
Central Government Supply Estimates 2021-22

Supplementary Estimates

February 2022



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Supplementary Estimates

for the year ending 31 March 2022

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TREASURY CHAMBERS

LUCY FRAZER

22 February 2022

Section 1

Introduction

1. Supply Estimates are the means by which the Government seeks authority from Parliament for its own spending each year. A full description of Supply Estimates was included in *Central Government Supply Estimates 2021-22: Main Supply Estimates* (HC 14) presented to Parliament on 13 May 2021.

Supplementary, Revised and New Estimates

2. In a financial year the Government may need to ask Parliament for additional resources, capital and/or cash by means of a Supplementary Estimate. There is one scheduled opportunity for departments to amend departmental budgets and Estimates, the details of which are set out in this booklet.
3. Revised Estimates are rare, but they may be presented in the summer to replace corresponding Main Estimates before Parliament formally approves them. Revised Estimates normally reduce the amount sought in the original Estimate or vary the way in which it is spent. New Estimates may also be introduced, for example to reflect a new entity, and are usually presented at the same time as the Supplementary Estimates.

Out-of-Turn Supplementary Estimates

4. In addition, Out-of-Turn Supplementary Estimates may be presented at any time during the year whilst Parliament is sitting. This is only allowed in the most exceptional circumstances, where urgent additional provision is needed at short notice and where this cannot wait for a normal Estimates round.

Total Estimates to date

5. For the current year, Main Estimates were presented to Parliament on 13 May 2021 (HC 14). This booklet sets out the request for changes since that publication.

Original provision, changes and revised Supply

6. **Table 1** below shows the total voted Supply provision sought for 2021-22 in the Main Estimates, the changes sought in the Supplementary Estimates and the revised plans.

Table 1 Summary of Changes to Supply provision sought, current year

	£ million		
	2021-22† ††	2021-22 †	2021-22 †
	Present Plans	Changes	Revised Plans
Total Resource and Capital Departmental Expenditure Limit †††	476,274	12,294	488,568
Total Resource and Capital Annually Managed Expenditure	317,593	291,354	608,947
Total Net Budget	793,868	303,648	1,097,516
Total Non-Budget Expenditure	75,571	16,373	91,944
Total Resource and Capital in Estimates	869,439	320,021	1,189,459
Resource to cash adjustments	-134,102	-298,564	-432,666
Total Net Cash Requirement	735,337	21,456	756,793

† Numbers may not add up in the table due to rounding.

†† Figures for the independent Estimates are provisional: check the published Supplementary Estimates 2021-22 for these bodies.

††† 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.

7. There are 47 Supplementary Estimates for central government departments, seeking the changes set out in **Table 2**, in this booklet. In addition, independent bodies may present their own booklets.
8. The main aggregate for public expenditure is **Total Managed Expenditure (TME)**, which includes Departmental Expenditure Limits (DEL), for which plans were set in Spending Review 2020 (CP 330), and Annually Managed Expenditure (AME), which is subject to annual review as part of the Budget process. These definitions are explained in more detail in Chapter 1 of the *Public Expenditure Statistical Analyses 2021* (CP 507) and section 1 of the Main Estimates 2021-22 (HC 14).
9. 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).

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; and
 - The net cash requirement for the Estimate as a whole.
11. The operation of in-year controls for 2021-22 was explained in Section 1 of HC 14. Changes to Resource DEL, administration budgets and Capital DEL, as a result of the Supplementary Estimates are summarised in **Tables 3, 4 and 5**.
 12. **Table 6** compares the present plans (voted spending only) for 2021-22 with the forecast outturn for the first six months of the year for each Estimate.

Amendments to ‘Clear Line of Sight’ (Alignment) Reforms

13. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified the 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.
14. As mentioned in HC 14, 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. 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 2021-22 Main Estimates (HC 14).

Parliamentary procedure

15. Supplementary Estimates seek funds for expenditure in addition to, or a reduction in, that sought in previous Supply Estimates in the same financial year. They may be presented to:
 - seek authority, and additional resources, capital and/or cash as necessary, for any new services; and
 - increase or decrease the provision for existing services.
16. The House of Commons has an opportunity to debate and vote on Supplementary Estimates (and where applicable New Estimates), followed by detailed examination by departmental Select Committees. This process is described more fully in Section 3 of HC 14.

Format of Supplementary Estimates

17. Each Supplementary Estimate is produced in a standard format and consists of an introduction, Part I, Part II and Part III. The format and organisation of Estimates is explained more fully in section 2 of HC 14.

Introduction

18. Each Supplementary begins with an introduction which explains why changes to the existing provision are being sought.

Part I

19. Part I of each Supplementary Estimate states, as necessary, the changes sought to resource DEL, capital DEL, resource AME, capital AME, non-budget expenditure and the net cash requirement (as relevant) for the financial year. It also reproduces the 'ambit', which is the formal description of all the expenditure and income (not just any new services) to be financed from the Estimate. Where an ambit has been amended since the publication of the Main Estimate, the new services or income will be identified by the insertion of an asterisk (*) before the additional text.

Part II

20. Part II of the Supplementary Estimate contains three tables. The first table identifies the sections within each budgetary limit where changes to resources and capital are being proposed and also shows movement in cash. This is followed by a reproduction of original Main Estimate Part II table showing the revised subhead detail, including the additional provision sought for each subhead (including unchanged subheads) as a result of the Supplementary Estimate. The third table (Part II: resource to cash reconciliation) provides a reconciliation between the net resource total and the net cash requirement (NCR).

Part III – other statements and notes

21. **Part III of the Supplementary Estimates contains a number of notes. Each Supplementary Estimate will contain at least:**
 - **Part III: Note A** - the Statement of Comprehensive Net Expenditure (SoCNE) and Reconciliation table, either restated or updated from that appended to the Main Estimates. Individual Select Committees may, of course, request additional department-specific explanatory information to supplement this material;
 - **Part III: Note B** - an Analysis of Departmental Income (resource and capital), which is being used to offset gross spending;
 - **Part III: Note C** - an analysis of extra receipts payable to the Consolidated Fund; and
 - **Part III: Note D** - an Explanation of the Accounting Officer responsibilities.
22. The Supplementary Estimates may be accompanied by further notes providing additional information to Parliament about the specific nature of the department's plans, details of the grants-in-aid (G-in-A) paid to Arm's Length Bodies (ALBs), changes in accounting policies, etc, where relevant.

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Departmental Expenditure Limit			
Resource	154,371,370	7,327,038	161,698,408
Capital	8,529,590	1,917,792	10,447,382
Annually Managed Expenditure			
Resource	10,001,879	38,998,121	49,000,000
Capital	15,000	-	15,000
Total Net Budget			
Resource	164,373,249	46,325,159	210,698,408
Capital	8,544,590	1,917,792	10,462,382
Non-Budget Expenditure	-	-	-
Net Cash Requirement	174,532,960	-3,952,169	170,580,791
Department for Education			
Departmental Expenditure Limit			
Resource †	89,201,149	-8,120,332	81,080,817
Capital †	5,614,900	-348,400	5,266,500
Annually Managed Expenditure			
Resource	-3,960,339	4,567,925	607,586
Capital	23,618,644	-36,699	23,581,945
Total Net Budget			
Resource	85,240,810	-3,552,407	81,688,403
Capital	29,233,544	-385,099	28,848,445
Non-Budget Expenditure	-	3,067,608	3,067,608
Net Cash Requirement	97,771,867	-29,468	97,742,399
Home Office			
Departmental Expenditure Limit			
Resource	13,257,572	1,759,826	15,017,398
Capital	890,527	11,283	901,810
Annually Managed Expenditure			
Resource	2,323,359	438,576	2,761,935
Capital	-	-	-
Total Net Budget			
Resource	15,580,931	2,198,402	17,779,333
Capital	890,527	11,283	901,810
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,462,734	1,466,345	17,929,079
National Crime Agency			
Departmental Expenditure Limit			
Resource	489,493	23,591	513,084
Capital	44,981	3,055	48,036
Annually Managed Expenditure			
Resource	75,000	-25,000	50,000
Capital	-	-	-
Total Net Budget			
Resource	564,493	-1,409	563,084
Capital	44,981	3,055	48,036
Non-Budget Expenditure	-	-	-
Net Cash Requirement	670,000	-	670,000

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Justice			
Departmental Expenditure Limit			
Resource	9,262,444	6,803	9,269,247
Capital	1,718,265	-172,035	1,546,230
Annually Managed Expenditure			
Resource	404,220	255,700	659,920
Capital	31,831	10,300	42,131
Total Net Budget			
Resource	9,666,664	262,503	9,929,167
Capital	1,750,096	-161,735	1,588,361
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,774,195	-144,553	10,629,642
Crown Prosecution Service			
Departmental Expenditure Limit			
Resource	675,656	-24,958	650,698
Capital	6,205	-	6,205
Annually Managed Expenditure			
Resource	5,950	-	5,950
Capital	500	-	500
Total Net Budget			
Resource	681,606	-24,958	656,648
Capital	6,705	-	6,705
Non-Budget Expenditure	-	-	-
Net Cash Requirement	664,481	-24,958	639,523
Serious Fraud Office			
Departmental Expenditure Limit			
Resource	55,914	17,250	73,164
Capital	3,900	-	3,900
Annually Managed Expenditure			
Resource	2,500	1,000	3,500
Capital	-	-	-
Total Net Budget			
Resource	58,414	18,250	76,664
Capital	3,900	-	3,900
Non-Budget Expenditure	-	-	-
Net Cash Requirement	57,114	17,250	74,364
HM Procurator General and Treasury Solicitor			
Departmental Expenditure Limit			
Resource	11,638	534	12,172
Capital	2,000	-	2,000
Annually Managed Expenditure			
Resource	-	500	500
Capital	-	-	-
Total Net Budget			
Resource	11,638	1,034	12,672
Capital	2,000	-	2,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,328	534	15,862

