367,863	1,764,386	-	1,764,386	374,867	1,806,918
C Highways England (net)										
34,937	-	34,937	2,289,500	-	2,289,500	3,179,500	-	3,179,500	2,713,264	2,648,329
D Funding of Other ALBs (net)										
897	-	897	-24,099	-	-24,099	14,030	-	14,030	-24,083	15,343
E Other Railways										
-	-	-	388,271	-353,181	35,090	141,686	-	141,686	76,665	40,123
F Sustainable Travel										
-	-	-	111,696	-	111,696	508,175	-10,000	498,175	92,048	376,826
G Bus Subsidies & Concessionary Fares										
-	-	-	269,053	-	269,053	2,652	-	2,652	257,188	8,721
H GLA Transport Grants										
-	-	-	29,081	-	29,081	34,000	-	34,000	-23,851	-42,500
I Crossrail										
-	-	-	2,577	-	2,577	-120,000	-	-120,000	4,420	550,000
J Aviation, Maritime, Security and Safety										
-	-	-	135,482	-56,006	79,476	24,162	-	24,162	67,600	128,964
K Maritime and Coastguard Agency										
8,549	-548	8,001	364,397	-13,900	350,497	29,060	-	29,060	349,055	11,866
L Motoring Agencies										
-	-	-	484,950	-430,804	54,146	17,081	-5,000	12,081	82,797	-3,657
M Science, Research and Support Functions										
-	-	-	25,919	-	25,919	39,807	-	39,807	44,315	63,121
N Central Administration										
264,044	-10,594	253,450	54,730	-43,309	11,421	26,063	-	26,063	320,934	4,163
O Support for Passenger Rail Services										
-	-	-	328,652	-304,872	23,780	-	-	-	-33,446	150
P High Speed Rail										
-	-	-	72,968	-	72,968	936,140	-	936,140	60,092	561,193
Q Transport Development Fund										
-	-	-	18,445	-	18,445	336,400	-	336,400	2,829	140,000
R National Productivity Investment Fund										
-	-	-	-	-	-	105,000	-	105,000	-	-
S High Speed Two Limited (net)										
2,580	-	2,580	243,474	-	243,474	3,507,692	-	3,507,692	329,973	2,189,792

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
T East West Rail Company Limited (net)										
310	-	310	35,117	-	35,117	210	-	210	9,325	220
U Network Rail (net)										
-	-	-	6,516,078	-	6,516,078	4,792,000	-	4,792,000	-	-
<b>Non-voted expenditure</b>										
80	-	80	13,153	-	13,153	-	-	-	13,152	-
<i>Of which:</i>										
V Funding of Other ALBs (net)										
80	-	80	13,153	-	13,153	-	-	-	13,152	-
<b>Total Spending in DEL</b>										
311,397	-11,142	300,255	11,761,009	-1,351,072	10,409,937	15,338,794	-15,000	15,323,794	4,525,232	8,500,572
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,862,096	-199,233	2,662,863	-335,310	-20,000	-355,310	8,649,302	6,541,702
<i>Of which:</i>										
W Highways England (net)										
-	-	-	10,000	-	10,000	40,000	-	40,000	6,000	40,000
X Network Rail (net)										
-	-	-	2,286,533	-	2,286,533	-	-	-	8,267,274	5,739,702
Y Funding of Other ALBs (net)										
-	-	-	84,367	-	84,367	-	-	-	79,941	-
Z Other Railways										
-	-	-	386,338	-199,233	187,105	-	-	-	188,542	-
AA Aviation, Maritime, Security and Safety										
-	-	-	-2,131	-	-2,131	-	-20,000	-20,000	-2,538	-20,000
AB Maritime and Coastguard Agency										
-	-	-	3,860	-	3,860	-	-	-	1,000	-
AC Motoring Agencies										
-	-	-	-1,941	-	-1,941	-	-	-	-2,335	-
AD Central Administration										
-	-	-	94,070	-	94,070	-	-	-	93,417	-
AE High Speed Rail										
-	-	-	-	-	-	-375,310	-	-375,310	1	750,000
AF East West Rail Company Limited (net)										
-	-	-	1,000	-	1,000	-	-	-	1	-
<i>High Speed Two Limited (net)</i>										
-	-	-	-	-	-	-	-	-	17,999	32,000

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	-6	-	-6	-	-	-	10,927	-
<i>Of which:</i>										
AG Funding of Other ALBs (net)										
-	-	-	-6	-	-6	-	-	-	10,927	-
<b>Total Spending in AME</b>										
-	-	-	2,862,090	-199,233	2,662,857	-335,310	-20,000	-355,310	8,660,229	6,541,702
<b>Total for Estimate</b>										
311,397	-11,142	300,255	14,623,099	-1,550,305	13,072,794	15,003,484	-35,000	14,968,484	13,185,461	15,042,274
<i>Of which:</i>										
<b>Voted Expenditure</b>										
311,317	-11,142	300,175	14,609,952	-1,550,305	13,059,647	15,003,484	-35,000	14,968,484	13,161,382	15,042,274
<b>Non Voted Expenditure</b>										
80	-6,925	80	13,147	-47,159	13,147	-	-10,860	-	24,079	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>13,373,049</b>	<b>13,185,461</b>	<b>10,662,282</b>
<b>Net Capital Requirement</b>	<b>14,968,484</b>	<b>15,042,274</b>	<b>13,465,668</b>
<b>Accruals to cash adjustments</b>	<b>-12,404,865</b>	<b>-8,093,152</b>	<b>-4,106,463</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-22,982,126	-22,065,080	-19,332,629
Add cash grant-in-aid	9,691,644	12,735,128	15,165,170
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-114,053	-214,057	-139,232
New provisions and adjustments to previous provisions	-100,246	-99,217	31,345
Departmental Unallocated Provision	-2,860	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	319	53,888	53,388
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	248,846	1,249,556	-
Use of provisions	853,611	246,630	115,495
<b>Removal of non-voted budget items</b>	<b>-13,227</b>	<b>-24,079</b>	<b>-2,665</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-13,227	-24,079	-2,665
<b>Net Cash Requirement</b>	<b>15,923,441</b>	<b>20,110,504</b>	<b>20,018,822</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	311,397	292,891	275,460
<i>Less:</i>			
Administration DEL Income	-11,142	-11,019	-10,696
<b>Net Administration Costs</b>	<b>300,255</b>	<b>281,872</b>	<b>264,764</b>
Gross Programme Costs	16,582,223	18,170,712	20,218,640
<i>Less:</i>			
Programme DEL Income	-1,366,072	-2,191,819	-1,927,817
Programme AME Income	-199,233	-202,992	-226,795
Non-budget income	-	-	-4,419,505
<b>Net Programme Costs</b>	<b>15,016,918</b>	<b>15,775,901</b>	<b>13,644,523</b>
<b>Total Net Operating Costs</b>	<b>15,317,173</b>	<b>16,057,773</b>	<b>13,909,287</b>
<i>Of which:</i>			
Resource DEL	10,677,722	4,489,624	3,581,037
Capital DEL	1,944,124	3,279,716	3,264,188
Resource AME	2,695,327	8,695,837	7,081,245
Capital AME	-	-407,404	-24,425
Non-budget	-	-	7,242
<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	-1,944,124	-2,872,312	-3,239,763
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-7,242
<b>Total Resource Budget</b>	<b>13,373,049</b>	<b>13,185,461</b>	<b>10,662,282</b>
<i>Of which:</i>			
Resource DEL	10,710,192	4,525,232	3,673,079
Resource AME	2,662,857	8,660,229	6,989,203
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>13,373,049</b>	<b>13,185,461</b>	<b>10,662,282</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-1,362,214</b>	<b>-2,171,338</b>	<b>-1,940,519</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-10,724	-9,963	-9,104
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-548	-549
N Central Administration	-10,176	-9,415	-8,555
Other Income	-418	-563	-1,592
<i>Of which:</i>			
N Central Administration	-418	-563	-1,592
Taxation	-	-493	-
<i>Of which:</i>			
N Central Administration	-	-493	-
Total Administration	-11,142	-11,019	-10,696
Programme			
EU Grants Received	-53,540	-49,057	-48,979
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-53,540	-49,057	-48,979
Sales of Goods and Services	-524,730	-602,427	-478,952
<i>Of which:</i>			
A Tolled Crossings	-125,000	-201,500	-168,638
E Other Railways	-298,794	-288,519	-265,844
F Sustainable Travel	-	-50	-12
J Aviation, Maritime, Security and Safety	-1,260	-5,524	-5,541
K Maritime and Coastguard Agency	-13,900	-14,478	-14,818
L Motoring Agencies	-79,867	-82,521	-20,204
M Science, Research and Support Functions	-	-	-1,396
N Central Administration	-5,909	-9,835	-1,604
P High Speed Rail	-	-	-895
Interest and Dividends	-61,400	-70,370	-54,930
<i>Of which:</i>			
A Tolled Crossings	-24,000	-24,000	-1,650
F Sustainable Travel	-	-	-248
L Motoring Agencies	-	-	-175
N Central Administration	-37,400	-46,366	-52,855
O Support for Passenger Rail Services	-	-4	-
P High Speed Rail	-	-	-2
Other Income	-711,050	-1,438,113	-1,346,610
<i>Of which:</i>			
E Other Railways	-54,387	-54,651	-54,976
F Sustainable Travel	-	-	-142
J Aviation, Maritime, Security and Safety	-1,206	-1,586	-1,032
K Maritime and Coastguard Agency	-	-	14,819
L Motoring Agencies	-350,585	-337,961	20,730

**Part III: Note B - Analysis of Departmental Income (continued)**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
M Science, Research and Support Functions	-	-	-64
N Central Administration	-	-526	-903
O Support for Passenger Rail Services	-304,872	-1,043,388	-1,325,038
P High Speed Rail	-	-1	-4
Taxation	-352	-352	-352
<i>Of which:</i>			
L Motoring Agencies	-352	-352	-352
<b>Total Programme</b>	<b>-1,351,072</b>	<b>-2,160,319</b>	<b>-1,929,823</b>
<b>Voted Resource AME</b>	<b>-199,233</b>	<b>-202,992</b>	<b>-206,795</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-199,233	-202,992	-206,795
<i>Of which:</i>			
Z Other Railways	-199,233	-202,992	-206,795
<b>Total Programme</b>	<b>-199,233</b>	<b>-202,992</b>	<b>-206,795</b>
<b>Total Voted Resource Income</b>	<b>-1,561,447</b>	<b>-2,374,330</b>	<b>-2,147,314</b>
<b>Voted Capital DEL</b>	<b>-15,000</b>	<b>-31,680</b>	<b>-195,183</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-10,000	-14,000	-5,806
<i>Of which:</i>			
F Sustainable Travel	-10,000	-14,000	-5,806
Other Grants	-	-	14,330
<i>Of which:</i>			
L Motoring Agencies	-	-	14,330
Other Income	-5,000	-17,500	-6,459
<i>Of which:</i>			
L Motoring Agencies	-5,000	-17,500	-6,459
Repayments	-	-180	-197,248
<i>Of which:</i>			
A Tolled Crossings	-	-	-189,196
F Sustainable Travel	-	-	-180
G Bus Subsidies & Concessionary Fares	-	-180	-
L Motoring Agencies	-	-	-7,872
<b>Total Programme</b>	<b>-15,000</b>	<b>-31,680</b>	<b>-195,183</b>
<b>Voted Capital AME</b>	<b>-20,000</b>	<b>-20,000</b>	<b>-40,000</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-20,000
<i>Of which:</i>			
AA Aviation, Maritime, Security and Safety	-	-	-20,000

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**Part III: Note B - Analysis of Departmental Income (*continued*)**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Repayments	-20,000	-20,000	-20,000
<i>Of which:</i>			
AA Aviation, Maritime, Security and Safety	-20,000	-20,000	-20,000
Total Programme	-20,000	-20,000	-40,000
<b>Total Voted Capital Income</b>	<b>-35,000</b>	<b>-51,680</b>	<b>-235,183</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provision		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-150,000	-	-150,000	-	-
<b>Total</b>	-	<b>-150,000</b>	-	<b>-150,000</b>	-	-

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provision		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
DVLA cherished transfer/sale of marks	-	-150,000	-	-150,000	-	-
<b>Total</b>	-	<b>-150,000</b>	-	<b>-150,000</b>	-	-

## 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:

<b>Accounting Officer:</b>	Bernadette Kelly
<b>Executive Agency Accounting Officers:</b>	
Brian Johnson, Chief Executive for Sections K and AB	Maritime and Coastguard Agency
Julie Lennard for Sections L and AC	Driver and Vehicle Licensing Agency
Pia Wilkes for Sections L and AC	Vehicle Certification Agency
Gareth Llewellyn for Sections L and AC	Driver and Vehicle Standards Agency

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.

<b>ALB Accounting Officers:</b>	
Jim O'Sullivan, Chief Executive Officer	Highways England
Sir Andrew Haines, Chief Executive Officer	Network Rail
Ian Pigden-Bennett, Chief Executive (Interim)	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith, Chief Executive Officer	Passengers' Council
Michael Holden, Chief Executive Officer	Directly Operated Railways
Captain Ian McNaught, Executive Chairman	Trinity House
Yvonne Shields, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
Simon Blanchflower	East West Rail Company Limited

Bernadette Kelly 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 (FRM), 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
DEL - C	Highways England	2,324,437	3,147,500	4,284,000
AME - W	Highways England	10,000	40,000	-
DEL - D	Air Travel Trust	-38,259	-	-
AME - Y	Air Travel Trust	2,467	-	-
DEL - D	British Transport Police Authority	9,329	14,030	-
DEL - F	Rail Passenger Council	5,728	-	5,728
DEL - S	High Speed 2 Limited	246,054	3,507,692	3,461,912
DEL - T	East West Rail	35,427	210	33,000
AME - AF	East West Rail	1,000	-	-
DEL - U	Network Rail	6,516,078	4,792,000	1,907,004
AME - X	Network Rail	2,286,533	-	-
AME - Y	British Transport Police Authority	81,900	-	-
<b>Total</b>		<b>11,480,694</b>	<b>11,501,432</b>	<b>9,691,644</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
1. Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
2. Marine and Aviation Insurance Act 1952, s 1 : Government war risk reinsurance for British shipowners insuring their vessels with the British Mutual War Risks Associations (Clubs). Under the current agreement with Clubs, the Government provides 95% reinsurance for Queen's Enemy Risks (QER). A contingent liability arises from the continuous QER cover for the hull and machinery value of British flag vessels entered with the Clubs.	Unquantifiable
3. Land Compensation Act 1973, Part I : Highways England: possible obligations in relation to land and property acquisitions.	94,060
4. Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
5. Railways Act 1993, Transport Act 2000: Contingent liabilities arise from signing of new, replacement and extended passenger rail franchise agreements, and other agreements to encourage railways investment.	2,054,676
6. CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,424,000
7. The SoS shall order the re-hearing of a formal investigation if there are grounds for suspecting that a miscarriage of justice may have occurred. The SoS may order a formal investigation into any marine accident, or re-open an investigation in any other circumstances. There may be widespread public demand for him to do so if there is a great loss of life and the accident occurred on a UK registered vessel or the accident happened in UK waters.	20,000
8. Town and Country Act 1990, The Department has issued a Safeguarding Order for the proposed route of HS2. This creates an obligation on the Department to purchase properties that have been blighted.	Unquantifiable
9. Liabilities for statutory blight for the furtherance of transport infrastructure projects.	Unquantifiable
<b>Non-statutory liabilities</b>	
10. Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
11. Highways England Carriageway Pavement defects claim.	Unquantifiable
12. Highways England third party claims.	10,500
13. Indemnities have been issued to non-executive members of the departmental board, and to civil servants appointed to represent the Department on the boards of other organisations, and to individuals in analogous roles.	1,800
14. North Atlantic Treaty Organisation (NATO) agreement relating to the indemnification of civil aircraft in respect of their use on NATO tasks in times of crises and war.	Unquantifiable
15. Letters of comfort have been issued providing an indemnity in relation to legal action taken against the Judge, Counsel, solicitors and secretaries to the Thames Safety Inquiry (report published in year 2000) and the Victim Identification Inquiry (report published in year 2001) following major transport disasters.	6,000
16. Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable (disclosed) and unquantifiable payments.	120,000



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### Part III: Note K - Contingent Liabilities *(continued)*

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Nature of liability	£'000
17. In 2008 the Secretary of State entered into quantifiable (disclosed) and unquantifiable indemnities under the Crossrail Sponsor's Agreement and the Project Development agreement (between DfT and TfL as joint sponsors and the Project Delivery Agency (Crossrail Limited).	5,135,600
18. In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	1,105,000
19. In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	6,215,700
20. Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	19,753
21. Commitment by the Department to fund any shortfall of toll revenue from the Mersey Gateway Bridge to meet Halton's financial obligations under the Demand Management Participation Agreement.	1,489,000
22. Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
23. Cross-guarantees within NR Group.	35,123
24. Other contingent liabilities, including legal claims.	1,053,011

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
RDEL - J	International Civil Aviation Organisation	2,769
RDEL - J	European Civil Aviation Conference	262

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# Department for Exiting the European Union

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## Introduction

1. The Department for Exiting the European Union leads on the United Kingdom's withdrawal from the European Union and building the UK's future relationship with the EU. This includes all related administrative, operational expenditure, associated capital expenditure and other related expenditure and non-cash items, plus any income received, arising from delivery of these objectives.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	93,848,000	-	93,848,000
Capital	80,000	-	80,000
<b>Annually Managed Expenditure</b>			
Resource	500,000	-	500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	94,348,000	-	94,348,000
Capital	80,000	-	80,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>108,928,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Exiting the European Union on:

**Departmental Expenditure Limit:**Expenditure arising from:

Supporting the Prime Minister and the Secretary of State in the negotiations to leave the European Union and in establishing the future relationship between the United Kingdom and the European Union including all administrative and operational expenditure, associated capital expenditure and other related expenditure and non-cash items.

Income arising from:

Sales of goods and services, payments from other Government departments, asset sales, rents, dividends, interest and other miscellaneous income.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions for legal activity, dilapidations, onerous contracts, relevant revaluations and impairments of assets and associated non-cash items in AME.

**Department for Exiting the European Union** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	93,848,000	40,756,000	<b>53,092,000</b>
Capital	80,000	329,000	<b>-249,000</b>
<b>Annually Managed Expenditure</b>			
Resource	500,000	1,350,000	<b>-850,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>108,928,000</b>	<b>41,641,000</b>	<b>67,287,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
98,848	-5,000	93,848	-	-	-	80	-	80	90,568	730
<i>Of which:</i>										
A Exiting the European Union										
98,848	-5,000	93,848	-	-	-	80	-	80	90,568	730
<b>Total Spending in DEL</b>										
98,848	-5,000	93,848	-	-	-	80	-	80	90,568	730
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	500	-	500	-	-	-	3,000	-
<i>Of which:</i>										
B AME costs										
-	-	-	500	-	500	-	-	-	3,000	-
<b>Total Spending in AME</b>										
-	-	-	500	-	500	-	-	-	3,000	-
<b>Total for Estimate</b>										
98,848	-5,000	93,848	500	-	500	80	-	80	93,568	730
<i>Of which:</i>										
<b>Voted Expenditure</b>										
98,848	-5,000	93,848	500	-	500	80	-	80	93,568	730
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>94,348</b>	<b>93,568</b>	<b>55,345</b>
<b>Net Capital Requirement</b>	<b>80</b>	<b>730</b>	<b>546</b>
<b>Accruals to cash adjustments</b>	<b>14,500</b>	<b>-3,450</b>	<b>-244</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-450	-130
New provisions and adjustments to previous provisions	-500	-3,000	-114
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	15,000	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>108,928</b>	<b>90,848</b>	<b>55,647</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	98,848	90,568	55,231
<i>Less:</i>			
Administration DEL Income	-5,000	-	-
<b>Net Administration Costs</b>	<b>93,848</b>	<b>90,568</b>	<b>55,231</b>
Gross Programme Costs	500	3,000	114
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>500</b>	<b>3,000</b>	<b>114</b>
<b>Total Net Operating Costs</b>	<b>94,348</b>	<b>93,568</b>	<b>55,345</b>
<i>Of which:</i>			
Resource DEL	93,848	90,568	55,231
Capital DEL	-	-	-
Resource AME	500	3,000	114
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>94,348</b>	<b>93,568</b>	<b>55,345</b>
<i>Of which:</i>			
Resource DEL	93,848	90,568	55,231
Resource AME	500	3,000	114
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>94,348</b>	<b>93,568</b>	<b>55,345</b>



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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-5,000</b>	-	-
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,000	-	-
<i>Of which:</i>			
A Exiting the European Union	-5,000	-	-
Total Administration	-5,000	-	-
<b>Total Voted Resource Income</b>	<b>-5,000</b>	-	-

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Clare Moriarty CB

Clare Moriarty CB 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.



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# Department for International Trade

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## Introduction

1. The Department for International Trade secures UK and global prosperity by promoting and financing international trade and investment, and championing free trade.
2. The Estimate provides for expenditure and income for the Department for International Trade. We are an international economic department, our responsibilities are to;
  - Support UK businesses to grow internationally in a sustainable way;
  - Ensure the UK remains a leading destination for international investment and maintains its number one position for international investment stock in Europe;
  - Open markets, building a trade framework with new and existing partners which is free and fair; and
  - Use trade and investment to underpin the Government's agenda for a Global Britain and its ambitions for prosperity, stability and security worldwide.

In support of our departmental objectives, we will:

Build DIT as an effective international economic department where our people are expert, enterprising, engaged and inclusive.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	488,309,000	-	488,309,000
Capital	14,421,000	-	14,421,000
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	-	3,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	491,309,000	-	491,309,000
Capital	14,421,000	-	14,421,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>558,317,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for International Trade on:

**Departmental Expenditure Limit:**Expenditure arising from:

Trade development and promotion, outward and inward investment, the formulation and implementation of trade policy and remedies, the delivery and co-ordination of the cross government GREAT campaign, the administration of Official Development Assistance and Trade Remedies Authority; including grants, associated capital and other related expenditure and non-cash items.

Administration of the Department for International Trade, and associated offices; publicity, promotion and publications; communications; purchase, acquisition, hire, lease and rent of land, buildings, plant, equipment, machinery, vehicles and capital assets; digital & IT; special payments.

Income arising from:

The sale of goods and services relating to trade development and promotion, outward and inward investment, the formulation and implementation of trade policy, the delivery and co-ordination of the cross government GREAT campaign and the administration of Official Development Assistance; including sponsorship; asset sales; insurance claims; recovery of costs incurred on behalf of others; recovery of overpayment; capital grant in kind.

**Annually Managed Expenditure:**Expenditure arising from:

Depreciation, amortisation, revaluation, provisions and other non-cash items.

**Department for International Trade** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	488,309,000	169,682,000	<b>318,627,000</b>
Capital	14,421,000	1,575,000	<b>12,846,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,000,000	1,350,000	<b>1,650,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>558,317,000</b>	<b>207,933,000</b>	<b>350,384,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
189,915	-	189,915	323,330	-24,936	298,394	14,421	-	14,421	421,708	19,295
<i>Of which:</i>										
A Trade development and promotion, inward investment, trade policy and the GREAT campaign										
189,915	-	189,915	323,330	-24,936	298,394	14,421	-	14,421	421,708	19,295
<b>Total Spending in DEL</b>										
189,915	-	189,915	323,330	-24,936	298,394	14,421	-	14,421	421,708	19,295
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<i>Of which:</i>										
B Trade development and promotion, inward investment, trade policy and the GREAT campaign										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<b>Total Spending in AME</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<b>Total for Estimate</b>										
189,915	-	189,915	326,330	-24,936	301,394	14,421	-	14,421	424,708	19,295
<i>Of which:</i>										
<b>Voted Expenditure</b>										
189,915	-	189,915	326,330	-24,936	301,394	14,421	-	14,421	424,708	19,295
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>491,309</b>	<b>424,708</b>	<b>380,841</b>
<b>Net Capital Requirement</b>	<b>14,421</b>	<b>19,295</b>	<b>15,782</b>
<b>Accruals to cash adjustments</b>	<b>52,587</b>	<b>20,097</b>	<b>-41,023</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,000	-4,000	-2,400
New provisions and adjustments to previous provisions	-	-	-165
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-109
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	3,000	6,478
Increase (-) / Decrease (+) in creditors	54,587	21,097	-44,827
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>558,317</b>	<b>464,100</b>	<b>355,600</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	189,915	125,030	77,404
<i>Less:</i>			
Administration DEL Income	-	-	-1,093
<b>Net Administration Costs</b>	<b>189,915</b>	<b>125,030</b>	<b>76,311</b>
Gross Programme Costs	327,751	343,611	338,882
<i>Less:</i>			
Programme DEL Income	-24,936	-39,474	-32,167
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>302,815</b>	<b>304,137</b>	<b>306,715</b>
<b>Total Net Operating Costs</b>	<b>492,730</b>	<b>429,167</b>	<b>383,026</b>
<i>Of which:</i>			
Resource DEL	488,309	421,708	380,716
Capital DEL	1,421	4,459	2,185
Resource AME	3,000	3,000	125
Capital AME	-	-	-
Non-budget	-	-	-
<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	-1,421	-4,459	-2,185
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>491,309</b>	<b>424,708</b>	<b>380,841</b>
<i>Of which:</i>			
Resource DEL	488,309	421,708	380,716
Resource AME	3,000	3,000	125
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>491,309</b>	<b>424,708</b>	<b>380,841</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-24,936</b>	<b>-39,474</b>	<b>-22,637</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-987
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-987
Other Income	-	-	-106
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-106
Total Administration	-	-	-1,093
Programme			
Sales of Goods and Services	-24,936	-39,474	-17,732
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-24,936	-39,474	-17,732
Other Income	-	-	-3,812
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-3,812
Total Programme	-24,936	-39,474	-21,544
<b>Total Voted Resource Income</b>	<b>-24,936</b>	<b>-39,474</b>	<b>-22,637</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-10,623</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-10,623
<i>Of which:</i>			
A Trade development and promotion, inward investment, trade policy and the GREAT campaign	-	-	-10,623
Total Programme	-	-	-10,623
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-10,623</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Antonia Romeo

Antonia Romeo has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

### **Part III: Note F - Accounting Policy changes**

IAS 16 Property, plant and equipment (PPE) establishes the principles of recognising PPE as assets, measure their carrying amounts, depreciation charges and impairment losses in relation to them. Within the scope of IAS 16, the Department occupies a building at 55 Whitehall which is held under a finance lease from the Crown Estate Commissioners, no lease obligation is payable apart from a peppercorn rent. The building was revalued in February 2019, in accordance with the Royal Institute Of Chartered Surveyors (RICS) – Global Standards 2017 UK National Supplement, at Existing Use Value (EUV) by external qualified valuers resulting in an upward revaluation of £6 million. This change has been recorded as an increase in the asset value and the revaluation reserve in the Statement of Financial Position which means that the change in fair value does not pass through income and expenditure but rather Fair Value through Other Comprehensive Income (FVOCI).

Note that the above policy change occurred in late 2018-19

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
Paid in capital subscription for the Common Fund for Commodities (CFC) - Government is committed to the payment of a subscription of £2.24m, in the form of Promissory Notes to be redeemed on request by the fund.	2,240
Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the fund.	1,960

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
DEL - A	World Trade Organisations	5,953



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# Department for Digital, Culture, Media and Sport

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## Introduction

1 This Estimate covers expenditure by the Department for Digital, Culture, Media and Sport on support to museums, galleries and libraries; arts; sport; architecture and the historic environment; tourism, broadcasting and media; the digital economy and cyber security; gambling, licensing and horseracing; expenditure on the administration of the Department; on research and other surveys; on costs associated with the Commonwealth Games; the Office for Civil Society; and payments to the British Broadcasting Corporation (BBC) to finance television and sound broadcasting.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,770,150,000	-	1,770,150,000
Capital	655,485,000	-	655,485,000
<b>Annually Managed Expenditure</b>			
Resource	3,694,466,000	1,191,202,000	4,885,668,000
Capital	165,975,000	243,300,000	409,275,000
<b>Total Net Budget</b>			
Resource	5,464,616,000	1,191,202,000	6,655,818,000
Capital	821,460,000	243,300,000	1,064,760,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>5,849,750,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Digital, Culture, Media and Sport on:

**Departmental Expenditure Limit:**Expenditure arising from:

Funding for national and other museums and galleries; support for the British Library and other library and archive institutions and the Government Indemnity Scheme; costs associated with the Blythe House programme.

Funding for the Royal Palaces, for national heritage and architecture and for historic buildings and ancient monuments and sites; funding for commemorations, memorials and ceremonial occasions. Funding for the Listed Places of Worship schemes and the VAT grant scheme for memorials.

Provision to support the Museums, Arts, Sports, Media and Culture bodies and schemes and for the promotion of tourism.

Funding for the administration and operating costs of the Department, and grants to other government departments. Providing support for the UK Council for Child Internet Safety, including research programmes to underpin online safety policy activities. Funding for the operating costs of Data Protection.

Provision for the sponsorship of the creative industries; providing support for the transition to digital broadcasting; the Welsh Fourth Channel Authority; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

Provision for the sponsorship of the Office of Communications, the Office of the Information Commissioner and Phone-paid Services Authority; costs associated with the sale or sharing of radio spectrum. Provision for development of telecommunications and internet policy, including through participation in international organisations, and bilateral and multilateral engagement.

Funding for age verification for online pornographic content, including the British Board of Film Classification as age verification regulator. Funding to support policy work on disinformation, including commissioning of external research projects to build evidence base.

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## Part I (continued)

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Provision for the sponsorship of the digital economy including policy development and support to industry and the public sector; to support the delivery of the National Cyber Security Programme and to prosecute responsibilities concerning the security and resilience of the UK telecoms sector. Provision for work to make better use of public sector data.

Provision for research and surveys, and funding for UK membership of various international organisations.

Provision for the costs associated with the closure or restructure of organisations.

Provision for the costs associated with building a stronger civil society and the funding of National Citizen Service.

Funding to support delivery of the legacy from the 2012 Olympic and Paralympic games and associated non-cash costs.

Funding to support delivery of the Commonwealth Games 2022 and associated non-cash items.

Provision for the costs of Lord Leveson's inquiry, creation and support of the bodies created in response to the recommendations made by Lord Leveson and costs of an associated litigation.

Provision for the costs associated with ongoing legal cases.

Preparatory work in support of HM Government plans to exit the European Union; provision for costs associated with promoting trade, inward investment and global engagement. Funding for payments to organisations covered by the HMG Guarantee.

Provision for a Festival of Britain and Northern Ireland.

Provision to make better use of public sector data and develop a National Data Strategy.

### Income arising from:

The activities of the Department and its sponsored bodies including proceeds from the sale of properties, assets and the early release of office leases; receipts by the Government Art Collection; recovery of commemorative and ceremonial costs; recovery of costs for repairs to listed buildings; fees and charges for licences and receipts from concessionaires and sponsors; repayment of voted loans from national museums and galleries.

Fees charged for Subject Access Requests under the Data Protection Act and receipts in relation to data protection enquiries.

Receipts associated with the sale of radio spectrum; contributions from other government departments toward the costs of joint schemes. Receipts from the private sector toward the 4G/TV Co-Existence Oversight Board. Receipts from other government departments, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts.

Receipts from the National Lottery Distribution Fund to meet the cost of its administration by the Department and of the expenses of the Gambling Commission; receipts from the National Lottery operator's licence fees, recoveries from the issue of licensing certificates.

The receipts of Heritage items received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel.

Receipts associated with the legacy of the Olympic and Paralympic Games 2012.

Receipts associated with the closure or restructure of organisations.

Receipts in respect of the costs awarded in the Floe Telecom Court Case.

Receipts from other Government departments.

Repayment of grants and repayment of loan principal and related interest.

Receipts associated with the Commonwealth Games 2022.

Festival of Britain and Northern Ireland.

Making better use of public sector data and developing a National Data Strategy.

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**Part I (continued)**


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**Annually Managed Expenditure:**Expenditure arising from:

Broadcasting, Media and other services and activities. Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies.

Lottery grants.

Department for Digital, Culture, Media and Sport will account for this Estimate.