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Ministry of Defence			
Departmental Expenditure Limit			
Resource	41,943,383	-2,122,632	39,820,751
Capital	14,332,664	-67,644	14,265,020
Annually Managed Expenditure			
Resource	1,519,000	9,290,000	10,809,000
Capital	-	-	-
Total Net Budget			
Resource	43,462,383	7,167,368	50,629,751
Capital	14,332,664	-67,644	14,265,020
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,876,047	-	45,876,047
Security and Intelligence Agencies			
Departmental Expenditure Limit			
Resource	3,002,265	14,651	3,016,916
Capital	1,014,029	-62,596	951,433
Annually Managed Expenditure			
Resource	39,050	116,000	155,050
Capital	-	-	-
Total Net Budget			
Resource	3,041,315	130,651	3,171,966
Capital	1,014,029	-62,596	951,433
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,691,194	-58,445	3,632,749
Foreign, Commonwealth and Development Office			
Departmental Expenditure Limit			
Resource	6,824,181	190,621	7,014,802
Capital	1,938,110	-166,215	1,771,895
Annually Managed Expenditure			
Resource	181,043	538,463	719,506
Capital	646,000	14,650	660,650
Total Net Budget			
Resource	7,005,224	729,084	7,734,308
Capital	2,584,110	-151,565	2,432,545
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,008,041	51,302	10,059,343

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Department for Levelling Up, Housing and Communities ††			
Departmental Expenditure Limits - LU, Housing and Communities			
Resource	2,989,214	6,770	2,995,984
Capital	8,822,195	-1,470,613	7,351,582
Departmental Expenditure Limit - Local Government			
Resource	17,470,529	3,983,017	21,453,546
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,241,568	-4,396,498	10,845,070
Capital	-	-	-
Total Net Budget			
Resource	35,701,311	-406,711	35,294,600
Capital	8,822,195	-1,470,613	7,351,582
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,948,679	4,332,095	39,280,774
Department for Transport			
Departmental Expenditure Limit			
Resource	17,405,892	3,475,790	20,881,682
Capital	19,495,489	-74,625	19,420,864
Annually Managed Expenditure			
Resource	3,194,602	1,236,440	4,431,042
Capital	85,245	265,000	350,245
Total Net Budget			
Resource	20,600,494	4,712,230	25,312,724
Capital	19,580,734	190,375	19,771,109
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,593,948	3,485,653	37,079,601
Department for Business, Energy and Industrial Strategy			
Departmental Expenditure Limit			
Resource	9,744,072	426,076	10,170,148
Capital	16,665,151	5,430,248	22,095,399
Annually Managed Expenditure			
Resource	25,552,449	163,300,983	188,853,432
Capital	1,741,491	3,045,726	4,787,217
Total Net Budget			
Resource	35,296,521	163,727,059	199,023,580
Capital	18,406,642	8,475,974	26,882,616
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,511,214	-927	43,510,287

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
HM Land Registry			
Departmental Expenditure Limit			
Resource	375,982	2,772	378,754
Capital	132,668	-3,800	128,868
Annually Managed Expenditure			
Resource	12,000	-	12,000
Capital	-	-	-
Total Net Budget			
Resource	387,982	2,772	390,754
Capital	132,668	-3,800	128,868
Non-Budget Expenditure	-	-	-
Net Cash Requirement	436,801	10,000	446,801
Department for Digital, Culture, Media and Sport			
Departmental Expenditure Limit			
Resource	2,011,356	473,588	2,484,944
Capital	1,018,450	-216,353	802,097
Annually Managed Expenditure			
Resource	4,283,838	-107,482	4,176,356
Capital	354,455	-13,347	341,108
Total Net Budget			
Resource	6,295,194	366,106	6,661,300
Capital	1,372,905	-229,700	1,143,205
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,868,132	204,780	7,072,912
Department for Environment, Food and Rural Affairs			
Departmental Expenditure Limit			
Resource	4,390,918	53,631	4,444,549
Capital	1,535,607	-115,376	1,420,231
Annually Managed Expenditure			
Resource	298,465	1,187,287	1,485,752
Capital	14,507	144,000	158,507
Total Net Budget			
Resource	4,689,383	1,240,918	5,930,301
Capital	1,550,114	28,624	1,578,738
Non-Budget Expenditure	10,000	-	10,000
Net Cash Requirement	6,230,410	-273,836	5,956,574
Department for International Trade			
Departmental Expenditure Limit			
Resource	521,254	22,462	543,716
Capital	154,626	-131,700	22,926
Annually Managed Expenditure			
Resource	3,000	6,500	9,500
Capital	-	2,500	2,500
Total Net Budget			
Resource	524,254	28,962	553,216
Capital	154,626	-129,200	25,426
Non-Budget Expenditure	-	-	-
Net Cash Requirement	667,980	-111,684	556,296

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Department for Work and Pensions			
Departmental Expenditure Limit			
Resource	8,932,568	-496,204	8,436,364
Capital	414,390	174,081	588,471
Annually Managed Expenditure			
Resource	105,257,112	3,679,816	108,936,928
Capital	456,078	-120,385	335,693
Total Net Budget			
Resource	114,189,680	3,183,612	117,373,292
Capital	870,468	53,696	924,164
Non-Budget Expenditure	2,125,033	492,360	2,617,393
Net Cash Requirement	117,112,449	5,063,164	122,175,613
HM Revenue and Customs			
Departmental Expenditure Limit			
Resource	5,820,921	-41,566	5,779,355
Capital	659,132	78,932	738,064
Annually Managed Expenditure			
Resource	32,241,479	-142,516	32,098,963
Capital	10	-	10
Total Net Budget			
Resource	38,062,400	-184,082	37,878,318
Capital	659,142	78,932	738,074
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,528,340	-38,414	43,489,926
HM Treasury			
Departmental Expenditure Limit			
Resource	277,368	141,996	419,364
Capital	8,300	39,350	47,650
Annually Managed Expenditure			
Resource	20,635,153	65,937,437	86,572,590
Capital	754,341	-1,822,837	-1,068,496
Total Net Budget			
Resource	20,912,521	66,079,433	86,991,954
Capital	762,641	-1,783,487	-1,020,846
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,435,590	-928,733	4,506,857
Cabinet Office			
Departmental Expenditure Limit			
Resource	1,215,610	280,692	1,496,302
Capital	428,765	-60,717	368,048
Annually Managed Expenditure			
Resource	1,500	250,952	252,452
Capital	-	-	-
Total Net Budget			
Resource	1,217,110	531,644	1,748,754
Capital	428,765	-60,717	368,048
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,572,101	403,297	1,975,398

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Scotland Office and Office of the Advocate General			
Departmental Expenditure Limit			
Resource	11,208	917	12,125
Capital	50	-	50
Annually Managed Expenditure			
Resource	-	260	260
Capital	-	-	-
Total Net Budget			
Resource	11,208	1,177	12,385
Capital	50	-	50
Non-Budget Expenditure	31,655,920	12,754,627	44,410,547
Net Cash Requirement	31,667,075	12,755,442	44,422,517
Wales Office			
Departmental Expenditure Limit			
Resource	5,126	1,237	6,363
Capital	30	-	30
Annually Managed Expenditure			
Resource	-	-249	-249
Capital	-	-	-
Total Net Budget			
Resource	5,126	988	6,114
Capital	30	-	30
Non-Budget Expenditure	20,313,844	549,343	20,863,187
Net Cash Requirement	20,318,794	550,677	20,869,471
Northern Ireland Office			
Departmental Expenditure Limit			
Resource	34,766	6,084	40,850
Capital	260	1,707	1,967
Annually Managed Expenditure			
Resource	1	749,315	749,316
Capital	-	-	-
Total Net Budget			
Resource	34,767	755,399	790,166
Capital	260	1,707	1,967
Non-Budget Expenditure	21,465,938	-490,837	20,975,101
Net Cash Requirement	22,065,478	-484,538	21,580,940
National Savings and Investments			
Departmental Expenditure Limit			
Resource	185,670	-21,350	164,320
Capital	660	1	661
Annually Managed Expenditure			
Resource	300	2,000	2,300
Capital	-	-	-
Total Net Budget			
Resource	185,970	-19,350	166,620
Capital	660	1	661
Non-Budget Expenditure	-	-	-
Net Cash Requirement	192,480	-21,349	171,131

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Charity Commission			
Departmental Expenditure Limit			
Resource	30,250	300	30,550
Capital	2,200	-	2,200
Annually Managed Expenditure			
Resource	-	200	200
Capital	-	-	-
Total Net Budget			
Resource	30,250	500	30,750
Capital	2,200	-	2,200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	30,433	1,000	31,433
Competition and Markets Authority			
Departmental Expenditure Limit			
Resource	115,600	-	115,600
Capital	7,500	-	7,500
Annually Managed Expenditure			
Resource	10,000	35,000	45,000
Capital	-	-	-
Total Net Budget			
Resource	125,600	35,000	160,600
Capital	7,500	-	7,500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	117,100	-	117,100
The Statistics Board			
Departmental Expenditure Limit			
Resource	517,685	-2,546	515,139
Capital	10,000	17,081	27,081
Annually Managed Expenditure			
Resource	1,000	7,400	8,400
Capital	-	-	-
Total Net Budget			
Resource	518,685	4,854	523,539
Capital	10,000	17,081	27,081
Non-Budget Expenditure	-	-	-
Net Cash Requirement	511,386	15,535	526,921
Office for Standards in Education, Children's Services and Skills			
Departmental Expenditure Limit			
Resource	138,159	-657	137,502
Capital	3,500	2,600	6,100
Annually Managed Expenditure			
Resource	-25	250	225
Capital	-	-	-
Total Net Budget			
Resource	138,134	-407	137,727
Capital	3,500	2,600	6,100
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,786	2,098	138,884

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Office of Qualifications and Examinations Regulation			
Departmental Expenditure Limit			
Resource	25,136	-5	25,131
Capital	400	-	400
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	25,136	-5	25,131
Capital	400	-	400
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,315	-145	25,170
Food Standards Agency			
Departmental Expenditure Limit			
Resource	110,355	-2,032	108,323
Capital	9,038	2,032	11,070
Annually Managed Expenditure			
Resource	9,603	-	9,603
Capital	-	-	-
Total Net Budget			
Resource	119,958	-2,032	117,926
Capital	9,038	2,032	11,070
Non-Budget Expenditure	-	-	-
Net Cash Requirement	116,444	3,000	119,444
The National Archives			
Departmental Expenditure Limit			
Resource	45,000	-3,172	41,828
Capital	4,600	2,607	7,207
Annually Managed Expenditure			
Resource	-	31	31
Capital	-	-	-
Total Net Budget			
Resource	45,000	-3,141	41,859
Capital	4,600	2,607	7,207
Non-Budget Expenditure	-	-	-
Net Cash Requirement	42,445	-1,192	41,253
United Kingdom Supreme Court			
Departmental Expenditure Limit			
Resource	3,920	100	4,020
Capital	500	-	500
Annually Managed Expenditure			
Resource	1,000	-	1,000
Capital	-	-	-
Total Net Budget			
Resource	4,920	100	5,020
Capital	500	-	500
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,970	100	3,070

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Government Actuary's Department			
Departmental Expenditure Limit			
Resource	1	250	251
Capital	200	-	200
Annually Managed Expenditure			
Resource	50	130	180
Capital	-	-	-
Total Net Budget			
Resource	51	380	431
Capital	200	-	200
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122	250	372
Office of Gas and Electricity Markets			
Departmental Expenditure Limit			
Resource	-7,300	85,945	78,645
Capital	1,500	2,291	3,791
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-7,300	85,945	78,645
Capital	1,500	2,291	3,791
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,068	12,248	24,316
Office of Rail and Road			
Departmental Expenditure Limit			
Resource	3	-	3
Capital	720	-	720
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	-	3
Capital	720	-	720
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	-	2,000
Water Services Regulation Authority			
Departmental Expenditure Limit			
Resource	150	1	151
Capital	600	-	600
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	1	151
Capital	600	-	600
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,753	-	5,753

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Export Credits Guarantee Department			
Departmental Expenditure Limit			
Resource	1	-	1
Capital	1,600	-	1,600
Annually Managed Expenditure			
Resource	748,384	-100,000	648,384
Capital	1,881,142	-280,000	1,601,142
Total Net Budget			
Resource	748,385	-100,000	648,385
Capital	1,882,742	-280,000	1,602,742
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,143,186	-600,000	1,543,186
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Departmental Expenditure Limit			
Resource	33,287	-	33,287
Capital	2,000	-	2,000
Annually Managed Expenditure			
Resource	1,499	-	1,499
Capital	-	-	-
Total Net Budget			
Resource	34,786	-	34,786
Capital	2,000	-	2,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,940	-	35,940
House of Lords			
Departmental Expenditure Limit			
Resource	148,133	-6,671	141,462
Capital	71,771	-16,547	55,224
Annually Managed Expenditure			
Resource	1	10,519	10,520
Capital	-	-	-
Total Net Budget			
Resource	148,134	3,848	151,982
Capital	71,771	-16,547	55,224
Non-Budget Expenditure	-	-	-
Net Cash Requirement	206,625	-23,127	183,498
House of Commons: Members			
Departmental Expenditure Limit			
Resource	17,195	-	17,195
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,195	-	17,195
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,175	-	17,175

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Crown Estate Office			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	-	2,365
Capital	-	-	-
Total Net Budget			
Resource	2,365	-	2,365
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	-	2,357
Armed Forces Pension and Compensation Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,490,778	1,400,000	7,890,778
Capital	-	-	-
Total Net Budget			
Resource	6,490,778	1,400,000	7,890,778
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,296,967	-	1,296,967
Foreign, Commonwealth and Development Office: Overseas Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,000	1,500	9,500
Capital	-	-	-
Total Net Budget			
Resource	8,000	1,500	9,500
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	49,500	-	49,500
National Health Service Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	33,706,361	1,295,989	35,002,350
Capital	-	-	-
Total Net Budget			
Resource	33,706,361	1,295,989	35,002,350
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,921,467	118,286	-3,803,181

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Teachers' Pensions Scheme (England and Wales)			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,873,811	125,207	17,999,018
Capital	-	-	-
Total Net Budget			
Resource	17,873,811	125,207	17,999,018
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,883,413	-105,923	1,777,490
UK Atomic Energy Authority Pension Schemes			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	196,900	936	197,836
Capital	-	-	-
Total Net Budget			
Resource	196,900	936	197,836
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	230,200	16,968	247,168
Ministry of Justice: Judicial Pensions Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	99,812	103,188	203,000
Capital	-	-	-
Total Net Budget			
Resource	99,812	103,188	203,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-120,414	19,414	-101,000
Cabinet Office: Civil Superannuation			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,832,230	1,379,000	12,211,230
Capital	-	-	-
Total Net Budget			
Resource	10,832,230	1,379,000	12,211,230
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,383,200	-258,000	1,125,200

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Royal Mail Statutory Pension Scheme			
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	699,000	-	699,000
Capital	-	-	-
Total Net Budget			
Resource	699,000	-	699,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,473,000	15,000	1,488,000

Total (Supply Estimates presented by HM Treasury)

Departmental Expenditure Limit			
Resource	391,665,094	7,459,817	399,124,911
Capital	83,547,073	4,776,439	88,323,512
Annually Managed Expenditure			
Resource	287,993,898	290,144,880	578,138,778
Capital	29,599,244	1,208,908	30,808,152
Total Net Budget			
Resource	679,658,992	297,604,697	977,263,689
Capital	113,146,317	5,985,347	119,131,664
Total Non-Budget Expenditure	75,570,735	16,373,101	91,943,836
Total Net cash requirement	734,355,936	21,486,977	755,842,913

Supply Estimates presented elsewhere †††

House of Commons: Administration

Departmental Expenditure Limit			
Resource	383,989	88,143	472,132
Capital	181,003	-31,000	150,003
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	383,989	88,143	472,132
Capital	181,003	-31,000	150,003
Non-Budget Expenditure	-	-	-
Net Cash Requirement	487,794	-31,000	456,794

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Parliamentary Works Sponsor Body			
Departmental Expenditure Limit			
Resource	149,613	-	149,613
Capital	6,000	-	6,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	149,613	-	149,613
Capital	6,000	-	6,000
Non-Budget Expenditure	-	-	-
Net Cash Requirement	155,613	-	155,613
National Audit Office			
Departmental Expenditure Limit			
Resource	80,200	-	80,200
Capital	2,300	-	2,300
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	80,200	-	80,200
Capital	2,300	-	2,300
Non-Budget Expenditure	-	-	-
Net Cash Requirement	79,802	-	79,802
Electoral Commission			
Departmental Expenditure Limit			
Resource	17,158	140	17,298
Capital	713	194	907
Annually Managed Expenditure			
Resource	200	-	200
Capital	-	-	-
Total Net Budget			
Resource	17,358	140	17,498
Capital	713	194	907
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,154	310	17,464
Independent Parliamentary Standards Authority			
Departmental Expenditure Limit			
Resource	238,591	-	238,591
Capital	452	-	452
Annually Managed Expenditure			
Resource	150	-	150
Capital	-	-	-
Total Net Budget			
Resource	238,741	-	238,741
Capital	452	-	452
Non-Budget Expenditure	-	-	-
Net Cash Requirement	238,194	-	238,194

Table 2 Supply Estimates by department (voted)

	£'000		
	Current Plans	Changes	Revised Plans
Local Government Boundary Commission for England			
Departmental Expenditure Limit			
Resource	2,257	-	2,257
Capital	50	-	50
Annually Managed Expenditure			
Resource	-	20	20
Capital	-	-	-
Total Net Budget			
Resource	2,257	20	2,277
Capital	50	-	50
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,246	-	2,246
Total (Supply Estimates presented elsewhere)			
Departmental Expenditure Limit			
Resource	871,808	88,283	960,091
Capital	190,518	-30,806	159,712
Annually Managed Expenditure			
Resource	350	20	370
Capital	-	-	-
Total Net Budget			
Resource	872,158	88,303	960,461
Capital	190,518	-30,806	159,712
Total Non-Budget Expenditure	-	-	-
Total Net cash requirement	980,803	-30,690	950,113
Grand Total			
Departmental Expenditure Limit			
Resource	392,536,902	7,548,100	400,085,002
Capital	83,737,591	4,745,633	88,483,224
Annually Managed Expenditure			
Resource	287,994,248	290,144,900	578,139,148
Capital	29,599,244	1,208,908	30,808,152
Total Net Budget			
Resource	680,531,150	297,693,000	978,224,150
Capital	113,336,835	5,954,541	119,291,376
Total Non-Budget Expenditure	75,570,735	16,373,101	91,943,836
Total Net cash requirement	735,336,739	21,456,287	756,793,026

† 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.

†† In the Main Estimates this Estimate was entitled Ministry of Housing, Communities and Local Government.

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

Table 3 Resource Departmental Expenditure Limits 2021-22

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department of Health and Social Care	177,814,649	9,080,516	161,698,408	25,196,757	186,895,165
Department for Education ††	91,106,739	-8,149,069	54,061,817	28,895,853	82,957,670
Home Office	13,257,572	1,759,826	15,017,398	-	15,017,398
National Crime Agency	489,493	23,591	513,084	-	513,084
Ministry of Justice	9,409,707	-	9,269,247	140,460	9,409,707
Crown Prosecution Service	675,656	-24,958	650,698	-	650,698
Serious Fraud Office	55,914	17,250	73,164	-	73,164
HM Procurator General and Treasury Solicitor	11,638	534	12,172	-	12,172
Ministry of Defence	41,943,383	-2,122,632	39,820,751	-	39,820,751
Security and Intelligence Agencies	3,002,265	14,651	3,016,916	-	3,016,916
Foreign, Commonwealth and Development Office	7,432,181	424,621	7,014,802	842,000	7,856,802
Department for Levelling Up, Housing and Communities - Housing and Communities †††	2,989,214	97,670	3,086,884	-	3,086,884
Department for Levelling Up, Housing and Communities - Local Government †††	17,470,529	3,983,017	21,362,646	90,900	21,453,546
Department for Transport	17,419,888	3,476,830	20,881,682	15,036	20,896,718
Department for Business, Energy and Industrial Strategy	8,754,072	814,566	10,170,148	-601,510	9,568,638
HM Land Registry	375,982	2,772	378,754	-	378,754
Department for Digital, Culture, Media and Sport	2,011,356	473,588	2,484,944	-	2,484,944
Department for Environment, Food and Rural Affairs	4,390,167	53,631	4,444,549	-751	4,443,798
Department for International Trade	521,254	22,462	543,716	-	543,716
Department for Work and Pensions	9,411,651	-231,649	8,436,364	743,638	9,180,002
HM Revenue and Customs	6,072,921	-48,940	5,779,355	244,626	6,023,981
HM Treasury	279,498	141,996	419,364	2,130	421,494
Cabinet Office	1,300,010	198,592	1,496,302	2,300	1,498,602
Scotland Office and Office of the Advocate General	11,208	917	12,125	-	12,125
Wales Office	5,126	1,237	6,363	-	6,363
Northern Ireland Office	34,766	6,084	40,850	-	40,850
Scottish Government	29,839,185	1,604,286	-	31,443,471	31,443,471
Welsh Government	17,757,139	1,105,488	-	18,862,627	18,862,627
Northern Ireland Executive	14,806,210	589,917	-	15,396,127	15,396,127
National Savings and Investments	185,670	-21,350	164,320	-	164,320
Charity Commission	30,250	300	30,550	-	30,550
Competition and Markets Authority	115,600	-	115,600	-	115,600
The Statistics Board	517,685	-2,546	515,139	-	515,139
Office for Standards in Education, Children's Services and Skills	138,159	-657	137,502	-	137,502
Office of Qualifications and Examinations Regulation	25,136	-5	25,131	-	25,131
Food Standards Agency	110,355	-2,032	108,323	-	108,323
The National Archives	45,000	-3,172	41,828	-	41,828
United Kingdom Supreme Court	6,920	100	4,020	3,000	7,020
Government Actuary's Department	1	250	251	-	251
Office of Gas and Electricity Markets	-7,300	85,945	78,645	-	78,645
Office of Rail and Road	3	-	3	-	3
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1	-	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	33,491	-	33,287	204	33,491