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,770,150,000	790,759,000	<b>979,391,000</b>
Capital	655,485,000	336,666,000	<b>318,819,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,694,466,000	1,868,245,000	<b>1,826,221,000</b>
Capital	165,975,000	154,669,000	<b>11,306,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>5,849,750,000</b>	<b>2,987,914,000</b>	<b>2,861,836,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
198,143	-715	197,428	1,670,488	-97,766	1,572,722	655,485	-	655,485	1,820,978	447,691
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	26,887	-	26,887	7,000	-	7,000	30,167	4,500
B Museums and Galleries sponsored ALBs (net)										
-	-	-	420,675	-	420,675	84,373	-	84,373	441,491	104,993
C Libraries sponsored ALBs (net)										
8,770	-	8,770	119,205	-	119,205	3,221	-	3,221	122,506	5,021
D Support for the Arts sector										
-	-680	-680	823	-78,244	-77,421	318	-	318	-78,341	3,924
E Arts and culture ALBs (net)										
17,045	-	17,045	448,850	-	448,850	21,144	-	21,144	454,249	33,334
F Support for the Sports sector										
-	-	-	14,124	-7,000	7,124	-	-	-	7,708	1,600
G Sport sponsored ALBs (net)										
15,095	-	15,095	115,386	-	115,386	43,265	-	43,265	142,607	45,653
H Ceremonial and support for the Heritage sector										
450	-35	415	29,876	-782	29,094	5,500	-	5,500	52,631	500
I Heritage sponsored ALBs (net)										
15,865	-	15,865	63,075	-	63,075	20,359	-	20,359	80,866	22,459
J Tourism sponsored ALBs (net)										
30,682	-	30,682	8,500	-	8,500	186	-	186	68,282	636
K Support for the Broadcasting and Media sector										
-	-	-	44,670	-1,000	43,670	375,262	-	375,262	77,726	138,302
L Broadcasting and Media sponsored ALBs (net)										
14,397	-	14,397	43,774	-	43,774	94,857	-	94,857	41,262	80,727
M Administration and Research										
95,839	-	95,839	7,080	-	7,080	-	-	-	106,061	3,494
N Support for Horseracing and the Gambling sector										
-	-	-	-	-10,740	-10,740	-	-	-	-6,549	-
O Gambling Commission(net)										
-	-	-	11,560	-	11,560	-	-	-	8,166	680
P Office for Civil Society										
-	-	-	139,631	-	139,631	-	-	-	184,357	1,355
Q National Citizen Service										
-	-	-	176,372	-	176,372	-	-	-	70,819	-
<i>Birmingham 2022</i>										
-	-	-	-	-	-	-	-	-	16,970	513

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total Spending in DEL</b>										
198,143	-715	197,428	1,670,488	-97,766	1,572,722	655,485	-	655,485	1,820,978	447,691
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,694,466	-	3,694,466	165,975	-	165,975	3,700,423	333,270
<i>Of which:</i>										
R British Broadcasting Corporation(net)										
-	-	-	3,644,822	-	3,644,822	145,975	-	145,975	3,417,757	333,231
S Channel Four Television										
-	-	-	-	-	-	20,000	-	20,000	-	1
T Provisions, Impairments and other AME spend										
-	-	-	49,642	-	49,642	-	-	-	282,664	-
U Levy bodies (net)										
-	-	-	2	-	2	-	-	-	2	38
<b>Non-voted expenditure</b>										
-	-	-	1,191,202	-	1,191,202	243,300	-	243,300	1,081,941	385,644
<i>Of which:</i>										
V Lottery Grants (net)										
-	-	-	1,191,202	-	1,191,202	243,300	-	243,300	1,081,941	385,644
<b>Total Spending in AME</b>										
-	-	-	4,885,668	-	4,885,668	409,275	-	409,275	4,782,364	718,914
<b>Total for Estimate</b>										
198,143	-715	197,428	6,556,156	-97,766	6,458,390	1,064,760	-	1,064,760	6,603,342	1,166,605
<i>Of which:</i>										
<b>Voted Expenditure</b>										
198,143	-715	197,428	5,364,954	-97,766	5,267,188	821,460	-	821,460	5,521,401	780,961
<b>Non Voted Expenditure</b>										
-	-	-	1,191,202	-	1,191,202	243,300	-	243,300	1,081,941	385,644

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>6,655,818</b>	<b>6,603,342</b>	<b>5,850,203</b>
<b>Net Capital Requirement</b>	<b>1,064,760</b>	<b>1,166,605</b>	<b>955,546</b>
<b>Accruals to cash adjustments</b>	<b>-436,326</b>	<b>-861,391</b>	<b>-114,761</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,617,096	-5,774,926	-4,774,338
Add cash grant-in-aid	4,951,601	4,730,571	4,543,077
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,593	-3,075	-1,539
New provisions and adjustments to previous provisions	-	-	-1,377
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	1,136
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	231,762	186,039	118,158
Use of provisions	-	-	122
<b>Removal of non-voted budget items</b>	<b>-1,434,502</b>	<b>-1,467,585</b>	<b>-1,629,517</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,434,502	-1,467,585	-1,629,517
<b>Net Cash Requirement</b>	<b>5,849,750</b>	<b>5,440,971</b>	<b>5,061,471</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	198,143	226,891	190,840
<i>Less:</i>			
Administration DEL Income	-715	-984	-34,638
<b>Net Administration Costs</b>	<b>197,428</b>	<b>225,907</b>	<b>156,202</b>
Gross Programme Costs	7,354,369	7,206,109	6,552,813
<i>Less:</i>			
Programme DEL Income	-97,766	-93,852	-121,448
Programme AME Income	-	-	-96,019
Non-budget income	-	-20,000	-149,996
<b>Net Programme Costs</b>	<b>7,256,603</b>	<b>7,092,257</b>	<b>6,185,350</b>
<b>Total Net Operating Costs</b>	<b>7,454,031</b>	<b>7,318,164</b>	<b>6,341,552</b>
<i>Of which:</i>			
Resource DEL	1,770,150	1,820,978	1,573,974
Capital DEL	559,112	334,846	194,636
Resource AME	4,885,668	4,782,364	4,276,229
Capital AME	239,101	399,976	446,709
Non-budget	-	-20,000	-149,996
<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	-798,213	-734,822	-641,345
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	20,000	149,996
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,655,818</b>	<b>6,603,342</b>	<b>5,850,203</b>
<i>Of which:</i>			
Resource DEL	1,770,150	1,820,978	1,585,080
Resource AME	4,885,668	4,782,364	4,265,123
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	33,299
Other adjustments	-	-	-33,299
<b>Total Resource (Estimate)</b>	<b>6,655,818</b>	<b>6,603,342</b>	<b>5,850,203</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-98,481</b>	<b>-94,836</b>	<b>-112,011</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-268	-
<i>Of which:</i>			
M Administration and Research	-	-268	-
Other Grants	-715	-716	-752
<i>Of which:</i>			
D Support for the Arts sector	-680	-680	-677
H Ceremonial and support for the Heritage sector	-35	-36	-35
K Support for the Broadcasting and Media sector	-	-	-40
Other Income	-	-	-587
<i>Of which:</i>			
M Administration and Research	-	-	-587
Total Administration	-715	-984	-1,339
Programme			
Sales of Goods and Services	-	-2	-7
<i>Of which:</i>			
D Support for the Arts sector	-	-2	-7
Interest and Dividends	-	-	-1,347
<i>Of which:</i>			
P Office for Civil Society	-	-	-1,347
Other Grants	-87,026	-87,301	-87,371
<i>Of which:</i>			
D Support for the Arts sector	-78,244	-78,127	-78,145
F Support for the Sports sector	-7,000	-7,392	-7,484
H Ceremonial and support for the Heritage sector	-782	-782	-782
K Support for the Broadcasting and Media sector	-1,000	-1,000	-960
Other Income	-10,740	-6,549	-4,689
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-209
H Ceremonial and support for the Heritage sector	-	-	-73
K Support for the Broadcasting and Media sector	-	-	-271
N Support for Horseracing and the Gambling sector	-10,740	-6,549	-3,673
<i>Olympics - legacy programmes</i>	-	-	-463
Taxation	-	-	-17,258
<i>Of which:</i>			
H Ceremonial and support for the Heritage sector	-	-	-17,217
N Support for Horseracing and the Gambling sector	-	-	-41
Total Programme	-97,766	-93,852	-110,672

**Part III: Note B - Analysis of Departmental Income (continued)**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	-	-	<b>-96,019</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-	-	-252
<i>Of which:</i>			
U Levy bodies	-	-	-252
Other Income	-	-	-792
<i>Of which:</i>			
U Levy bodies	-	-	-792
Taxation	-	-	-94,975
<i>Of which:</i>			
U Levy bodies	-	-	-94,975
Total Programme	-	-	-96,019
<b>Total Voted Resource Income</b>	<b>-98,481</b>	<b>-94,836</b>	<b>-208,030</b>
<b>Voted Capital DEL</b>	-	-	<b>-17,900</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-10,776
<i>Of which:</i>			
A Support for the Museums and Galleries sector	-	-	-10,776
Repayments	-	-	-7,124
<i>Of which:</i>			
P Office for Civil Society	-	-	-7,124
Total Programme	-	-	-17,900
<b>Voted Capital AME</b>	-	-	<b>-2,075</b>
<i>Of which:</i>			
Programme			
Repayments	-	-	-2,075
<i>Of which:</i>			
U Levy bodies	-	-	-2,075
Total Programme	-	-	-2,075
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-19,975</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-33,299	-30,000
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-315,677	-20,000	-244,500	-149,996	-431,780
<b>Total</b>	-	<b>-315,677</b>	<b>-20,000</b>	<b>-244,500</b>	<b>-183,295</b>	<b>-461,780</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Spectrum Management Receipts	-	-	-	-	-33,299	-30,000
<b>Annually Managed Expenditure</b>						
<b>Non-Budget</b>						
Wireless Telegraphy Act Licence Fees	-	-305,677	-	-224,500	-	-206,481
BBC contribution to broadband infrastructure and services	-	-10,000	-20,000	-20,000	-149,996	-225,299
<b>Total</b>	-	<b>-315,677</b>	<b>-20,000</b>	<b>-244,500</b>	<b>-183,295</b>	<b>-461,780</b>

## 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:** Sarah Healey

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:

Dr Hartwig Fischer	British Museum
Sir Michael Dixon	Natural History Museum
Diane Lees CBE	Imperial War Museum
Dr Gabriele Finaldi	National Gallery
Dr Kevin Fewster, AM, FRSA	Royal Museums Greenwich
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Sir Ian Blatchford FCMA FSA	Science Museums Group
Dr Maria Balshaw CBE	Tate Group
Dr Tristram Hunt FRHistS	Victoria and Albert Museum
Dr Xavier Bray	Wallace Collection
Dr Bruce Boucher	Sir John Soane's Museum
Dr Nick Merriman	Horniman Museum and Gardens
Sonia Solicari	Geffrye Museum
Dr Edward Impey FSA FRHistS MCifA	Royal Armouries
Roly Keating	British Library
Darren Henley OBE	Arts Council England
Tim Hollingsworth	Sport England
Liz Nicholl CBE	United Kingdom Sports Council
Nicole Sapstead	UK Anti-Doping
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Duncan Wilson OBE	Historic England
Peter Aiers	Churches Conservation Trust
Ros Kerslake OBE	National Heritage Memorial Fund
Sally Balcombe	Visit Britain
Amanda Nevill CBE	British Film Institute
Sharon White	Ofcom

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Owen Evans	S4C
Elizabeth Denham CBE	Information Commissioners Office
Neil McArthur	The Gambling Commission
Alan Delmonte	Horseracing Betting Levy Board
Dawn Austwick OBE	National Lottery Community Fund (previously Big Lottery Fund)
Ian Reid	Birmingham Organising Committee for the 2022 Commonwealth Games Ltd
Michael Lynas	National Citizen Service Trust

Sarah Healey 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 (FRM), 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	British Museum	72,510	26,003	67,573
B	Imperial War Museum	20,605	2,156	19,742
B	National Gallery	25,295	3,660	24,092
B	National Museums Liverpool	21,935	1,495	19,761
B	Natural History Museum	49,016	6,300	41,815
B	Royal Museums Greenwich	17,696	1,783	15,578
B	Science Museum Group	53,839	26,101	65,678
B	Tate Gallery	77,987	2,440	37,466
B	Victoria and Albert Museum	47,913	13,003	50,076
B	Museums and Galleries (subgroup)	33,879	1,432	23,061
C	British Library	127,975	3,221	93,043
E	Arts Council England	465,895	21,144	486,378
G	Sports Ground Safety Authority	1,641	-	1,586
G	Sport England	67,868	40,431	129,749
G	UK Anti Doping	9,045	-	8,710
G	UK Sport	51,927	2,834	59,251
I	Historic England	76,363	15,209	82,051
I	Churches Conservation Trust	2,473	250	2,608
I	National Heritage Memorial Fund	104	4,900	5,000
J	Visit Britain	39,182	186	38,668
L	British Film Institute	37,023	1,007	34,770
L	Ofcom	8,200	93,200	95,400
L	S4C	6,751	-	7,777
L	Information Commissioner's Office	6,197	650	4,096
O	The Gambling Commission	820	-	-
O	National Lottery Commission	10,740	-	10,740
Q	National Citizen Service	176,372	-	176,372
	<i>Birmingham 2022</i>	-	-	25,060
R	BBC	3,644,822	145,975	3,325,500
T	Imperial War Museum	6,000	-	-
T	National Gallery	25	-	-
T	National Museums Liverpool	3,500	-	-
T	Natural History Museum	2,409	-	-
T	Royal Museums Greenwich	3,350	-	-
T	Science Museum Group	6,000	-	-
T	Museum and Galleries (subgroup)	3,525	-	-
T	Victoria and Albert Museum	7,510	-	-
T	British Library	-650	-	-
T	Sport England	1,570	-	-
T	UK Sport	6,359	-	-
T	Historic England	2,097	-	-
T	VisitBritain	1,100	-	-
T	British Film Institute	7,326	-	-
T	Ofcom	-479	-	-
U	Phone-paid Services Authority	1	-	-
<b>Total</b>		<b>5,203,716</b>	<b>413,380</b>	<b>4,951,601</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
Section G	United Kingdom Anti Doping	9,045
Section H	Listed Places of Worship	42,000
Section K	Northern Ireland DTT Multiplex	300
Section P	Charity Commission Safeguarding	215
Section P	Grants issued by the Office for Civil Society	5,000
Section P	Local Government Association - Building Connections	150

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnities have been granted by the Secretary of State for Culture, Media and Sport under the National Heritage Act 1980 (as amended by the Museums and Galleries Act 1992). The Act covers a museum, art gallery, library or other similar institution in the United Kingdom which has as its purpose or one of its purposes the preservation for the public benefit of a collection of historic, artistic or scientific interest. The following indemnities are in force:</p>	
Institution	
British Library	120,000
British Museum	1,300,446
Horniman Museum	510
Imperial War Museum	82,000
National Gallery	2,508,096
Royal Museums Greenwich	31,611
National Museums Liverpool	99,080
National Museums Northern Ireland	73,000
National Portrait Museum	297,278
Natural History Museum	51,318
Royal Armouries	26,715
Science Museum Group	353,113
Sir John Soane's Museum	40,886
South Bank Centre	51,200
Tate	4,121,627
Victoria and Albert Museum	300,000
Wallace Collection	28,807
Other non DCMS bodies	3,489,008
Indemnities granted in respect of works of art on loan from the Royal Collection.	2,434,213
Indemnity scheme for items on loan to the Government Art Collection.	2,220
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
Liability connected with the Olympic East Village sale to Qatari Diar Delancy for any communal areas service charge shortfall, capped at £3m.	3,000
Liability for potential clawback in relation to European Regional Development Fund funding for two broadband projects.	2,500
The Department has agreed to underwrite UK Sport up to £25m each year for 3 years (17-18 to 19-20) if there is a shortfall in lottery income.	50,000
The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	33,900
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500



### Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
The Department has agreed to underwrite the UCI Road World Championship 2019 if there is a shortfall in revenue.	2,000
Lottery Distribution Bodies have contingent liabilities relating to future grant payments.	739,000
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,100
Remote contingent liability for leaving the EU in accordance with Article 50. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations.	Unquantifiable
HMG guarantee for EU funding streams as announced in August and October 2016. DCMS' responsibility covers Creative Europe, Europe for Citizens and Connecting Europe Facility (Telecoms).	Unquantifiable
Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	Unquantifiable
Government guarantee (Telecommunications Act 1984) in respect of certain liabilities of BT, applicable only in insolvent winding-up. The contingent liability is approximately the size of the BT pension scheme deficit - the last triennial actuarial valuation of the pension scheme as at 30 June 2014 valued the deficit at £7bn.	Unquantifiable
Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: <ol style="list-style-type: none"> <li>1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.</li> <li>2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.</li> <li>3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.</li> </ol>	Unquantifiable
Contingent liability in respect of the 4G mobile signal rollout at 800MHz by four licensees, EE, 3, Telephonica O2 and Vodafone. Licensees were required to fund up to £180m to provide a mitigation assistance scheme to the public whose primary Digital Terrestrial Television services were affected by the 4G rollout in 800MHz. The licence states that any expenditure over the £180m threshold would be met by the government.	Unquantifiable
The British Library agreed to underwrite any liability with their supplier above £5m for their Newspaper Digitisation Project in relation to copyright infringement / defamation claims.	Unquantifiable

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
Liabilities of the Olympic Delivery Authority (now transferred to the Department) for rectification of certain defects in the buildings constructed by Stratford Village Development Partnership.	Unquantifiable
Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for: <ol style="list-style-type: none"> <li>1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation</li> <li>2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property</li> </ol>	Unquantifiable
The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified.	Unquantifiable
Tate Gallery holds a contingent liability to provide guarantees to and on behalf of the Tate Foundation, to borrow up to £55m for cash flow support towards Tate Gallery's major capital projects and to satisfy donor requirements.	Unquantifiable
Contingent liabilities in respect of the Commonwealth Games <ol style="list-style-type: none"> <li>1. UK government will fund 75% of the public sector cost of delivering the Commonwealth Games in 2022, after commercial income has been taken into account, and Local Government will fund the remaining 25% of the public sector cost.</li> <li>2. As part of the bidding process to host the Games, the Commonwealth Games Federation required a series of guarantees from central and local government. This is a common part of bidding to host a major sporting event, and important to the success of any UK bid.</li> <li>3. As part of this the UK government guaranteed to financially underwrite the organisation and delivery of the Games. As such, it will meet any potential financial shortfall of the Organising Committee (a Non-Departmental Public Body, to be established from April 2018).</li> <li>4. A range of measures will be established to ensure that public money is managed appropriately. An underwrite agreement between the Department and the Organising Committee will govern the circumstances and conditions under which the underwrite may be called upon.</li> </ol>	Unquantifiable
On 6 April 2018 a measure was introduced to ban bets on EuroMillions games in other countries. The department is defending a claim for a judicial review from three operators. If the claim is successful, the department may be liable for damages.	Unquantifiable
A 2017 claim by the mobile operators had the legal effect that 2015 regulations were never in force, and the preexisting licence fees made in 2011 continued to be in force throughout, and remain in force today. The mobile operators have issued proceedings to seek repayment of the difference between the amounts paid under the 2015 regulations and the amounts that would have been payable under the 2011 regulations, plus interest.	Unquantifiable

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### Part III: Note K - Contingent Liabilities (*continued*)

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Nature of liability	£'000
An athlete has made legal claim seeking employment status with UK Sport and/or their National Governing Body. This will be determined at an Employment Tribunal hearing currently scheduled for December 2018.	Unquantifiable
The new Check Employment Status for Tax (the CEST) from HMRC indicates that a larger proportion of the BBC's on-air presenters should be treated as employees for tax purposes than previously. Concurrently a number of on-air presenters across the industry are now facing investigations from HMRC about how tax and NI have historically been applied to their engagements via a Personal Service Company. The BBC's discussions with HMRC on these matters continues.	Unquantifiable
Due to the merger of the Regional Arts Boards (RAB) in 2002 some staff transferred to the employment of Arts Council England (ACE). At this time the RAB defined benefit pension schemes were in deficit. The Greater Manchester Pension Funds view is that ACE are liable for the funding of this deficit.	Unquantifiable
Arts council former employee has lodged an Employment Tribunal case against ACE	



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# Ministry of Housing, Communities and Local Government

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## Introduction

The Ministry of Housing, Communities and Local Government aims to help create great places to live and work right across the country and to back communities to come together and thrive. We strive to:

- Ensure people throughout the country have access to affordable and high-quality housing;
- Provide opportunities for all parts of the country to thrive economically;
- Build integrated communities; and
- Support effective local government.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	2,600,578,000	-	2,600,578,000
Capital	10,686,162,000	-	10,686,162,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	5,205,797,000	-	5,205,797,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,053,046,000	-	19,053,046,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,859,421,000	-	26,859,421,000
Capital	10,686,162,000	-	10,686,162,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>21,092,422,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Ministry of Housing, Communities and Local Government on:

**Departmental Expenditure Limit - Housing and Communities:**Expenditure arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies regulating and helping people access the housing market, whether they are renting or looking to buy; supporting infrastructure and planning programmes including policy; buying and selling land for housing and economic development preventing homelessness, and supporting people to stay in their homes.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities, cultural institutions and society in general; economic growth and devolving powers and responsibilities at a local level; European Union structural funds and European Regional Structural Funds; UK Holocaust Memorial project.

Supporting Local Authorities and communities bringing them together; emergency assistance and financial support to Local Authorities and communities; Encouraging race, gender and faith equality; helping support troubled families and victims of domestic violence and child sexual exploitation; controlling migration; tackling extremism and promoting cohesive communities; gypsy and traveller policy.

Supporting effective Local Government to deliver public services to local people, driving efficiencies and transformation; Encouraging action at neighbourhood level; legacy and historic programmes previously run by the Ministry including payments to the Valuation Office Agency; research and development programmes.

Support to Grenfell Tower residents and victims of the Grenfell Fire.

Delivery of the Building Safety Portfolio, support and monitor the rectification of safety issues within buildings; review the current building safety system and to implement changes to that system as they are required.

Exiting the European Union and net spending by Arm's Length Bodies (ALBs), including Homes England.

Expenditure relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Ministry; providing grant funding to charities; providing funding through endowments as laid out in Managing Public Money; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Ministry's objectives.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies regulating and helping people access the housing market, buying and selling land for housing and economic development; capital pooled housing receipts; planning programmes and policy.

Supporting local economies across the country to boost productivity and deliver inclusive growth for all our communities and economic growth; European Union Structural Funds and European Regional Development Fund programme; city deals.

Supporting effective Local Government to deliver public services to local people, driving efficiencies and transformation; Supporting Local Authorities; Disabled Facilities Grant; legacy and historic programmes previously run by the Ministry; research and development programmes.

Exiting the European Union and net spending by ALBs, including Homes England.

Income relating to any of the above areas in the form of: equity investment, or making loans through advances of principal (financial transactions); using a payment by results mechanism; fees and charges including by ALBs; the creation of liabilities and expenditure related to a financial guarantee or similar financial instrument given by the Ministry; purchase and management of exchange rate contracts to hedge exposure risk; Financial Transactions devolved to and delivered by local authorities.

Administration of the Ministry of Housing, Communities and Local Government, its ALBs, and associated offices, ensuring that they deliver on the Ministry's objectives and any activities listed in the expenditure section.

**Departmental Expenditure Limit - Local Government:**

Expenditure arising from:

Supporting effective Local Government to deliver public services to local people.

Financial support to local authorities and specified bodies including grant payments; including Revenue Support Grant, Business Rates Retention including Transitional Relief; Business Rate Relief Measures.

Supporting Social Care and independent living; Local Government devolved powers.

**Annually Managed Expenditure:**Expenditure arising from:

Debt payments relating to housing stock; charges on financial products' repayments of excess contributions made by Local Authorities; provision, impairments, and exchange rate movements including on financial instruments (including guarantees); business rates retention; hedging.

Supporting effective Local Government to deliver public services to local people and net spending by our ALBs and other public bodies not classified as ALBs and setting up of new Development Corporations. Movements arising from pension schemes of the Ministry and its ALBs; other public bodies not classified as ALBs.

Income arising from:

Supporting effective Local Government to deliver public services to local people.

**Ministry of Housing, Communities and Local Government** will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>£</b>			
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	2,600,578,000	1,267,903,000	<b>1,332,675,000</b>
Capital	10,686,162,000	5,599,062,000	<b>5,087,100,000</b>
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	5,205,797,000	2,206,723,000	<b>2,999,074,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,053,046,000	10,162,222,000	<b>8,890,824,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>21,092,422,000</b>	<b>11,797,254,000</b>	<b>9,295,168,000</b>



## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in DEL - Housing and Communities</b>										
<b>Voted expenditure</b>										
328,180	-50,133	278,047	2,332,532	-10,001	2,322,531	10,776,162	-90,000	10,686,162	2,535,537	8,118,237
<i>of which:</i>										
A Local Government and Public Services										
-	-	-	133,660	-	133,660	1,307,000	-	1,307,000	124,706	856,794
B Housing and Planning										
61,586	-17,761	43,825	1,775,418	-10,001	1,765,417	635,535	-90,000	545,535	1,607,258	816,554
C Decentralisation and Local Growth										
-	-	-	214,752	-	214,752	1,057,347	-	1,057,347	170,414	1,185,204
D Troubled Families										
-	-	-	146,000	-	146,000	-	-	-	185,921	1,041
E Research, Data and Trading Funds										
-	-	-	21,162	-	21,162	5,805	-	5,805	17,514	5,621
F MHCLG Staff, Building and Infrastructure Costs										
223,328	-32,372	190,956	7,490	-	7,490	14,000	-	14,000	203,601	13,788
G Departmental Unallocated Provision										
-	-	-	10,471	-	10,471	1,067,001	-	1,067,001	-	-
H Local Government and Public Services (ALB)(Net)										
17,797	-	17,797	-	-	-	295	-	295	17,924	546
I Housing and Planning (ALB)(Net)										
25,469	-	25,469	23,579	-	23,579	6,689,179	-	6,689,179	208,199	5,238,689
<b>Total Spending in DEL - Housing and Communities</b>										
<b>328,180</b>	<b>-50,133</b>	<b>278,047</b>	<b>2,332,532</b>	<b>-10,001</b>	<b>2,322,531</b>	<b>10,776,162</b>	<b>-90,000</b>	<b>10,686,162</b>	<b>2,535,537</b>	<b>8,118,237</b>
<b>Spending in DEL - Local Government</b>										
<b>Voted expenditure</b>										
-	-	-	5,205,797	-	5,205,797	-	-	-	4,837,976	-
<i>of which:</i>										
J Revenue Support Grant										
-	-	-	653,055	-	653,055	-	-	-	1,378,991	-
K Other Grants and Payments										
-	-	-	4,539,461	-	4,539,461	-	-	-	3,455,055	-
L Business Rates Retention										
-	-	-	13,281	-	13,281	-	-	-	3,930	-
<b>Total Spending in DEL - Local Government</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>5,205,797</b>	<b>-</b>	<b>5,205,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,837,976</b>	<b>-</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	20,597,692	-1,544,646	19,053,046	-	-	-	22,817,644	-
<i>of which:</i>										
M Housing and Planning										
-	-	-	161	-	161	-	-	-	116,161	-
N Decentralisation & Local Growth										
-	-	-	6,100	-	6,100	-	-	-	-	-
O Research, Data and Trading Funds										
-	-	-	2,000	-	2,000	-	-	-	8,100	-
P MHCLG Staff, Building and Infrastructure Costs										
-	-	-	-1,162	-	-1,162	-	-	-	-1,552	-
Q Non-Domestic Rates Outturn Adjustments										
-	-	-	300,000	-	300,000	-	-	-	50,000	-
R Local Government and Public Services (ALB)(Net)										
-	-	-	2,860	-	2,860	-	-	-	3,118	-
S Housing & Planning (ALB)(Net)										
-	-	-	710,518	-	710,518	-	-	-	875,474	-
T Business Rates Retention										
-	-	-	19,577,215	-1,544,646	18,032,569	-	-	-	21,758,032	-
<i>Local Government &amp; Public Services</i>										
-	-	-	-	-	-	-	-	-	8,311	-
<b>Total Spending in AME</b>										
-	-	-	20,597,692	-1,544,646	19,053,046	-	-	-	22,817,644	-
<b>Total for Estimate</b>										
328,180	-50,133	278,047	28,136,021	-1,554,647	26,581,374	10,776,162	-90,000	10,686,162	30,191,157	8,118,237
<i>of which:</i>										
<b>Voted Expenditure</b>										
328,180	-50,133	278,047	28,136,021	-1,554,647	26,581,374	10,776,162	-90,000	10,686,162	30,191,157	8,118,237
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>26,859,421</b>	<b>30,191,157</b>	<b>25,021,246</b>
<b>Net Capital Requirement</b>	<b>10,686,162</b>	<b>8,118,237</b>	<b>6,633,605</b>
<b>Accruals to cash adjustments</b>	<b>-16,453,161</b>	<b>-19,060,186</b>	<b>-15,380,381</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,469,697	-6,343,950	-4,468,038
Add cash grant-in-aid	6,469,844	4,717,525	3,703,022
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,977	-139,637	-38,409
New provisions and adjustments to previous provisions	-2,294	-3,294	-12,135
Departmental Unallocated Provision	-1,077,472	-	-1,676
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-17,803,110	-20,690,547	-14,577,920
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,441,250	3,395,032	-
Use of provisions	3,295	4,685	14,775
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>21,092,422</b>	<b>19,249,208</b>	<b>16,274,470</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	321,756	337,809	239,066
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-50,133	-45,495	-42,454
Administration DEL (Local Government) Income	-	-	-
<b>Net Administration Costs</b>	<b>271,623</b>	<b>292,314</b>	<b>196,612</b>
Gross Programme Costs	31,697,676	35,005,021	31,201,361
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-100,001	-666,171	-639,013
Programme DEL (Local Government) Income	-	-50,018	-3,041
Programme AME Income	-1,544,646	-1,722,427	-3,005,780
Non-budget income	-183,000	-183,000	-174,716
<b>Net Programme Costs</b>	<b>29,870,029</b>	<b>32,383,405</b>	<b>27,378,811</b>
<b>Total Net Operating Costs</b>	<b>30,141,652</b>	<b>32,675,719</b>	<b>27,575,423</b>
<i>Of which:</i>			
Resource DEL (Housing and Communities)	2,582,183	2,528,184	2,342,786
Resource DEL (Local Government)	5,205,797	4,837,976	6,713,546
Capital DEL (Local Government)	-	-	-
Capital DEL (Housing and Communities)	4,547,602	3,356,020	2,728,127
Resource AME	19,060,970	22,824,997	15,965,680
Capital AME	-	-	-
Non-budget	-1,254,900	-871,458	-174,716
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	10,471	-	-
Consolidated Fund Extra Receipts in the budget not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,292,702	-2,484,562	-2,553,411
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	1,254,900	871,458	174,716
Other adjustments	-1,254,900	-871,458	-175,482
<b>Total Resource Budget</b>	<b>26,859,421</b>	<b>30,191,157</b>	<b>25,021,246</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<i>Of which:</i>			
Resource DEL (Local Government)	5,205,797	4,837,976	6,713,546
Resource DEL (Housing and Communities)	2,600,578	2,535,537	2,371,530
Resource AME	19,053,046	22,817,644	15,936,170
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>26,859,421</b>	<b>30,191,157</b>	<b>25,021,246</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL - Housing and Communities</b>	<b>-60,134</b>	<b>-66,320</b>	<b>-93,676</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-2,059
<i>Of which:</i>			
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-2,059
Sales of Goods and Services	-50,133	-45,495	-12,828
<i>Of which:</i>			
B: Housing and Planning	-17,761	-15,677	-8,708
F: MHCLG Staff, Building and Infrastructure Costs	-32,372	-29,818	-4,120
Other Income			-27,567
<i>Of which:</i>			
B: Housing and Planning	-	-	-467
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-27,100
Total Administration	-50,133	-45,495	-42,454
 Programme			
EU Grants Received	-	-	-30,081
<i>Of which:</i>			
C: Decentralisation and Local Growth	-	-	-30,081
Sales of Goods and Services	-	-1,249	-1,154
<i>Of which:</i>			
A: Local Government and Public Services	-	-	-732
B: Housing and Planning	-	-	-45
E: Research, Data and Trading Funds	-	-49	-40
F: MHCLG Staff, Building and Infrastructure Costs	-	-1,200	-337
Interest and Dividends	-10,000	-12,133	-5,034
<i>Of which:</i>			
A: Local Government and Public Services	-	-1,903	-617
B: Housing and Planning	-10,000	-10,230	-3,066
E: Research, Data and Trading Funds	-	-	-1,351
Other Grants	-	-5,527	-4,552
<i>Of which:</i>			
B: Housing and Planning	-	-	-24
C: Decentralisation and Local Growth	-	-5,527	-4,528
Other Income	-1	-1,916	-10,401
<i>Of which:</i>			
A: Local Government and Public Services	-	-216	-895
B: Housing and Planning	-1	-	-1,170
C: Decentralisation and Local Growth	-	-1,700	-7,389
E: Research, Data and Trading Funds	-	-	-18
F: MHCLG Staff, Building and Infrastructure Costs	-	-	-929
Total Programme	-10,001	-20,825	-51,222

## Part III: Note B - Analysis of Departmental Income

	£'000		
	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL - Local Government</b>	-	-50,018	-3,041
<i>Of which:</i>			
Programme			
Other Grants	-	-50,018	-3,041
<i>Of which:</i>			
K: Other Grants and Payments	-	-50,018	-3,041
Total Programme	-	-50,018	-3,041
<b>Voted Resource AME</b>	<b>-1,544,646</b>	<b>-1,722,427</b>	<b>-3,005,780</b>
<i>Of which:</i>			
Programme			
Other Grants	-1,544,646	-1,722,427	-3,005,780
<i>Of which:</i>			
T: Business Rates Retention	-1,544,646	-1,722,427	-3,005,780
Total Programme	-1,544,646	-1,722,427	-3,005,780
<b>Total Voted Resource Income</b>	<b>-1,604,780</b>	<b>-1,838,765</b>	<b>-3,102,497</b>
<b>Voted Capital DEL - Housing and Communities</b>	<b>-90,000</b>	<b>-645,346</b>	<b>-689,574</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-1,676
<i>Of which:</i>			
A: Local Government and Public Services	-	-	-1,676
EU Grants Received	-	-162,098	-112,506
<i>Of which:</i>			
C: Decentralisation and Local Growth	-	-162,098	-112,506
Sales of Goods and Services	-	-1,000	-1,000
<i>Of which:</i>			
E: Research, Data and Trading Funds	-	-1,000	-1,000
Other Grants	-90,000	-482,248	-474,285
<i>Of which:</i>			
A: Local Government and Public Services	-	-	-12,811
B: Housing and Planning	-90,000	-468,000	-453,432
C: Decentralisation and Local Growth	-	-13,911	-6,963
E: Research, Data and Trading Funds	-	-	-565
F: MHCLG Staff, Building and Infrastructure Costs	-	-337	-514
Other Income	-	-	-484
<i>Of which:</i>			
E: Research, Data and Trading Funds	-	-	-484
Repayments	-	-	-99,623
<i>Of which:</i>			
B: Housing and Planning	-	-	-99,113
E: Research, Data and Trading Funds	-	-	-510
Total Programme	-90,000	-645,346	-689,574
<b>Total Voted Capital Income</b>	<b>-90,000</b>	<b>-645,346</b>	<b>-689,574</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-1,254,900	-1,254,900	-871,458	-871,458	-690,097	-690,097
<b>Total</b>	<b>-1,254,900</b>	<b>-1,254,900</b>	<b>-871,458</b>	<b>-871,458</b>	<b>-690,097</b>	<b>-690,097</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-183,000	-183,000	-182,000	-182,000
HCA Housing Supply: Help to Buy	-1,055,900	-1,055,900	-688,458	-688,458	-508,097	-508,097
HCA Housing Supply: First Buy	-16,000	-16,000	-	-	-	-
<b>Total</b>	<b>-1,254,900</b>	<b>-1,254,900</b>	<b>-871,458</b>	<b>-871,458</b>	<b>-690,097</b>	<b>-690,097</b>