Table 3 Resource Departmental Expenditure Limits 2021-22 (continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Lords	148,133	-6,671	141,462	-	141,462
House of Commons: Members	17,195	-	17,195	-	17,195
Sub-total Central Government	480,015,822	13,366,957	372,105,911	121,276,868	493,382,779
House of Commons: Administration ††††	383,989	88,143	472,132	-	472,132
Parliamentary Works Sponsor Body ††††	149,613	-	149,613	-	149,613
National Audit Office ††††	80,520	-	80,200	320	80,520
Electoral Commission ††††	17,358	140	17,298	200	17,498
Independent Parliamentary Standards Authority ††††	238,591	-	238,591	-	238,591
Local Government Boundary Commission for England ††††	2,257	-	2,257	-	2,257
Sub-total independent bodies	872,328	88,283	960,091	520	960,611
Total	480,888,150	13,455,240	373,066,002	121,277,388	494,343,390

† 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.

††† In the Main Estimates this Estimate was entitled Ministry of Housing, Communities and Local Government.

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

Table 4 Administration Budgets 2021-22

	£'000				
	Present Total	Changes	Revised		Revised Total
			<i>of which</i> Voted	<i>of which</i> Non-Voted	
Department					
Department of Health and Social Care	3,310,596	87,544	3,398,140	-	3,398,140
Department for Education	534,251	20,917	555,168	-	555,168
Home Office	342,710	25,511	368,221	-	368,221
National Crime Agency	37,461	-	37,461	-	37,461
Ministry of Justice	496,635	-1,307	495,328	-	495,328
Crown Prosecution Service	40,577	-534	40,043	-	40,043
Serious Fraud Office	9,385	-	9,385	-	9,385
HM Procurator General and Treasury Solicitor	11,422	534	11,956	-	11,956
Ministry of Defence	1,982,579	-527	1,982,052	-	1,982,052
Security and Intelligence Agencies	82,250	-	82,250	-	82,250
Foreign, Commonwealth and Development Office	323,313	-178	323,135	-	323,135
Department for Levelling Up, Housing and Communities - Housing and Communities	333,900	11,061	344,961	-	344,961
Department for Transport	360,312	-70	360,208	34	360,242
Department for Business, Energy and Industrial Strategy	616,256	-22,515	593,741	-	593,741
HM Land Registry	-	-	-	-	-
Department for Digital, Culture, Media and Sport	269,278	42,880	312,158	-	312,158
Department for Environment, Food and Rural Affairs	908,080	54,573	962,653	-	962,653
Department for International Trade	216,590	-26,426	190,164	-	190,164
Department for Work and Pensions	909,487	18,378	927,865	-	927,865
HM Revenue and Customs	1,018,139	-33,520	935,619	49,000	984,619
HM Treasury	266,441	26,108	292,549	-	292,549
Cabinet Office	615,436	142,438	757,874	-	757,874
Scotland Office and Office of the Advocate General	10,740	827	11,567	-	11,567
Wales Office	4,890	1,337	6,227	-	6,227
Northern Ireland Office	20,441	2,173	22,614	-	22,614
National Savings and Investments	185,670	-21,350	164,320	-	164,320
Charity Commission	30,250	300	30,550	-	30,550
Competition and Markets Authority	26,640	-	26,640	-	26,640
Office for Standards in Education, Children's Services and Skills	18,215	-	18,215	-	18,215
Office of Qualifications and Examinations Regulation	15,510	-	15,510	-	15,510
Food Standards Agency	110,355	-2,032	108,323	-	108,323
The National Archives	10,540	-36	10,504	-	10,504
United Kingdom Supreme Court	1,020	100	1,120	-	1,120
Government Actuary's Department	1	250	251	-	251
Office of Gas and Electricity Markets	-7,300	84,411	77,111	-	77,111
Office of Rail and Road	3	-	3	-	3
Water Services Regulation Authority	150	1	151	-	151
Export Credits Guarantee Department	1	-	1	-	1
Total	13,112,224	410,848	13,474,038	49,034	13,523,072

Table 5 Capital Departmental Expenditure Limits 2021-22

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
Department †					
Department of Health and Social Care	8,529,590	1,917,792	10,447,382	-	10,447,382
Department for Education ††	5,614,900	-424,184	4,169,200	1,021,516	5,190,716
Home Office	890,527	11,283	901,810	-	901,810
National Crime Agency	44,981	3,055	48,036	-	48,036
Ministry of Justice	1,718,265	-172,035	1,546,230	-	1,546,230
Crown Prosecution Service	6,205	-	6,205	-	6,205
Serious Fraud Office	3,900	-	3,900	-	3,900
HM Procurator General and Treasury Solicitor	2,000	-	2,000	-	2,000
Ministry of Defence	14,332,664	-67,644	14,265,020	-	14,265,020
Security and Intelligence Agencies	1,014,029	-62,596	951,433	-	951,433
Foreign, Commonwealth and Development Office	1,938,110	-166,215	1,771,895	-	1,771,895
Department for Levelling Up, Housing and Communities - Housing and Communities †††	8,822,195	-1,470,613	7,351,582	-	7,351,582
Department for Transport	19,495,489	-74,625	19,420,864	-	19,420,864
Department for Business, Energy and Industrial Strategy	16,665,151	5,414,824	22,095,399	-15,424	22,079,975
HM Land Registry	132,668	-3,800	128,868	-	128,868
Department for Digital, Culture, Media and Sport	1,018,450	-216,353	802,097	-	802,097
Department for Environment, Food and Rural Affairs	1,535,607	-115,376	1,420,231	-	1,420,231
Department for International Trade	154,626	-131,700	22,926	-	22,926
Department for Work and Pensions	461,290	174,081	588,471	46,900	635,371
HM Revenue and Customs	659,132	78,932	738,064	-	738,064
HM Treasury	8,300	39,350	47,650	-	47,650
Cabinet Office	428,765	-60,717	368,048	-	368,048
Scotland Office and Office of the Advocate General	50	-	50	-	50
Wales Office	30	-	30	-	30
Northern Ireland Office	260	1,707	1,967	-	1,967
Scottish Government	5,696,574	-134,578	-	5,561,996	5,561,996
Welsh Government	2,610,054	-40,090	-	2,569,964	2,569,964
Northern Ireland Executive	1,867,413	74,844	-	1,942,257	1,942,257
National Savings and Investments	660	1	661	-	661
Charity Commission	2,200	-	2,200	-	2,200
Competition and Markets Authority	7,500	-	7,500	-	7,500
The Statistics Board	10,000	17,081	27,081	-	27,081
Office for Standards in Education, Children's Services and Skills	3,500	2,600	6,100	-	6,100
Office of Qualifications and Examinations Regulation	400	-	400	-	400
Food Standards Agency	9,038	2,032	11,070	-	11,070
The National Archives	4,600	2,607	7,207	-	7,207
United Kingdom Supreme Court	500	-	500	-	500
Government Actuary's Department	200	-	200	-	200
Office of Gas and Electricity Markets	1,500	2,291	3,791	-	3,791
Office of Rail and Road	720	-	720	-	720
Water Services Regulation Authority	600	-	600	-	600
Export Credits Guarantee Department	1,600	-	1,600	-	1,600
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	2,000	-	2,000	-	2,000

Table 5 Capital Departmental Expenditure Limits 2021-22 (continued)

	£'000				
	Present Total	Changes	Revised		Revised Total
			of which Voted	of which Non-Voted	
House of Lords	71,771	-16,547	55,224	-	55,224
House of Commons: Members	-	-	-	-	-
Sub-total Central Government	93,768,014	4,585,407	87,226,212	11,127,209	98,353,421
House of Commons: Administration ††††	181,003	-31,000	150,003	-	150,003
Parliamentary Works Sponsor Body ††††	6,000	-	6,000	-	6,000
National Audit Office ††††	2,300	-	2,300	-	2,300
Electoral Commission ††††	713	194	907	-	907
Independent Parliamentary Standards Authority ††††	452	-	452	-	452
Local Government Boundary Commission for England ††††	50	-	50	-	50
Sub-total independent bodies	190,518	-30,806	159,712	-	159,712
Total	93,958,532	4,554,601	87,385,924	11,127,209	98,513,133

† 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.

††† In the Main Estimates this Estimate was entitled Ministry of Housing, Communities and Local Government.