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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Melanie Dawes
<b>Executive Agency Accounting Officers:</b>	
Sarah Richards	Planning Inspectorate

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:

Nick Walkley	Homes and Communities Agency
Andrea Keenoy	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Ian Piper	The Ebbsfleet Development Corporation
Fiona MacGregor	Regulator of Social Housing

Melanie Dawes 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
H, R	Commission for Local Administration in England	12,865	95	8,030
I, S	The Ebbsfleet Development Corporation	27,628	66,000	71,743
I, S	Homes and Communities Agency	726,876	6,622,045	6,377,111
I	Leasehold Advisory Service	1,880	10	394
I, S	Regulator of Social Housing	2,659	1,044	6,139
I, S	The Housing Ombudsman	523	80	-
H, R	Valuation Tribunal Service	7,792	200	6,427
<b>Total</b>		<b>780,223</b>	<b>6,689,474</b>	<b>6,469,844</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>STATUTORY</b>	
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
<b>NON STATUTORY</b>	
The Ministry is party to a number of litigation cases with associated potential adverse costs.	Unquantifiable
Potential liabilities to the European Commission arising from current European legislation.	Unquantifiable
European Commission - potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of 2007-2013 programme.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association.	Up to 4,000
Potential liability - details withheld for commercial reasons.	675
Potential liability in respect of the Local Government Association Joint Inspectors Team (JIT) advisory role to the local authority, as part of the Building Safety Programme. The local authority is still responsible for making decisions on enforcement.	Unquantifiable
Potential liabilities arising following the tragic events at Grenfell Tower in June 2017. At this time, the nature and value of the liabilities arising cannot be determined with sufficient reliability and consequently, are considered to be unquantifiable.	Unquantifiable
The Ministry has provided a Guarantee for the affordable housing sector, guaranteeing debt of no more than £3.5 billion. £3.2 billion had been drawn down as at 31st March 2018 and is covered by the guarantee scheme.	Unquantifiable
The Ministry has provided a Guarantee for the private rented sector, guaranteeing debt of no more than £3.5 billion. £0.5 billion had been drawn down as at 31st March 2018 and is covered by the guarantee scheme.	Unquantifiable
The Ministry provides a guarantee under the NewBuy scheme to underwrite a percentage of mortgage lending risk. These guarantees have been measured in accordance with IAS 37 as they do not fit the recognition criteria for a financial instrument under IAS 39. Any liability arising as measured under IAS 37 is considered too remote for recognition as a contingent liability at the date of these accounts but is disclosed for parliamentary reporting and accountability purposes.	Unquantifiable
The Ministry has given an indemnity to the Official Receiver for the former Sahaviriya Steel Industries UK (SSI) Steel works site in Redcar, unlimited in value, to protect him against liabilities incurred in connection with activities undertaken by consultants carrying out site assessments activity on the site he had responsibility for keeping safe. An indemnity was also given to the South Tees Site Company (STSC) for the period when it held responsibility for keeping the site safe to cover all liabilities suffered or incurred as a result of the site assessment activity.	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
The Ministry's arms length bodies and executive agencies have recognised contingent liabilities in relation to high court challenges, assets, land and property for which the Ministry will be liable if they crystallise and exceed the financial capacity of the arm length body.	Unquantifiable
In 2016, the UK Government announced that the Government would guarantee, after the UK has left the EU, EU funded structural and investment fund projects signed before the UK leaves the EU, providing they are good value for money and in line with domestic strategic priorities. The financial settlement has now been signed off by both UK & EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at March European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. The Ministry is responsible for the European Structural Fund so discloses a quantifiable contingent liability of £1.5bn relating to European Regional Development Fund and discloses a further unquantifiable contingent liability relating to European Territorial Cooperation element of the European Regional Development Fund.	Unquantifiable

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# Ministry of Justice

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## Introduction

- 1 This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, Her Majesty's Prisons and Probation Service, Her Majesty's Courts and Tribunals Service, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
- 2 It covers costs of the Youth Justice Board, Criminal Injuries Compensation Authority, Parole Board, Criminal Cases Review Commission, Judicial Appointments Commission, Office of Legal Complaints, Legal Services Board and Government Facility Services Limited.
- 3 It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
- 4 The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £145,675,000 for 2019-20. Total voted and non voted judicial costs is estimated at £590,960,000.
- 5 Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2018-19 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,922,590,000	129,122,000	8,051,712,000
Capital	417,240,000	-	417,240,000
<b>Annually Managed Expenditure</b>			
Resource	498,355,000	-	498,355,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	8,420,945,000	129,122,000	8,550,067,000
Capital	417,240,000	-	417,240,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>8,001,888,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Ministry of Justice on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices; administration of judicial pay and of the judicial pension scheme. Compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pension Scheme.

Policy on and activities relating to the justice system including victim support, support for witnesses, miscarriages of justice, family and criminal justice policy and judicial policy.

Payments in respect of public inquests and inquiries; fees associated with the flexible operating hours pilot scheme; repayment of Employment Tribunal fees and other fee refund schemes; grant payments to the Citizenship foundation for mock trials; grants and other payments to police and crime Commissioners, local authorities and other justice system partners and support providers; wider market initiatives; payments, grants and loan charge payments to public sector bodies; policy on and activities relating to community rehabilitation companies. Managing the Ministry's preparations and costs arising from the UK's exit of the European Union.

Policy on and activities relating to offender reform, including prison, probation, offender and youth justice policy, sentencing policy, support for young offenders, women and vulnerable offenders, commissioning of prison, probation and youth custody services; policy on and activities related to coroner, burial and cremation services.

Conduct of the Ministry's European and international business in the justice field and the management of the UK's relationship with the Crown Dependencies.

Expenditure by the following Executive Agencies: Her Majesty's Prison and Probation Service; Her Majesty's Courts and Tribunals Service including the Court of Protection and the Court Funds Office; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency including costs paid from central funds.

## Part I (continued)

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Judicial Appointments Commission; Legal Services Board; Office of Legal Complaints; Parole Board; Youth Justice Board and Government Facility Services Limited; Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism and ombudsmen for prisons and probation, judicial appointments and conduct; support for the judiciary and other monitoring and advisory activities; the Law Commission and the Official Solicitor and Public Trustee; the Sentencing Council for England and Wales and the Victims Commissioner.

Capital, depreciation and other non-cash costs falling in DEL.

### Income arising from:

Civil and Family Court fee income; Tribunals fee income; Probate Fee Income; fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Fine income, including retention of legacy criminal court charging income; netting off, of receipts retained in accordance with the fine incentive scheme; receipts relating to the asset recovery incentive scheme; receipts from the victims' surcharge; receipts retained in relation to the costs of fine enforcement and pre-1990 loan charge debt payments.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pension scheme supply estimate for administrative costs. Receipts from; the European Commission; Royal Licences; Crown Office fees; Design 102 activities; the New Deal Scheme and Wider Markets Initiatives; the Scottish Government, Northern Ireland Executive and the Welsh Assembly Government; National Insurance Fund and Scottish Criminal Injuries Compensation Appeals Panel; the Skills Funding Agency; the Heritage Lottery Fund and Sport England.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Commons Investment Schemes; for research and recommendation work undertaken by the Law Commission; recoveries by the Official Solicitor.

Repayment of criminal injuries compensation; Contributions from other Government Departments towards the costs of inquests and inquiries.

Income related to the activities of HMPPS, including: share of gross profits from sales and services; prisoner's earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from Local Authorities for secure remand places; Income related to the activities of the Legal Aid Agency including; client contributions, recoveries, interest and grants from other third parties.

The general administration receipts of the Department and its executive agencies, including: the recovery of salaries and associated costs for seconded staff, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received and receipts from other government departments.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Maintenance of Departmental, Executive Agencies and ALBs' provisions and other non-cash items including bad debts, impairments, tax and pension costs and corporation tax.

**Ministry of Justice** will account for this Estimate.

**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	7,922,590,000	3,060,005,000	<b>4,862,585,000</b>
Capital	417,240,000	239,468,000	<b>177,772,000</b>
<b>Annually Managed Expenditure</b>			
Resource	498,355,000	117,450,000	<b>380,905,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>8,001,888,000</b>	<b>3,124,152,000</b>	<b>4,877,736,000</b>



## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
459,459	-41,459	418,000	9,313,699	-1,809,109	7,504,590	456,564	-39,324	417,240	7,979,708	516,518
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
350,472	-38,202	312,270	875,523	-1,268,084	-392,561	66,393	-	66,393	220,102	265,695
B HM Prison and Probation Service										
53,356	-1,264	52,092	4,345,290	-220,133	4,125,157	206,144	-7,450	198,694	3,998,274	68,751
C HM Courts and Tribunals Service										
22,886	-	22,886	1,766,697	-92,782	1,673,915	177,011	-31,874	145,137	1,674,068	177,290
D Legal Aid Agency										
21,152	-668	20,484	1,838,810	-130,000	1,708,810	-	-	-	1,737,988	-
E CICA Agency										
1,342	-1,325	17	169,586	-20,825	148,761	1,700	-	1,700	112,420	600
F Office of The Public Guardian										
-	-	-	71,648	-77,285	-5,637	3,700	-	3,700	-15,979	2,850
G Children and Family Court Advisory and Support Service										
4,979	-	4,979	117,416	-	117,416	-	-	-	120,220	-
H Criminal Cases Review Commission (Net)										
662	-	662	5,197	-	5,197	300	-	300	5,282	125
I Judicial Appointments Commission (Net)										
435	-	435	7,044	-	7,044	-	-	-	6,937	-
J Legal Services Board										
-	-	-	3,798	-	3,798	250	-	250	3,798	100
K Office of Legal Complaints										
-	-	-	12,748	-	12,748	440	-	440	14,928	250
L Parole Board (Net)										
1,212	-	1,212	17,295	-	17,295	26	-	26	16,453	257
M Youth Justice Board (Net)										
2,963	-	2,963	82,646	-	82,646	600	-	600	85,217	600
N Government Facility Services Limited (Net)										
-	-	-	1	-	1	-	-	-	-	-
<b>Non-voted expenditure</b>										
-	-	-	145,675	-16,553	129,122	-	-	-	127,326	-
<i>Of which:</i>										
O Higher Judiciary Judicial Salaries										
-	-	-	145,675	-	145,675	-	-	-	144,107	-
P OLC/LSB CFERS										
-	-	-	-	-16,553	-16,553	-	-	-	-16,781	-
<b>Total Spending in DEL</b>										
459,459	-41,459	418,000	9,459,374	-1,825,662	7,633,712	456,564	-39,324	417,240	8,107,034	516,518

## Part II: Subhead detail (continued)

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	498,355	-	498,355	-	-	-	663,000	-
<i>Of which:</i>										
Q Policy, Corporate Services and Associated Offices										
-	-	-	139,998	-	139,998	-	-	-	329,087	-
R HM Prison and Probation Service										
-	-	-	145,000	-	145,000	-	-	-	187,000	-
S HM Courts and Tribunals Service										
-	-	-	131,080	-	131,080	-	-	-	126,212	-
T Legal Aid Agency										
-	-	-	26,739	-	26,739	-	-	-	-	-
U CICA Agency										
-	-	-	45,000	-	45,000	-	-	-	10,000	-
V Office of the Public Guardian										
-	-	-	300	-	300	-	-	-	-	-
W Children and Family Court Advisory and Support Service										
-	-	-	9,973	-	9,973	-	-	-	10,443	-
X Criminal Cases Review Commission (Net)										
-	-	-	258	-	258	-	-	-	258	-
Y Office of Legal Complaints										
-	-	-	7	-	7	-	-	-	-	-
<b>Total Spending in AME</b>										
-	-	-	498,355	-	498,355	-	-	-	663,000	-
<b>Total for Estimate</b>										
459,459	-41,459	418,000	9,957,729	-1,825,662	8,132,067	456,564	-39,324	417,240	8,770,034	516,518
<i>Of which:</i>										
<b>Voted Expenditure</b>										
459,459	-41,459	418,000	9,812,054	-1,809,109	8,002,945	456,564	-39,324	417,240	8,642,708	516,518
<b>Non Voted Expenditure</b>										
-	-	-	145,675	-16,553	129,122	-	-	-	127,326	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>8,550,067</b>	<b>8,770,034</b>	<b>7,672,291</b>
<b>Net Capital Requirement</b>	<b>417,240</b>	<b>516,518</b>	<b>414,467</b>
<b>Accruals to cash adjustments</b>	<b>-836,297</b>	<b>-1,052,342</b>	<b>-358,423</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-268,250	-264,868	-280,232
Add cash grant-in-aid	253,624	249,848	293,630
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-872,534	-801,055	-379,337
New provisions and adjustments to previous provisions	-398,621	-584,254	-2,130,952
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-7,635
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	6,733
Increase (+) / Decrease (-) in debtors	-	-	16,224
Increase (-) / Decrease (+) in creditors	265,000	200,000	87,580
Use of provisions	184,484	147,987	2,035,566
<b>Removal of non-voted budget items</b>	<b>-129,122</b>	<b>-127,326</b>	<b>-134,002</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-145,675	-144,107	-148,482
Other adjustments	16,553	16,781	14,480
<b>Net Cash Requirement</b>	<b>8,001,888</b>	<b>8,106,884</b>	<b>7,594,333</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	458,834	440,440	467,234
<i>Less:</i>			
Administration DEL Income	-41,459	-29,964	-19,515
<b>Net Administration Costs</b>	<b>417,375</b>	<b>410,476</b>	<b>447,719</b>
Gross Programme Costs	9,958,354	10,083,875	9,065,801
<i>Less:</i>			
Programme DEL Income	-1,825,662	-1,716,317	-1,816,348
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>8,132,692</b>	<b>8,367,558</b>	<b>7,249,453</b>
<b>Total Net Operating Costs</b>	<b>8,550,067</b>	<b>8,778,034</b>	<b>7,697,172</b>
<i>Of which:</i>			
Resource DEL	7,867,028	7,959,429	5,590,899
Capital DEL	-	8,000	24,881
Resource AME	683,039	810,605	2,081,392
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-8,000	-24,881
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,550,067</b>	<b>8,770,034</b>	<b>7,672,291</b>
<i>Of which:</i>			
Resource DEL	8,051,712	8,107,034	7,627,094
Resource AME	498,355	663,000	45,197
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	16,553	16,781	14,480
Other adjustments	-16,553	-16,781	-14,480
<b>Total Resource (Estimate)</b>	<b>8,550,067</b>	<b>8,770,034</b>	<b>7,672,291</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-1,850,568</b>	<b>-1,746,281</b>	<b>-1,821,475</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-41,459	-23,648	-14,714
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-38,202	-22,786	-12,423
B: HM Prison and Probation Service	-1,264	-862	-2,071
C: HM Courts and Tribunals Service	-	-	-250
D: Legal Aid Agency	-668	-	30
E: CICA Agency	-1,325	-	-
Other Income	-	-6,316	-4,801
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-4,991	-2,951
B: HM Prison and Probation Service	-	-	-490
C: HM Courts and Tribunals Service	-	-	8
D: Legal Aid Agency	-	-	-43
E: CICA Agency	-	-1,325	-1,325
Total Administration	-41,459	-29,964	-19,515
Programme			
Sales of Goods and Services	-1,809,109	-1,632,602	-1,740,647
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-1,268,084	-1,119,183	-1,189,577
B: HM Prison and Probation Service	-220,133	-184,680	-230,715
C: HM Courts and Tribunals Service	-92,782	-91,712	-78,903
D: Legal Aid Agency	-130,000	-156,455	-174,094
E: CICA Agency	-20,825	-	-
F: Office of The Public Guardian	-77,285	-80,572	-67,358
Other Income	-	-83,715	-26,161
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-65,890	-199
B: HM Prison and Probation Service	-	-	-8,567
C: HM Courts and Tribunals Service	-	-	-331
D: Legal Aid Agency	-	-	-708
E: CICA Agency	-	-17,825	-16,327
F: Office of The Public Guardian	-	-	-29
Taxation	-	-	-35,152
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-	-31,152
E: CICA Agency	-	-	-4,000
Total Programme	-1,809,109	-1,716,317	-1,801,960
<b>Total Voted Resource Income</b>	<b>-1,850,568</b>	<b>-1,746,281</b>	<b>-1,821,475</b>

## Part III: Note B - Analysis of Departmental Income (continued)

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Capital DEL</b>	<b>-39,324</b>	<b>-96,123</b>	<b>-48,120</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-39,324	-96,123	-48,212
<i>Of which:</i>			
A: Policy, Corporate Services and Associated Offices	-	-	1,548
B: HM Prison and Probation Service	-7,450	-82,000	-8,041
C: HM Courts and Tribunals Service	-31,874	-14,123	-41,786
F: Office of The Public Guardian	-	-	67
Other Grants	-	-	92
<i>Of which:</i>			
B: HM Prison and Probation Service	-	-	92
Total Programme	-39,324	-96,123	-48,120
<b>Total Voted Capital Income</b>	<b>-39,324</b>	<b>-96,123</b>	<b>-48,120</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-16,553	-	-16,781	-	-14,480	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-16,553</b>	<b>-</b>	<b>-16,781</b>	<b>-</b>	<b>-14,480</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
OLC/LSB CFERS	-16,553	-	-16,781	-	-14,480	-
<b>Total</b>	<b>-16,553</b>	<b>-</b>	<b>-16,781</b>	<b>-</b>	<b>-14,480</b>	<b>-</b>

## 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:

<b>Accounting Officer:</b>	Sir Richard Heaton KCB
<b>Executive Agency Accounting Officers:</b>	
Jo Farrar for sections B, R	Chief Executive Officer, Her Majesty's Prison and Probation Service
Susan Acland-Hood for sections C, S	Chief Executive Officer, Her Majesty's Courts and Tribunals Service
Shaun McNally for sections D, T	Chief Executive Officer, Legal Aid Agency
Linda Brown for sections E, U	Chief Executive Officer, Criminal Injuries Compensation Authority
Alan Eccles (retires June 2019) for sections F, V	Public Guardian and Chief Executive Officer, Office of the Public Guardian

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.

<b>ALB Accounting Officers:</b>	
Anthony Douglas (retires 30 April 2019)	Chief Executive, Children and Family Court Advisory and Support Service
Julie Brown (from 1 May 2019)	Interim Chief Executive, Children and Family Court Advisory and Support Service
Karen Kneller	Chief Executive, Criminal Cases Review Commission
Dr Richard Jarvis	Chief Executive, Judicial Appointments Commission
Neil Buckley	Chief Executive, Legal Services Board
Rebecca Marsh	Chief Ombudsman and Chief Executive Officer, Office of Legal Complaints
Martin Jones	Chief Executive, Parole Board
Colin Allars	Chief Executive, Youth Justice Board
Stephanie Hill	Finance Director, Government Facility Services Limited

Sir Richard Heaton KCB 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 (FRM), 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
G, W	Children and Family Court Advisory and Support Service	132,368	-	121,779
H, X	Criminal Cases Review Commission	6,117	300	6,167
I	Judicial Appointments Commission	7,479	-	7,329
J	Legal Services Board	3,798	250	4,003
K, Y	Office of Legal Complaints	12,755	440	12,703
L	Parole Board	18,507	26	18,283
M	Youth Justice Board	85,609	600	83,359
N	Government Facility Services Limited	1	-	1
<b>Total</b>		<b>266,634</b>	<b>1,616</b>	<b>253,624</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act.

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	Reunite International	118
B	Circles UK	111
B	Lucy Faithfull Foundation	217
A	National Association of Child Contact Centres	192
C	Mock Trials Competitions	25
A	Administrative Justice Council	20
B	Butler Trust	125

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Up to £250 million to damage or injury to third parties per incident in the event of negligence by HMPPS whilst on board an aeroplane.	250,000
HMPPS legal claims: Claims for injury to staff, prisoners and the public amounting to £102.1m (2016-17: £59.8m) have been indicated to HMPPS, where the likelihood of a liability arising is deemed possible but not likely.	102,100
HMPPS: An indemnity of up to £50m, in respect of any one accident, has been given to the Heathrow Airport Holdings Limited. This is in respect of damage or injury caused to third parties arising out of the negligence of HMPPS in their use of vehicles travelling airside for the repatriation of prisoners. The likelihood of a liability arising from these contingencies is considered to be uncertain.	50,000
CICA Tariff: The Court of Appeal rejected an appeal by an applicant against the decision of the Upper Tribunal in a Tariff case concerning Foetal Alcohol Spectrum Disorder. The applicant's representatives requested permission to appeal to the Supreme Court which was refused. The representatives have now selected another test-case to progress to put before the First-tier Tribunal and the outcome of this is not yet known. There are 87 known cases. Any liability is uncertain but has been estimated between £26m and £43.5m.	26,000 to 43,500
HM Courts & Tribunals Service: Schemes to refund court fees which were charged in error, or incorrectly set.	22,100
Employment Tribunal Refunds: On July 26, 2017 the UK Supreme Court handed down a judgment that quashed the Employment Tribunals and the Employment Appeal Tribunal Fees Order 2013/1893. HMCTS is making refunds of £32.2m in fees paid under the order to those who paid them. In 2017-18 HMCTS refunded £6.6m of fees and accrued for a further £0.5m, including interest. HMCTS has recognised a net carried forward provision of £9.2m in relation to the fees and interest that it expects will be claimed by individuals and organisations who paid fees under the order. HMCTS has not been able to reliably estimate the probability that the remaining fees will be claimed and refunded, and therefore recognises a contingent liability of £16.5m.	16,500
HM Courts & Tribunals Service: is involved in a number of legal cases dealing with ex gratia, compensation and other claims. The estimated cost of settlement for HM Courts & Tribunals Service is £4.5m.	4,500
Other HMCTS fee refunds: Other fees for courts and tribunals proceedings charged by HMCTS have been reviewed and it has been identified that in some cases fees have been incorrectly charged. These fees will be refunded, and action is being taken to ensure that fees are charged correctly in the future. The current estimate of the value of the refunds likely to be due is £18.4m. HMCTS recognises a refund provision of £16.6m in respect of these incorrectly charged fees. HMCTS is not however able to reliably estimate the value of the fees that will be claimed and refunded, and therefore recognises a contingent liability of £1.8m.	1,800
Personal accident and/or sickness for HMPPS staff whilst on escorting duties.	Unquantifiable
Privately Managed Prisons: HMPPS would be liable as underwriter of last resort to meet losses incurred by the privately managed prisons.	Unquantifiable

## Part III: Note K - Contingent Liabilities (continued)

Nature of liability	£'000
<p>Pension entitlements are provided to salaried and fee paid judges under the Judicial Pension Scheme (JPS). Pension rights for eligible fee paid judicial office holders were established following a UK Supreme Court ruling in February 2013. There were further appeals from claimants in relation to the scope of retrospective remedies arising from this decision, which were partly resolved by a judgment of the Court of Justice of the European Union (CJEU) in November 2018. There is an outstanding issue regarding the time limits for making a claim, which will return to the Supreme Court in Spring 2019. In addition, the Court of Appeal in December 2018 upheld an Employment Appeal Tribunal decision that transitional protection in the Judicial Pension Scheme 2015 Regulations is unlawful on grounds of discrimination. MoJ is appealing this decision. At this stage all these outstanding appeals are treated as contingent liabilities. It is not possible to accurately measure any potential financial liability to the Department.</p>	Unquantifiable
<p>Employment Tribunals: MoJ is currently defending a number of Employment Tribunal claims.</p>	Unquantifiable
<p>Other European Court of Human Rights claims: MoJ is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liability and others which are unquantifiable.</p>	Unquantifiable
<p>Headquarters legal claims: There are a number of outstanding legal claims against MoJ Headquarters, some of which involve possible financial liabilities. Cases where it is probable that MoJ will incur future costs have been included within provisions. These legal claims include Judicial Reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.</p>	Unquantifiable
<p>Data Protection Act: There are claims against MoJ for alleged failure to comply with the Data Protection Act. These cases are ongoing.</p>	Unquantifiable
<p>CICA judicial review cases: On occasion compensation cases go to judicial review. These could have an impact on CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of CICA.</p>	Unquantifiable
<p>HMPPS LGPS Pensions Guarantee: The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transferred to the CRCs. The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to HMPPS under the Secretary of State for Justice.</p>	Unquantifiable
<p>HMPPS: Claims against HMPPS by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.</p>	Unquantifiable
<p>EU Exit: In 2016, the UK Government announced that the Government would guarantee a number of EU funded projects after the UK has left the EU. These included the payment of awards where UK organisations successfully bid directly to the European Commission on a competitive basis for EU funding projects while we remain in the EU. The financial settlement has now been signed off by both UK and EU Commission negotiators in a draft Withdrawal Agreement and welcomed by the EU-27 at the European Council. The guarantee will therefore only be called in the event that the Withdrawal Agreement is not ratified. As a result, and due to the EU funding the Ministry of Justice provides in relation to the Rights, Equality and Citizenship Programme 2014-2020, an unquantifiable contingent liability is disclosed.</p>	Unquantifiable

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# Crown Prosecution Service

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## Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Department for International Development's Conflict Security and Stability funding to the CPS.
4. It provides information relating to a budget transfer from Foreign and Commonwealth Office for the platform charges to the CPS.
5. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
6. It provides information relating to a budget adjustment from HM Treasury for the increase in employers NI contributions with relation to employee pensions.
7. The Crown Prosecution Service Annual Report and Accounts 2018-19 will contain further details.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	541,260,000	-	541,260,000
Capital	2,800,000	-	2,800,000
<b>Annually Managed Expenditure</b>			
Resource	2,950,000	-	2,950,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	544,210,000	-	544,210,000
Capital	2,800,000	-	2,800,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>534,929,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Crown Prosecution Service on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; providing advice and assistance to support the United Kingdom's exit from the EU; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

Costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

**Annually Managed Expenditure:**Expenditure arising from:

Write-offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	541,260,000	234,828,000	<b>306,432,000</b>
Capital	2,800,000	4,320,000	<b>-1,520,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,950,000	1,373,000	<b>1,577,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>534,929,000</b>	<b>243,750,000</b>	<b>291,179,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
35,162	-1,000	34,162	570,098	-63,000	507,098	2,800	-	2,800	512,354	9,600
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
35,162	-1,000	34,162	-	-	-	-	-	-	30,250	-
B Crown Prosecutions and Legal Services										
-	-	-	570,098	-63,000	507,098	2,800	-	2,800	482,104	9,600
<b>Total Spending in DEL</b>										
35,162	-1,000	34,162	570,098	-63,000	507,098	2,800	-	2,800	512,354	9,600
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,950	-	2,950	-	-	-	6,050	-
<i>Of which:</i>										
E CPS voted AME charges										
-	-	-	2,950	-	2,950	-	-	-	6,050	-
<b>Total Spending in AME</b>										
-	-	-	2,950	-	2,950	-	-	-	6,050	-
<b>Total for Estimate</b>										
35,162	-1,000	34,162	573,048	-63,000	510,048	2,800	-	2,800	518,404	9,600
<i>Of which:</i>										
<b>Voted Expenditure</b>										
35,162	-1,000	34,162	573,048	-63,000	510,048	2,800	-	2,800	518,404	9,600
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>544,210</b>	<b>518,404</b>	<b>515,894</b>
<b>Net Capital Requirement</b>	<b>2,800</b>	<b>9,600</b>	<b>6,209</b>
<b>Accruals to cash adjustments</b>	<b>-12,081</b>	<b>4,176</b>	<b>-13,363</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,131	-8,774	-3,499
New provisions and adjustments to previous provisions	850	-2,250	-17,788
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,800	-3,800	4,054
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	3,000	-
Increase (-) / Decrease (+) in creditors	-	16,000	-
Use of provisions	-	-	3,870
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>534,929</b>	<b>532,180</b>	<b>508,740</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	35,162	31,250	31,501
<i>Less:</i>			
Administration DEL Income	-1,000	-1,000	-705
<b>Net Administration Costs</b>	<b>34,162</b>	<b>30,250</b>	<b>30,796</b>
Gross Programme Costs	573,048	549,154	547,164
<i>Less:</i>			
Programme DEL Income	-63,000	-61,000	-62,066
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>510,048</b>	<b>488,154</b>	<b>485,098</b>
<b>Total Net Operating Costs</b>	<b>544,210</b>	<b>518,404</b>	<b>515,894</b>
<i>Of which:</i>			
Resource DEL	541,260	512,354	502,256
Capital DEL	-	-	-
Resource AME	2,950	6,050	13,638
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>544,210</b>	<b>518,404</b>	<b>515,894</b>
<i>Of which:</i>			
Resource DEL	541,260	512,354	506,126
Resource AME	2,950	6,050	9,768
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>544,210</b>	<b>518,404</b>	<b>515,894</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-64,000</b>	<b>-62,000</b>	<b>-62,771</b>
<i>Of which:</i>			
Administration			
Other Grants	-	-	-61
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-	-	-61
Other Income	-1,000	-1,000	-644
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-1,000	-1,000	-644
Total Administration	-1,000	-1,000	-705
Programme			
Other Income	-	-	-9,606
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-9,606
Taxation	-63,000	-61,000	-52,460
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-63,000	-61,000	-52,460
Total Programme	-63,000	-61,000	-62,066
<b>Total Voted Resource Income</b>	<b>-64,000</b>	<b>-62,000</b>	<b>-62,771</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-268</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-268
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-268
Total Programme	-	-	-268
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-268</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:

<b>Accounting Officer:</b>	Max Hill
<b>Additional Accounting Officer:</b>	Paul Staff for sections A, B and C

Max Hill 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 (FRM), 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 together with their respective responsibilities, is set out in writing.



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# Serious Fraud Office

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## Introduction

1. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very large economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to counsel and accountants, witness expenses, use of information technology to improve presentation of evidence, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system as well as defendant's costs and damages where the SFO is liable for payment.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	52,460,000	-	52,460,000
Capital	2,900,000	-	2,900,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	53,460,000	-	53,460,000
Capital	2,900,000	-	2,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>52,660,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Serious Fraud Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of The Serious Fraud Office (SFO) including staff costs, capital and operational costs, fees to counsel and outside accountants, witness expenses, use of information technology to analyse and review documents and improve the presentation of evidence, other investigation, prosecution and litigation costs, defendants' costs and damages ordered to be paid by the SFO; Providing advice and assistance to support the United Kingdom's exit from the EU: payments made as a result of asset recovery schemes and deferred prosecution agreements and associated non-cash costs falling in DEL.

Income arising from:

Recovery of income awarded to the SFO in court; receipts for services provided by the SFO and receipts from any asset recovery schemes or deferred prosecution agreements.

**Annually Managed Expenditure:**Expenditure arising from:

Increases to and utilisation of provisions including early departure, staff severance, legal claims and accommodation related costs; and other non-cash costs falling in AME.

**Serious Fraud Office** will account for this Estimate.



£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	52,460,000	23,715,000	<b>28,745,000</b>
Capital	2,900,000	1,035,000	<b>1,865,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>52,660,000</b>	<b>23,535,000</b>	<b>29,125,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
8,330	-	8,330	45,030	-900	44,130	2,900	-	2,900	59,700	2,200
<i>Of which:</i>										
A Investigations and Prosecution										
8,330	-	8,330	45,030	-900	44,130	2,900	-	2,900	59,700	2,200
<b>Total Spending in DEL</b>										
8,330	-	8,330	45,030	-900	44,130	2,900	-	2,900	59,700	2,200
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	2,500	-
<i>Of which:</i>										
B New Provisions and Adjustment to existing provisions										
-	-	-	1,000	-	1,000	-	-	-	2,500	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	2,500	-
<b>Total for Estimate</b>										
8,330	-	8,330	46,030	-900	45,130	2,900	-	2,900	62,200	2,200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
8,330	-	8,330	46,030	-900	45,130	2,900	-	2,900	62,200	2,200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>53,460</b>	<b>62,200</b>	<b>57,448</b>
<b>Net Capital Requirement</b>	<b>2,900</b>	<b>2,200</b>	<b>1,700</b>
<b>Accruals to cash adjustments</b>	<b>-3,700</b>	<b>-5,200</b>	<b>-2,858</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,700	-2,700	-2,798
New provisions and adjustments to previous provisions	-1,000	-2,500	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>52,660</b>	<b>59,200</b>	<b>56,290</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	8,330	7,400	7,354
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>8,330</b>	<b>7,400</b>	<b>7,354</b>
Gross Programme Costs	46,030	55,700	51,084
<i>Less:</i>			
Programme DEL Income	-900	-900	-990
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>45,130</b>	<b>54,800</b>	<b>50,094</b>
<b>Total Net Operating Costs</b>	<b>53,460</b>	<b>62,200</b>	<b>57,448</b>
<i>Of which:</i>			
Resource DEL	52,460	59,700	57,448
Capital DEL	-	-	-
Resource AME	1,000	2,500	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>53,460</b>	<b>62,200</b>	<b>57,448</b>
<i>Of which:</i>			
Resource DEL	52,460	59,700	57,448
Resource AME	1,000	2,500	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>53,460</b>	<b>62,200</b>	<b>57,448</b>

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**Part III: Note B - Analysis of Departmental Income**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-900</b>	<b>-900</b>	<b>-990</b>
<i>Of which:</i>			
Programme			
Other Income	-900	-900	-
<i>Of which:</i>			
A Investigations and Prosecution	-900	-900	-
Taxation	-	-	-990
<i>Of which:</i>			
A Investigations and Prosecution	-	-	-990
Total Programme	<u>-900</u>	<u>-900</u>	<u>-990</u>
 <b>Total Voted Resource Income</b>	 <b><u>-900</u></b>	 <b><u>-900</u></b>	 <b><u>-990</u></b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Lisa Osofsky

Lisa Osofsky 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 (FRM), 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.