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

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Supply Estimates presented by HM Treasury			
Department of Health and Social Care			
Department Expenditure Limit			
Resource	154,371,370	78,525,916	50.87%
Capital	8,529,590	2,912,100	34.14%
Annually Managed Expenditure			
Resource	10,001,879	5,592,468	55.91%
Capital	15,000	-	-
Total Net Budget			
Resource	164,373,249	84,118,384	51.18%
Capital	8,544,590	2,912,100	34.08%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	174,532,960	79,939,052	45.80%
Department for Education			
Department Expenditure Limit			
Resource	89,201,149	41,965,787	47.05%
Capital	5,614,900	2,824,602	50.31%
Annually Managed Expenditure			
Resource	-3,960,339	3,964,618	-100.11%
Capital	23,618,644	9,718,288	41.15%
Total Net Budget			
Resource	85,240,810	45,930,405	53.88%
Capital	29,233,544	12,542,890	42.91%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	97,771,867	51,241,365	52.41%
Home Office			
Department Expenditure Limit			
Resource	13,257,572	6,674,540	50.35%
Capital	890,527	337,886	37.94%
Annually Managed Expenditure			
Resource	2,323,359	1,681,021	72.35%
Capital	-	-	-
Total Net Budget			
Resource	15,580,931	8,355,561	53.63%
Capital	890,527	337,886	37.94%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	16,462,734	8,577,376	52.10%
National Crime Agency			
Department Expenditure Limit			
Resource	489,493	239,813	48.99%
Capital	44,981	20,819	46.28%
Annually Managed Expenditure			
Resource	75,000	37,500	50.00%
Capital	-	-	-
Total Net Budget			
Resource	564,493	277,313	49.13%
Capital	44,981	20,819	46.28%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	670,000	231,383	34.53%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Justice			
Department Expenditure Limit			
Resource	9,262,444	4,374,862	47.23%
Capital	1,718,265	444,947	25.90%
Annually Managed Expenditure			
Resource	404,220	-5,343	-1.32%
Capital	31,831	-	-
Total Net Budget			
Resource	9,666,664	4,369,519	45.20%
Capital	1,750,096	444,947	25.42%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,774,195	4,504,988	41.81%
Crown Prosecution Service			
Department Expenditure Limit			
Resource	675,656	315,410	46.68%
Capital	6,205	64	1.03%
Annually Managed Expenditure			
Resource	5,950	106	1.78%
Capital	500	-	-
Total Net Budget			
Resource	681,606	315,516	46.29%
Capital	6,705	64	0.95%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	664,481	308,370	46.41%
Serious Fraud Office			
Department Expenditure Limit			
Resource	55,914	35,251	63.05%
Capital	3,900	1,500	38.46%
Annually Managed Expenditure			
Resource	2,500	-	-
Capital	-	-	-
Total Net Budget			
Resource	58,414	35,251	60.35%
Capital	3,900	1,500	38.46%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	57,114	36,044	63.11%
HM Procurator General and Treasury Solicitor			
Department Expenditure Limit			
Resource	11,638	58,736	504.69%
Capital	2,000	-846	-42.30%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,638	58,736	504.69%
Capital	2,000	-846	-42.30%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	15,328	56,139	366.25%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Ministry of Defence			
Department Expenditure Limit			
Resource	41,943,383	18,535,609	44.19%
Capital	14,332,664	5,505,391	38.41%
Annually Managed Expenditure			
Resource	1,519,000	-327,247	-21.54%
Capital	-	-	-
Total Net Budget			
Resource	43,462,383	18,208,362	41.89%
Capital	14,332,664	5,505,391	38.41%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	45,876,047	21,286,772	46.40%
Security and Intelligence Agencies			
Department Expenditure Limit			
Resource	3,002,265	1,439,845	47.96%
Capital	1,014,029	352,946	34.81%
Annually Managed Expenditure			
Resource	39,050	94,993	243.26%
Capital	-	-	-
Total Net Budget			
Resource	3,041,315	1,534,838	50.47%
Capital	1,014,029	352,946	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,691,194	1,542,530	41.79%
Foreign, Commonwealth and Development Office			
Department Expenditure Limit			
Resource	6,824,181	3,183,709	46.65%
Capital	1,938,110	535,003	27.60%
Annually Managed Expenditure			
Resource	181,043	-110,073	-60.80%
Capital	646,000	446,000	69.04%
Total Net Budget			
Resource	7,005,224	3,073,636	43.88%
Capital	2,584,110	981,003	37.96%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	10,008,041	4,094,171	40.91%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Levelling Up, Housing and Communities†			
Department Expenditure Limit - Communities			
Resource	2,989,214	1,605,182	53.70%
Capital	8,822,195	3,130,363	35.48%
Department Expenditure Limit - Local Government			
Resource	17,470,529	10,591,611	60.63%
Capital	-	-	-
Annually Managed Expenditure			
Resource	15,241,568	7,436,371	48.79%
Capital	-	-	-
Total Net Budget			
Resource	35,701,311	9,041,553	25.33%
Capital	8,822,195	3,130,363	35.48%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	34,948,679	17,559,497	50.24%
Department for Transport			
Department Expenditure Limit			
Resource	17,405,892	10,692,028	61.43%
Capital	19,495,489	8,610,159	44.16%
Annually Managed Expenditure			
Resource	3,194,602	1,329,088	41.60%
Capital	85,245	-98,673	-
Total Net Budget			
Resource	20,600,494	12,021,116	58.35%
Capital	19,580,734	8,511,486	43.47%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	33,593,948	16,404,756	48.83%
Department for Business, Energy and Industrial Strategy			
Department Expenditure Limit			
Resource	9,744,072	7,293,379	74.85%
Capital	16,665,151	6,321,069	37.93%
Annually Managed Expenditure			
Resource	25,552,449	88,246	0.35%
Capital	1,741,491	16,392	0.94%
Total Net Budget			
Resource	35,296,521	7,381,625	20.91%
Capital	18,406,642	6,337,461	34.43%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,511,214	13,233,491	30.41%
HM Land Registry			
Department Expenditure Limit			
Resource	375,982	183,258	48.74%
Capital	132,668	93,403	70.40%
Annually Managed Expenditure			
Resource	12,000	2,056	17.13%
Capital	-	-	-
Total Net Budget			
Resource	387,982	185,314	47.76%
Capital	132,668	93,403	70.40%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	436,801	267,004	61.13%

† In the Main Estimates 2021-22 this Estimate was entitled Ministry of Housing, Communities and Local Government.

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Department for Digital, Culture, Media and Sport			
Department Expenditure Limit			
Resource	2,011,356	777,084	38.63%
Capital	1,018,450	-129,333	-12.70%
Annually Managed Expenditure			
Resource	4,283,838	2,115,720	49.39%
Capital	354,455	114,726	32.37%
Total Net Budget			
Resource	6,295,194	2,892,804	45.95%
Capital	1,372,905	-14,607	-1.06%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	6,868,132	2,811,553	40.94%
Department for Environment, Food and Rural Affairs			
Department Expenditure Limit			
Resource	4,390,918	2,624,866	59.78%
Capital	1,535,607	392,401	25.55%
Annually Managed Expenditure			
Resource	298,465	-42,990	-14.40%
Capital	14,507	7,253	50.00%
Total Net Budget			
Resource	4,689,383	2,581,876	55.06%
Capital	1,550,114	399,654	25.78%
Non-Budget Expenditure	10,000	8	0.08%
Net Cash Requirement	6,230,410	2,897,969	46.51%
Department for International Trade			
Department Expenditure Limit			
Resource	521,254	229,180	43.97%
Capital	154,626	3,172	2.05%
Annually Managed Expenditure			
Resource	3,000	-131	-4.37%
Capital	-	-	-
Total Net Budget			
Resource	524,254	229,049	43.69%
Capital	154,626	3,172	2.05%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	667,980	226,675	33.93%
Department for Work and Pensions			
Department Expenditure Limit			
Resource	8,932,568	3,902,199	43.69%
Capital	414,390	221,374	53.42%
Annually Managed Expenditure			
Resource	105,257,112	53,280,608	50.62%
Capital	456,078	-3,137	-0.69%
Total Net Budget			
Resource	114,189,680	57,182,807	50.08%
Capital	870,468	218,237	25.07%
Non-Budget Expenditure	2,125,033	1,967,792	92.60%
Net Cash Requirement	117,112,449	58,180,690	49.68%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
HM Revenue and Customs			
Department Expenditure Limit			
Resource	5,820,921	2,319,211	39.84%
Capital	659,132	325,930	49.45%
Annually Managed Expenditure			
Resource	32,241,479	17,708,461	54.92%
Capital	10	5	50.00%
Total Net Budget			
Resource	38,062,400	20,027,672	52.62%
Capital	659,142	325,935	49.45%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	43,528,340	20,211,336	46.43%
HM Treasury			
Department Expenditure Limit			
Resource	277,368	127,170	45.85%
Capital	8,300	4,450	53.61%
Annually Managed Expenditure			
Resource	20,635,153	-26,605,730	-128.93%
Capital	754,341	-1,335,655	-177.06%
Total Net Budget			
Resource	20,912,521	-26,478,560	-126.62%
Capital	762,641	-1,331,205	-174.55%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,435,590	2,013,289	37.04%
Cabinet Office			
Department Expenditure Limit			
Resource	1,215,610	365,143	30.04%
Capital	428,765	145,981	34.05%
Annually Managed Expenditure			
Resource	1,500	56	3.73%
Capital	-	-	-
Total Net Budget			
Resource	1,217,110	365,199	30.01%
Capital	428,765	145,981	34.05%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,572,101	482,368	30.68%
Scotland Office and Office of the Advocate General			
Department Expenditure Limit			
Resource	11,208	2,472	22.06%
Capital	50	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	11,208	2,472	22.06%
Capital	50	-	-
Non-Budget Expenditure	31,655,920	20,270,100	64.03%
Net Cash Requirement	31,667,075	20,272,572	64.02%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Wales Office			
Department Expenditure Limit			
Resource	5,126	2,206	43.04%
Capital	30	12	40.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	5,126	2,206	43.04%
Capital	30	12	40.00%
Non-Budget Expenditure	20,313,844	9,178,898	45.19%
Net Cash Requirement	20,318,794	9,181,018	45.18%
Northern Ireland Office			
Department Expenditure Limit			
Resource	34,766	13,199	37.97%
Capital	260	-	-
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	34,767	13,199	37.96%
Capital	260	-	-
Non-Budget Expenditure	21,465,938	10,529,822	49.05%
Net Cash Requirement	22,065,478	10,541,718	47.77%
National Savings and Investments			
Department Expenditure Limit			
Resource	185,670	68,786	37.05%
Capital	660	20	3.03%
Annually Managed Expenditure			
Resource	300	-	-
Capital	-	-	-
Total Net Budget			
Resource	185,970	68,786	36.99%
Capital	660	20	3.03%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	192,480	68,488	35.58%
Charity Commission			
Department Expenditure Limit			
Resource	30,250	14,530	48.03%
Capital	2,200	376	17.09%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	30,250	14,530	48.03%
Capital	2,200	376	17.09%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	30,433	13,810	45.38%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Competition and Markets Authority			
Department Expenditure Limit			
Resource	115,600	45,894	39.70%
Capital	7,500	209	2.78%
Annually Managed Expenditure			
Resource	10,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	125,600	45,894	36.54%
Capital	7,500	209	2.78%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	117,100	43,595	37.23%
The Statistics Board			
Department Expenditure Limit			
Resource	517,685	269,399	52.04%
Capital	10,000	3,975	39.75%
Annually Managed Expenditure			
Resource	1,000	-14	-1.40%
Capital	-	-	-
Total Net Budget			
Resource	518,685	269,385	51.94%
Capital	10,000	3,975	39.75%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	511,386	268,178	52.44%
Office for Standards in Education, Children's Services and Skills			
Department Expenditure Limit			
Resource	138,159	62,324	45.11%
Capital	3,500	-	-
Annually Managed Expenditure			
Resource	-25	-	-
Capital	-	-	-
Total Net Budget			
Resource	138,134	62,324	45.12%
Capital	3,500	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	136,786	60,247	44.04%
Office for Qualifications and Examination Regulation			
Department Expenditure Limit			
Resource	25,136	11,592	46.12%
Capital	400	38	9.50%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	25,136	11,592	46.12%
Capital	400	38	9.50%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	25,315	11,556	45.65%

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Food Standards Agency			
Department Expenditure Limit			
Resource	110,355	44,690	40.50%
Capital	9,038	3,648	40.36%
Annually Managed Expenditure			
Resource	9,603	1,440	15.00%
Capital	-	-	-
Total Net Budget			
Resource	119,958	46,130	38.46%
Capital	9,038	3,648	40.36%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	116,444	47,196	40.53%
The National Archives			
Department Expenditure Limit			
Resource	45,000	18,283	40.63%
Capital	4,600	2,099	45.63%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	45,000	18,283	40.63%
Capital	4,600	2,099	45.63%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	42,445	16,982	40.01%
United Kingdom Supreme Court			
Department Expenditure Limit			
Resource	3,920	1,431	36.51%
Capital	500	273	54.60%
Annually Managed Expenditure			
Resource	1,000	-	-
Capital	-	-	-
Total Net Budget			
Resource	4,920	1,431	29.09%
Capital	500	273	54.60%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,970	1,131	38.08%
Government Actuary's Department			
Department Expenditure Limit			
Resource	1	140	14,000.00%
Capital	200	-	-
Annually Managed Expenditure			
Resource	50	-14	-28.00%
Capital	-	-	-
Total Net Budget			
Resource	51	126	247.06%
Capital	200	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	122	-81	-66.39%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of Gas and Electricity Markets			
Department Expenditure Limit			
Resource	-7,300	-22,489	308.07%
Capital	1,500	-2,199	-146.60%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-7,300	-22,489	308.07%
Capital	1,500	-2,199	-146.60%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	12,068	-25,323	-209.84%
Office of Rail and Road			
Department Expenditure Limit			
Resource	3	5,591	186,366.67%
Capital	720	205	28.47%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	3	5,591	186,366.67%
Capital	720	205	28.47%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,000	5,322	266.10%
Water Services Regulation Authority			
Department Expenditure Limit			
Resource	150	-12,611	-8,407.33%
Capital	600	52	8.67%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	150	-12,611	-8,407.33%
Capital	600	52	8.67%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	5,753	-12,635	-219.62%
Export Credits Guarantee Department			
Department Expenditure Limit			
Resource	1	1	100.00%
Capital	1,600	819	51.19%
Annually Managed Expenditure			
Resource	748,384	-102,876	-13.75%
Capital	1,881,142	79,010	4.20%
Total Net Budget			
Resource	748,385	-102,875	-13.75%
Capital	1,882,742	79,829	4.24%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,143,186	-26,098	-1.22%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England			
Department Expenditure Limit			
Resource	33,287	16,438	49.38%
Capital	2,000	1,002	50.10%
Annually Managed Expenditure			
Resource	1,499	-	-
Capital	-	-	-
Total Net Budget			
Resource	34,786	16,438	47.25%
Capital	2,000	1,002	50.10%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	35,940	16,747	46.60%

House of Lords

Department Expenditure Limit			
Resource	148,133	61,483	41.51%
Capital	71,771	13,304	18.54%
Annually Managed Expenditure			
Resource	1	-	-
Capital	-	-	-
Total Net Budget			
Resource	148,134	61,483	41.50%
Capital	71,771	13,304	18.54%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	206,625	69,144	33.46%

House of Commons: Members

Department Expenditure Limit			
Resource	17,195	7,772	45.20%
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,195	7,772	45.20%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,175	7,772	45.25%

Crown Estate Office

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	2,365	1,181	49.94%
Capital	-	-	-
Total Net Budget			
Resource	2,365	1,181	49.94%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,357	1,181	50.11%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Armed Forces Pension and Compensation Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	6,490,778	3,246,109	50.01%
Capital	-	-	-
Total Net Budget			
Resource	6,490,778	3,246,109	50.01%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,296,967	533,848	41.16%

Foreign, Commonwealth and Development Office: Overseas Superannuation

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	8,000	3,633	45.41%
Capital	-	-	-
Total Net Budget			
Resource	8,000	3,633	45.41%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	49,500	22,976	46.42%

National Health Service Pension Scheme

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	33,706,361	17,433,490	51.72%
Capital	-	-	-
Total Net Budget			
Resource	33,706,361	17,433,490	51.72%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-3,921,467	-2,066,815	52.71%

Teachers' Pensions Scheme (England and Wales)

Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	17,873,811	8,893,309	49.76%
Capital	-	-	-
Total Net Budget			
Resource	17,873,811	8,893,309	49.76%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,883,413	877,395	46.59%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

	Present Plans	Provisional Outturn	Per cent Plans
£ '000			
UK Atomic Energy Authority Pension Schemes			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	196,900	-24,526	-12.46%
Capital	-	-	-
Total Net Budget			
Resource	196,900	-24,526	-12.46%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	230,200	109,268	47.47%
Ministry of Justice: Judicial Pensions Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	99,812	-	-
Capital	-	-	-
Total Net Budget			
Resource	99,812	-	-
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	-120,414	-	-
Cabinet Office: Civil Superannuation			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	10,832,230	5,741,490	53.00%
Capital	-	-	-
Total Net Budget			
Resource	10,832,230	5,741,490	53.00%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,383,200	918,483	66.40%
Royal Mail Statutory Pension Scheme			
Department Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	699,000	346,500	49.57%
Capital	-	-	-
Total Net Budget			
Resource	699,000	346,500	49.57%
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	1,473,000	731,526	49.66%

Table 6 Six months' forecast outturn by department 2021-22 (voted)

£ '000

	Present Plans	Provisional Outturn	Per cent Plans
Total (Supply Estimates presented by HM Treasury)			
Department Expenditure Limit			
Resource	391,665,094	196,670,920	50.21%
Capital	83,547,073	32,077,214	38.39%
Annually Managed Expenditure			
Resource	287,993,898	101,779,520	35.34%
Capital	29,599,244	8,944,209	30.22%
Total Net Budget			
Resource	679,658,992	287,858,829	42.35%
Capital	113,146,317	41,021,423	36.26%
Non-Budget Expenditure	75,570,735	41,946,620	55.51%
Net Cash Requirement	734,355,936	347,796,019	47.36%

Supply Estimates presented elsewhere

House of Commons: Administration

Department Expenditure Limit			
Resource	383,989	141,929	36.96%
Capital	181,003	52,244	28.86%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	383,989	141,929	36.96%
Capital	181,003	52,244	28.86%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	487,794	191,092	39.17%

Parliamentary Works Sponsor Body

Department Expenditure Limit			
Resource	149,613	26,900	17.98%
Capital	6,000	3,000	50.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	149,613	26,900	17.98%
Capital	6,000	3,000	50.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	155,613	54,000	34.70%

National Audit Office

Department Expenditure Limit			
Resource	80,200	39,700	49.50%
Capital	2,300	210	9.13%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	80,200	39,700	49.50%
Capital	2,300	210	9.13%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	79,802	38,461	48.20%

Supplementary Estimates, 2021-22

Table 6 Six months' forecast outturn by department 2021-22 (voted)

	£ '000		
	Present Plans	Provisional Outturn	Per cent Plans
Electoral Commission			
Department Expenditure Limit			
Resource	17,158	7,915	46.13%
Capital	713	318	44.60%
Annually Managed Expenditure			
Resource	200	-	-
Capital	-	-	-
Total Net Budget			
Resource	17,358	7,915	45.60%
Capital	713	318	44.60%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	17,154	8,008	46.68%
Independent Parliamentary Standards Authority			
Department Expenditure Limit			
Resource	238,591	108,125	45.32%
Capital	452	8	1.77%
Annually Managed Expenditure			
Resource	150	-	-
Capital	-	-	-
Total Net Budget			
Resource	238,741	108,125	45.29%
Capital	452	8	1.77%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	238,194	107,540	45.15%
Local Government Boundary Commission for England			
Department Expenditure Limit			
Resource	2,257	1,078	47.75%
Capital	50	10	20.00%
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,257	1,078	47.75%
Capital	50	10	20.00%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	2,246	1,058	47.11%
Total (Supply Estimates presented elsewhere)			
Department Expenditure Limit			
Resource	871,808	325,647	37.35%
Capital	190,518	55,790	29.28%
Annually Managed Expenditure			
Resource	350	-	0.00%
Capital	-	-	-
Total Net Budget			
Resource	872,158	325,647	37.34%
Capital	190,518	55,790	29.28%
Non-Budget Expenditure	-	-	-
Net Cash Requirement	980,803	400,159	40.80%
Grand Total			
Department Expenditure Limit			
Resource	392,536,902	196,996,566	50.19%
Capital	83,737,591	32,133,004	38.37%
Annually Managed Expenditure			
Resource	287,994,248	101,779,520	35.34%
Capital	29,599,244	8,944,209	30.22%
Total Net Budget			
Resource	680,531,150	288,184,476	42.35%
Capital	113,336,835	41,077,213	36.24%
Non-Budget Expenditure	75,570,735	41,946,620	55.51%
Net Cash Requirement	735,336,739	348,196,178	47.35%