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# HM Procurator General and Treasury Solicitor

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## Introduction

- 1 This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are adverse costs, counsel fees, expert witnesses and solicitors' agents fees
- 2 Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown and programme costs associated with essential preparations for leaving the European Union. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
- 3 Further details of the Department's administration costs will be provided in the 2018-19 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2018-19 Government Legal Department Annual Report and Account.
- 4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	16,871,000	-	16,871,000
Capital	2,700,000	-	2,700,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	16,871,000	-	16,871,000
Capital	2,700,000	-	2,700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	17,761,000		

Amounts required in the year ending 31 March 2020 for expenditure by HM Procurator General and Treasury Solicitor on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of HM Procurator General and Treasury Solicitor's Department comprising the Government Legal Department, the Attorney General's Office and HM Crown Prosecution Service Inspectorate and costs and fees for providing legal and other services, and non-cash items in DEL. Includes expenditure arising from essential preparations for exiting the European Union.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying services; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; income from ICT services and other administrative income.

**HM Procurator General and Treasury Solicitor** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	16,871,000	5,495,000	<b>11,376,000</b>
Capital	2,700,000	1,890,000	<b>810,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>17,761,000</b>	<b>6,588,000</b>	<b>11,173,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
277,225	-260,654	16,571	300	-	300	2,700	-	2,700	11,154	5,700
<i>Of which:</i>										
A GLD Administration										
270,000	-260,617	9,383	-	-	-	2,700	-	2,700	3,641	5,700
B AGO Administration										
4,662	-37	4,625	300	-	300	-	-	-	4,981	-
C CPSI Administration										
2,563	-	2,563	-	-	-	-	-	-	2,532	-
<b>Total Spending in DEL</b>										
277,225	-260,654	16,571	300	-	300	2,700	-	2,700	11,154	5,700
<b>Total for Estimate</b>										
277,225	-260,654	16,571	300	-	300	2,700	-	2,700	11,154	5,700
<i>Of which:</i>										
<b>Voted Expenditure</b>										
277,225	-260,654	16,571	300	-	300	2,700	-	2,700	11,154	5,700
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>16,871</b>	<b>11,154</b>	<b>5,435</b>
<b>Net Capital Requirement</b>	<b>2,700</b>	<b>5,700</b>	<b>1,938</b>
<b>Accruals to cash adjustments</b>	<b>-1,810</b>	<b>-1,770</b>	<b>-5,812</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,310	-3,270	-1,711
New provisions and adjustments to previous provisions	-	-	-1,525
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-161
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-808
Increase (-) / Decrease (+) in creditors	1,500	1,500	-1,607
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,761</b>	<b>15,084</b>	<b>1,561</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	277,225	253,261	225,450
<i>Less:</i>			
Administration DEL Income	-260,654	-242,107	-221,540
<b>Net Administration Costs</b>	<b>16,571</b>	<b>11,154</b>	<b>3,910</b>
Gross Programme Costs	300	-	1,525
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>300</b>	<b>-</b>	<b>1,525</b>
<b>Total Net Operating Costs</b>	<b>16,871</b>	<b>11,154</b>	<b>5,435</b>
<i>Of which:</i>			
Resource DEL	16,871	11,154	3,910
Capital DEL	-	-	-
Resource AME	-	-	1,525
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>16,871</b>	<b>11,154</b>	<b>5,435</b>
<i>Of which:</i>			
Resource DEL	16,871	11,154	3,910
Resource AME	-	-	1,525
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,871</b>	<b>11,154</b>	<b>5,435</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-260,654</b>	<b>-242,107</b>	<b>-221,540</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-260,654	-242,107	-214,039
<i>Of which:</i>			
A GLD Administration	-260,617	-242,070	-214,308
B AGO Administration	-37	-37	269
Other Income	-	-	-7,501
<i>Of which:</i>			
A GLD Administration	-	-	-7,170
B AGO Administration	-	-	-316
C CPSI Administration	-	-	-15
Total Administration	-260,654	-242,107	-221,540
<b>Total Voted Resource Income</b>	<b>-260,654</b>	<b>-242,107</b>	<b>-221,540</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-82</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-82
<i>Of which:</i>			
B AGO Administration	-	-	-82
Total Programme	-	-	-82
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-82</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



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## 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:

<b>Accounting Officer:</b>	Jonathan Jones Hon QC
<b>Other Accounting Officers:</b>	Kevin McGinty CBE, HM Chief Inspector of the Crown Prosecution Service, for section C

Jonathan Jones Hon QC 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 (FRM), 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 the Other Accounting Officer together with their respective responsibilities, is set out in writing.



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# Department for Environment, Food and Rural Affairs

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## Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission in England (including Forest Enterprise England) and its cross border functions (including the Executive Agency Forest Research).
2. The Estimate is based on six main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has eight ALBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry is a devolved matter, with Commissioners accountable separately to the Secretary of State for Environment, Food and Rural Affairs and Scottish Ministers. The duties and functions in the Forestry Acts are exercised in Wales by the Welsh Government and Natural Resources Wales. The funding of the forestry activities in each of the countries is provided by their relevant administrations. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forest Enterprise England which is classified as a Public Corporation. In addition Defra funds the cross border functions covering forestry research, plant health, sustainable forestry policy, forestry standards and corporate governance.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	2,157,434,000	-	2,157,434,000
Capital	617,805,000	-	617,805,000
<b>Annually Managed Expenditure</b>			
Resource	244,552,000	-	244,552,000
Capital	16,000,000	-	16,000,000
<b>Total Net Budget</b>			
Resource	2,401,986,000	-	2,401,986,000
Capital	633,805,000	-	633,805,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net Cash Requirement</b>	2,709,158,000		

Amounts required in the year ending 31 March 2020 for expenditure by Department for Environment, Food and Rural Affairs on:

**Departmental Expenditure Limit:**Expenditure arising from:

Expenditure by Natural England and the Environment Agency. Represent forestry interests, encourage good forestry practice, sustainable forest management and conduct forest research. International policy, research, standard-setting and monitoring to support sustainable forestry. Land grants, countryside access and rights of way. Policy on commons, national parks and town and village greens. Environmental protection and conservation, maintain air and ozone quality, increase UK's environmental decontamination capabilities, deliver social, environmental and economic programmes; Maintain water quality and a resilient supply, support for management of inland waterways and obligations under the Water Act 2003 and Water Act 2014. Support terrestrial, marine, waterway environments and protection of water bodies. Fair charges for supply of water and provision of sewerage services to customers. Support protection of species, wildlife management, habitat protection and conservation. Support national and global biodiversity, geodiversity and research. Support for rural and regional development. Better waste management. Promotion and support for sustainable development, consumption and production. Supporting development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of EU schemes including disallowance. EU compensation payments to producers and support for agriculture. Championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries. Support bee and fish conservation and health, UK's responsibilities under the Convention on International Trade in Endangered Species (CITES) and fishing industry. Support keeping, movement tracing, international trade, health and welfare of animals, animal products and by-products, dairy hygiene and marketing. Support a sustainable, secure and healthy food supply; food labelling and composition policy.

Flood risk management and development implications, land drainage and sewerage. Exotic and endemic animal and plant disease policy portfolio and eradication. Regulatory systems for chemicals, veterinary medicines and pesticides. Radioactive waste management, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Preparatory work in support of HM Government plans to exit the European Union. Specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; funding through Area-Based Grants; subscriptions and contributions to international organisations; international policy making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements. Voted Loans in relation to National Museums.

Income arising from:

Income from devolved administrations, overseas Governments and European Commission (EC); delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from sale of carcasses and vaccines; income from licensing; regulatory income; approvals; investments; interest gained; donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grant; waste disposal; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; occupancy charge; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

**Annually Managed Expenditure:**

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification. Specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk.

Income arising from:

Levies from the flood reinsurance; meat; dairy; forestry; horticulture; shellfish; fish; cereals; agriculture industries; delivery body funding contributions; packaging recovery support; surveys; EU funding; overseas Governments investments; reinsurance related and commercial income and interest gained.

**Non-Budget Expenditure:**

Expenditure arising from:

Payments to devolved administrations.

Income arising from:

Funding contributions to support delivery bodies.

**Department for Environment, Food and Rural Affairs** will account for this Estimate.

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**Part I**

£

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	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	2,157,434,000	814,034,000	<b>1,343,400,000</b>
Capital	617,805,000	275,850,000	<b>341,955,000</b>
<b>Annually Managed Expenditure</b>			
Resource	244,552,000	96,310,000	<b>148,242,000</b>
Capital	16,000,000	7,200,000	<b>8,800,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net Cash Requirement</b>	2,709,158,000	1,066,266,000	<b>1,642,892,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
798,188	-3,705	794,483	4,062,628	-2,699,677	1,362,951	626,805	-9,000	617,805	2,049,036	738,117
<i>Of which:</i>										
A Food and farming										
52,116	-300	51,816	2,702,149	-2,551,435	150,714	4,490	-	4,490	252,630	9,743
B Improve the environment										
27,914	-1,869	26,045	331,870	-10,909	320,961	53,194	-	53,194	393,250	25,358
C Protect the country from floods										
1,084	-	1,084	453	-	453	126	-	126	1,438	268
D Animal and plant health										
12,046	-	12,046	232,651	-86,485	146,166	8,758	-	8,758	196,569	11,776
E Marine and fisheries										
6,050	-	6,050	52,588	-30,400	22,188	3,958	-	3,958	47,194	12,974
F Countryside and rural services										
8,675	-1,300	7,375	144,579	-20,448	124,131	29,138	-	29,138	130,972	34,186
G Departmental operating costs										
576,922	-236	576,686	159,892	-	159,892	-15,647	-9,000	-24,647	508,906	99,006
H Improve the environment (ALB) (net)										
55,825	-	55,825	141,126	-	141,126	41,598	-	41,598	207,836	58,486
I Protect the country from floods (ALB) (net)										
54,755	-	54,755	284,062	-	284,062	501,190	-	501,190	290,557	486,320
J Marine and fisheries (ALB) (net)										
2,398	-	2,398	11,050	-	11,050	-	-	-	17,273	-
K Countryside and rural services (ALB) (net)										
403	-	403	2,208	-	2,208	-	-	-	2,411	-
<b>Total Spending in DEL</b>										
<b>798,188</b>	<b>-3,705</b>	<b>794,483</b>	<b>4,062,628</b>	<b>-2,699,677</b>	<b>1,362,951</b>	<b>626,805</b>	<b>-9,000</b>	<b>617,805</b>	<b>2,049,036</b>	<b>738,117</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	344,552	-100,000	244,552	16,000	-	16,000	-55,978	16,000
<i>Of which:</i>										
L Food and farming										
-	-	-	50,881	-	50,881	-	-	-	36,801	-
M Improve the environment										
-	-	-	58,365	-100,000	-41,635	-	-	-	-199,015	-
N Animal and plant health										
-	-	-	2	-	2	-	-	-	3	-
O Marine and fisheries										
-	-	-	9	-	9	-	-	-	8	-
P Countryside and rural services										
-	-	-	-295	-	-295	-	-	-	-295	-
Q Departmental operating costs										
-	-	-	50,368	-	50,368	-	-	-	-74,597	-
R Food and farming (ALB) (net)										
-	-	-	1,126	-	1,126	16,000	-	16,000	3,780	16,000
S Improve the environment (ALB) (net)										
-	-	-	28,029	-	28,029	-	-	-	21,269	-
T Protect the country from floods (ALB) (net)										
-	-	-	156,000	-	156,000	-	-	-	156,000	-
U Marine and fisheries (ALB) (net)										
-	-	-	61	-	61	-	-	-	61	-
V Countryside and rural services (ALB)(net)										
-	-	-	6	-	6	-	-	-	7	-
<b>Total Spending in AME</b>										
-	-	-	344,552	-100,000	244,552	16,000	-	16,000	-55,978	16,000
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	1,489,150	-1,479,150	10,000	-	-	-	10,001	-
<i>Of which:</i>										
W Food and farming										
-	-	-	1,489,150	-1,479,150	10,000	-	-	-	10,001	-
<b>Total Non-Budget Spending</b>										
-	-	-	1,489,150	-1,479,150	10,000	-	-	-	10,001	-
<b>Total for Estimate</b>										
798,188	-3,705	794,483	5,896,330	-4,278,827	1,617,503	642,805	-9,000	633,805	2,003,059	754,117
<i>Of which:</i>										
<b>Voted Expenditure</b>										
798,188	-3,705	794,483	5,896,330	-4,278,827	1,617,503	642,805	-9,000	633,805	2,003,059	754,117
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>2,411,986</b>	<b>2,003,059</b>	<b>1,803,905</b>
<b>Net Capital Requirement</b>	<b>633,805</b>	<b>754,117</b>	<b>630,052</b>
<b>Accruals to cash adjustments</b>	<b>-336,633</b>	<b>583,462</b>	<b>-312,517</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,295,837	-1,260,000	-1,104,442
Add cash grant-in-aid	1,066,444	1,078,493	1,094,358
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-108,273	-117,543	-58,304
New provisions and adjustments to previous provisions	-138,854	152,006	-153,190
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,889	-5,300	-9,101
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	2,070
Increase (+) / Decrease (-) in debtors	100,000	670,000	-61,699
Increase (-) / Decrease (+) in creditors	-	-	-85,931
Use of provisions	49,776	65,806	63,722
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,709,158</b>	<b>3,340,638</b>	<b>2,121,440</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	792,270	698,663	471,536
<i>Less:</i>			
Administration DEL Income	-3,705	-3,634	-5,946
<b>Net Administration Costs</b>	<b>788,565</b>	<b>695,029</b>	<b>465,590</b>
Gross Programme Costs	6,443,397	6,035,869	5,022,433
<i>Less:</i>			
Programme DEL Income	-2,699,677	-2,625,520	-2,271,487
Programme AME Income	-100,000	-100,000	-
Non-budget income	-1,479,150	-1,490,665	-1,011,853
<b>Net Programme Costs</b>	<b>2,164,570</b>	<b>1,819,684</b>	<b>1,739,093</b>
<b>Total Net Operating Costs</b>	<b>2,953,135</b>	<b>2,514,713</b>	<b>2,204,683</b>
<i>Of which:</i>			
Resource DEL	2,007,387	1,876,199	1,647,564
Capital DEL	526,149	498,319	405,401
Resource AME	394,599	116,859	156,914
Capital AME	15,000	15,000	-
Non-budget	10,000	8,336	-5,196
<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	-541,149	-513,319	-405,401
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	1,665	4,623
Other adjustments	-10,000	-10,001	573
<b>Total Resource Budget</b>	<b>2,401,986</b>	<b>1,993,058</b>	<b>1,804,478</b>
<i>Of which:</i>			
Resource DEL	2,157,434	2,049,036	1,832,799
Resource AME	244,552	-55,978	-28,321
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,001	-573
<b>Total Resource (Estimate)</b>	<b>2,411,986</b>	<b>2,003,059</b>	<b>1,803,905</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-2,703,382</b>	<b>-2,629,154</b>	<b>-2,277,433</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	5
<i>Of which:</i>			
E: Marine and fisheries	-	-	5
Sales of Goods and Services	-3,481	-3,632	-5,740
<i>Of which:</i>			
A: Food and farming	-300	-300	-1,012
B: Improve the environment	-1,869	-1,936	-1,672
C: Protect the country from floods	-	-	1
E: Marine and fisheries	-	-	9
F: Countryside and rural services	-1,300	-1,300	-1,260
G: Departmental operating costs	-12	-96	-1,806
Interest and Dividends	-	-	-9
<i>Of which:</i>			
B: Improve the environment	-	-	-9
Other Income	-224	-2	-183
<i>Of which:</i>			
A: Food and farming	-	-	132
E: Marine and fisheries	-	-	-66
G: Departmental operating costs	-224	-2	-249
Taxation	-	-	-19
<i>Of which:</i>			
B: Improve the environment	-	-	-6
C: Protect the country from floods	-	-	-5
G: Departmental operating costs	-	-	-8
Total Administration	-3,705	-3,634	-5,946
Programme			
EU Grants Received	-2,539,726	-2,467,281	-2,130,293
<i>Of which:</i>			
A: Food and farming	-2,538,853	-2,461,160	-2,110,483
D: Animal and plant health	-873	-843	-1,733
E: Marine and fisheries	-	-5,278	-18,077
Sales of Goods and Services	-159,939	-158,217	-140,989
<i>Of which:</i>			
A: Food and farming	-12,582	-14,359	-5,002
B: Improve the environment	-10,909	-10,366	-15,266
D: Animal and plant health	-85,612	-93,035	-90,150
E: Marine and fisheries	-30,400	-30,400	-17,960
F: Countryside and rural services	-20,436	-10,057	-12,220
G: Departmental operating costs	-	-	-391

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Interest and Dividends	-12	-12	-8
<i>Of which:</i>			
F: Countryside and rural services	-12	-12	-8
Other Grants	-	-10	5
<i>Of which:</i>			
A: Food and farming	-	-10	-
B: Improve the environment	-	-	5
Other Income	-	-	-202
<i>Of which:</i>			
B: Improve the environment	-	-	-202
Total Programme	-2,699,677	-2,625,520	-2,271,487
<b>Voted Resource AME</b>	<b>-100,000</b>	<b>-100,000</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-100,000	-100,000	-
<i>Of which:</i>			
M: Improve the environment	-100,000	-100,000	-
Total Programme	-100,000	-100,000	-
<b>Total Voted Resource Income</b>	<b>-2,803,382</b>	<b>-2,729,154</b>	<b>-2,277,433</b>
<b>Voted Capital DEL</b>	<b>-9,000</b>	<b>-3,000</b>	<b>-2,251</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-9,000	-3,000	-2,251
<i>Of which:</i>			
D: Animal and plant health	-	-	-50
E: Marine and fisheries	-	-	-135
F: Countryside and rural services	-	-	-415
G: Departmental operating costs	-9,000	-3,000	-1,651
Total Programme	-9,000	-3,000	-2,251
<b>Total Voted Capital Income</b>	<b>-9,000</b>	<b>-3,000</b>	<b>-2,251</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-1,665	-1,665	-4,263	-4,263
<b>Total</b>	-	-	-1,665	-1,665	-4,263	-4,263

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-	-	-465	-465	-400	-400
Bovine Tuberculosis	-	-	-1,200	-1,200	-4,223	-4,223
<b>Total</b>	-	-	-1,665	-1,665	-4,623	-4,623

## 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:

<b>Interim Accounting Officer:</b>	Tamara Finkelstein
<b>Additional Accounting Officers:</b>	Ian Gambles for sections F, P (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
Chris Hadkiss	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Professor Peter Borriello	Veterinary Medicines Directorate
Tom Karsten	Centre for Environment, Fisheries and Aquaculture Science

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:

Jane King	Agriculture & Horticulture Development Board
Tony Smith	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Marcus Yeo	Joint Nature Conservation Committee
John Tuckett	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Richard Deverell	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

Tamara Finkelstein 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 (FRM), 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	Resource	Capital	Grant-in-aid
R	Agriculture & Horticulture Development Board	1,126	16,000	-
H	Consumer Council for Water	5,880	-	5,783
H,I,S,T	Environment Agency	516,471	526,175	903,045
T	Flood Re	100,000	-	-
H	Joint Nature Conservation Committee	7,032	735	7,938
J	Marine Management Organisation	13,448	-	49,700
K,V	National Forest Company	2,617	-	2,531
H	Natural England	66,401	638	63,536
H	Royal Botanic Gardens, Kew	24,013	15,240	33,911
U	Sea Fish Industry Authority	61	-	-
<b>Total</b>		<b>737,049</b>	<b>558,788</b>	<b>1,066,444</b>

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## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

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The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to G - DEL	Payments for Committees and Tribunals.	58



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## **Part III: Note J - Staff Benefits**

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The Department operates an Employee Discount Scheme, which provides staff access via a secure login to a website that gives them access to buy discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee. Under the new agreed Crown Commercial Services Employee Benefits Framework that was implemented for Defra in August 2016 this service is provided at zero cost to the Department.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
A liability is expected to arise to meet the shortfall in EA pensions as a result of staff transferring from EA to the Core Department.	30,000
There is a potential £14.3 million liability for mine water remediation work at Nent Hags. Planning permission has been applied for the scheme to go ahead and any liability is dependent on the outcome of this application.	14,300
Rural Payments Agency (RPA) has a potential liability for further amounts payable on some of the part payment claims in the assessed populations of up to £13 million. There is more uncertainty of the potential for, and the valuation of these additional payments and they are therefore disclosed as a contingent liability. In accordance with the RPA accounting policies the European Commission (the Commission) funding for these claims will be recognised as income as these additional payments are recognised.	13,000
Small potential liabilities against the Defra group.	4,800
As part of the revised contract with Defra's facilities management providers it has been agreed that under certain conditions arising from the rationalisation of the estate and subsequent reduction in demand, any restructuring costs such as redundancies or early retirement will be recharged to the Core Department.	Unquantifiable
In addition to the provision for dilapidations where Defra leases properties from landlords, there remains a potential liability for dilapidations where Defra occupies properties leased by other government departments under a memorandum of terms of occupation (MOTO) agreement. The potential for and the value of a dilapidation claim for these properties is more uncertain, hence is disclosed as a contingent liability, rather than as a provision.	Unquantifiable
RPA is currently in receipt of appeals from scheme claimants of claims covering the Basic Payment Scheme, Single Payment Scheme and trader related schemes. If the appeals are successful they could either result in a liability for EU or Exchequer funded payments.	Unquantifiable
HM Government guarantee for EU funding streams as announced in August and October 2016. Defra's responsibility covers CAP Pillar 1, CAP Pillar 2, European Maritime and Fisheries Fund (EMFF) and LIFE.	Unquantifiable
The European Commission can apply financial corrections if Defra (through the RPA) does not comply with European Commission regulations for payments funded by the European Agricultural Guarantee Fund. Any amounts disallowed (and hence funded by Defra instead) will depend on the assessed severity of the breach of regulations and on subsequent clarification negotiations with the European Commission in accordance with the European Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.	Unquantifiable
The department is currently involved in a number of ongoing judicial review cases.	Unquantifiable

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment.	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste.	7,670

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### Part III: Note M - Replacement for Trust Statement

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

£'000

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Taxes, fines and charges

Rural Payments Agency 10,000

Environment Agency 11

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**Total 10,011**

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# HM Revenue and Customs

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## Introduction

1. This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).
2. We are the UK's tax, payments and customs authority, and we have a vital purpose: we collect the money that pays for the UK's public services and help families and individuals with targeted financial support.

We do this by being impartial and increasingly effective and efficient in our administration. We help the honest majority to get their tax right and make it hard for the dishonest minority to cheat the system.

Our key objectives set out in our Single Departmental Plan are to:

- maximise revenues due and bear down on avoidance and evasion
- transform tax and payments for our customers
- design and deliver a professional, efficient and engaged organisation.

We contribute to the country's economic and social wellbeing, support growth and as a socially-responsible organisation, we monitor closely our economic, social and environmental impact. The UK is one of the largest economies in both the EU and the world and we play our part by making it easier for business to trade.

We work closely with HM Treasury through the Policy Partnership to deliver effective tax policy which meets government objectives, working together on policy design through to implementation. We are uniquely placed to provide advice on the implementation of tax policies using our considerable expertise, knowledge and insight of our customers and their behaviour, tax compliance and tax legislation.

We also work with a number of other government departments to help deliver their objectives; for example, in collecting student loans and in enforcing the National Minimum Wage and National Living Wage.

3. The VOA is responsible for providing valuations and property advice to support taxation, benefits and other clients where public funds are involved.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,899,656,000	283,300,000	4,182,956,000
Capital	306,660,000	-	306,660,000
<b>Annually Managed Expenditure</b>			
Resource	12,515,559,000	30,184,764,000	42,700,323,000
Capital	10,000	-	10,000
<b>Total Net Budget</b>			
Resource	16,415,215,000	30,468,064,000	46,883,279,000
Capital	306,670,000	-	306,670,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>16,337,989,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by HM Revenue and Customs on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration in management, collection and payment of a range of taxes, tax credits, benefits, reliefs, refunds, duties, levies, Statutory Payments, allowances, loans, entitlements, regulatory and verification schemes.

Delivering policies held by other government departments, assistance to devolved administrations and public bodies.

Law enforcement, criminal investigation and provision of resources to independent investigatory bodies including the Adjudicator's Office. Payments for the HMRC National Museum and grants to the voluntary and community sector.

International Tax Cooperation Agreements, customs controls, overseas tax administration, Official Development Assistance and support of projects abroad.

Providing shared services, Revenue and Customs Digital Technology Services Limited, services provided to third parties and provision of trade information.

Administration of the National Insurance Funds for Great Britain and Northern Ireland.

Exiting the European Union.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

## Part I (Continued)

### Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Recovery of law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts.

Services provided to the Valuation Office Agency, Revenue and Customs Digital Technology Services Limited, other government departments, devolved administrations, other bodies and international parties and providing shared services.

Charges made for attendance of officers, international commitments, travel expenses, use of cars and rent.

Sales of assets, information, publications, statistical services, certificates and other services.

The Asset Recovery Incentivisation Scheme and other receipts. Recovery of administration costs of the National Insurance Funds, collection of National Insurance contributions.

Income arising from contributions to programmes conducted on behalf of government.

Non-cash items falling in DEL.

Valuations, administration, setting and maintaining of assessments, advice, property services, payments of Local Authority Rates on behalf of accredited foreign countries and non-cash items incurred by the Valuation Office Agency.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Tax credits, benefits, reliefs, refunds, duties, levies, allowances and entitlements.

Remittance of irrecoverable debts, losses on asset revaluation and exchange rate movements. Incentive payments for filing, transitional payments to charities, provisions movements and payments that add capacity to debt recovery.

Non-cash items falling in AME.

Payments of Rates on behalf of accredited Commonwealth and foreign countries and certain international organisations and non-cash items.

#### Income arising from:

Payments of Rates by accredited Commonwealth and foreign countries and certain international organisations, refunds from local authorities.

HM Revenue and Customs will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,899,656,000	1,553,516,000	<b>2,346,140,000</b>
Capital	306,660,000	112,410,000	<b>194,250,000</b>
<b>Annually Managed Expenditure</b>			
Resource	12,515,559,000	5,602,353,000	<b>6,913,206,000</b>
Capital	10,000	5,000	<b>5,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>16,337,989,000</b>	<b>7,108,185,000</b>	<b>9,229,804,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
988,783	-71,310	917,473	3,091,573	-109,390	2,982,183	404,660	-98,000	306,660	3,787,774	375,867
<i>Of which:</i>										
A HMRC Administration										
974,783	-71,310	903,473	2,862,684	-60,690	2,801,994	396,660	-98,000	298,660	3,578,605	366,547
B VOA Administration										
-	-	-	212,889	-48,700	164,189	8,000	-	8,000	156,331	9,320
C Utilised Provisions										
14,000	-	14,000	16,000	-	16,000	-	-	-	52,838	-
<b>Non-voted expenditure</b>										
51,474	-	51,474	231,826	-	231,826	-	-	-	287,000	-
<i>Of which:</i>										
D National Insurance Fund										
51,474	-	51,474	231,826	-	231,826	-	-	-	287,000	-
<b>Total Spending in DEL</b>										
<b>1,040,257</b>	<b>-71,310</b>	<b>968,947</b>	<b>3,323,399</b>	<b>-109,390</b>	<b>3,214,009</b>	<b>404,660</b>	<b>-98,000</b>	<b>306,660</b>	<b>4,074,774</b>	<b>375,867</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	12,520,009	-4,450	12,515,559	10	-	10	12,605,865	10
<i>Of which:</i>										
E Child Benefit										
-	-	-	11,699,567	-	11,699,567	10	-	10	11,969,287	10
F Tax Free Childcare										
-	-	-	286,053	-	286,053	-	-	-	145,887	-
G Providing payments in lieu of tax relief to certain bodies										
-	-	-	101,069	-	101,069	-	-	-	97,446	-
H Lifetime ISA										
-	-	-	345,420	-	345,420	-	-	-	312,625	-
I HMRC Administration										
-	-	-	30,000	-	30,000	-	-	-	55,017	-
J VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	85,910	-4,450	81,460	-	-	-	76,451	-
K VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
L Utilised Provisions										
-	-	-	-30,010	-	-30,010	-	-	-	-52,848	-



**Part II: Subhead detail (Continued)**

£'000

2019-20 Plans									2018-19 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
<b>Non-voted expenditure</b>										
-	-	-	30,184,764	-	30,184,764	-	-	-	28,099,863	-
<i>Of which:</i>										
M Personal Tax Credit										
-	-	-	25,068,230	-	25,068,230	-	-	-	23,475,083	-
N Other Reliefs and Allowances										
-	-	-	5,116,534	-	5,116,534	-	-	-	4,624,780	-
<b>Total Spending in AME</b>										
-	-	-	42,704,773	-4,450	42,700,323	10	-	10	40,705,728	10
<b>Total for Estimate</b>										
1,040,257	-71,310	968,947	46,028,172	-113,840	45,914,332	404,670	-98,000	306,670	44,780,502	375,877
<i>Of which:</i>										
<b>Voted Expenditure</b>										
988,783	-71,310	917,473	15,611,582	-113,840	15,497,742	404,670	-98,000	306,670	16,393,639	375,877
<b>Non Voted Expenditure</b>										
51,474	-	51,474	30,416,590	-	30,416,590	-	-	-	28,386,863	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>46,883,279</b>	<b>44,780,502</b>	<b>45,790,707</b>
<b>Net Capital Requirement</b>	<b>306,670</b>	<b>375,877</b>	<b>280,787</b>
<b>Accruals to cash adjustments</b>	<b>-383,896</b>	<b>-352,336</b>	<b>-302,794</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-379,428	-401,372	-298,799
New provisions and adjustments to previous provisions	-32,000	-57,017	-43,658
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,478	-2,412	8,030
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	326,661	-
Increase (-) / Decrease (+) in creditors	-	-271,044	-
Use of provisions	30,010	52,848	31,633
<b>Removal of non-voted budget items</b>	<b>-30,468,064</b>	<b>-28,386,863</b>	<b>-30,273,638</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-30,468,064	-28,386,863	-30,273,638
<b>Net Cash Requirement</b>	<b>16,337,989</b>	<b>16,417,180</b>	<b>15,495,062</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	1,026,257	985,071	875,073
<i>Less:</i>			
Administration DEL Income	-71,310	-32,960	-42,132
<b>Net Administration Costs</b>	<b>954,947</b>	<b>952,111</b>	<b>832,941</b>
Gross Programme Costs	46,042,182	44,008,267	45,129,567
<i>Less:</i>			
Programme DEL Income	-109,390	-175,253	-167,074
Programme AME Income	-4,450	-4,613	-4,725
Non-budget income	-200	-200	-200
<b>Net Programme Costs</b>	<b>45,928,142</b>	<b>43,828,201</b>	<b>44,957,568</b>
<b>Total Net Operating Costs</b>	<b>46,883,089</b>	<b>44,780,312</b>	<b>45,790,509</b>
<i>Of which:</i>			
Resource DEL	4,152,956	4,021,936	3,914,163
Capital DEL	-	-	-
Resource AME	42,730,333	40,758,576	41,876,546
Capital AME	-	-	-
Non-budget	-200	-200	-200
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-10	-10	-2
<b>Total Resource Budget</b>	<b>46,883,279</b>	<b>44,780,502</b>	<b>45,790,707</b>
<i>Of which:</i>			
Resource DEL	4,182,956	4,074,774	3,945,794
Resource AME	42,700,323	40,705,728	41,844,913
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>46,883,279</b>	<b>44,780,502</b>	<b>45,790,707</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-180,700</b>	<b>-208,213</b>	<b>-209,206</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-71,310	-32,960	-40,550
<i>Of which:</i>			
A: HMRC Administration	-71,310	-32,960	-40,550
Other Income	-	-	-1,582
<i>Of which:</i>			
A: HMRC Administration	-	-	-1,582
Total Administration	-71,310	-32,960	-42,132
Programme			
Sales of Goods and Services	-109,390	-175,253	-162,268
<i>Of which:</i>			
A: HMRC Administration	-60,690	-132,696	-125,584
B: VOA Administration	-48,700	-42,557	-36,684
Other Income	-	-	-4,806
<i>Of which:</i>			
A: HMRC Administration	-	-	-4,582
B: VOA Administration	-	-	-224
Total Programme	-109,390	-175,253	-167,074
<b>Voted Resource AME</b>	<b>-4,450</b>	<b>-4,613</b>	<b>-4,725</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,450	-4,613	-4,725
<i>Of which:</i>			
J: VOA - Payments of rates to LAs on behalf of certain bodies	-4,450	-4,613	-4,725
Total Programme	-4,450	-4,613	-4,725
<b>Total Voted Resource Income</b>	<b>-185,150</b>	<b>-212,826</b>	<b>-213,931</b>
<b>Voted Capital DEL</b>	<b>-98,000</b>	<b>-15,216</b>	<b>-27,554</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-98,000	-15,216	-27,554
<i>Of which:</i>			
A: HMRC Administration	-98,000	-15,216	-27,554
Total Programme	-98,000	-15,216	-27,554
<b>Total Voted Capital Income</b>	<b>-98,000</b>	<b>-15,216</b>	<b>-27,554</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

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## 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 Thompson (Principal Accounting Officer)

**Executive Agency Accounting Officers:** Melissa Tatton for sections B, J and K (Chief Executive of the Valuation Office Agency)

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.