Department of Health and Social Care

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - Covid-19 reserve funding - NHS	3,839,000,000		
Section A - transfer to Non-Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs		-1,753,478,000	
Section A - NHS revised spending forecast		-1,120,000,000	
Section C - Afghanistan Resettlement Funding	22,430,000		
Section C - Afghanistan Resettlement Funding transferred to Scotland and Wales Devolved Administrations		-1,000,000	
Section C - Covid-19 reserve funding for the Vaccines Taskforce	1,629,021,000		
Section C - Covid-19 reserve funding for NHS Test and Trace	1,335,937,000		
Section C - Covid-19 reserve funding for vaccine deployment	1,088,800,000		
Section C - Machinery of Government transfer from Department for Business, Energy and Industrial Strategy for the Vaccine Taskforce	694,900,000		
Section C - transfer from Home Office for Immigration Health Surcharge	523,844,000		
Section C - Reserve funding for depreciation and impairments expenditure	281,000,000		
Section C - Covid-19 reserve funding for Managed Quarantine Services	274,000,000		
Section C - Covid-19 reserve funding for the personal protective equipment programme	274,000,000		
Section C - Covid-19 reserve funding - NHS activity	250,000,000		
Section C - Covid-19 reserve funding for medicines and therapeutic treatments	231,280,000		
Section C - Reserve funding for seasonal flu costs	45,950,000		
Section C - transfer from Department for Levelling Up, Housing and Communities for Homelessness and Rough Sleeping	29,791,000		
Section C - transfer from Department for Education for the School Fruit and Vegetable Scheme	13,262,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - Covid-19 transfer from Home Office for NHS Test and Trace	12,000,000		
Section C - transfer from Department for Work and Pensions for Joint Work & Health Unit	7,812,000		
Section C - transfer from Cabinet Office for the flu booster campaign	4,000,000		
Section C - transfer from Department for Environment, Food and Rural Affairs for Green Social Prescribing Cost	1,215,000		
Section C - transfer from Department for Work and Pensions for Children of Alcoholic Dependent Parents	700,000		
Section C - reserve funding for Shared Outcomes Fund - Covid-19 impacts	600,000		
Section C - transfer from Government Equalities Office for Northern Ireland Abortion Services	428,000		
Section C - transfer from Department for Education for Early Language Local Innovation & Excellent Programme	253,000		
Section C - transfer from Food Standards Agency for Foodborne Disease & Environmental AMR Surveillance	178,000		
Section C - transfer from Security and Intelligence Agencies for National Cyber Security Programme	100,000		
Section C - Machinery of Government transfer from Department for Work and Pensions for the Vaccine Damage Payment Scheme	92,000		
Section C - transfer from Department for Education for Shared Outcomes Fund - Growing Up Well	66,000		
Section C - transfer from Ministry of Justice for BOLD Agile delivery lead funding	24,000		
Section C - Covid-19 transfer to Scotland, Wales and Northern Ireland Devolved Administrations for Test & Trace		-274,387,000	
Section C - revised spending forecast		-200,000,000	
Section C - underspends from ring-fenced funding returned to HM Treasury		-91,400,000	
Section C - transfer to Department for Education for Medical School Expansion		-29,841,000	
Section C - Covid-19 transfer to Cabinet Office for communications campaign from NHS Test and Trace		-27,641,000	
Section C - transfer to Capital DEL		-26,000,000	
Section C - transfer of funding to HM Treasury		-15,810,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - Covid-19 transfer to Home Office for Disclosure and Barring Service costs incurred as part of the Covid-19 response		-13,527,000	
Section C - charge from HM Treasury Cash Management Scheme		-4,576,000	
Section C - HIV infected blood payments were excluded from devolution and therefore the Department makes these payments for all the UK. Transfers to Scotland, Wales and Northern Ireland Devolved Administrations for HIV infected blood payments		-1,372,000	
Section C - Covid-19 transfer to Home Office for vaccine security secondee recharge for UKCVS		-1,086,000	
Section C - transfer to Wales Office for death certification reform and introduction of medical examiners		-775,000	
Section C - Covid-19 transfer to Ministry of Defence for Scientific Pandemic Influenza Group on Modelling (SPI-M)		-664,000	
Section C - Covid-19 transfer to Department for Digital, Culture, Media and Sport for disinformation online		-500,000	
Section C - Covid-19 transfer to Department for Work and pensions for Shared Outcomes Fund: research on Covid-19 impacts		-500,000	
Section C - Covid-19 transfer to Home Office for qualitative and quantitative research into COVID-19 vaccine disinformation consumed by high-risk diaspora communities in the UK		-300,000	
Section C - transfer to Cabinet Office to cover the centralisation of Special Advisors pay within Cabinet Office		-285,000	
Section C - transfer to Cabinet Office for Government Consulting Hub		-195,000	
Section C - transfer to Home Office for Fuller victim support		-180,000	
Section C - Section C transfer to Department for Transport for the international travellers campaign		-100,000	
Section C - transfer to Department for Education for autism strategy		-100,000	
Section C - transfer to Department for International Trade for Biopharmaceutical Roundtable		-60,000	
Section C - transfer to Department for Education for Historic Child Migration		-36,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section C - transfer to Ministry of Justice for Justice Impact Test 591 Cosmetic PMB Age Restriction		-6,000	
Section D - Covid-19 reserve funding for Social Care grants	542,000,000		
Section D - reduction relating to Business Rates retention		-215,583,000	
Section E - transfer from Home Office for Project ADDER	4,050,000		
Section E - transfer from Foreign, Commonwealth and Development Office for the Conflict, Stability and Security Fund relating to UK Overseas Territories	222,000		
Section E - transfer from Ministry of Justice for BOLD Agile delivery lead funding	130,000		
Section H - charge from HM Treasury		-645,000	
Section A - inter group redistribution		-4,953,735,000	
Section B - inter group redistribution	10,075,300,000		
Section C - inter group redistribution		-16,235,836,000	
Section E - inter group redistribution	11,848,356,000		
Section F - inter group redistribution	290,661,000		
Section G - inter group redistribution	114,725,000		
Section H - inter group redistribution	524,183,000		
Section I - inter group redistribution		-1,663,654,000	
Total change in Resource DEL (Voted)	33,960,310,000	-26,633,272,000	7,327,038,000
Section J - transfer to Voted provision following the revision to National Insurance Contributions provided by HM Revenue and Customs	1,753,478,000		
Total change in Resource DEL (Non-Voted)	1,753,478,000		1,753,478,000
Section K - increase to reflect the latest estimate of provisions and impairments expenditure	50,000,000		
Section L - increase to reflect the latest estimate of provisions and impairments expenditure	920,000,000		
Section M - increase to reflect the latest estimate of provisions and impairments expenditure	20,687,000		
Section N - increase to reflect the latest estimate of provisions and impairments expenditure	295,000,000		
Section P - increase to reflect the latest estimate of provisions and impairments expenditure. This increase also includes the impact the change in the discount rate used to value provisions	37,533,434,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section Q - increase to reflect the latest estimate of provisions and impairments expenditure	24,000,000		
Section R - increase to reflect the latest estimate of provisions and impairments expenditure	155,000,000		
Total change in Resource AME (Voted)	38,998,121,000		38,998,121,000
Section A - transfer to Cabinet Office for Public Sector Geospatial Agreement		-480,000	
Section B - Covid-19 reserve funding - NHS	580,000,000		
Section B - underspend returned to HM Treasury		-120,000,000	
Section C - Covid-19 reserve funding for the Vaccine Taskforce	858,037,000		
Section C - Covid-19 reserve funding for NHS Test and Trace	567,819,000		
Section C - transfer from Revenue DEL	26,000,000		
Section C - Covid-19 reserve funding for vaccine deployment	11,660,000		
Section C - transfer from Department for Business, Energy & Industrial Strategy for value of data project	10,000,000		
Section C - Covid-19 reserve funding for medicines and therapeutic treatments	6,000,000		
Section C - Covid-19 reserve funding for the personal protective equipment programme	5,000,000		
Section C - transfer from Department for Levelling Up, Housing and Communities for Homelessness and Rough Sleeping	266,000		
Section C - reserve funding for Shared Outcomes Fund - Covid-19 impacts	200,000		
Section C - transfer from Food Standards Agency for Foodborne Disease & Environmental AMR Surveillance	200,000		
Section C - underspends from ring-fenced funding returned to HM Treasury		-19,000,000	
Section C - Covid-19 transfer to Department for Business, Energy & Industrial Strategy for Medical Research Charities Early-Career Researcher Support Fund		-5,000,000	
Section C - transfer of funding to HM Treasury		-1,790,000	
Section C - transfer to Cabinet Office for Public Sector Geospatial Agreement		-920,000	
Section C - Covid-19 transfer to Department for Work and pensions for Shared Outcomes Fund: research on Covid-19 impacts		-200,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A - inter group redistribution		-21,053,000	
Section B - inter group redistribution	348,018,000		
Section C - inter group redistribution		-367,994,000	
Section E - inter group redistribution		-130,896,000	
Section H - inter group redistribution	172,545,000		
Section I - inter group redistribution		-620,000	
Total change in Capital DEL (Voted)	2,585,745,000	-667,953,000	1,917,792,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock and creditors.		-3,952,169,000	
Total change in Net Cash Requirement		-3,952,169,000	-3,952,169,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	7,327,038,000	1,753,478,000	9,080,516,000
Capital	1,917,792,000	-	1,917,792,000
Annually Managed Expenditure			
Resource	38,998,121,000	-	38,998,121,000
Capital	-	-	-
Total Net Budget			
Resource	46,325,159,000	1,753,478,000	48,078,637,000
Capital	1,917,792,000	-	1,917,792,000
Non-Budget Expenditure	-		
Net cash requirement † ††	-3,952,169,000		

Supplementary amounts required in the year ending 31 March 2022 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, Public Health England and the UK Health Security Agency.

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.

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, research and development, expenditure incurred in relation to Life sciences and EU Exit.

Governmental response to the coronavirus Covid-19 pandemic. This includes, but is not exhaustive: NHS Test and Trace, personal protective equipment, Covid-19 medicines, treatments and equipment and the supply, distribution and deployment of Covid-19 vaccines and associated activities.

Non-departmental public bodies expenditure on health and social care protection, training and regulation functions.

Expenditure to charitable trusts and companies providing financial support and other relief to persons who contracted HIV and Hepatitis C through receiving NHS treatment.

Forming, investing in or providing loans or guarantees to companies that will provide facilities or services to the NHS.

Part I

Services provided to or on behalf of devolved governments and other government departments.

Medical treatment given to people from the United Kingdom in the European Economic Area and other countries.

Subsidies and grants to public corporations and local authorities, payments to local authorities for use in local area agreements. Official Development Assistance projects and activities. Subscriptions to international organisations and international and commercial facilitation relating to healthcare.

Payments for services incurred by other government departments, including expenditure on behalf of the Department for Work and Pensions.

Associated depreciation and any other non-cash costs (including provisions, impairments and impairment of receivables).

* Expenditure incurred in relation to the Covid-19 Vaccine Taskforce.

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, recoveries and income from ALBs (including capital and grants), special health authorities and NHS bodies. Selling services into wider markets and open government, payment by commercial tenants in DHSC 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.

Income arising from Governmental response to the coronavirus Covid-19 pandemic.

* Income arising from activities in relation to the Covid-19 Vaccine Taskforce and Covid-19 Antiviral Taskforce.

Part I

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, Public Health England and the UK Health Security Agency.

Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

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

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

† Responsibility for the Vaccines Task Force was transferred from the Department for Business, Energy and Industrial Strategy on 1 August 2021. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £694,900,000; and
- (b) the Net Cash Requirement is increased by £694,900,000.