Sir Jonathan Thompson (Principal Accounting Officer) 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 (FRM), 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.

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# HM Treasury

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## Introduction

The Treasury Supply Estimate covers the following areas

1. The administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency, National Infrastructure Commission and the Office of Tax Simplification.
2. Net spending by the department's Arm's Length Bodies - Office for Budget Responsibility (including spending on the provision of independent forecasts to the Welsh Government, funded by a transfer from the Welsh Government), Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, Sovereign Grant funding of the Royal Household, Financial Services Compensation Scheme, UK Asset Resolution Limited and Help to Buy (HMT) Limited.
3. Spending on the production and storage of UK circulating coinage supplied to UK Banks and cash centres by the Royal Mint on behalf of HM Treasury.
4. Investments in the Royal Mint and the Bank of England
5. Administration of the Equitable Life Payments Scheme.
6. Financial stability measures.
7. Spending on Help to Buy including the ISA programme.
8. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL), Royal Household pensions and the Civil List (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
9. Further details can be found in the 2018-19 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	214,271,000	7,300,000	221,571,000
Capital	172,000,000	-	172,000,000
<b>Annually Managed Expenditure</b>			
Resource	-79,116,000	3,859,000	-75,257,000
Capital	-2,153,230,000	-	-2,153,230,000
<b>Total Net Budget</b>			
Resource	135,155,000	11,159,000	146,314,000
Capital	-1,981,230,000	-	-1,981,230,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>-3,559,954,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by HM Treasury on:

**Departmental Expenditure Limit:**Expenditure arising from:

Spending by core Treasury on economic, financial and related administration, including exiting the EU, illegal money lending, breaches of financial sanctions, consumer credit policy, infrastructure finance (including spending under the International Development Act 2002) and the provision of guarantees. The purchase and sale of investments, expenses in connection with honours and dignities and compensation payments arising from gilt administration.

Spending by the Debt Management Office, including administration of the Public Works Loan Board, the Commission for the Reduction of National Debt and operational services for HM Treasury, other government departments and the Bank of England.

Spending by the Government Internal Audit Agency on audit services. Spending by the National Infrastructure Commission on the provision of advice on infrastructure projects.

Spending on Treasury related bodies including the Office of Tax Simplification, Office for Budget Responsibility, Infrastructure Finance Unit Limited, IUK Investments Limited, IUK Investments Holdings Limited, HM Treasury UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations and UK Government Investments Limited.

Depreciation and other non-cash items falling in DEL.



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## Part I (continued)

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### Income arising from:

Recoveries in respect of administration of the Treasury, including income from tenants, recharges for work on financial stability issues, income from financial regulators, fees and charges for the provision of guarantees, dividends, training courses and other services; charges for services provided by the Government Social Research Unit; recoveries in respect of Honours and Dignities; income in respect of insurance sponsorship and supervision responsibilities; amounts arising from loans, including repayments, interest and fees; sale of shares and debt royalties, sale of publications, assets and redundant capital items, administration of Pool Re and other related bodies; and European Fast Stream income from the Cabinet Office.

Income due to the Debt Management Office for charges for services provided to other government departments and organisations, advertising costs, stock exchange listings, data provision, rentals in respect of operating leases, the management and administration of certain public and private funds and provision of a lending service to local authorities, income from the administration of carbon dioxide reduction schemes and the Gilt Purchase and Sale Service.

Income due to the Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and other organisations.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution of finished coins and actions to protect the integrity of coinage.

Costs related to investment in and financial assistance to financial institutions and non-financial organisations, businesses and individuals including credit easing, provision of guarantees, warranties and indemnities, infrastructure finance (including spending under the International Development Act 2002) and spending on Help to Buy ISA.

Creation and use of provisions including those relating to payments under the Equitable Life Payments Scheme, those in respect of economic, financial and related administration and decommissioning relief agreements.

Administration of the Equitable Life Payments Scheme.

Spending by the Financial Services Compensation Scheme, the Sovereign Grant to the Royal Household, UK Asset Resolution Limited and Help to Buy (HMT) Limited.

Non-cash items falling within AME.

#### Income arising from:

Transactions with financial institutions and public and private organisations, businesses and individuals including interest, fees and charges, dividends, loan repayments, sale of assets and other capital items.

**HM Treasury** will account for this Estimate.

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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	214,271,000	74,345,000	139,926,000
Capital	172,000,000	100,800,000	71,200,000
<b>Annually Managed Expenditure</b>			
Resource	-79,116,000	-	-79,116,000
Capital	-2,153,230,000	-	-2,153,230,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	-3,559,954,000	-	-3,559,954,000

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
249,239	-57,143	192,096	45,316	-23,141	22,175	173,000	-1,000	172,000	254,540	181,190
<i>Of which:</i>										
A Core Treasury										
171,737	-20,243	151,494	29,705	-22,241	7,464	2,148	-1,000	1,148	198,350	2,784
B Debt Management Office										
19,500	-3,000	16,500	5,210	-900	4,310	850	-	850	19,341	5,452
C Government Internal Audit Agency										
34,250	-33,900	350	-	-	-	-	-	-	3,060	-
D Office of Tax Simplification										
751	-	751	-	-	-	-	-	-	961	-
E Office for Budget Responsibility (Net)										
3,000	-	3,000	-	-	-	-	-	-	3,000	-
F Infrastructure Finance Unit Limited (Net)										
-	-	-	-	-	-	90,000	-	90,000	1	75,000
G IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
H IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
J Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
K Departmental Unallocated Provision										
2,500	-	2,500	1,000	-	1,000	-	-	-	-	-
L Asian Infrastructure Investment Bank										
-	-	-	9,400	-	9,400	80,000	-	80,000	9,956	97,252
M National Infrastructure Commission										
5,000	-	5,000	-	-	-	-	-	-	4,600	700
N UK Government Investments Limited (Net)										
12,500	-	12,500	-	-	-	-	-	-	15,269	-
<b>Non-voted expenditure</b>										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
<i>Of which:</i>										
O Banking and gilts registration services										
-	-	-	7,300	-	7,300	-	-	-	7,300	-
<b>Total Spending in DEL</b>										
249,239	-57,143	192,096	52,616	-23,141	29,475	173,000	-1,000	172,000	261,840	181,190

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	57,351	-136,467	-79,116	-539,750	-1,613,480	-2,153,230	11,218,718	-8,527,050
<i>Of which:</i>										
P Provisions										
-	-	-	-500	-	-500	-	-	-	48,500	-
Q UK Coinage manufacturing costs										
-	-	-	12,000	-	12,000	-	-	-	11,500	-
R UK Coinage metal costs										
-	-	-	16,200	-3,500	12,700	-	-	-	-9,000	-
S Royal Mint dividend										
-	-	-	-	-4,000	-4,000	-	-	-	-4,000	-
T Investment in the Bank of England										
-	-	-	-	-50,000	-50,000	-	-	-	-50,000	1,200,000
U Administration of the Equitable Life Payments Scheme										
-	-	-	250	-	250	-	-	-	250	-
V Loans to Ireland										
-	-	-	-	-78,967	-78,967	-	-1,613,480	-1,613,480	-83,768	-
W Sovereign Grant funding of Royal Household (Net)										
-	-	-	82,400	-	82,400	6,250	-	6,250	82,200	3,200
X Financial Services Compensation Scheme (Net)										
-	-	-	21,000	-	21,000	500	-	500	-1,000	250
Y UK Asset Resolution Limited (Net)										
-	-	-	-75,000	-	-75,000	-706,500	-	-706,500	-150,000	-7,475,500
Z Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
AA Help to Buy ISA										
-	-	-	-	-	-	160,000	-	160,000	-	138,000
AB UK Government Investments Limited (Net)										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-446,775	-2,393,000
<i>Assistance to financial institutions</i>										
-	-	-	-	-	-	-	-	-	11,819,810	-
<b>Non-voted expenditure</b>										
-	-	-	4,859	-1,000	3,859	-	-	-	3,859	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	4,500	-1,000	3,500	-	-	-	3,500	-
AD Civil List										
-	-	-	359	-	359	-	-	-	359	-
<b>Total Spending in AME</b>										
-	-	-	62,210	-137,467	-75,257	-539,750	-1,613,480	-2,153,230	11,222,577	-8,527,050

**Part II: Subhead detail (continued)**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
249,239	-57,143	192,096	114,826	-160,608	-45,782	-366,750	-1,614,480	-1,981,230	11,484,417	-8,345,860
<i>Of which:</i>										
<b>Voted Expenditure</b>										
249,239	-57,143	192,096	102,667	-159,608	-56,941	-366,750	-1,614,480	-1,981,230	11,473,258	-8,345,860
<b>Non Voted Expenditure</b>										
-	-	-	12,159	-1,000	11,159	-	-	-	11,159	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>146,314</b>	<b>11,484,417</b>	<b>-458,384</b>
<b>Net Capital Requirement</b>	<b>-1,981,230</b>	<b>-8,345,860</b>	<b>-3,775,272</b>
<b>Accruals to cash adjustments</b>	<b>-1,713,879</b>	<b>-9,388,871</b>	<b>-11,764,517</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	564,845	7,446,575	3,542,190
Add cash grant-in-aid	97,900	100,469	98,941
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,924	-11,975,215	-377,107
New provisions and adjustments to previous provisions	500	-49,000	-138,197
Departmental Unallocated Provision	-3,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-314
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-20,000	-
Increase (+) / Decrease (-) in debtors	-2,400,000	-4,924,000	-14,923,742
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	32,500	32,500	33,712
<b>Removal of non-voted budget items</b>	<b>-11,159</b>	<b>-11,159</b>	<b>-11,003</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-10,800	-10,800	-10,643
Other adjustments	-359	-359	-360
<b>Net Cash Requirement</b>	<b>-3,559,954</b>	<b>-6,261,473</b>	<b>-16,009,176</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	246,739	245,586	224,544
<i>Less:</i>			
Administration DEL Income	-57,143	-55,944	-59,308
<b>Net Administration Costs</b>	<b>189,596</b>	<b>189,642</b>	<b>165,236</b>
Gross Programme Costs	273,826	11,769,332	-254,176
<i>Less:</i>			
Programme DEL Income	-23,141	-336,740	-10,182
Programme AME Income	-137,467	-308,958	-255,292
Non-budget income	-100,000	-133,499	-203,000
<b>Net Programme Costs</b>	<b>13,218</b>	<b>10,990,135</b>	<b>-722,650</b>
<b>Total Net Operating Costs</b>	<b>202,814</b>	<b>11,179,777</b>	<b>-557,414</b>
<i>Of which:</i>			
Resource DEL	218,071	261,340	225,417
Capital DEL	-	-313,828	-
Resource AME	-75,257	11,223,077	-683,801
Capital AME	160,000	142,687	103,970
Non-budget	-100,000	-133,499	-203,000
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	3,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-160,000	171,141	-103,970
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	100,000	133,499	203,000
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>146,314</b>	<b>11,484,417</b>	<b>-458,384</b>
<i>Of which:</i>			
Resource DEL	221,571	261,840	225,417
Resource AME	-75,257	11,222,577	-683,801
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>146,314</b>	<b>11,484,417</b>	<b>-458,384</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-80,284</b>	<b>-78,856</b>	<b>-69,490</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-57,143	-55,944	-52,237
<i>Of which:</i>			
A Core Treasury	-20,243	-20,059	-22,626
B Debt Management Office	-3,000	-2,000	-2,523
C Government Internal Audit Agency	-33,900	-33,885	-27,088
Other Income	-	-	-7,071
<i>Of which:</i>			
B Debt Management Office	-	-	-137
C Government Internal Audit Agency	-	-	-6,934
Total Administration	-57,143	-55,944	-59,308
Programme			
Sales of Goods and Services	-23,141	-22,912	-10,182
<i>Of which:</i>			
A Core Treasury	-22,241	-22,012	-9,241
B Debt Management Office	-900	-900	-941
Total Programme	-23,141	-22,912	-10,182
<b>Voted Resource AME</b>	<b>-136,467</b>	<b>-307,958</b>	<b>-254,639</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-3,500	-20,000	-74,792
<i>Of which:</i>			
R UK Coinage metal costs	-3,500	-20,000	-26,203
<i>Assistance to financial institutions</i>	-	-	-48,589
Interest and Dividends	-132,967	-287,958	-179,847
<i>Of which:</i>			
S Royal Mint dividend	-4,000	-4,000	-4,000
T Investment in the Bank of England	-50,000	-50,000	-62,444
<i>National Loan Guarantee Scheme</i>	-	-	-3,390
V Loans to Ireland	-78,967	-83,768	-81,043
<i>Assistance to financial institutions</i>	-	-150,190	-28,970
Total Programme	-136,467	-307,958	-254,639
<b>Total Voted Resource Income</b>	<b>-216,751</b>	<b>-386,814</b>	<b>-324,129</b>



**Part III: Note B - Analysis of Departmental Income (continued)**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Capital DEL</b>	<b>-1,000</b>	<b>-314,828</b>	<b>-70</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-1,000	-1,000	-
<i>Of which:</i>			
A Core Treasury	-1,000	-1,000	-
Other Grants	-	-313,828	-
<i>Of which:</i>			
Asian Infrastructure Investment Bank	-	-313,828	-
Repayments	-	-	-70
<i>Of which:</i>			
A Core Treasury	-	-	-70
Total Programme	-1,000	-314,828	-70
 <b>Voted Capital AME</b>	 <b>-1,613,480</b>	 <b>-2,393,000</b>	 <b>-941,969</b>
<i>Of which:</i>			
Programme			
Other Income	-	-2,393,000	-935,433
<i>Of which:</i>			
Sale of shares	-	-2,393,000	-935,433
Repayments	-1,613,480	-	-6,536
<i>Of which:</i>			
V Loans to Ireland	-1,613,480	-	-
Assistance to financial institutions	-	-	-6,536
Total Programme	-1,613,480	-2,393,000	-941,969
 <b>Total Voted Capital Income</b>	 <b>-1,614,480</b>	 <b>-2,707,828</b>	 <b>-942,039</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-100,000	-6,920,000	-133,499	-9,971,394	-203,000	-10,249,001
<b>Total</b>	<b>-100,000</b>	<b>-6,920,000</b>	<b>-133,499</b>	<b>-9,971,394</b>	<b>-203,000</b>	<b>-10,249,001</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-100,000	-100,000	-133,499	-133,499	-203,000	-203,000
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-6,820,000	-	-9,837,895	-	-10,046,001
<b>Total</b>	<b>-100,000</b>	<b>-6,920,000</b>	<b>-133,499</b>	<b>-9,971,394</b>	<b>-203,000</b>	<b>-10,249,001</b>

## 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:

<b>Accounting Officer:</b>	Tom Scholar
<b>Executive Agency Accounting Officers:</b>	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
Philip Graham	National Infrastructure Commission

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:

Beth Russell	Office of Tax Simplification
Mark Russell	UK Government Investments
Robert Chote	Office for Budget Responsibility
Charles Roxburgh	Infrastructure Finance Unit Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Mark Neale	Financial Services Compensation Scheme
Michael Stevens	Sovereign Grant
Ian Hares	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Charles Roxburgh	IUK Investments Limited
Charles Roxburgh	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc

Tom Scholar 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 (FRM), 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
E	Office for Budget Responsibility	3,000	-	3,000
F	Infrastructure Finance Unit Limited	-	90,000	-
G	IUK Investments Limited	-	1	-
H	IUK Investments Holdings Limited	-	1	-
I	HM Treasury UK Sovereign SUKUK plc	1	-	-
J	Royal Mint Advisory Committee on the design of coins etc.	1	-	-
N	UK Government Investments Limited	12,500	-	12,500
W	Sovereign Grant funding of Royal Household	82,400	6,250	82,400
X	Financial Services Compensation Scheme	21,000	500	-
Y	UK Asset Resolution Limited	-75,000	-706,500	-
Z	Help to Buy (HMT) Limited	1	-	-
AB	UK Government Investments Limited	1,000	-	-
<b>Total</b>		<b>44,903</b>	<b>-609,748</b>	<b>97,900</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included.	
1. HM Treasury has announced replacement guarantee arrangements with effect from 1 January 2010 to continue to safeguard certain borrowings and derivative transactions of, and certain wholesale deposits held in accounts with Northern Rock (Asset Management) Ltd (formerly plc), in each case existing immediately after the transfer became effective on 1 January 2010 and which were transferred to NRAM Ltd pursuant to restructuring of the group in May 2016.	200,000
2. In 2008 at the time of nationalisation of Bradford & Bingley plc (B&B), HM Treasury put in place arrangements to guarantee certain wholesale borrowings and deposits held in accounts with B&B. If B&B are unable to meet their obligations, HM Treasury will assume responsibility for payments.	13,250
3. On 19 January 2009, HM Treasury authorised the Bank of England to purchase high quality private sector assets and UK Government debt purchased on the secondary market. The Government has indemnified the Bank of England and the fund specially created to implement the facility from any losses arising out of or in connection with the facility. (Letter to Treasury Select Committee 19 January 2009, letters dated 29 January 2009 and 3 March 2009 to Governor of the Bank of England, Treasury Minutes dated 5 March 2009, 14 September 2009, 9 November 2009, 24 March 2010, 6 October 2011, 9 February 2012 and 5 July 2012).	Up to 445,000,000
4. The Chancellor of the Exchequer and Chief Secretary to the Treasury announced the UK Guarantees scheme on 18 July 2012. The scheme aims to kick start critical infrastructure projects that may have stalled because of adverse credit conditions. Around £40 billion of projects could qualify for the provision of guarantees.	980,500
5. On the 31 March 2017, the Chancellor announced the sale of a portfolio of UKAR's B&B loan book assets to Prudential plc and funds managed by Blackstone. The proceeds from the sale were £11.4bn. The Treasury provided certain fundamental market standard warranties. The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £11.4bn.	11,400,000
6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B mortgage assets in March 2017. These market-standard time and value capped warranties and indemnities confirming regulatory, legislative and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.79 billion.	790,000

## Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p>7. On 26 April 2018, the Chancellor announced the sale of a portfolio of UKAR's B&amp;B loan book assets to an investor group led by Barclays. The proceeds from the sale were £5.3bn</p> <p>The remote contingent liability covers certain fundamental market standard warranties.</p> <p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties.</p> <p>The contingent liability includes certain remote fundamental market-standard warranties which are capped at 100% of the final sale price. The maximum contingent liability arising from these remote warranties is capped at the total consideration received, giving a maximum contingent liability of £5.3 billion. A separate set of fundamental market-standard warranties are capped at 20% of the final sale price, giving a maximum contingent liability of £1.1 billion.</p> <p>Further market-standard time and valued capped warranties and indemnities confirming regulatory, legislative, and contractual compliance have been provided to the purchasers. The maximum contingent liability arising is approximately £0.3 billion.</p>	<p>£5,300,000 and £1,100,000 contingent liabilities. £300,000 remote contingent liability.</p>
<p>8. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&amp;B and NRAM loan book assets to Rothesay Life. The proceeds from the sale were £983 million. The remote contingent liability covers certain fundamental market standard warranties.</p> <p>The crystallisation of any liability is dependent on the occurrence and identification of any defects covered by the fundamental market standard warranties. The maximum potential liability is capped at the value of the sale proceeds; £983 million.</p>	<p>983,000</p>
<p><b>Other Contingent Liabilities</b></p>	
<p>9. The Help to Buy mortgage guarantee scheme was launched on 2 January 2014. The scheme is designed to address the shortage of high loan-to-value mortgages, by offering lenders the option to purchase a guarantee on mortgages where a borrower has a deposit of between 5% and 20%. In the event of a borrower defaulting on their mortgage, HM Treasury would be liable for a portion of net losses suffered following the sale of the property. The scheme rules provide for a maximum contingent liability of £12 billion.</p>	<p>Up to £12,000,000</p>
<p>10. HM Treasury has confirmed to the FCA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford &amp; Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009).</p>	<p>521,900,000</p>
<p>11. HM Treasury has guaranteed indemnities provided by NRAM Ltd (formerly plc) for its new directors against liabilities and losses in the course of their actions whilst the bank is in public ownership (Treasury Minute dated 25 January 2010).</p>	<p>Unquantifiable</p>

12. HM Treasury has guaranteed indemnities provided by Bradford & Bingley for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership.	Unquantifiable
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### Part III: Note K - Contingent Liabilities (*continued*)

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Nature of liability	£'000
13. HM Treasury has guaranteed indemnities provided by UK Asset Resolution (UKAR) for its directors against liabilities and losses in the course of their actions whilst the entity is in public ownership (Treasury Minute dated 8 July 2010).	Unquantifiable
14. HM Treasury has guaranteed indemnities provided by United Kingdom Financial Investments (UKFI) for its directors against liabilities and losses incurred in the course of their actions.	Unquantifiable
15. HM Treasury has provided indemnities for the directors of Infrastructure Finance Unit Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
16. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
17. HM Treasury has provided indemnities for the directors of IUK Investments Holdings Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
18. HM Treasury has provided indemnities for the directors of HM Treasury Sovereign SUKUK plc against liabilities and losses incurred in the course of their actions.	Unquantifiable
19. HM Treasury has provided indemnities for the directors of UK Government Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
20. HM Treasury has provided indemnities for the directors of UKGI Financing PLC against liabilities and losses incurred in the course of their actions.	Unquantifiable
21. HM Treasury has provided indemnities for the directors of Help to Buy (HMT) Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable



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# Cabinet Office

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## Introduction

The Cabinet Office is the centre of government. Its Purpose is to:

1. Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy;
2. Support the design and implementation of HM Government's policies and the Prime Minister's priorities; and
3. Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	501,702,000	161,055,000	662,757,000
Capital	84,089,000	-	84,089,000
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	-	5,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	506,702,000	161,055,000	667,757,000
Capital	84,089,000	-	84,089,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	589,571,000		

Amounts required in the year ending 31 March 2020 for expenditure by Cabinet Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration and operation of the department in connection with the following functions:

Maintain the integrity of the Union, coordinate the security of the realm and sustain a flourishing democracy; support the design and implementation of HM Government's policies and the Prime Minister's priorities; ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government; ensuring the effective running of the department and contribute to the government's cross-cutting priorities.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme. Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives; supporting not-for-profit bodies associated with the public service; payments to and relating to former Prime Ministers and Deputy Prime Ministers; reimbursement of Lord Lieutenants' expenses; expenses in connection with honours; losses and special payments.

Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write offs and associated non-cash items in DEL.

## Part I (continued)

### Income arising from:

Royalties, dividends, interest receivable, income from the EU, rental income, sales of goods and services, rebates from suppliers, refunds, cost recoveries, training courses, expert and transactional services carried out on behalf of other public sector bodies, shared services income, cost sharing arrangements, contributions to programmes conducted on behalf of government, sale of contractual rights, framework establishment and management fee income, recoverable management costs of the Principal Civil Service Pension Scheme and income from employers participating in the Principal Civil Service Pension Scheme to cover administration of the scheme, secondment and loan receipts, receipts from staff, repayment of grants and subsidies, income from services provided to other government departments, notional grant income relating to apprenticeship training for staff, deposits forfeited by candidates in an election, repayment of loan principal and related interest, sale or use of rights and assets, capital grant income, capital grant in kind income on receipt of donated assets, capital receipts and income on disposal of donated assets. Activities of the Government Property Agency, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Provisions for early departures, dilapidations, onerous contracts, revaluation of assets and depreciation on donated assets, impairments and associated non-cash items in AME.

**Cabinet Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	501,702,000	202,218,000	<b>299,484,000</b>
Capital	84,089,000	72,753,000	<b>11,336,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,000,000	2,250,000	<b>2,750,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>589,571,000</b>	<b>286,006,000</b>	<b>303,565,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
678,959	-430,417	248,542	363,292	-110,132	253,160	84,089	-	84,089	616,632	121,006
<i>Of which:</i>										
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy										
43,149	-2,389	40,760	69,124	-16,099	53,025	5,396	-	5,396	126,868	11,794
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
73,954	-13,577	60,377	73,594	-	73,594	67,403	-	67,403	128,133	76,720
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government										
308,242	-269,903	38,339	184,763	-81,403	103,360	8,614	-	8,614	197,229	11,283
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities										
109,496	-15,648	93,848	17,359	-12,630	4,729	2,156	-	2,156	128,514	288
E Government Property Agency - Executive Agency										
128,900	-128,900	-	13,129	-	13,129	-	-	-	14,722	20,401
F Arm's Length Bodies (net)										
15,218	-	15,218	5,323	-	5,323	520	-	520	21,166	520
<b>Non-voted expenditure</b>										
-	-	-	161,055	-	161,055	-	-	-	8,870	-
<i>Of which:</i>										
G Elections										
-	-	-	158,690	-	158,690	-	-	-	6,500	-
H UK Members of the European Parliament										
-	-	-	2,500	-	2,500	-	-	-	2,500	-
I Cabinet Office CFER										
-	-	-	-135	-	-135	-	-	-	-130	-
<b>Total Spending in DEL</b>										
678,959	-430,417	248,542	524,347	-110,132	414,215	84,089	-	84,089	625,502	121,006
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<i>Of which:</i>										
J Cabinet Office AME										
-	-	-	4,000	-	4,000	-	-	-	4,000	-
K Government Property Agency - Executive Agency - AME										
-	-	-	1,000	-	1,000	-	-	-	1,000	-

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Total Spending in AME</b>										
-	-	-	5,000	-	5,000	-	-	-	5,000	-
<b>Total for Estimate</b>										
678,959	-430,417	248,542	529,347	-110,132	419,215	84,089	-	84,089	630,502	121,006
<i>Of which:</i>										
<b>Voted Expenditure</b>										
678,959	-430,417	248,542	368,292	-110,132	258,160	84,089	-	84,089	621,632	121,006
<b>Non Voted Expenditure</b>										
-	-	-	161,055	-	161,055	-	-	-	8,870	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>667,757</b>	<b>630,502</b>	<b>714,795</b>
<b>Net Capital Requirement</b>	<b>84,089</b>	<b>121,006</b>	<b>190,571</b>
<b>Accruals to cash adjustments</b>	<b>-1,220</b>	<b>26,039</b>	<b>-12,405</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-21,061	-21,686	-13,563
Add cash grant-in-aid	20,461	2,215	2,446
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-65,000	-74,245	-33,477
New provisions and adjustments to previous provisions	-	-1,123	-15,404
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-620	-620	-2,631
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	65,000	46,130	134,939
Increase (-) / Decrease (+) in creditors	-	75,000	-85,425
Use of provisions	-	368	710
<b>Removal of non-voted budget items</b>	<b>-161,055</b>	<b>-8,870</b>	<b>-118,697</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-161,190	-9,000	-118,828
Other adjustments	135	130	131
<b>Net Cash Requirement</b>	<b>589,571</b>	<b>768,677</b>	<b>774,264</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	678,959	658,483	477,891
<i>Less:</i>			
Administration DEL Income	-430,417	-421,496	-277,685
<b>Net Administration Costs</b>	<b>248,542</b>	<b>236,987</b>	<b>200,206</b>
Gross Programme Costs	594,220	578,644	672,930
<i>Less:</i>			
Programme DEL Income	-110,132	-146,503	-94,855
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>484,088</b>	<b>432,141</b>	<b>578,103</b>
<b>Total Net Operating Costs</b>	<b>732,630</b>	<b>669,128</b>	<b>778,404</b>
<i>Of which:</i>			
Resource DEL	660,257	622,634	698,199
Capital DEL	67,373	41,126	65,647
Resource AME	5,000	5,368	14,558
Capital AME	-	-	-
Non-budget	-	-	-
<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	-67,373	-41,126	-65,647
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	2,500	2,500	2,038
<b>Total Resource Budget</b>	<b>667,757</b>	<b>630,502</b>	<b>714,795</b>
<i>Of which:</i>			
Resource DEL	662,757	625,502	700,934
Resource AME	5,000	5,000	13,861
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	135	130	131
Other adjustments	-135	-130	-131
<b>Total Resource (Estimate)</b>	<b>667,757</b>	<b>630,502</b>	<b>714,795</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-540,549</b>	<b>-533,456</b>	<b>-363,490</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-423,366	-294,472	-213,035
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-2,389	-791	-884
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-13,577	-11,643	-9,829
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-262,852	-273,556	-191,783
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-15,648	-8,482	-10,539
E Government Property Agency - Executive Agency	-128,900	-	-
Interest and Dividends	-7,051	-13,348	-8,775
<i>Of which:</i>			
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-7,051	-13,348	-8,775
Other Income	-	-113,676	-55,875
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-113	-555
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-1,048	-1,379
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-45,397
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-8,544
E Government Property Agency - Executive Agency	-	-112,515	-
Total Administration	-430,417	-421,496	-277,685
Programme			
EU Grants Received	-	-1,896	-
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-1,896	-
Sales of Goods and Services	-101,832	-104,664	-26,216
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-16,099	-11,732	-12,502



## Part III: Note B - Analysis of Departmental Income (*continued*)

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-58,208	-38
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-75,903	-32,142	18,876
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-9,830	-	-32,552
E Government Property Agency - Executive Agency	-	-2,582	-
Interest and Dividends	-8,300	-5,400	-2,031
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-31
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-5,500	-3,400	-
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-2,800	-2,000	-2,000
Other Income	-	-	-57,558
<i>Of which:</i>			
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy	-	-	-55
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-40
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-57,416
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities	-	-	-47
<b>Total Programme</b>	<b>-110,132</b>	<b>-111,960</b>	<b>-85,805</b>
<b>Total Voted Resource Income</b>	<b>-540,549</b>	<b>-533,456</b>	<b>-363,490</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-51,355</b>	<b>-9,083</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-16,812	-31
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-31
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-16,812	-

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**Part III: Note B - Analysis of Departmental Income (*continued*)**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
Other Grants	-	-34,543	-9,052
<i>Of which:</i>			
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-48
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government	-	-	-9,004
E Government Property Agency - Executive Agency	-	-34,543	-
Total Programme	-	-51,355	-9,083
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-51,355</b>	<b>-9,083</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-135	-135	-130	-130	-131	-139
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-29,853	-25,853	-728	-728
<b>Total</b>	<b>-135</b>	<b>-135</b>	<b>-29,983</b>	<b>-25,983</b>	<b>-859</b>	<b>-867</b>

### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Registration fees from Consultant Lobbyists	-135	-135	-130	-130	-131	-139
<b>Non-Budget</b>						
Forfeited election deposits	-	-	-5	-5	-728	-728
Disposal of shareholding in MyCSP Limited	-	-	-8,000	-4,000	-	-
Disposal of Sunningdale Park			-21,848	-21,848	-	-
<b>Total</b>	<b>-135</b>	<b>-135</b>	<b>-29,983</b>	<b>-25,983</b>	<b>-859</b>	<b>-867</b>

## 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:

<b>Accounting Officer:</b>	John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary
<b>Additional Accounting Officers:</b>	William Priest, Chief Executive, Geospatial Commission
<b>Executive Agency Accounting Officers:</b>	
Simon Tse	Chief Executive, Crown Commercial Service
Michael Parsons	Director General Government Property & Cabinet Office Chief Operating Officer, Interim Chief Executive Government Property Agency

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.

<b>ALB Accounting Officers:</b>	
Harry Rich	Registrar of Consultant Lobbyists
Peter J Lawrence, OBE	Chief Executive, Civil Service Commission
Rebecca Hilsenrath	Chief Executive, Equality and Human Rights Commission

John Manzoni, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary 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 (FRm), 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.

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**Part III: Note E - Arm's Length Bodies (ALBs)**


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 £'000
 

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Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F	Civil Service Commission	2,238	-	2,238
DEL - F	Commission for Equality and Human Rights	18,040	520	17,960
DEL - F	Registrar of Consultant Lobbyists	263	-	263
<b>Total</b>		<b>20,541</b>	<b>520</b>	<b>20,461</b>

The Civil Service Commission includes:

The Advisory Committee on Business Appointments, an advisory non-departmental public body

The Office of the Commissioner for Public Appointments, a statutory office

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Indemnity for Returning Officers at the European Parliamentary elections, May 2014</b>	Unquantifiable

For the purposes of European Parliamentary elections, Regional Returning Officers and Local Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.

The Cabinet Office provided an indemnity to Regional and Local Returning Officers for the European Parliamentary general election held on 22 May 2014 and any subsequent by-elections before the next European Parliamentary general election due in 2019. The current indemnity is due to expire on 22 May 2019. Although the Government has made clear its intention to leave the European Union prior to the next European Parliamentary general election, in order to indemnify Regional and Local Returning Officers for preparing for that election in accordance with existing law and for conducting the polls should we not have exited the European Union by 23 May 2019, Cabinet Office will be providing a new indemnity to cover that poll.

This indemnity is to cover the costs of any claims against them which are not covered under the existing insurance policies which Regional and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to the employees.

<b>Indemnity for Returning Officers at the UK Parliamentary elections, May 2015</b>	Unquantifiable
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For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.

The Cabinet Office provided an indemnity to Returning Officers for the UK Parliamentary general election held on 7 May 2015. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold.

The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 31 March 2020. This indemnity also applied to the extraordinary general election held on 8 June 2017 and will apply to any by-elections held until 31 March 2020.

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## Part III: Note K - Contingent Liabilities (*continued*)

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Nature of liability	£'000
<b>Indemnity for Returning Officers at the Police and Crime Commissioner elections, May 2016</b>	Unquantifiable

For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs.

The Cabinet Office provided an indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 5 May 2016. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department also certificated the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections in May 2020.

### **Indemnity for Petition Officers**

Unquantifiable

The Cabinet Office has provided an indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2020. For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs.

The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall legislation has only recently been created. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary election held on 7 May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.



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## Part III: Note K - Contingent Liabilities (*continued*)

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Nature of liability	£'000
<b>Indemnity for the Official Receiver</b>	Unquantifiable

The Government has indemnified the Official Receiver, appointed as Liquidator of Carillion plc and certain other companies in its group, for actions he undertakes as Receiver in respect of any claims and proceedings that are made against him personally. The indemnity does not extend to any costs which may legitimately be charged to the company or companies in liquidation. This will enable the Official Receiver to ensure the orderly winding up of the group's activities and in particular safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by Government giving not less than 14 days' notice.



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# Scotland Office and Office of the Advocate General

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## Introduction

1. The Estimate provides for support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
3. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	10,233,000	-	10,233,000
Capital	50,000	-	50,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,233,000	-	10,233,000
Capital	50,000	-	50,000
<b>Non-Budget Expenditure</b>	31,074,070,000		
<b>Net cash requirement</b>	31,084,282,000		

Amounts required in the year ending 31 March 2020 for expenditure by Scotland Office and Office of the Advocate General on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

**Non-Budget Expenditure:**Expenditure arising from:

Payments to the Scottish Consolidated Fund.

Scotland Office and Office of the Advocate General will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	10,233,000	4,266,000	<b>5,967,000</b>
Capital	50,000	23,000	<b>27,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	31,074,070,000	13,247,716,000	<b>17,826,354,000</b>
<b>Net cash requirement</b>	31,084,282,000	13,251,972,000	<b>17,832,310,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
12,408	-2,605	9,803	430	-	430	50	-	50	10,056	50
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
12,408	-2,605	9,803	30	-	30	50	-	50	9,756	50
B Boundary Commission For Scotland										
-	-	-	400	-	400	-	-	-	300	-
<b>Total Spending in DEL</b>										
12,408	-2,605	9,803	430	-	430	50	-	50	10,056	50
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	900	-
<i>Of which:</i>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	900	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	900	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	31,074,070	-	31,074,070	-	-	-	29,991,583	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	19,390,070	-	19,390,070	-	-	-	17,876,583	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	11,684,000	-	11,684,000	-	-	-	12,115,000	-
<b>Total Non-Budget Spending</b>										
-	-	-	31,074,070	-	31,074,070	-	-	-	29,991,583	-
<b>Total for Estimate</b>										
12,408	-2,605	9,803	31,074,500	-	31,074,500	50	-	50	30,002,539	50
<i>Of which:</i>										
<b>Voted Expenditure</b>										
12,408	-2,605	9,803	31,074,500	-	31,074,500	50	-	50	30,002,539	50
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>31,084,303</b>	<b>30,002,539</b>	<b>28,265,646</b>
<b>Net Capital Requirement</b>	<b>50</b>	<b>50</b>	<b>76</b>
<b>Accruals to cash adjustments</b>	<b>-71</b>	<b>-971</b>	<b>-97</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-30	-30	-58
New provisions and adjustments to previous provisions	-	-900	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-41	-41	-39
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-13,092</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-13,092
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,084,282</b>	<b>30,001,618</b>	<b>28,252,533</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	12,408	13,826	13,336
<i>Less:</i>			
Administration DEL Income	-2,605	-4,100	-4,186
<b>Net Administration Costs</b>	<b>9,803</b>	<b>9,726</b>	<b>9,150</b>
Gross Programme Costs	31,074,500	29,992,813	28,256,496
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>31,074,500</b>	<b>29,992,813</b>	<b>28,256,496</b>
<b>Total Net Operating Costs</b>	<b>31,084,303</b>	<b>30,002,539</b>	<b>28,265,646</b>
<i>Of which:</i>			
Resource DEL	10,233	10,056	22,546
Capital DEL	-	-	-
Resource AME	-	900	-
Capital AME	-	-	-
Non-budget	31,074,070	29,991,583	28,243,100
<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	-31,074,070	-29,991,583	-28,243,100
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,233</b>	<b>10,956</b>	<b>22,546</b>
<i>Of which:</i>			
Resource DEL	10,233	10,056	22,546
Resource AME	-	900	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	31,074,070	29,991,583	28,243,100
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>31,084,303</b>	<b>30,002,539</b>	<b>28,265,646</b>



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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-2,605</b>	<b>-4,100</b>	<b>-4,186</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,605	-4,100	-4,186
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-2,605	-4,100	-4,186
Total Administration	-2,605	-4,100	-4,186
<b>Total Voted Resource Income</b>	<b>-2,605</b>	<b>-4,100</b>	<b>-4,186</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Gillian McGregor

Gillian McGregor 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 (FRM), 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.



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# Northern Ireland Office

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## 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
<b>Departmental Expenditure Limit</b>			
Resource	24,144,000	4,550,000	28,694,000
Capital	250,000	-	250,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,144,000	4,550,000	28,694,000
Capital	250,000	-	250,000
<b>Non-Budget Expenditure</b>	<b>15,998,100,000</b>		
<b>Net cash requirement</b>	<b>16,020,292,000</b>		

Amounts required in the year ending 31 March 2020 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
<b>Departmental Expenditure Limit</b>			
Resource	24,144,000	10,013,000	<b>14,131,000</b>
Capital	250,000	122,000	<b>128,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	15,998,100,000	7,020,855,000	<b>8,977,245,000</b>
<b>Net cash requirement</b>	16,020,292,000	7,029,998,000	<b>8,990,294,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
22,333	-5,625	16,708	7,547	-111	7,436	250	-	250	24,783	481
<i>Of which:</i>										
A Northern Ireland Office										
22,333	-5,625	16,708	5,676	-111	5,565	250	-	250	22,481	481
B NI Human Rights Commission (net)										
-	-	-	1,115	-	1,115	-	-	-	1,140	-
C Parades Commission (net)										
-	-	-	755	-	755	-	-	-	772	-
D Independent Reporting Commission (net)										
-	-	-	1	-	1	-	-	-	390	-
<b>Non-voted expenditure</b>										
-	-	-	4,550	-	4,550	-	-	-	548	-
<i>Of which:</i>										
E Funding of Elections										
-	-	-	4,550	-	4,550	-	-	-	548	-
<b>Total Spending in DEL</b>										
22,333	-5,625	16,708	12,097	-111	11,986	250	-	250	25,331	481
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	-30	-
<i>Of which:</i>										
Northern Ireland Office										
-	-	-	-	-	-	-	-	-	-30	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	-30	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	15,998,100	-	15,998,100	-	-	-	16,086,400	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	15,998,100	-	15,998,100	-	-	-	16,086,400	-
<b>Total Non-Budget Spending</b>										
-	-	-	15,998,100	-	15,998,100	-	-	-	16,086,400	-
<b>Total for Estimate</b>										
22,333	-5,625	16,708	16,010,197	-111	16,010,086	250	-	250	16,111,701	481
<i>Of which:</i>										
<b>Voted Expenditure</b>										
22,333	-5,625	16,708	16,005,647	-111	16,005,536	250	-	250	16,111,153	481
<b>Non Voted Expenditure</b>										
-	-	-	4,550	-	4,550	-	-	-	548	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>16,026,794</b>	<b>16,111,701</b>	<b>14,511,963</b>
<b>Net Capital Requirement</b>	<b>250</b>	<b>481</b>	<b>1,496</b>
<b>Accruals to cash adjustments</b>	<b>-2,202</b>	<b>-2,172</b>	<b>-1,930</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,871	-2,302	-1,881
Add cash grant-in-aid	1,817	2,248	1,881
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-2,046	-1,823
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-102	-102	-107
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	30	-
<b>Removal of non-voted budget items</b>	<b>-4,550</b>	<b>-548</b>	<b>-4,039</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-4,550	-548	-4,039
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>16,020,292</b>	<b>16,109,462</b>	<b>14,507,490</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	22,333	23,689	18,544
<i>Less:</i>			
Administration DEL Income	-5,625	-5,625	-4,301
<b>Net Administration Costs</b>	<b>16,708</b>	<b>18,064</b>	<b>14,243</b>
Gross Programme Costs	16,010,197	16,093,748	14,498,044
<i>Less:</i>			
Programme DEL Income	-111	-111	-324
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>16,010,086</b>	<b>16,093,637</b>	<b>14,497,720</b>
<b>Total Net Operating Costs</b>	<b>16,026,794</b>	<b>16,111,701</b>	<b>14,511,963</b>
<i>Of which:</i>			
Resource DEL	28,694	25,301	24,963
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	15,998,100	16,086,400	14,487,000
<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	-15,998,100	-16,086,400	-14,487,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>28,694</b>	<b>25,301</b>	<b>24,963</b>
<i>Of which:</i>			
Resource DEL	28,694	25,331	24,963
Resource AME	-	-30	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	15,998,100	16,086,400	14,487,000
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,026,794</b>	<b>16,111,701</b>	<b>14,511,963</b>

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**Part III: Note B - Analysis of Departmental Income**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-5,736</b>	<b>-5,736</b>	<b>-4,625</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,625	-5,625	-4,301
<i>Of which:</i>			
A Northern Ireland Office	-5,625	-5,625	-4,301
Total Administration	-5,625	-5,625	-4,301
Programme			
Sales of Goods and Services	-111	-111	-324
<i>Of which:</i>			
A Northern Ireland Office	-111	-111	-324
Total Programme	-111	-111	-324
<b>Total Voted Resource Income</b>	<b>-5,736</b>	<b>-5,736</b>	<b>-4,625</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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 (FRM), 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.

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**Part III: Note E - Arm's Length Bodies (ALBs)**


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Right Commission	1,115	-	1,074
C	NI Parades Commission	755	-	742
D	Independent Reporting Commission	1	-	1
<b>Total</b>		<b>1,871</b>	<b>-</b>	<b>1,817</b>

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# Wales Office

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## Introduction

1. To support the Secretary of State for Wales and the Parliamentary Under Secretaries of State in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.
2. This Estimate provides for the administration costs of the Office, the salary of the Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,102,000	-	5,102,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,102,000	-	5,102,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	15,502,334,000		
<b>Net cash requirement</b>	15,507,325,000		

Amounts required in the year ending 31 March 2020 for expenditure by Wales Office on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs for the Wales Office; Lord Lieutenant's expenditure; capital, and associated non-cash costs; other non-cash costs.

Income arising from:

Receipts from Accommodation.

**Non-Budget Expenditure:**Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

**Wales Office** will account for this Estimate.



£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,102,000	2,093,000	<b>3,009,000</b>
Capital	30,000	14,000	<b>16,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	15,502,334,000	6,549,355,000	<b>8,952,979,000</b>
<b>Net cash requirement</b>	15,507,325,000	6,551,390,000	<b>8,955,935,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
4,777	-110	4,667	435	-	435	30	-	30	4,915	30
<i>Of which:</i>										
A Wales Office										
4,777	-110	4,667	435	-	435	30	-	30	4,915	30
<b>Total Spending in DEL</b>										
4,777	-110	4,667	435	-	435	30	-	30	4,915	30
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	7	-
<i>Of which:</i>										
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	7	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	7	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	15,502,334	-	15,502,334	-	-	-	15,161,478	-
<i>Of which:</i>										
B Grant Payable to the Welsh Consolidated Fund										
-	-	-	13,443,334	-	13,443,334	-	-	-	15,161,478	-
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund										
-	-	-	2,059,000	-	2,059,000	-	-	-	-	-
<b>Total Non-Budget Spending</b>										
-	-	-	15,502,334	-	15,502,334	-	-	-	15,161,478	-
<b>Total for Estimate</b>										
4,777	-110	4,667	15,502,769	-	15,502,769	30	-	30	15,166,400	30
<i>Of which:</i>										
<b>Voted Expenditure</b>										
4,777	-110	4,667	15,502,769	-	15,502,769	30	-	30	15,166,400	30
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>15,507,436</b>	<b>15,166,400</b>	<b>14,134,843</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>30</b>	<b>73</b>
<b>Accruals to cash adjustments</b>	<b>-141</b>	<b>-197</b>	<b>-126</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-110	-160	-126
New provisions and adjustments to previous provisions	-	-7	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-30	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,507,325</b>	<b>15,166,233</b>	<b>14,134,790</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	4,777	4,796	4,565
<i>Less:</i>			
Administration DEL Income	-110	-101	-62
<b>Net Administration Costs</b>	<b>4,667</b>	<b>4,695</b>	<b>4,503</b>
Gross Programme Costs	15,502,769	15,161,705	14,130,340
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-25,000	-25,000	-
<b>Net Programme Costs</b>	<b>15,477,769</b>	<b>15,136,705</b>	<b>14,130,340</b>
<b>Total Net Operating Costs</b>	<b>15,482,436</b>	<b>15,141,400</b>	<b>14,134,843</b>
<i>Of which:</i>			
Resource DEL	5,102	4,915	4,681
Capital DEL	-	-	-
Resource AME	-	7	-
Capital AME	-	-	-
Non-budget	15,477,334	15,136,478	14,130,162
<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	-15,502,334	-15,161,478	-14,130,162
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	25,000	25,000	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,102</b>	<b>4,922</b>	<b>4,681</b>
<i>Of which:</i>			
Resource DEL	5,102	4,915	4,681
Resource AME	-	7	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	15,502,334	15,161,478	14,130,162
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>15,507,436</b>	<b>15,166,400</b>	<b>14,134,843</b>

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**Part III: Note B - Analysis of Departmental Income**


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£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-110</b>	<b>-101</b>	<b>-62</b>
<i>Of which:</i>			
Administration			
Other Income	-110	-101	-62
<i>Of which:</i>			
A Wales Office	-110	-101	-62
Total Administration	-110	-101	-62
<b>Total Voted Resource Income</b>	<b>-110</b>	<b>-101</b>	<b>-62</b>

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

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-25,000	-25,000	-25,000	-25,000	-	-
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2019-20 Plans		2018-19 Provisions		2017-18 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-25,000	-25,000	-25,000	-25,000	-	-
<b>Total</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-25,000</b>	<b>-</b>	<b>-</b>

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## 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:** Glynne Jones

Glynne Jones 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 (FRM), 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.





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# National Savings and Investments

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## Introduction

- 1 This Estimate provides for the expenditure on the administration of the National Savings and Investments.
- 2 National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
- 3 The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
- 4 In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract value is over £600 million for the seven year operational term in nominal terms, however this will vary depending on the level of stock and business-to-business activity. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos account for over 75% of the full estimate.
- 5 Full details of the expenditure contained in this Estimate can be found in National Savings and Investments Annual Report and Accounts 2019.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	123,294,000	-	123,294,000
Capital	650,000	-	650,000
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	-	3,300,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	126,594,000	-	126,594,000
Capital	650,000	-	650,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>127,804,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by National Savings and Investments on:

**Departmental Expenditure Limit:**Expenditure arising from:

Cost of delivery of National Savings and Investments operations, and leveraged activities with other bodies including administration, operational research and development works, other payments and non-cash items. The sale of National Savings and Investments properties resulting in negative expenditure to reflect generated profits. Other payments including payments in respect of recovered losses.

Income arising from:

The leveraging of National Savings and Investments core infrastructure and capabilities and associated contracts including rent receipts and other receipts such as loss recovery payments. The sale of National Savings and Investments properties resulting in some capital income that will be used as sale proceeds against the disposed assets.

**Annually Managed Expenditure:**Expenditure arising from:

Non-cash movements in provisions including changes to fair value of National Savings and Investment's properties.

**National Savings and Investments** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	123,294,000	59,715,000	<b>63,579,000</b>
Capital	650,000	284,000	<b>366,000</b>
<b>Annually Managed Expenditure</b>			
Resource	3,300,000	1,485,000	<b>1,815,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>127,804,000</b>	<b>61,781,000</b>	<b>66,023,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
244,294	-121,000	123,294	-	-	-	650	-	650	130,100	630
<i>Of which:</i>										
A Administration										
244,294	-121,000	123,294	-	-	-	650	-	650	130,100	630
<b>Total Spending in DEL</b>										
244,294	-121,000	123,294	-	-	-	650	-	650	130,100	630
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<i>Of which:</i>										
B Administration										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<b>Total Spending in AME</b>										
-	-	-	3,300	-	3,300	-	-	-	3,300	-
<b>Total for Estimate</b>										
244,294	-121,000	123,294	3,300	-	3,300	650	-	650	133,400	630
<i>Of which:</i>										
<b>Voted Expenditure</b>										
244,294	-121,000	123,294	3,300	-	3,300	650	-	650	133,400	630
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>126,594</b>	<b>133,400</b>	<b>120,373</b>
<b>Net Capital Requirement</b>	<b>650</b>	<b>630</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>560</b>	<b>660</b>	<b>-4,405</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,500	-5,400	-22
New provisions and adjustments to previous provisions	-300	-300	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-640	-640	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	4,000	-6,092
Increase (-) / Decrease (+) in creditors	3,000	3,000	2,159
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>127,804</b>	<b>134,690</b>	<b>115,968</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	244,294	231,100	176,882
<i>Less:</i>			
Administration DEL Income	-121,000	-101,000	-55,770
<b>Net Administration Costs</b>	<b>123,294</b>	<b>130,100</b>	<b>121,112</b>
Gross Programme Costs	-3,700	-3,700	-1,580
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	1,108
<b>Net Programme Costs</b>	<b>-3,700</b>	<b>-3,700</b>	<b>-472</b>
<b>Total Net Operating Costs</b>	<b>119,594</b>	<b>126,400</b>	<b>120,640</b>
<i>Of which:</i>			
Resource DEL	123,294	130,100	121,112
Capital DEL	-	-	-
Resource AME	3,300	3,300	-739
Capital AME	-	-	-
Non-budget	-7,000	-7,000	267
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	7,000	7,000	-267
<b>Total Resource Budget</b>	<b>126,594</b>	<b>133,400</b>	<b>120,373</b>
<i>Of which:</i>			
Resource DEL	123,294	130,100	121,112
Resource AME	3,300	3,300	-739
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>126,594</b>	<b>133,400</b>	<b>120,373</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-121,000</b>	<b>-101,000</b>	<b>-55,770</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-121,000	-101,000	-55,635
<i>Of which:</i>			
A Administration	-121,000	-101,000	-55,635
Other Income	-	-	-135
<i>Of which:</i>			
A Administration	-	-	-135
Total Administration	-121,000	-101,000	-55,770
<b>Total Voted Resource Income</b>	<b>-121,000</b>	<b>-101,000</b>	<b>-55,770</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Ian Ackerley

Ian Ackerley 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 (FRM), 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.



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# Charity Commission

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## Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales.
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk).

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	27,043,000	-	27,043,000
Capital	1,200,000	-	1,200,000
<b>Annually Managed Expenditure</b>	-	-	-
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	27,043,000	-	27,043,000
Capital	1,200,000	-	1,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	26,473,000		

Amounts required in the year ending 31 March 2020 expenditure by the Charity Commission on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Revenue and Capital expenditure in relation to the registration and regulation of charities. Expenditure in connection with depreciation and other non-cash items in DEL.

#### Income arising from:

Providing services, in both the UK and abroad, relating to our knowledge and expertise in the field of registration and regulation of charities. Shared working approaches with other Government Departments.

**Charity Commission** will account for this Estimate.

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<hr/>			
<b>Departmental Expenditure Limit</b>			
Resource	27,043,000	11,678,000	<b>15,365,000</b>
Capital	1,200,000	990,000	<b>210,000</b>
 <b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
 <b>Non-Budget Expenditure</b>	-	-	-
 <b>Net Cash Requirement</b>	 26,473,000	 11,916,000	 <b>14,557,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
29,343	-2,300	27,043	-	-	-	1,200	-	1,200	25,450	2,200
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
29,343	-2,300	27,043	-	-	-	1,200	-	1,200	25,450	2,200
<b>Total Spending in DEL</b>										
29,343	-2,300	27,043	-	-	-	1,200	-	1,200	25,450	2,200
<b>Total for Estimate</b>										
29,343	-2,300	27,043	-	-	-	1,200	-	1,200	25,450	2,200
<i>Of which:</i>										
<b>Voted Expenditure</b>										
29,343	-2,300	27,043	-	-	-	1,200	-	1,200	25,450	2,200
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>27,043</b>	<b>25,450</b>	<b>20,360</b>
<b>Net Capital Requirement</b>	<b>1,200</b>	<b>2,200</b>	<b>3,428</b>
<b>Accruals to cash adjustments</b>	<b>-1,770</b>	<b>-1,670</b>	<b>-1,218</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,700	-1,600	-978
New provisions and adjustments to previous provisions	-	-	80
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-57
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-244
Increase (-) / Decrease (+) in creditors	-	-	-89
Use of provisions	-	-	70
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>26,473</b>	<b>25,980</b>	<b>22,570</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	29,343	27,100	22,040
<i>Less:</i>			
Administration DEL Income	-2,300	-1,650	-1,600
<b>Net Administration Costs</b>	<b>29,343</b>	<b>25,450</b>	<b>20,440</b>
Gross Programme Costs	-	-	-80
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-80</b>
<b>Total Net Operating Costs</b>	<b>27,043</b>	<b>25,450</b>	<b>20,360</b>
<i>Of which:</i>			
Resource DEL	27,043	25,450	20,440
Capital DEL	-	-	-
Resource AME	-	-	-80
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>27,043</b>	<b>25,450</b>	<b>20,360</b>
<i>Of which:</i>			
Resource DEL	27,043	25,450	20,510
Resource AME	-	-	-150
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>27,043</b>	<b>25,450</b>	<b>20,360</b>



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## Part III: Note B - Analysis of Departmental Income

	£'000		
	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-2,300</b>	<b>-1,650</b>	<b>-1,600</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,300	-1,650	-1,600
<i>Of which:</i>			
A: Giving the public confidence in the integrity of charity	-2,300	-1,650	-1,600
Total Administration	-2,300	-1,650	-1,600
<b>Total Voted Resource Income</b>	<b>-2,300</b>	<b>-1,650</b>	<b>-1,600</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Helen Stephenson

Helen Stephenson 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 (FRM), 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.



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# Competition and Markets Authority

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## Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02). It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. This all involves an active communications strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	93,469,000	-	93,469,000
Capital	17,300,000	-	17,300,000
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	-	10,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	103,469,000	-	103,469,000
Capital	17,300,000	-	17,300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>108,283,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Competition and Markets Authority on:

**Departmental Expenditure Limit:**Expenditure arising from:

Advancing and safeguarding the economic interests of UK consumers, businesses and the economy; enforcing competition and consumer law, including payment for information; analysing and monitoring markets; merger control; advocacy; information, education and advice; costs in respect of reactive and proactive litigation; administrative and operational costs; associated depreciation and any other non-cash items falling in DEL. Preparatory work in support of HM Government plans to exit the European Union and to administer State Aid.

Income arising from:

Recovery of legal costs; contributions from other departments towards the costs of market studies; payments from the Home Office under the asset recovery incentivisation scheme; fine income permitted for offset against litigation spend; payments for information and publications; income from office space rental; fees for common services provided to other organisations; recoveries of salaries of staff on loan or seconded to outside bodies; sale of plant and machinery; recoveries in connection with private telephone calls, postal and bank charges.

**Annually Managed Expenditure:**Expenditure arising from:

Provisions and other non-cash costs

**Competition and Markets Authority** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	93,469,000	32,502,000	<b>60,967,000</b>
Capital	17,300,000	2,100,000	<b>15,200,000</b>
<b>Annually Managed Expenditure</b>			
Resource	10,000,000	1,125,000	<b>8,875,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>108,283,000</b>	<b>34,713,000</b>	<b>73,570,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
24,729	-3,000	21,729	74,740	-3,000	71,740	17,300	-	17,300	94,126	23,100
<i>Of which:</i>										
A Competition Promotion										
24,729	-3,000	21,729	74,740	-3,000	71,740	17,300	-	17,300	94,126	23,100
<b>Total Spending in DEL</b>										
24,729	-3,000	21,729	74,740	-3,000	71,740	17,300	-	17,300	94,126	23,100
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,000	-	10,000	-	-	-	2,500	-
<i>Of which:</i>										
B Competition Promotion										
-	-	-	10,000	-	10,000	-	-	-	2,500	-
<b>Total Spending in AME</b>										
-	-	-	10,000	-	10,000	-	-	-	2,500	-
<b>Total for Estimate</b>										
24,729	-3,000	21,729	84,740	-3,000	81,740	17,300	-	17,300	96,626	23,100
<i>Of which:</i>										
<b>Voted Expenditure</b>										
24,729	-3,000	21,729	84,740	-3,000	81,740	17,300	-	17,300	96,626	23,100
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>103,469</b>	<b>96,626</b>	<b>-8,441</b>
<b>Net Capital Requirement</b>	<b>17,300</b>	<b>23,100</b>	<b>791</b>
<b>Accruals to cash adjustments</b>	<b>-12,486</b>	<b>-6,986</b>	<b>69,622</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,486	-3,486	-1,734
New provisions and adjustments to previous provisions	-10,000	-2,500	71,616
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-80
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-931
Increase (-) / Decrease (+) in creditors	1,000	-1,000	751
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>108,283</b>	<b>112,740</b>	<b>61,972</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	24,729	21,885	15,840
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-1,412
<b>Net Administration Costs</b>	<b>21,729</b>	<b>18,885</b>	<b>14,428</b>
Gross Programme Costs	84,740	80,741	-20,641
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-2,568
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>81,740</b>	<b>77,741</b>	<b>-23,209</b>
<b>Total Net Operating Costs</b>	<b>103,469</b>	<b>96,626</b>	<b>-8,781</b>
<i>Of which:</i>			
Resource DEL	93,469	94,126	63,175
Capital DEL	-	-	-340
Resource AME	10,000	2,500	-71,616
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	340
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>103,469</b>	<b>96,626</b>	<b>-8,441</b>
<i>Of which:</i>			
Resource DEL	93,469	94,126	63,175
Resource AME	10,000	2,500	-71,616
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>103,469</b>	<b>96,626</b>	<b>-8,441</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-3,980</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-1,412
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,412
Total Administration	-3,000	-3,000	-1,412
Programme			
Sales of Goods and Services	-3,000	-3,000	-2,568
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-2,568
Total Programme	-3,000	-3,000	-2,568
<b>Total Voted Resource Income</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-3,980</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Andrea Coscelli

**Additional Accounting Officers:** Erik Wilson for sections A

Andrea Coscelli 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 (FRM), 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 together with their respective responsibilities, is set out in writing.



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# The Statistics Board

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## Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	297,629,000	-	297,629,000
Capital	7,000,000	-	7,000,000
<b>Annually Managed Expenditure</b>			
Resource	-1,000,000	-	-1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	296,629,000	-	296,629,000
Capital	7,000,000	-	7,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>283,329,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by The Statistics Board on:

**Departmental Expenditure Limit:**Expenditure arising from:

The collection, preparation and dissemination of economic, social, labour market and other statistics; undertaking data science research, and assisting statistical research by providing access to data; promoting and safeguarding the quality of official statistics, monitoring the production and publication of official statistics; conducting a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; and coordinating the design, collection, preparation, supply, quality management of the UK's European statistics, provision of business support and IT services and associated non-cash items.

Income arising from:

Provision of social surveys and the provision of other services (statistical and corporate); provision of statistical related IT platforms to other public sector organisations; recovery costs of shared projects; sales of statistical data supply services, analyses and publications; research grants or funding for Data Science and Economical Impact Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; and the provision of business support services.

**Annually Managed Expenditure:**Expenditure arising from:

Creation of provision in respect of onerous contracts; early departure costs; and other provisions and associated non-cash items.

**The Statistics Board** will account for this Estimate.



**Part I (continued)**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	297,629,000	137,402,000	<b>160,227,000</b>
Capital	7,000,000	6,044,000	<b>956,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-1,000,000	-	<b>-1,000,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>283,329,000</b>	<b>134,104,000</b>	<b>149,225,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	324,210	-26,581	297,629	7,000	-	7,000	282,698	19,052
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	324,210	-26,581	297,629	7,000	-	7,000	282,698	19,052
<b>Total Spending in DEL</b>										
-	-	-	324,210	-26,581	297,629	7,000	-	7,000	282,698	19,052
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-1,000	-	-1,000	-	-	-	3,345	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-1,000	-	-1,000	-	-	-	-840	-
<i>Provisions</i>										
-	-	-	-	-	-	-	-	-	4,185	-
<b>Total Spending in AME</b>										
-	-	-	-1,000	-	-1,000	-	-	-	3,345	-
<b>Total for Estimate</b>										
-	-	-	323,210	-26,581	296,629	7,000	-	7,000	286,043	19,052
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	323,210	-26,581	296,629	7,000	-	7,000	286,043	19,052
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>296,629</b>	<b>286,043</b>	<b>229,795</b>
<b>Net Capital Requirement</b>	<b>7,000</b>	<b>19,052</b>	<b>17,118</b>
<b>Accruals to cash adjustments</b>	<b>-20,300</b>	<b>-24,944</b>	<b>-15,961</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-21,300	-23,100	-21,343
New provisions and adjustments to previous provisions	-	-4,185	4,666
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,501	-
Use of provisions	1,000	840	716
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>283,329</b>	<b>280,151</b>	<b>230,952</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross Programme Costs	323,210	310,335	259,361
<i>Less:</i>			
Programme DEL Income	-26,581	-24,262	-29,566
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>296,629</b>	<b>286,073</b>	<b>229,795</b>
<b>Total Net Operating Costs</b>	<b>296,629</b>	<b>286,073</b>	<b>229,795</b>
<i>Of which:</i>			
Resource DEL	296,629	281,858	234,461
Capital DEL	-	30	-
Resource AME	-	4,185	-4,666
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-30	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>296,629</b>	<b>286,043</b>	<b>229,795</b>
<i>Of which:</i>			
Resource DEL	297,629	282,698	235,177
Resource AME	-1,000	3,345	-5,382
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>296,629</b>	<b>286,043</b>	<b>229,795</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-26,581</b>	<b>-24,262</b>	<b>-29,566</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-931
<i>Of which:</i>			
A: Programme Expenditure	-	-	-931
Sales of Goods and Services	-26,581	-24,262	-28,635
<i>Of which:</i>			
A: Programme Expenditure	-26,581	-24,262	-28,635
Total Programme	-26,581	-24,262	-29,566
<b>Total Voted Resource Income</b>	<b>-26,581</b>	<b>-24,262</b>	<b>-29,566</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** John Pullinger

John Pullinger 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 (FRM), 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.





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# Food Standards Agency

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## Introduction

- 1 This Estimate provides for expenditure by the Food Standards Agency (FSA) which is the national authority responsible for protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food businesses are obliged to follow, and work with local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced. The Agency's vision is food we can trust. The FSA strives to be an excellent, accountable, and modern regulator, making sure that the food we eat is not only safe to eat, but that it is also what it says it is.
- 2 The FSA EU Exit planning and investment in 19/20 will mean that, under any scenario, UK consumers can continue to access food that is as safe to eat as it is now, and that the UK can maintain, and build on, its reputation as a strong trading partner. Delivering an effective imports and exports regime for food, helping to strengthen the UK's resilience to threats such as food incidents and food crime.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	98,295,000	-	98,295,000
Capital	5,415,000	-	5,415,000
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	107,898,000	-	107,898,000
Capital	5,415,000	-	5,415,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>101,060,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Food Standards Agency on:

**Departmental Expenditure Limit:**Expenditure arising from:

Protecting the public from public health risks related to food safety and protecting related consumer interests; staff and overhead costs for both administration and programme support; inspections, animal welfare surveillance, meat hygiene and official controls; controls on primary production; managing research and evidence gathering, food incidents, investigations, prosecutions, debt recovery, food and animal feed policy development and enforcement; European Union and international activity on official controls; advice and education, marketing and publications; payments of penalties and interest; expenditure relating to work done in collaboration with or on behalf of UK and EU government departments; funding for depreciation, audit fee and other non-cash items.

Income arising from:

Meat hygiene inspections; approvals and delivery of official controls and controls on primary production of food and feed hygiene enforcement, wine standards and other food-related activities; risk assessments, evidence and research, testing, sampling, enforcement and surveillance work for other UK Government and European Union bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; recharge of expenditure relating to work done in collaboration with or on behalf of UK and EU government departments and income arising from capital grants in kind.

**Annually Managed Expenditure:**Expenditure arising from:

Creation, adjustment and utilisation of provisions relating to pensions, early retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

**Food Standards Agency** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	98,295,000	43,941,000	<b>54,354,000</b>
Capital	5,415,000	2,498,000	<b>2,917,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	4,321,000	<b>5,282,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>101,060,000</b>	<b>45,634,000</b>	<b>55,426,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
49,591	-300	49,291	76,802	-27,798	49,004	5,715	-300	5,415	88,507	8,490
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
49,591	-300	49,291	76,802	-27,798	49,004	5,715	-300	5,415	88,507	8,490
<b>Total Spending in DEL</b>										
49,591	-300	49,291	76,802	-27,798	49,004	5,715	-300	5,415	88,507	8,490
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total Spending in AME</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total for Estimate</b>										
49,591	-300	49,291	86,405	-27,798	58,607	5,715	-300	5,415	98,110	8,490
<i>Of which:</i>										
<b>Voted Expenditure</b>										
49,591	-300	49,291	86,405	-27,798	58,607	5,715	-300	5,415	98,110	8,490
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>107,898</b>	<b>98,110</b>	<b>78,975</b>
<b>Net Capital Requirement</b>	<b>5,415</b>	<b>8,490</b>	<b>6,450</b>
<b>Accruals to cash adjustments</b>	<b>-12,253</b>	<b>-9,986</b>	<b>-6,943</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,586	-1,821	-2,312
New provisions and adjustments to previous provisions	-13,177	-13,177	-4,971
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-64	-62	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	1,016
Increase (-) / Decrease (+) in creditors	-	1,500	-4,426
Use of provisions	3,574	3,574	3,812
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>101,060</b>	<b>96,614</b>	<b>78,482</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	49,551	45,981	48,872
<i>Less:</i>			
Administration DEL Income	-300	-300	-6,672
<b>Net Administration Costs</b>	<b>49,251</b>	<b>45,681</b>	<b>42,200</b>
Gross Programme Costs	89,745	82,430	67,654
<i>Less:</i>			
Programme DEL Income	-27,798	-26,601	-27,903
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>61,947</b>	<b>55,829</b>	<b>39,751</b>
<b>Total Net Operating Costs</b>	<b>111,198</b>	<b>101,510</b>	<b>81,951</b>
<i>Of which:</i>			
Resource DEL	94,721	84,933	74,004
Capital DEL	3,300	3,400	2,976
Resource AME	13,177	13,177	4,971
Capital AME	-	-	-
Non-budget	-	-	-
<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	-3,300	-3,400	-2,976
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>107,898</b>	<b>98,110</b>	<b>78,975</b>
<i>Of which:</i>			
Resource DEL	98,295	88,507	77,816
Resource AME	9,603	9,603	1,159
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>107,898</b>	<b>98,110</b>	<b>78,975</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-28,098</b>	<b>-26,901</b>	<b>-34,575</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-300	-300	-1,102
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-1,102
Other Income	-	-	-5,570
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-5,570
Total Administration	-300	-300	-6,672
Programme			
Sales of Goods and Services	-27,798	-26,601	-27,853
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-27,798	-26,601	-27,853
Other Income	-	-	-50
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-50
Total Programme	-27,798	-26,601	-27,903
<b>Total Voted Resource Income</b>	<b>-28,098</b>	<b>-26,901</b>	<b>-34,575</b>
<b>Voted Capital DEL</b>	<b>-300</b>	<b>-300</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-300	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-
Total Programme	-300	-300	-
<b>Total Voted Capital Income</b>	<b>-300</b>	<b>-300</b>	<b>-</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



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## 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:** Jason Feeney

Jason Feeney has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
FSA Legal claims: The FSA is subject to various claims and legal actions in the ordinary course of its activities the outcome of which is uncertain.	Unquantifiable

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# The National Archives

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## Introduction

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practise, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	36,952,000	-	36,952,000
Capital	1,900,000	-	1,900,000
<b>Annually Managed Expenditure</b>			
Resource	-14,000	-	-14,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	36,938,000	-	36,938,000
Capital	1,900,000	-	1,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>33,652,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by The National Archives on:

**Departmental Expenditure Limit:**Expenditure arising from:

Ensuring the UK public record - past and future - remains authentic, available and accessible to all including; providing leadership and support to the archive sector across England and Wales; leading on policy and best practice in knowledge and information management for the public sector; setting standards and driving forward the public sector information re-use agenda; official publishing services for the whole of government including publishing all UK legislation and making it accessible online; managing Crown and Parliamentary copyright; administration of The National Archives and other non-cash items.

Income arising from:

Sale of copies of documents; sale of publications and other items and services; professional fees; fees receivable from service providers; sale of non-current assets; grants received to carry out specific projects; reproduction fees and royalties for the publication of images; Crown copyright fees and royalties; fees for the management of third parties' copyright; fees for the management of the Office of the Queen's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; and sales and recovery of costs for goods/services provided to other government departments; public bodies and the general public.

**Annually Managed Expenditure:**Expenditure arising from:

Onerous lease provision and other AME non-cash items.

**The National Archives** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	36,952,000	15,260,000	<b>21,692,000</b>
Capital	1,900,000	1,562,000	<b>338,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-14,000	-	<b>-14,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>33,652,000</b>	<b>14,460,000</b>	<b>19,192,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
9,695	-	9,695	37,357	-10,100	27,257	1,900	-	1,900	36,104	2,821
<i>Of which:</i>										
A The National Archives (DEL)										
9,695	-	9,695	37,357	-10,100	27,257	1,900	-	1,900	36,104	2,821
<b>Total Spending in DEL</b>										
9,695	-	9,695	37,357	-10,100	27,257	1,900	-	1,900	36,104	2,821
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-14	-	-14	-	-	-	-14	-
<i>Of which:</i>										
B The National Archives (AME)										
-	-	-	-14	-	-14	-	-	-	-14	-
<b>Total Spending in AME</b>										
-	-	-	-14	-	-14	-	-	-	-14	-
<b>Total for Estimate</b>										
9,695	-	9,695	37,343	-10,100	27,243	1,900	-	1,900	36,090	2,821
<i>Of which:</i>										
<b>Voted Expenditure</b>										
9,695	-	9,695	37,343	-10,100	27,243	1,900	-	1,900	36,090	2,821
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>36,938</b>	<b>36,090</b>	<b>34,339</b>
<b>Net Capital Requirement</b>	<b>1,900</b>	<b>2,821</b>	<b>1,329</b>
<b>Accruals to cash adjustments</b>	<b>-5,186</b>	<b>-7,634</b>	<b>-5,571</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,200	-7,600	-6,624
New provisions and adjustments to previous provisions	-	-	120
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-48	-46
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	24
Increase (+) / Decrease (-) in debtors	-	-	662
Increase (-) / Decrease (+) in creditors	-	-	287
Use of provisions	14	14	6
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>33,652</b>	<b>31,277</b>	<b>30,097</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	9,695	10,020	9,037
<i>Less:</i>			
Administration DEL Income	-	-	-69
<b>Net Administration Costs</b>	<b>9,695</b>	<b>10,020</b>	<b>8,968</b>
Gross Programme Costs	37,343	36,170	35,234
<i>Less:</i>			
Programme DEL Income	-10,100	-10,100	-9,863
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>27,243</b>	<b>26,070</b>	<b>25,371</b>
<b>Total Net Operating Costs</b>	<b>36,938</b>	<b>36,090</b>	<b>34,339</b>
<i>Of which:</i>			
Resource DEL	36,938	36,090	34,457
Capital DEL	-	-	-
Resource AME	-	-	-118
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>36,938</b>	<b>36,090</b>	<b>34,339</b>
<i>Of which:</i>			
Resource DEL	36,952	36,104	34,463
Resource AME	-14	-14	-124
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>36,938</b>	<b>36,090</b>	<b>34,339</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-10,100</b>	<b>-10,100</b>	<b>-9,932</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-21
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-21
Other Income	-	-	-48
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-48
Total Administration	-	-	-69
Programme			
Donations	-	-	-49
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-49
Sales of Goods and Services	-10,100	-10,100	-6,714
<i>Of which:</i>			
A The National Archives (DEL)	-10,100	-10,100	-6,714
Other Grants	-	-	-511
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-511
Other Income	-	-	-126
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-126
Taxation	-	-	-2,463
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-2,463
Total Programme	-10,100	-10,100	-9,863
<b>Total Voted Resource Income</b>	<b>-10,100</b>	<b>-10,100</b>	<b>-9,932</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Jeff James

Jeff James 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 (FRM), 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.



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# United Kingdom Supreme Court

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## Introduction

1. The Supreme Court was established as a non-Ministerial department on 1 October 2009.
2. This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative expenditure.
3. The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.
4. Further details of the expenditure contained in this Estimate can be found in The Supreme Court Business Plan.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,492,000	2,400,000	5,892,000
Capital	555,000	-	555,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	4,492,000	2,400,000	6,892,000
Capital	555,000	-	555,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	2,557,000		

Amounts required in the year ending 31 March 2020 for expenditure by United Kingdom Supreme Court on:

**Departmental Expenditure Limit:**Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC) and Judicial Exchange programme; Education & Outreach activities of the United Kingdom Supreme Court, JCPC and the United Kingdom's legal and constitutional systems; Costs associated with Wider Market Initiatives; Cost of running selection commissions for the appointment of Justices; and Maintenance of links with other Supreme Courts.

Income arising from:

Court fees and receipts; Contributions from the devolved government and court services in England & Wales, Scotland, and Northern Ireland; Contributions from the Ministry of Justice to cover support provided to the Judicial Committee of the Privy Council; Receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives; Receipts in relation to data protection inquiries; fees received from Justices sitting in other foreign courts; recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, private telephone calls, vending machines, telex, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

**Annually Managed Expenditure:**Expenditure arising from:

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,492,000	1,296,000	<b>2,196,000</b>
Capital	555,000	225,000	<b>330,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,557,000</b>	<b>896,000</b>	<b>1,661,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,075	-155	920	10,404	-7,832	2,572	555	-	555	2,714	500
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,075	-155	920	10,404	-7,832	2,572	555	-	555	2,714	500
<b>Non-voted expenditure</b>										
-	-	-	2,400	-	2,400	-	-	-	2,906	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	2,400	-	2,400	-	-	-	2,906	-
<b>Total Spending in DEL</b>										
1,075	-155	920	12,804	-7,832	4,972	555	-	555	5,620	500
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total for Estimate</b>										
1,075	-155	920	13,804	-7,832	5,972	555	-	555	6,620	500
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,075	-155	920	11,404	-7,832	3,572	555	-	555	3,714	500
<b>Non Voted Expenditure</b>										
-	-	-	2,400	-	2,400	-	-	-	2,906	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>6,892</b>	<b>6,620</b>	<b>4,717</b>
<b>Net Capital Requirement</b>	<b>555</b>	<b>500</b>	<b>432</b>
<b>Accruals to cash adjustments</b>	<b>-2,490</b>	<b>-2,390</b>	<b>-956</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,450	-2,350	-921
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-40	-40	-35
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-2,400</b>	<b>-2,906</b>	<b>-2,834</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-2,400	-2,906	-2,834
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,557</b>	<b>1,824</b>	<b>1,359</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	1,075	1,075	888
<i>Less:</i>			
Administration DEL Income	-155	-155	-96
<b>Net Administration Costs</b>	<b>920</b>	<b>920</b>	<b>792</b>
Gross Programme Costs	13,804	13,532	11,869
<i>Less:</i>			
Programme DEL Income	-7,832	-7,832	-7,944
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>5,972</b>	<b>5,700</b>	<b>3,925</b>
<b>Total Net Operating Costs</b>	<b>6,892</b>	<b>6,620</b>	<b>4,717</b>
<i>Of which:</i>			
Resource DEL	5,892	5,620	4,717
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,892</b>	<b>6,620</b>	<b>4,717</b>
<i>Of which:</i>			
Resource DEL	5,892	5,620	4,717
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,892</b>	<b>6,620</b>	<b>4,717</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-7,987</b>	<b>-7,987</b>	<b>-8,040</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-155	-155	-96
<i>Of which:</i>			
A United Kingdom Supreme Court	-155	-155	-96
Total Administration	-155	-155	-96
Programme			
Sales of Goods and Services	-7,832	-7,832	-7,944
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,832	-7,832	-7,944
Total Programme	-7,832	-7,832	-7,944
<b>Total Voted Resource Income</b>	<b>-7,987</b>	<b>-7,987</b>	<b>-8,040</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Mark Ormerod

Mark Ormerod 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 (FRM), 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.



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# Government Actuary's Department

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## Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	200,000	-	200,000
<b>Annually Managed Expenditure</b>			
Resource	141,000	-	141,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	142,000	-	142,000
Capital	200,000	-	200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>215,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Government Actuary's Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

**Annually Managed Expenditure:**Expenditure arising from:

The setting up and use of provisions and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	1,000	-
Capital	200,000	90,000	<b>110,000</b>
<b>Annually Managed Expenditure</b>			
Resource	141,000	63,000	<b>78,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>215,000</b>	<b>97,000</b>	<b>118,000</b>



**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
22,265	-22,264	1	-	-	-	200	-	200	-29	230
<i>Of which:</i>										
A Administration										
22,245	-22,264	-19	-	-	-	200	-	200	-49	230
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	20	-
<b>Total Spending in DEL</b>										
<b>22,265</b>	<b>-22,264</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>-29</b>	<b>230</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	141	-	141	-	-	-	560	-
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	141	-	141	-	-	-	560	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>22,265</b>	<b>-22,264</b>	<b>1</b>	<b>141</b>	<b>-</b>	<b>141</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>531</b>	<b>230</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
22,265	-22,264	1	141	-	141	200	-	200	531	230
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>142</b>	<b>531</b>	<b>-1,884</b>
<b>Net Capital Requirement</b>	<b>200</b>	<b>230</b>	<b>449</b>
<b>Accruals to cash adjustments</b>	<b>-127</b>	<b>-546</b>	<b>-153</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-350	-340	-319
New provisions and adjustments to previous provisions	-161	-580	216
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	120	119	-37
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	244	235	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	-13
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>215</b>	<b>215</b>	<b>-1,588</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	22,245	20,928	18,828
<i>Less:</i>			
Administration DEL Income	-22,264	-20,977	-20,496
<b>Net Administration Costs</b>	<b>-19</b>	<b>-49</b>	<b>-1,668</b>
Gross Programme Costs	161	580	-216
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>161</b>	<b>580</b>	<b>-216</b>
<b>Total Net Operating Costs</b>	<b>142</b>	<b>531</b>	<b>-1,884</b>
<i>Of which:</i>			
Resource DEL	-19	-49	-1,668
Capital DEL	-	-	-
Resource AME	161	580	-216
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCN	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>142</b>	<b>531</b>	<b>-1,884</b>
<i>Of which:</i>			
Resource DEL	1	-29	-1,681
Resource AME	141	560	-203
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>142</b>	<b>531</b>	<b>-1,884</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	<b>2019-20 Plans</b>	<b>2018-19 Provision</b>	<b>2017-18 Outturn</b>
<b>Voted Resource DEL</b>	<b>-22,264</b>	<b>-20,977</b>	<b>-20,496</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-22,264	-20,977	-20,496
<i>Of which:</i>			
A: Administration	-22,264	-20,977	-20,496
Total Administration	-22,264	-20,977	-20,496
<b>Total Voted Resource Income</b>	<b>-22,264</b>	<b>-20,977</b>	<b>-20,496</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Martin Clarke

Martin Clarke 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 (FRM), 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.

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# Office of Gas and Electricity Markets

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## Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. The Office of Gas and Electricity Markets (OFGEM) comprises the Gas and Electricity Markets Authority, and was set up in December 2000 under the provisions of the Utilities Act 2000. Our core purpose is to ensure that all consumers can secure good value services from the energy market. In support of this, we favour market solutions where practical, incentive regulation for monopolies and an approach that seeks to enable innovation and beneficial change, while protecting consumers and helping them to benefit from lower bills; lower environmental impacts; improved reliability and safety; better quality of service; and better social outcomes.
3. Our expenditure is funded mainly by income generated from the industry that we regulate in the form of licence fees, other government departments for the work that we perform on administering various environmental schemes, or recharges in respect of the Offshore Transmission Tender regime.
4. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Business, Energy and Industrial Strategy (BEIS).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	701,000	-	701,000
Capital	1,000,000	-	1,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	701,000	-	701,000
Capital	1,000,000	-	1,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,523,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Office of Gas and Electricity Markets on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administrative and operational costs; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration of energy efficiency, offshore transmission and other environmental schemes; regulation of and participation in the Smart Meter programme; payments in relation to legal costs arising from regulatory duties; adjustments to provisions; depreciation and other non-cash items in DEL.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime and Fossil Fuel Levy; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; and other cost recovery receipts.

Office of Gas and Electricity Markets will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	701,000	315,000	386,000
Capital	1,000,000	450,000	550,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,523,000</b>	<b>1,049,000</b>	<b>2,474,000</b>



## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
103,949	-103,248	701	-	-	-	1,000	-	1,000	702	802
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
80,449	-79,748	701	-	-	-	1,000	-	1,000	-4,350	802
B Ofgem E-Serve: Administration										
23,500	-23,500	-	-	-	-	-	-	-	-	-
<i>Gas and Electricity Markets Authority: Great Working Environment</i>										
-	-	-	-	-	-	-	-	-	1,900	-
<i>Energy Market Investigation Remedies</i>										
-	-	-	-	-	-	-	-	-	3,152	-
<b>Total Spending in DEL</b>										
103,949	-103,248	701	-	-	-	1,000	-	1,000	702	802
<b>Total for Estimate</b>										
103,949	-103,248	701	-	-	-	1,000	-	1,000	702	802
<i>Of which:</i>										
<b>Voted Expenditure</b>										
103,949	-103,248	701	-	-	-	1,000	-	1,000	702	802
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>701</b>	<b>702</b>	<b>596</b>
<b>Net Capital Requirement</b>	<b>1,000</b>	<b>802</b>	<b>2,325</b>
<b>Accruals to cash adjustments</b>	<b>1,822</b>	<b>630</b>	<b>-1,552</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,500	-700	-1,292
New provisions and adjustments to previous provisions	-	-	-196
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-60	-64
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	2,206	1,000	-
Increase (-) / Decrease (+) in creditors	1,051	390	-
Use of provisions	150	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,523</b>	<b>2,134</b>	<b>1,369</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	103,949	97,470	90,040
<i>Less:</i>			
Administration DEL Income	-103,248	-96,768	-89,444
<b>Net Administration Costs</b>	<b>701</b>	<b>702</b>	<b>596</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>701</b>	<b>702</b>	<b>596</b>
<i>Of which:</i>			
Resource DEL	701	702	596
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>701</b>	<b>702</b>	<b>596</b>
<i>Of which:</i>			
Resource DEL	701	702	596
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>701</b>	<b>702</b>	<b>596</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-103,248</b>	<b>-96,768</b>	<b>-89,444</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-27,099	-24,629	-26,122
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-3,599	-2,979	-2,320
B Ofgem E-Serve: Administration	-23,500	-21,650	-23,802
Other Income	-	-	-2,053
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-2,053
Taxation	-76,149	-72,139	-61,269
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-76,149	-72,139	-61,269
Total Administration	-103,248	-96,768	-89,444
<b>Total Voted Resource Income</b>	<b>-103,248</b>	<b>-96,768</b>	<b>-89,444</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Dermot Nolan

Dermot Nolan has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

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# Office of Rail and Road

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring Highways England's management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2018-19.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,000	-	3,000
Capital	6,320,000	-	6,320,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	3,000	-	3,000
Capital	6,320,000	-	6,320,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>7,600,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Office of Rail and Road on:

**Departmental Expenditure Limit:**Expenditure arising from:

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users, payment of the apprenticeship levy.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of Highways England's delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.

Income arising from:

Regulatory licences, concession agreements, levies, charges for courses and officers loaned to other organisations, income from publications and library services, travel costs from the European Community, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, government grants.

Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges.



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**Part I (continued)**


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Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of Highways England including its delivery of the government's road investment strategy and its management and operation of the strategic road network.

**Office of Rail and Road** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	3,000	1,000	<b>2,000</b>
Capital	6,320,000	5,524,000	<b>796,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>7,600,000</b>	<b>6,100,000</b>	<b>1,500,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
36,334	-36,331	3	-	-	-	6,320	-	6,320	3	720
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
15,218	-15,217	1	-	-	-	6,320	-	6,320	1	720
B Safety Regulation, admin and other expenditure										
18,695	-18,694	1	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
2,421	-2,420	1	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
36,334	-36,331	3	-	-	-	6,320	-	6,320	3	720
<b>Total for Estimate</b>										
36,334	-36,331	3	-	-	-	6,320	-	6,320	3	720
<i>Of which:</i>										
<b>Voted Expenditure</b>										
36,334	-36,331	3	-	-	-	6,320	-	6,320	3	720
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Net Capital Requirement</b>	<b>6,320</b>	<b>720</b>	<b>536</b>
<b>Accruals to cash adjustments</b>	<b>1,277</b>	<b>1,277</b>	<b>-930</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,213	-961	-867
New provisions and adjustments to previous provisions	-40	-40	-27
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-36	-38	-36
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,566	2,316	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,600</b>	<b>2,000</b>	<b>-390</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	36,334	32,783	30,202
<i>Less:</i>			
Administration DEL Income	-36,331	-32,780	-30,198
<b>Net Administration Costs</b>	<b>3</b>	<b>3</b>	<b>4</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>3</b>	<b>3</b>	<b>4</b>
<i>Of which:</i>			
Resource DEL	3	3	4
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>3</b>	<b>3</b>	<b>4</b>
<i>Of which:</i>			
Resource DEL	3	3	4
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>3</b>	<b>3</b>	<b>4</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-36,331</b>	<b>-32,780</b>	<b>-30,198</b>
<i>Of which:</i>			
Administration			
Other Income	-2,741	-2,782	-2,559
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-176	-172	-163
B Safety Regulation, admin and other expenditure	-145	-137	-126
C Other Regulation, admin and other expenditure	-2,420	-2,473	-2,270
Taxation	-33,590	-29,998	-27,639
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-15,041	-13,499	-12,514
B Safety Regulation, admin and other expenditure	-18,549	-16,499	-15,125
Total Administration	-36,331	-32,780	-30,198
<b>Total Voted Resource Income</b>	<b>-36,331</b>	<b>-32,780</b>	<b>-30,198</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Larkinson

John Larkinson 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 (FRM), 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.

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
A, DEL	Lutherpendragon	6



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# Water Services Regulation Authority

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## Introduction

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £147,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	150,000	-	150,000
Capital	220,000	-	220,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	150,000	-	150,000
Capital	220,000	-	220,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	2,367,000		

Amounts required in the year ending 31 March 2020 expenditure by Water Services Regulation Authority:

**Departmental Expenditure Limit:**Expenditure arising from:

Regulation of, and the application of competition law to, the water and sewerage industry in England and Wales. Administration and operation costs of the department, including depreciation, pension payments, provisions and other non-cash items. Payments in relation to legal costs arising from carrying out legal functions including regulatory and/or competition functions.

Income arising from:

Regulatory licence fees and otherwise recovering Ofwat's costs and expenses associated with the regulation of, and being a competition authority in relation to, the water and sewerage industry in England and Wales.

Contributions towards former Director Generals' pension payments.

Recovery in respect of administration and operation costs of the department, including salary recovery for staff on loan or seconded, contributions relating to participant's share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

**Water Services Regulation Authority** will account for this Estimate.

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<hr/>			
<b>Departmental Expenditure Limit</b>			
Resource	150,000	68,000	<b>82,000</b>
Capital	220,000	99,000	<b>121,000</b>
 <b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
 <b>Non-Budget Expenditure</b>	-	-	-
 <b>Net Cash Requirement</b>	 2,367,000	 1,513,000	 <b>854,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
36,635	-36,485	150	-	-	-	220	-	220	141	170
<i>Of which:</i>										
A Water Services Regulation Authority										
36,635	-36,485	150	-	-	-	220	-	220	141	170
<b>Total Spending in DEL</b>										
36,635	-36,485	150	-	-	-	220	-	220	141	170
<b>Total for Estimate</b>										
36,635	-36,485	150	-	-	-	220	-	220	141	170
<i>Of which:</i>										
<b>Voted Expenditure</b>										
36,635	-36,485	150	-	-	-	220	-	220	141	170
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>150</b>	<b>141</b>	<b>-396</b>
<b>Net Capital Requirement</b>	<b>220</b>	<b>170</b>	<b>338</b>
<b>Accruals to cash adjustments</b>	<b>1,997</b>	<b>2,002</b>	<b>1,327</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-360	-360	-212
New provisions and adjustments to previous provisions	-150	-140	-79
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-38	-30	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-71
Increase (-) / Decrease (+) in creditors	2,398	2,389	1,539
Use of provisions	147	143	198
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,367</b>	<b>2,313</b>	<b>1,269</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	36,635	31,813	24,630
<i>Less:</i>			
Administration DEL Income	-36,485	-31,672	-25,026
<b>Net Administration Costs</b>	<b>150</b>	<b>141</b>	<b>-396</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>150</b>	<b>141</b>	<b>-396</b>
<i>Of which:</i>			
Resource DEL	150	141	-396
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>150</b>	<b>141</b>	<b>-396</b>
<i>Of which:</i>			
Resource DEL	150	141	-396
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>150</b>	<b>141</b>	<b>-396</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-36,485</b>	<b>-31,672</b>	<b>-25,026</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-266
<i>Of which:</i>			
A: Water Services Regulation Authority	-	-	-266
Taxation	-36,485	-31,672	-24,760
<i>Of which:</i>			
A: Water Services Regulation Authority	-36,485	-31,672	-24,760
Total Administration	-36,485	-31,672	-24,760
<b>Total Voted Resource Income</b>	<b>-36,485</b>	<b>-31,672</b>	<b>-24,760</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Rachel Fletcher

Rachel Fletcher 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 (FRM), 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.



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# Export Credits Guarantee Department

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. The net amount requested is broken down between Administration and Programme. Administration RDEL is a token amount (of £1k) with the gross costs covered from the premium income that the Department receives. Programme RDEL represents the GREAT fund allocation from the Department for International Trade towards marketing related expenditure of £1.3m.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2019-20 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,301,000	-	1,301,000
Capital	300,000	-	300,000
<b>Annually Managed Expenditure</b>			
Resource	124,842,000	-	124,842,000
Capital	936,811,000	-	936,811,000
<b>Total Net Budget</b>			
Resource	126,143,000	-	126,143,000
Capital	937,111,000	-	937,111,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>658,819,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Export Credits Guarantee Department on:

**Departmental Expenditure Limit:**Expenditure arising from:

The running of ECGD's operational activity (operating costs of the Department).

Income arising from:

Some underwriting activity and notional income in respect of the Apprenticeship Levy.

**Annually Managed Expenditure:**Expenditure arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas and for transaction and portfolio management, and expenditure arising from the creation and increase in provisions related to ECGD's operational activities.

Income arising from:

Arrangements made by ECGD for supporting or developing UK exports, for insuring UK investments overseas for transaction and portfolio management, and income arising from the release of and decrease in provisions related to ECGD's operational activities.

**Export Credits Guarantee Department** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>£</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,301,000	1,301,000	-
Capital	300,000	300,000	-
<b>Annually Managed Expenditure</b>			
Resource	124,842,000	46,068,000	<b>78,774,000</b>
Capital	936,811,000	302,116,000	<b>634,695,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>658,819,000</b>	<b>312,190,000</b>	<b>346,629,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
42,759	-42,758	1	2,000	-700	1,300	300	-	300	1,301	300
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
42,759	-42,758	1	2,000	-700	1,300	300	-	300	1,301	300
<b>Total Spending in DEL</b>										
42,759	-42,758	1	2,000	-700	1,300	300	-	300	1,301	300
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	638,583	-513,741	124,842	1,010,647	-73,836	936,811	133,374	725,368
<i>Of which:</i>										
B Export Credits										
-	-	-	485,790	-471,909	13,881	-	-	-	30,460	-
C Fixed Rate Export Finance / Export Finance Assistance										
-	-	-	1,899	-1,192	707	-	-	-	1,294	-
D Refinanced Loans and Interest Equalisation										
-	-	-	-	-478	-478	-	-4,610	-4,610	-666	-4,610
E Direct Lending										
-	-	-	150,894	-40,162	110,732	1,010,647	-69,226	941,421	102,286	729,978
<b>Total Spending in AME</b>										
-	-	-	638,583	-513,741	124,842	1,010,647	-73,836	936,811	133,374	725,368
<b>Total for Estimate</b>										
42,759	-42,758	1	640,583	-514,441	126,142	1,010,947	-73,836	937,111	134,675	725,668
<i>Of which:</i>										
<b>Voted Expenditure</b>										
42,759	-42,758	1	640,583	-514,441	126,142	1,010,947	-73,836	937,111	134,675	725,668
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>126,143</b>	<b>134,675</b>	<b>-5,118</b>
<b>Net Capital Requirement</b>	<b>937,111</b>	<b>725,668</b>	<b>168,407</b>
<b>Accruals to cash adjustments</b>	<b>-404,435</b>	<b>-496,715</b>	<b>-237,730</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-430	-329	-127
New provisions and adjustments to previous provisions	-466,160	-206,123	-51,309
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-168,989	-144,865	-66,267
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	197,802	-171,060	-104,584
Increase (-) / Decrease (+) in creditors	33,194	25,516	-15,443
Use of provisions	148	146	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>658,819</b>	<b>363,628</b>	<b>-74,441</b>

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

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	42,611	40,983	33,628
<i>Less:</i>			
Administration DEL Income	-42,758	-41,128	-34,127
<b>Net Administration Costs</b>	<b>-147</b>	<b>-145</b>	<b>-499</b>
Gross Programme Costs	640,731	362,392	122,405
<i>Less:</i>			
Programme DEL Income	-700	-700	-
Programme AME Income	-513,741	-226,872	-127,024
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>126,290</b>	<b>134,820</b>	<b>-4,619</b>
<b>Total Net Operating Costs</b>	<b>126,143</b>	<b>134,675</b>	<b>-5,118</b>
<i>Of which:</i>			
Resource DEL	1,153	1,155	-499
Capital DEL	-	-	-
Resource AME	124,990	133,520	-4,619
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>126,143</b>	<b>134,675</b>	<b>-5,118</b>
<i>Of which:</i>			
Resource DEL	1,301	1,301	-499
Resource AME	124,842	133,374	-4,619
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>126,143</b>	<b>134,675</b>	<b>-5,118</b>



## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-43,458</b>	<b>-41,828</b>	<b>-34,127</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-42,746	-41,128	-34,127
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-42,746	-41,128	-34,127
Other Income	-12	-	-
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-12	-	-
Total Administration	-42,758	-41,128	-34,127
Programme			
Sales of Goods and Services	-700	-700	-
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-700	-700	-
Total Programme	-700	-700	-
<b>Voted Resource AME</b>	<b>-513,741</b>	<b>-226,872</b>	<b>-127,024</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-464,011	-195,187	-69,051
<i>Of which:</i>			
B Export Credits	-464,011	-195,187	-69,051
Interest and Dividends	-49,730	-31,685	-57,973
<i>Of which:</i>			
B Export Credits	-7,898	-6,258	-37,493
C Fixed Rate Export Finance / Export Finance Assistance	-1,192	-1,192	-2,699
D Refinanced Loans and Interest Equalisation	-478	-666	-1,694
E Direct Lending	-40,162	-23,569	-16,087
Total Programme	-513,741	-226,872	-127,024
<b>Total Voted Resource Income</b>	<b>-557,199</b>	<b>-268,700</b>	<b>-161,151</b>
<b>Voted Capital AME</b>	<b>-73,836</b>	<b>-54,465</b>	<b>-45,442</b>
<i>Of which:</i>			
Programme			
Repayments	-73,836	-54,465	-45,442
<i>Of which:</i>			
D Refinanced Loans and Interest Equalisation	-4,610	-4,610	-17,334
E Direct Lending	-69,226	-49,855	-28,108
Total Programme	-73,836	-54,465	-45,442
<b>Total Voted Capital Income</b>	<b>-73,836</b>	<b>-54,465</b>	<b>-45,442</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Louis Taylor

Louis Taylor has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and safeguarding assets, are also set out in Chapter 3 of Managing Public Money.



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# Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

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## Introduction

1. The Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England, now known generally as the Office of the Parliamentary and Health Service Ombudsman (PHSO), exists to support the Ombudsman in his role. The Ombudsman's role includes the investigation of complaints about government departments, their agencies and some other public bodies in the UK; and complaints about NHS services by hospitals, health authorities, trusts, general practitioners, dentists, pharmacists, opticians and other healthcare practitioners. It also includes contributing to the improvement of public sector complaint handling and public services more generally.
2. The work of PHSO is governed by the Parliamentary Commissioners Act 1967 and the Health Service Commissioners Act 1993. The Ombudsman is an independent office-holder appointed by the Crown.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	27,885,000	196,000	28,081,000
Capital	700,000	-	700,000
<b>Annually Managed Expenditure</b>			
Resource	968,000	-	968,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	28,853,000	196,000	29,049,000
Capital	700,000	-	700,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	27,397,000		

Amounts required in the year ending 31 March 2020 expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England:

**Departmental Expenditure Limit:**Expenditure arising from:

Operational and administration costs, capital expenditure, and associated depreciation and other non-cash costs falling in DEL.

Cost sharing arrangements with the Commission for Local Administration in England.

Any initial preliminary and transitional costs associated with preparation for the Public Ombudsman Service.

**Annually Managed Expenditure:**Expenditure arising from:

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	27,885,000	13,010,000	<b>14,875,000</b>
Capital	700,000	502,000	<b>198,000</b>
<b>Annually Managed Expenditure</b>			
Resource	968,000	-	<b>968,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>27,397,000</b>	<b>13,017,000</b>	<b>14,380,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	27,885	-	27,885	700	-	700	30,208	1,116
<i>Of which:</i>										
A Administration										
-	-	-	27,885	-	27,885	700	-	700	30,208	1,116
<b>Non-voted expenditure</b>										
-	-	-	196	-	196	-	-	-	192	-
<i>Of which:</i>										
B Ombudsman's salary and social security										
-	-	-	196	-	196	-	-	-	192	-
<b>Total Spending in DEL</b>										
-	-	-	28,081	-	28,081	700	-	700	30,400	1,116
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	968	-	968	-	-	-	-2,147	-
<i>Of which:</i>										
C Use of provisions										
-	-	-	968	-	968	-	-	-	-2,147	-
<b>Total Spending in AME</b>										
-	-	-	968	-	968	-	-	-	-2,147	-
<b>Total for Estimate</b>										
-	-	-	29,049	-	29,049	700	-	700	28,253	1,116
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	28,853	-	28,853	700	-	700	28,061	1,116
<b>Non Voted Expenditure</b>										
-	-	-	196	-	196	-	-	-	192	-



**Part II: Resource to cash reconciliation**

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>29,049</b>	<b>28,253</b>	<b>29,427</b>
<b>Net Capital Requirement</b>	<b>700</b>	<b>1,116</b>	<b>1,554</b>
<b>Accruals to cash adjustments</b>	<b>-2,156</b>	<b>2,970</b>	<b>2,105</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,628	-1,100	-505
New provisions and adjustments to previous provisions	-1,179	1,515	-721
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-60	-	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-984
Increase (-) / Decrease (+) in creditors	500	1,923	-92
Use of provisions	211	632	4,467
<b>Removal of non-voted budget items</b>	<b>-196</b>	<b>-192</b>	<b>-181</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-196	-192	-181
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>27,397</b>	<b>32,147</b>	<b>32,905</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross Programme Costs	29,049	28,602	31,090
<i>Less:</i>			
Programme DEL Income	-	-1,454	-1,645
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>29,049</b>	<b>27,148</b>	<b>29,445</b>
<b>Total Net Operating Costs</b>	<b>29,049</b>	<b>27,148</b>	<b>29,445</b>
<i>Of which:</i>			
Resource DEL	27,870	28,663	28,724
Capital DEL	-	-	-
Resource AME	1,179	-1,515	721
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	1,105	-18
<b>Total Resource Budget</b>	<b>29,049</b>	<b>28,253</b>	<b>29,427</b>
<i>Of which:</i>			
Resource DEL	28,081	30,400	33,173
Resource AME	968	-2,147	-3,746
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments			
<b>Total Resource (Estimate)</b>	<b>29,409</b>	<b>28,253</b>	<b>29,427</b>

**Part III: Note B - Analysis of Departmental Income**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	-	-1,454	-1,645
<i>Of which:</i>			
Programme			
Other Income	-	-1,454	-1,645
<i>Of which:</i>			
A: Administration	-	-1,454	-1,645
Total Programme	-	-1,454	-1,645
<b>Total Voted Resource Income</b>	-	-1,454	-1,645

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Rob Behrens

Rob Behrens 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 (FRM), 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.



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# House of Lords

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## Introduction

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	176,306,000	-	176,306,000
Capital	81,710,000	-	81,710,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	176,307,000	-	176,307,000
Capital	81,710,000	-	81,710,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>246,581,000</b>		

Amounts required in the year ending 31 March 2020 expenditure by House of Lords on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Members' expenses and allowances; administrative and accommodation costs, including staff salaries and pensions; security; stationery; printing; financial assistance to opposition parties; grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives; and associated depreciation and any other non-cash costs falling in DEL.

#### Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sale of assets; other charges and receipts in connection with parliamentary activities.

### Annually Managed Expenditure:

#### Expenditure arising from:

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.



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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	176,306,000	75,599,000	<b>100,707,000</b>
Capital	81,710,000	40,755,000	<b>40,955,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	<b>1,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>246,581,000</b>	<b>110,876,000</b>	<b>135,705,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
Voted expenditure										
-	-	-	182,348	-6,042	176,306	81,710	-	81,710	128,372	54,936
<i>Of which:</i>										
A Administration										
-	-	-	97,925	-6,039	91,886	3,416	-	3,416	86,880	3,465
B Works Services										
-	-	-	84,423	-3	84,420	78,294	-	78,294	41,492	51,471
<b>Total Spending in DEL</b>										
-	-	-	182,348	-6,042	176,306	81,710	-	81,710	128,372	54,936
<b>Spending in Annually Managed Expenditure (AME)</b>										
Voted expenditure										
-	-	-	1	-	1	-	-	-	40,806	-
<i>Of which:</i>										
C Administration										
-	-	-	1	-	1	-	-	-	40,806	-
<b>Total Spending in AME</b>										
-	-	-	1	-	1	-	-	-	40,806	-
<b>Total for Estimate</b>										
-	-	-	182,349	-6,042	176,307	81,710	-	81,710	169,178	54,936
<i>Of which:</i>										
Voted Expenditure										
-	-	-	182,349	-6,042	176,307	81,710	-	81,710	169,178	54,936
Non Voted Expenditure										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>176,307</b>	<b>169,178</b>	<b>98,852</b>
<b>Net Capital Requirement</b>	<b>81,710</b>	<b>54,936</b>	<b>46,371</b>
<b>Accruals to cash adjustments</b>	<b>-11,436</b>	<b>-52,086</b>	<b>3,021</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,926	-52,791	-7,597
New provisions and adjustments to previous provisions	-	-	861
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-70	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	10	25	68
Increase (+) / Decrease (-) in debtors	100	450	-256
Increase (-) / Decrease (+) in creditors	450	300	-3,127
Use of provisions	-	-	13,139
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>246,581</b>	<b>172,028</b>	<b>148,244</b>

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

	£'000		
	2019-20	2018-19	2017-18
	Plans	Provisions	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross Programme Costs	182,349	175,296	103,985
<i>Less:</i>			
Programme DEL Income	-6,042	-6,118	-5,133
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>176,307</b>	<b>169,178</b>	<b>98,852</b>
<b>Total Net Operating Costs</b>	<b>176,307</b>	<b>169,178</b>	<b>98,852</b>
<i>Of which:</i>			
Resource DEL	176,306	128,372	103,464
Capital DEL	-	-	-
Resource AME	1	40,806	-4,612
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments			
<b>Total Resource Budget</b>	<b>176,307</b>	<b>169,178</b>	<b>98,852</b>
<i>Of which:</i>			
Resource DEL	176,306	128,372	103,464
Resource AME	1	40,806	-4,612
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>176,307</b>	<b>169,178</b>	<b>98,852</b>

## Part III: Note B - Analysis of Departmental Income

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	<b>-6,042</b>	<b>-6,118</b>	<b>-5,133</b>
<i>Of which:</i>			
Programme			
Sale of Goods and Services	-6,042	-6,118	-5,133
<i>Of which:</i>			
A: Administration	-6,039	-6,094	-4,978
B: Works Services	-3	-24	-155
Total Programme	-6,042	-6,118	-5,133
<i>Of which:</i>			
<b>Total Voted Resource Income</b>	<b>-6,042</b>	<b>-6,118</b>	<b>-5,133</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-2,070</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sale of Assets	-	-2,070	-
<i>Of which:</i>			
B: Works Services	-	-2,070	-
Total Programme	-	-2,070	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-2,070</b>	<b>-</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by Her Majesty by Letters Patent includes the role of ex-officio Accounting Officer responsible for the expenditure within this Estimate:

**Accounting Officer:** Ed Ollard, Clerk of the Parliaments

Ed Ollard, Clerk of the Parliaments 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 (FRM), 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.





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# House of Commons: Members

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## Introduction

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	17,700,000	-	17,700,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,700,000	-	17,700,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	17,700,000		

Amounts required in the year ending 31 March 2020 expenditure by House of Commons: Members on:

**Departmental Expenditure Limit:**Expenditure arising from:

The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

The **Clerk of the House of Commons** will account for this Estimate.

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**Part I**

£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	17,700,000	7,965,000	<b>9,735,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>17,700,000</b>	<b>7,943,000</b>	<b>9,757,000</b>

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## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	17,700	-	17,700	-	-	-	17,090	-
<i>Of which:</i>										
A: Members' salaries, allowances and other costs										
-	-	-	17,700	-	17,700	-	-	-	17,090	-
<b>Total Spending in DEL</b>										
-	-	-	17,700	-	17,700	-	-	-	17,090	-
<b>Total for Estimate</b>										
-	-	-	17,700	-	17,700	-	-	-	17,090	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	17,700	-	17,700	-	-	-	17,090	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>17,700</b>	<b>17,090</b>	<b>17,950</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	-	<b>-50</b>	<b>-2,678</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-50	-2,111
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-489
Increase (-) / Decrease (+) in creditors	-	-	-78
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>17,700</b>	<b>17,040</b>	<b>15,272</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gross Programme Costs	17,700	17,090	16,857
<i>Less:</i>			
Programme DEL Income	-	-	3
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>17,000</b>	<b>17,090</b>	<b>16,860</b>
<b>Total Net Operating Costs</b>	<b>17,700</b>	<b>17,090</b>	<b>16,860</b>
<i>Of which:</i>			
Resource DEL	17,700	17,090	16,860
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>17,700</b>	<b>17,090</b>	<b>16,860</b>
<i>Of which:</i>			
Resource DEL	17,700	17,090	16,860
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>17,700</b>	<b>17,090</b>	<b>16,860</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource DEL</b>	-	-	<b>3</b>
<i>Of which:</i>			
Programme			
Sale of Goods and Services	-	-	3
<i>Of which:</i>			
A: Members' salaries, allowances and other costs	-	-	3
Total Programme	-	-	3
<b>Total Voted Resource Income</b>	-	-	<b>3</b>

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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.



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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** John Bengner, Clerk of the House of Commons

John Bengner, Clerk of the House of Commons 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 (FRM), 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.



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# Crown Estate Office

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## Introduction

1. This Estimate provides for a contribution to the salaries of The Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. **The arrangement continues under the Sovereign Grant which has replaced the Civil List.** The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.

2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by **The Crown Estate Commissioners** under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2017-18 £329.4 million was paid to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

3. Symbols are explained in the introduction to this booklet.

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,365,000	-	2,365,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>2,357,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Crown Estate Office on:

### Annually Managed Expenditure:

Expenditure arising from:

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,365,000	1,064,000	<b>1,301,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total Spending in AME</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Total for Estimate</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	2,365	-	2,365	-	-	-	2,365	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8</b>	<b>-8</b>	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8	-8	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,365</b>

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

	£'000		
	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>	-	-	-
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,365	2,365	2,365
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<b>Total Net Operating Costs</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,365	2,365	2,365
Capital AME	-	-	-
Non-budget	-	-	-
<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	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments			
<b>Total Resource Budget</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,365	2,365	2,365
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,365</b>	<b>2,365</b>	<b>2,365</b>

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## **Part III: Note B - Analysis of Departmental Income**

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No departmental income is expected in 2019-20 or 2018-19. No departmental income was received in 2017-18.



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

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No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

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The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Alison Nimmo, the Second Commissioner and Chief Executive.

Alison Nimmo, the Second Commissioner and Chief Executive, 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 (FRM), 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.

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# Armed Forces Pension and Compensation Schemes

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## Introduction

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension and Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the Queen's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Department for Business, Energy and Industrial Strategy and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,407,873,000	-	6,407,873,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	6,407,873,000	-	6,407,873,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,368,946,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Armed Forces Pension and Compensation Schemes on:

**Annually Managed Expenditure:**Expenditure arising from:

Payment of pensions, lump sum benefits, transfers out and associated non-cash items to persons covered by the scheme. Provision is also made for payment of those benefits outside the scheme: Short Service Gratuities, Resettlement Grants and Criminal Injuries Compensation Overseas.

Income arising from:

MOD employer contributions (Superannuation Contributions Adjusted for Past Experience), Transfers In from other schemes and the purchases of added years.

**Ministry of Defence** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	6,407,873,000	2,944,512,000	<b>3,463,361,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,368,946,000</b>	<b>831,400,000</b>	<b>537,546,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,115,731	-3,707,858	6,407,873	-	-	-	9,303,361	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	10,115,731	-3,707,858	6,407,873	-	-	-	9,303,361	-
<b>Total Spending in AME</b>										
-	-	-	10,115,731	-3,707,858	6,407,873	-	-	-	9,303,361	-
<b>Total for Estimate</b>										
-	-	-	10,115,731	-3,707,858	6,407,873	-	-	-	9,303,361	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	10,115,731	-3,707,858	6,407,873	-	-	-	9,303,361	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>6,407,873</b>	<b>9,303,361</b>	<b>6,984,402</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-5,038,927</b>	<b>-7,455,806</b>	<b>-5,340,563</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-10,115,731	-12,205,277	-9,925,476
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-17,750	-38,833	-3,739
Increase (-) / Decrease (+) in creditors	60,167	-21,109	40,920
Use of provisions	5,034,387	4,809,413	4,547,732
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,368,946</b>	<b>1,847,555</b>	<b>1,643,839</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	10,115,731	12,205,277	9,925,476
<i>Of which:</i>			
Increases in liability	4,367,703	7,082,777	4,501,385
Interest on scheme liability	5,748,028	5,122,500	5,424,091
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-3,645,565	-2,901,401	-2,940,559
Transfers in	-513	-515	-493
Other income	-61,780	-	-22
<b>Net Programme Costs</b>	<b>6,407,873</b>	<b>9,303,361</b>	<b>6,984,402</b>
<b>Total Net Operating Costs</b>	<b>6,407,873</b>	<b>9,303,361</b>	<b>6,984,402</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	6,407,873	9,303,361	6,984,402
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>6,407,873</b>	<b>9,303,361</b>	<b>6,984,402</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	6,407,873	9,303,361	6,984,402
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>6,407,873</b>	<b>9,303,361</b>	<b>6,984,402</b>



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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-3,707,858</b>	<b>-2,901,916</b>	<b>-2,941,074</b>
<i>Of which:</i>			
Programme			
Pensions	-3,707,858	-2,901,916	-2,941,074
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-3,707,858	-2,901,916	-2,941,074
Total Programme	-3,707,858	-2,901,916	-2,941,074
<b>Total Voted Resource Income</b>	<b>-3,707,858</b>	<b>-2,901,916</b>	<b>-2,941,074</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Stephen Lovegrove

Stephen Lovegrove 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 (FRM), 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.



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# Department for International Development: Overseas Superannuation

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## Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Department for International Development Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	21,800,000	-	21,800,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	21,800,000	-	21,800,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>59,000,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Department for International Development: Overseas Superannuation on:

**Annually Managed Expenditure:**Expenditure arising from:

Pension and superannuation payments, grants and compensation payments, etc. in respect of overseas services; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refund of contributions made by overseas governments; war service credit; and associated non-cash items such as adjustments to pension scheme liabilities like interest on outstanding scheme liabilities.

**Department for International Development** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	21,800,000	10,055,000	<b>11,745,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>59,000,000</b>	<b>24,000,000</b>	<b>35,000,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	21,800	-	21,800	-	-	-	57,900	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	21,800	-	21,800	-	-	-	57,900	-
<b>Total Spending in AME</b>										
-	-	-	21,800	-	21,800	-	-	-	57,900	-
<b>Total for Estimate</b>										
-	-	-	21,800	-	21,800	-	-	-	57,900	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	21,800	-	21,800	-	-	-	57,900	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>21,800</b>	<b>57,900</b>	<b>23,561</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>37,200</b>	<b>7,400</b>	<b>37,018</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-21,800	-57,900	-23,561
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	59,000	65,300	60,579
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>59,000</b>	<b>65,300</b>	<b>60,579</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	21,800	57,900	23,561
<i>Of which:</i>			
Increases in liability	-	35,150	-
Interest on scheme liability	21,500	22,550	23,561
Other expenditure	300	200	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>21,800</b>	<b>57,900</b>	<b>23,561</b>
<b>Total Net Operating Costs</b>	<b>21,800</b>	<b>57,900</b>	<b>23,561</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	21,800	57,900	23,561
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>21,800</b>	<b>57,900</b>	<b>23,561</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	21,800	57,900	23,561
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>21,800</b>	<b>57,900</b>	<b>23,561</b>

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## **Part III: Note B - Analysis of Departmental Income**

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No departmental income is expected in 2019-20 or 2018-19. No departmental income was received in 2017-18.

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

<b>Accounting Officer:</b>	Matthew Rycroft
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Matthew Rycroft 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.

## Part III: Note G - Expenditure resting on the sole authority of the Supply and Appropriation Act

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	16
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	138
A - AME	Pensions to and in respect of certain officers and warrant officers of the former British India and Burma armed forces analogous to the pensions payable to British armed forces personnel under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order, as amended.	41
A - AME	Pensions in respect of certain Palestine Police personnel analogous to the pensions payable to British civilians under the Personal Injuries Civilian Scheme.	10

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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	81,400





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# National Health Service Pension Scheme

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## Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health & Social Care Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,848,147,000	-	23,848,147,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	23,848,147,000	-	23,848,147,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-3,028,207,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by National Health Service Pension Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	23,848,147,000	11,817,478,000	<b>12,030,669,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-3,028,207,000</b>	-	<b>-3,028,207,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	38,901,923	-15,053,776	23,848,147	-	-	-	36,590,000	-
<i>Of which:</i>										
A Pensions										
-	-	-	38,901,923	-15,053,776	23,848,147	-	-	-	36,590,000	-
<b>Total Spending in AME</b>										
-	-	-	38,901,923	-15,053,776	23,848,147	-	-	-	36,590,000	-
<b>Total for Estimate</b>										
-	-	-	38,901,923	-15,053,776	23,848,147	-	-	-	36,590,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	38,901,923	-15,053,776	23,848,147	-	-	-	36,590,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>23,848,147</b>	<b>36,590,000</b>	<b>26,504,809</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-26,876,354</b>	<b>-36,406,966</b>	<b>-26,838,823</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-38,861,923	-47,867,000	-37,403,974
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	274,000	-8,078	21,596
Increase (-) / Decrease (+) in creditors	-48,725	-11,888	-43,743
Use of provisions	11,760,294	11,480,000	10,587,298
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-3,028,207</b>	<b>183,034</b>	<b>-334,014</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	38,901,923	47,907,000	37,441,508
<i>Of which:</i>			
Increases in liability	23,496,958	34,267,000	23,003,974
Interest on scheme liability	15,364,965	13,600,000	14,400,000
Other expenditure	40,000	40,000	37,534
<i>Less:</i>			
Contributions received	-14,926,119	-11,195,000	-10,779,458
Transfers in	-65,000	-60,000	-71,622
Other income	-62,657	-62,000	-85,619
<b>Net Programme Costs</b>	<b>23,848,147</b>	<b>36,590,000</b>	<b>26,504,809</b>
<b>Total Net Operating Costs</b>	<b>23,848,147</b>	<b>36,590,000</b>	<b>26,504,809</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	23,848,147	36,590,000	26,504,809
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>23,848,147</b>	<b>36,590,000</b>	<b>26,504,809</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	23,848,147	36,590,000	26,504,809
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>23,848,147</b>	<b>36,590,000</b>	<b>26,504,809</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-15,053,776</b>	<b>-11,317,000</b>	<b>-10,936,699</b>
<i>Of which:</i>			
Programme			
Pensions	-15,053,776	-11,317,000	-10,936,699
<i>Of which:</i>			
A Pensions	-15,053,776	-11,317,000	-10,936,699
Total Programme	-15,053,776	-11,317,000	-10,936,699
<b>Total Voted Resource Income</b>	<b>-15,053,776</b>	<b>-11,317,000</b>	<b>-10,936,699</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Alistair McDonald

Alistair McDonald 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.



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# Teachers' Pension Scheme (England and Wales)

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## Introduction

- 1 This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
- 2 The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
- 3 Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
- 4 Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
- 5 The costs of administering the scheme are now met by the Scheme, these were previously included in the Department for Education's supply estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,423,116,000	-	14,423,116,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	14,423,116,000	-	14,423,116,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>3,120,002,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Teachers' Pension Scheme (England and Wales) on:

**Annually Managed Expenditure:**Expenditure arising from:

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers and employees superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

Teachers' Pension Scheme (England and Wales) will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	14,423,116,000	6,800,368,000	7,622,748,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>3,120,002,000</b>	<b>1,764,837,000</b>	<b>1,355,165,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	22,124,714	-7,701,598	14,423,116	-	-	-	24,628,869	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	22,124,714	-7,701,598	14,423,116	-	-	-	24,628,869	-
<b>Total Spending in AME</b>										
-	-	-	22,124,714	-7,701,598	14,423,116	-	-	-	24,628,869	-
<b>Total for Estimate</b>										
-	-	-	22,124,714	-7,701,598	14,423,116	-	-	-	24,628,869	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	22,124,714	-7,701,598	14,423,116	-	-	-	24,628,869	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>14,423,116</b>	<b>24,628,869</b>	<b>15,671,163</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-11,303,114</b>	<b>-20,969,609</b>	<b>-12,279,621</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-22,104,443	-31,031,620	-22,010,586
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	181,205	-18,994	12,322
Increase (-) / Decrease (+) in creditors	-8,064	-44,494	-63,144
Use of provisions	10,628,188	10,125,499	9,781,787
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>3,120,002</b>	<b>3,659,260</b>	<b>3,391,542</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	22,124,714	31,074,852	22,030,852
<i>Of which:</i>			
Increases in liability	11,774,754	21,720,800	12,231,366
Interest on scheme liability	10,329,689	9,310,820	9,779,220
Other expenditure	20,271	43,232	20,266
<i>Less:</i>			
Contributions received	-7,658,703	-6,402,735	-6,318,052
Transfers in	-22,011	-20,155	-21,540
Other income	-20,884	-23,093	-20,097
<b>Net Programme Costs</b>	<b>14,423,116</b>	<b>24,628,869</b>	<b>15,671,163</b>
<b>Total Net Operating Costs</b>	<b>14,423,116</b>	<b>24,628,869</b>	<b>15,671,163</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	14,423,116	24,628,869	15,671,163
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>14,423,116</b>	<b>24,628,869</b>	<b>15,671,163</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	14,423,116	24,628,869	15,671,163
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>14,423,116</b>	<b>24,628,869</b>	<b>15,671,163</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-7,701,598</b>	<b>-6,445,983</b>	<b>-6,359,689</b>
<i>Of which:</i>			
Programme			
Pensions	-7,701,598	-6,445,983	-6,359,689
<i>Of which:</i>			
A Pensions and associated payments	-7,701,598	-6,445,983	-6,359,689
Total Programme	-7,701,598	-6,445,983	-6,359,689
<b>Total Voted Resource Income</b>	<b>-7,701,598</b>	<b>-6,445,983</b>	<b>-6,359,689</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Jonathan Slater

Jonathan Slater 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.



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**Part III: Note K - Contingent Liabilities**

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Nature of liability	£'000
The Scheme will guarantee pension payments In the unlikely event of a default by the approved Additional Voluntary Contributions provider, The Prudential. The potential liability at 31 March 2018 was estimated at £37.9 million per annum. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	37,900



# UK Atomic Energy Authority Pension Schemes

## Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory and International Nuclear Services Limited, the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Assumptions for 2019-20 compared to 2018-19 are:

	2019-20			2018-19		
	Number	Average pension Annual	Weekly	Number	Average pension Annual	Weekly
Pensioners	16,286	£15,750	£301	16,295	£15,585	£300
Dependents	5,341	£6,489	£122	5,398	£6,245	£120

5. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	276,940,000	-	276,940,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	276,940,000	-	276,940,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>229,490,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by UK Atomic Energy Authority Pension Schemes on:

**Annually Managed Expenditure:**Expenditure arising from:

Payments of pensions etc. to members of the United Kingdom Atomic Energy Authority pension schemes, related expenditure and non-cash items.

Income arising from:

Receipts of employees' and employers' contributions and inward transfers.

**Department for Business, Energy and Industrial Strategy** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	276,940,000	117,154,000	<b>159,786,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>229,490,000</b>	<b>105,436,000</b>	<b>124,054,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	316,250	-39,310	276,940	-	-	-	263,125	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	316,250	-39,310	276,940	-	-	-	263,125	-
<b>Total Spending in AME</b>										
-	-	-	316,250	-39,310	276,940	-	-	-	263,125	-
<b>Total for Estimate</b>										
-	-	-	316,250	-39,310	276,940	-	-	-	263,125	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	316,250	-39,310	276,940	-	-	-	263,125	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>276,940</b>	<b>263,125</b>	<b>273,708</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-47,450</b>	<b>-23,964</b>	<b>-64,765</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-316,250	-302,965	-311,924
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-97
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	10,000	502
Use of provisions	268,800	269,001	246,754
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>229,490</b>	<b>239,161</b>	<b>208,943</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	316,250	302,965	312,021
<i>Of which:</i>			
Increases in liability	78,870	80,227	82,175
Interest on scheme liability	237,380	222,738	229,749
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-36,959	-36,706	-38,313
Transfers in	-1,974	-2,757	-
Other income	-377	-377	-
<b>Net Programme Costs</b>	<b>276,940</b>	<b>263,125</b>	<b>273,708</b>
<b>Total Net Operating Costs</b>	<b>276,940</b>	<b>263,125</b>	<b>273,708</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	276,940	263,125	273,708
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>276,940</b>	<b>263,125</b>	<b>273,708</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	276,940	263,125	273,708
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>276,940</b>	<b>263,125</b>	<b>273,708</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-39,310</b>	<b>-39,840</b>	<b>-38,313</b>
<i>Of which:</i>			
Programme			
Pensions	-39,310	-39,840	-38,313
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-39,310	-39,840	-38,313
Total Programme	-39,310	-39,840	-38,313
<b>Total Voted Resource Income</b>	<b>-39,310</b>	<b>-39,840</b>	<b>-38,313</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** Alex Chisholm

Alex Chisholm 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 (FRM), 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.

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# Ministry of Justice: Judicial Pensions Scheme

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## Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid
2. Provision is made within this Estimate for:
  - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
  - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;
  - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and
  - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as "Accruing Superannuation Liability Charges (ASLCs)". In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 51.35% from 1 April 2019, as recommended by the Government Actuary's Department. The personal contributions of the members range between 2.76% and 8.05% according to their annual pensionable earnings.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	175,459,000	111,205,000	286,664,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	175,459,000	111,205,000	286,664,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-115,780,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Pensions etc, in respect of members of the Judicial Pensions Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

**Ministry of Justice: Judicial Pensions Scheme** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	175,459,000	111,291,000	64,168,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-115,780,000</b>	-	<b>-115,780,000</b>

**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	379,712	-204,253	175,459	-	-	-	844,481	-
<i>Of which:</i>										
A Judicial Pension Scheme										
-	-	-	379,712	-204,253	175,459	-	-	-	844,481	-
<b>Non-voted expenditure</b>										
-	-	-	111,205	-	111,205	-	-	-	111,390	-
<i>Of which:</i>										
B Judicial Pension Scheme										
-	-	-	111,205	-	111,205	-	-	-	111,390	-
<b>Total Spending in AME</b>										
-	-	-	490,917	-204,253	286,664	-	-	-	955,871	-
<b>Total for Estimate</b>										
-	-	-	490,917	-204,253	286,664	-	-	-	955,871	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	379,712	-204,253	175,459	-	-	-	844,481	-
<b>Non Voted Expenditure</b>										
-	-	-	111,205	-	111,205	-	-	-	111,390	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>286,664</b>	<b>955,871</b>	<b>198,748</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-291,239</b>	<b>-914,226</b>	<b>-174,123</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-378,795	-995,610	-245,577
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	87,556	81,384	71,454
<b>Removal of non-voted budget items</b>	<b>-111,205</b>	<b>-111,390</b>	<b>-103,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-111,205	-111,390	-103,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-115,780</b>	<b>-69,745</b>	<b>-78,375</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	490,917	1,107,871	349,430
<i>Of which:</i>			
Increases in liability	244,795	875,610	118,577
Interest on scheme liability	134,000	120,000	127,000
Other expenditure	112,122	112,261	103,853
<i>Less:</i>			
Contributions received	-204,253	-152,000	-150,682
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>286,664</b>	<b>955,871</b>	<b>198,748</b>
<b>Total Net Operating Costs</b>	<b>286,664</b>	<b>955,871</b>	<b>198,748</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	286,664	955,871	198,748
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>286,664</b>	<b>955,871</b>	<b>198,748</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	286,664	955,871	198,748
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>286,664</b>	<b>955,871</b>	<b>198,748</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-204,253</b>	<b>-152,000</b>	<b>-150,682</b>
<i>Of which:</i>			
Programme			
Pensions	-204,253	-152,000	-150,682
<i>Of which:</i>			
A: Judicial Pension Scheme	-204,253	-152,000	-150,682
Total Programme	-204,253	-152,000	-150,682
<b>Total Voted Resource Income</b>	<b>-204,253</b>	<b>-152,000</b>	<b>-150,682</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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 Richard Heaton KCB

Sir Richard Heaton KCB 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 (FRM), 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.

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p>Pension rights for eligible fee paid judicial office holders were established following a UK Supreme Court ruling in February 2013. There were further appeals from claimants in relation to the scope of retrospective remedies arising from this decision, which were partly resolved by a judgement of the Court of Justice of the European Union (CJEU) in November 2018. There is an outstanding issue regarding the time limits for making a claim, which will return to the Supreme Court in Spring 2019. It is not possible to accurately measure any potential financial liability to the Scheme.</p>	Unquantifiable
<p>The Court of Appeal in December 2018 upheld an Employment Appeal Tribunal decision that transitional protection in the Judicial Pension Scheme 2015 Regulations is unlawful on grounds of discrimination. MoJ is appealing this decision. It is not possible to accurately measure any potential financial liability to the Scheme.</p>	Unquantifiable



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# Cabinet Office: Civil Superannuation

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## Introduction

- 1 This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
- 2 Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.
- 3 Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
- 4 This Estimate also includes funding for the other schemes superannuation.
- 5 Further details of spending covered under this Estimate can be found in the Annual Report and Accounts 2017-18.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,604,557,000	-	10,604,557,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,604,557,000	-	10,604,557,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,567,082,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Cabinet Office: Civil Superannuation on:

**Annually Managed Expenditure:**Expenditure arising from:

The superannuation of civil servants; pensions etc., and other pensions and non-recurrent payments; for other related services and related non-cash items.

Income arising from:

charges received from departments and others on account of the cost of pension cover provided for their staff. Periodical contributions for widows', widowers', and dependants' benefits. Other superannuation contributions, transfer values and bulk transfer receipts.

**Cabinet Office** will account for this Estimate.

**Part I (continued)**

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,604,557,000	4,087,897,000	<b>6,516,660,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,567,082,000</b>	<b>1,235,528,000</b>	<b>331,554,000</b>

## Part II: Subhead detail

£'000

2019-20 Plans									2018-19 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
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	15,706,725	-5,102,168	10,604,557	-	-	-	15,434,303	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	15,706,725	-5,102,168	10,604,557	-	-	-	15,434,303	-
<b>Total Spending in AME</b>										
-	-	-	15,706,725	-5,102,168	10,604,557	-	-	-	15,434,303	-
<b>Total for Estimate</b>										
-	-	-	15,706,725	-5,102,168	10,604,557	-	-	-	15,434,303	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	15,706,725	-5,102,168	10,604,557	-	-	-	15,434,303	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>10,604,557</b>	<b>15,434,303</b>	<b>9,864,215</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-9,037,475</b>	<b>-13,133,512</b>	<b>-7,728,773</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-15,693,475	-19,705,512	-13,870,429
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	22,973
Increase (-) / Decrease (+) in creditors	-	-	-26,287
Use of provisions	6,656,000	6,572,000	6,144,970
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,567,082</b>	<b>2,300,791</b>	<b>2,135,442</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	15,706,725	19,720,762	13,880,038
<i>Of which:</i>			
Increases in liability	8,627,475	13,489,512	7,194,388
Interest on scheme liability	7,066,000	6,216,000	6,676,041
Other expenditure	13,250	15,250	9,609
<i>Less:</i>			
Contributions received	-4,903,000	-3,930,906	-3,735,024
Transfers in	-131,168	-288,205	-213,765
Other income	-68,000	-67,348	-67,034
<b>Net Programme Costs</b>	<b>10,604,557</b>	<b>15,434,303</b>	<b>9,864,215</b>
<b>Total Net Operating Costs</b>	<b>10,604,557</b>	<b>15,434,303</b>	<b>9,864,215</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,604,557	15,434,303	9,864,215
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,604,557</b>	<b>15,434,303</b>	<b>9,864,215</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,604,557	15,434,303	9,864,215
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,604,557</b>	<b>15,434,303</b>	<b>9,864,215</b>

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**Part III: Note B - Analysis of Departmental Income**

£'000

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	2019-20 Plans	2018-19 Provision	2017-18 Outturn
<b>Voted Resource AME</b>	<b>-5,102,168</b>	<b>-4,286,459</b>	<b>-4,015,823</b>
<i>Of which:</i>			
Programme			
Pensions	-5,102,168	-4,286,459	-4,015,823
<i>Of which:</i>			
A Civil superannuation	-5,102,168	-4,286,459	-4,015,823
Total Programme	-5,102,168	-4,286,459	-4,015,823
<b>Total Voted Resource Income</b>	<b>-5,102,168</b>	<b>-4,286,459</b>	<b>-4,015,823</b>

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## 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:** John Manzoni

John Manzoni 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 (FRM), 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.



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# Royal Mail Statutory Pension Scheme

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## Introduction

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme.
2. Associated administrative costs are borne by the Cabinet Office.
3. The Royal Mail Statutory Pension Scheme is a closed scheme.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,207,000,000	-	1,207,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,207,000,000	-	1,207,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,419,000,000</b>		

Amounts required in the year ending 31 March 2020 for expenditure by Royal Mail Statutory Pension Scheme on:

**Annually Managed Expenditure:**Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

**Cabinet Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,207,000,000	525,600,000	<b>681,400,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,419,000,000</b>	<b>630,000,000</b>	<b>789,000,000</b>



**Part II: Subhead detail**

£'000

2019-20 Plans									2018-19 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,207,000	-	1,207,000	-	-	-	1,168,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,207,000	-	1,207,000	-	-	-	1,168,000	-
<b>Total Spending in AME</b>										
-	-	-	1,207,000	-	1,207,000	-	-	-	1,168,000	-
<b>Total for Estimate</b>										
-	-	-	1,207,000	-	1,207,000	-	-	-	1,168,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	1,207,000	-	1,207,000	-	-	-	1,168,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
<b>Net Resource Requirement</b>	<b>1,207,000</b>	<b>1,168,000</b>	<b>1,325,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>212,000</b>	<b>242,000</b>	<b>30,232</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,207,000	-1,168,000	-1,325,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-407
Increase (-) / Decrease (+) in creditors	-	-	-2,019
Use of provisions	1,419,000	1,410,000	1,357,658
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,419,000</b>	<b>1,410,000</b>	<b>1,355,232</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2019-20 Plans	2018-19 Provisions	2017-18 Outturn
Gross Programme Costs	1,207,000	1,168,000	1,325,000
<i>Of which:</i>			
Increases in liability	-	-	33,000
Interest on scheme liability	1,207,000	1,168,000	1,292,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,207,000</b>	<b>1,168,000</b>	<b>1,325,000</b>
<b>Total Net Operating Costs</b>	<b>1,207,000</b>	<b>1,168,000</b>	<b>1,325,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,207,000	1,168,000	1,325,000
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1,207,000</b>	<b>1,168,000</b>	<b>1,325,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,207,000	1,168,000	1,325,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,207,000</b>	<b>1,168,000</b>	<b>1,325,000</b>

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## **Part III: Note B - Analysis of Departmental Income**

No income or receipts are expected in 2019-20 or 2018-19. No income or receipts were received in 2017-18.

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

No CFER income or receipts are expected in 2019-20 or 2018-19. No CFER income or receipts were received in 2017-18.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

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