†† Responsibility for the Vaccines Damage Payment Scheme was transferred from the Department for Work and Pensions on 1 November 2021. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Resource (voted) is increased by £92,000; and
- (b) the Net Cash Requirement is increased by £92,000.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
3,310,596	151,060,774	87,544	7,239,494	3,398,140	158,300,268	8,529,590	1,917,792	10,447,382
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,773,000	30,819,834	3,920	-3,992,134	1,776,920	26,827,700	300,654	-21,533	279,121
B NHS Providers net expenditure								
-	86,000,000	-	10,075,300	-	96,075,300	5,921,000	808,018	6,729,018
C DHSC Programme and Admin expenditure								
1,010,116	22,268,561	-181,252	-10,023,241	828,864	12,245,320	1,822,154	1,090,278	2,912,432
D Local Authorities (Public Health)								
-	3,526,500	-	326,417	-	3,852,917	-	-	-
E Public Health								
54,674	817,832	207,438	11,645,321	262,112	12,463,153	179,000	-130,896	48,104
F Health Education England net								
59,119	1,509,000	2,758	287,903	61,877	1,796,903	2,000	-	2,000
G Special Health Authorities expenditure								
184,465	2,624,109	-1,654	116,379	182,811	2,740,488	59,312	-	59,312
H Non Departmental Public Bodies net expenditure								
228,022	109,938	57,534	466,003	285,556	575,941	20,465	172,545	193,010
I Arm's Length and Other Bodies (Net)								
1,200	3,385,000	-1,200	-1,662,454	-	1,722,546	225,005	-620	224,385
Non Voted Expenditure								
-	23,443,279	-	1,753,478	-	25,196,757	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conts								
-	23,443,279	-	1,753,478	-	25,196,757	-	-	-
Total Spending in DEL								
		87,544	8,992,972			1,917,792		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	10,001,879	-	38,998,121	-	49,000,000	15,000	-	15,000
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	100,000	-	50,000	-	150,000	-	-	-
L NHS Providers net expenditure								
-	1,100,000	-	920,000	-	2,020,000	-	-	-
M DHSC Programme and Admin expenditure								
-	329,313	-	20,687	-	350,000	15,000	-	15,000
N Public Health								
-	5,000	-	295,000	-	300,000	-	-	-

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
	1	2	3	4	5	6	7	8	9
P Special Health Authorities expenditure	-	8,406,566	-	37,533,434	-	45,940,000	-	-	-
Q Non Departmental Public Bodies net expenditure	-	6,000	-	24,000	-	30,000	-	-	-
R Arm's Length and Other Bodies (Net)	-	50,000	-	155,000	-	205,000	-	-	-
Total Spending in AME			-	38,998,121				-	
Total for Estimate			87,544	47,991,093				1,917,792	
<i>Of which:</i>									
Voted Expenditure			87,544	46,237,615				1,917,792	
Non Voted Expenditure			-	1,753,478				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	174,532,960	-3,952,169	170,580,791

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
3,505,175	-107,035	3,398,140	159,784,368	-1,484,100	158,300,268	10,472,382	-25,000	10,447,382
<i>Of which:</i>								
A NHS Commissioning Board (NHS England) net expenditure								
1,776,920	-	1,776,920	26,827,700	-	26,827,700	279,121	-	279,121
B NHS Providers net expenditure								
-	-	-	96,075,300	-	96,075,300	6,729,018	-	6,729,018
C DHSC Programme and Admin expenditure								
841,864	-13,000	828,864	13,371,320	-1,126,000	12,245,320	2,937,432	-25,000	2,912,432
D Local Authorities (Public Health)								
-	-	-	3,852,917	-	3,852,917	-	-	-
E Public Health								
275,681	-13,569	262,112	12,708,153	-245,000	12,463,153	48,104	-	48,104
F Health Education England net								
61,877	-	61,877	1,796,903	-	1,796,903	2,000	-	2,000
G Special Health Authorities expenditure								
263,277	-80,466	182,811	2,853,588	-113,100	2,740,488	59,312	-	59,312
H Non Departmental Public Bodies net expenditure								
285,556	-	285,556	575,941	-	575,941	193,010	-	193,010
I Arm's Length and Other Bodies (Net)								
-	-	-	1,722,546	-	1,722,546	224,385	-	224,385
Non-voted expenditure								
-	-	-	25,196,757	-	25,196,757	-	-	-
<i>Of which:</i>								
J NHS Commissioning Board (NHS England) financed from NI Conds								
-	-	-	25,196,757	-	25,196,757	-	-	-
Total Spending in DEL								
3,505,175	-107,035	3,398,140	184,981,125	-1,484,100	183,497,025	10,472,382	-25,000	10,447,382
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	49,000,000	-	49,000,000	33,600	-18,600	15,000
<i>Of which:</i>								
K NHS Commissioning Board (NHS England) net expenditure								
-	-	-	150,000	-	150,000	-	-	-
L NHS Providers net expenditure								
-	-	-	2,020,000	-	2,020,000	-	-	-
M DHSC Programme and Admin expenditure								
-	-	-	350,000	-	350,000	33,600	-18,600	15,000
N Public Health								
-	-	-	300,000	-	300,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Health Education England net								
-	-	-	5,000	-	5,000	-	-	-
P Special Health Authorities expenditure								
-	-	-	45,940,000	-	45,940,000	-	-	-
Q Non Departmental Public Bodies net expenditure								
-	-	-	30,000	-	30,000	-	-	-
R Arm's Length and Other Bodies (Net)								
-	-	-	205,000	-	205,000	-	-	-
Total Spending in AME								
-	-	-	49,000,000	-	49,000,000	33,600	-18,600	15,000
Total for Estimate								
3,505,175	-107,035	3,398,140	233,981,125	-1,484,100	232,497,025	10,505,982	-43,600	10,462,382
<i>Of which:</i>								
Voted Expenditure								
3,505,175	-107,035	3,398,140	208,784,368	-1,484,100	207,300,268	10,505,982	-43,600	10,462,382
Non Voted Expenditure								
-	-	-	25,196,757	-	25,196,757	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	187,816,528	48,078,637	235,895,165
Net Capital Requirement	8,544,590	1,917,792	10,462,382
Accruals to cash adjustments	1,615,121	-52,195,120	-50,579,999
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-131,615,237	-7,345,040	-138,960,277
Add cash grant-in-aid	134,924,987	1,111,417	136,036,404
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-765,750	-650,063	-1,415,813
New provisions and adjustments to previous provisions	-12,703,548	-37,504,434	-50,207,982
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	807,000	-807,000	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	7,000,000	-7,000,000	-
Use of provisions	3,967,669	-	3,967,669
Removal of non-voted budget items	-23,443,279	-1,753,478	-25,196,757
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-23,443,279	-1,753,478	-25,196,757
Net Cash Requirement	174,532,960	-3,952,169	170,580,791

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

	£'000
	Revised Plans
Gross Administration Costs	3,505,175
<i>Less:</i>	
Administration DEL Income	-107,035
Net Administration Costs	3,398,140
Gross Programme Costs	236,125,125
<i>Less:</i>	
Programme DEL Income	-1,484,100
Programme AME Income	-
Non-budget income	-
Net Programme Costs	234,641,025
Total Net Operating Costs	238,039,165
<i>Of which:</i>	
Resource DEL	182,644,217
Capital DEL	2,144,000
Resource AME	53,250,948
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	-2,144,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	235,895,165
<i>Of which:</i>	
Resource DEL	186,895,165
Resource AME	49,000,000
<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	-
Total Resource (Estimate)	235,895,165

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,591,135
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-107,035
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-13,000
E Public Health	-13,569
G Special Health Authorities expenditure	-80,466
Total Administration	<u>-107,035</u>
Programme	
Sales of Goods and Services	-1,484,100
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-1,126,000
E Public Health	-245,000
G Special Health Authorities expenditure	-113,100
Total Programme	<u>-1,484,100</u>
Total Voted Resource Income	<u>-1,591,135</u>
Voted Capital DEL	-25,000
<i>Of which:</i>	
Programme	
Sales of Assets	-25,000
<i>Of which:</i>	
C DHSC Programme and Admin expenditure	-25,000
Total Programme	<u>-25,000</u>
Voted Capital AME	-18,600
<i>Of which:</i>	
Programme	
Repayments	-18,600
<i>Of which:</i>	
M DHSC Programme and Admin expenditure	-18,600
Total Programme	<u>-18,600</u>
Total Voted Capital Income	<u>-43,600</u>

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

No CFER income or receipts are expected in 2021-22.

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
Additional Accounting Officers:	Shona Dunn
Executive Agency Accounting Officers:	
Michael Brodie	Public Health England
Dr Jenny Harries	UK Health Security 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:	
Ian Trenholm	Care Quality Commission
Wendy Farrington-Chadd	Community Health Partnerships
Chris Wigley	Genomics England Limited
Simon Bolton	Health and Social Care Information Centre (known as NHS Digital)
Dr Navina Evans	Health Education England
Professor Matt Westmore	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Colin Sullivan	Human Tissue Authority
Professor Steven Powis	Monitor (known as NHS Improvement)
Professor Gillian Leng CBE, MD	National Institute for Health and Care Excellence
Amanda Pritchard	NHS Commissioning Board (known as NHS England)
Martin Steele	NHS Property Services
Andrew New	Supply Chain Co-ordination Limited

Special Health Authority Accounting Officers:

Michael Brodie	NHS Business Services Authority
Alex Rothwell	NHS Counter Fraud Authority
Helen Vernon	NHS Litigation Authority (known as NHS Resolution)
Professor Steven Powis	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.

John Barwick	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):

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

Part III: Note D - Explanation of Accounting Officer responsibilities

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 (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.

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)	28,604,620	279,121	125,937,741
F	Health Education England	1,858,780	2,000	4,759,780
H	Care Quality Commission	37,572	15,000	43,156
H	Health Research Authority	21,915	2,765	23,002
H	Human Fertilisation and Embryology Authority	1,582	100	1,456
H	Human Tissue Authority	975	100	1,011
H	Monitor (known as NHS Improvement)	36,100	1,000	34,000
H	National Institute for Health and Care Excellence	54,605	1,500	55,605
H	NHS Digital (The Health and Social Care Information Centre)	708,749	172,545	770,250
I	Community Health Partnerships †	290,700	5,380	25,380
I	Genomics England Limited †	4,300	77,000	77,000
I	Health and Care Professions Council	-	1,500	1,500
I	NHS Property Services †	660,922	110,000	1,000
I	Nursing and Midwifery Council	-	4,005	4,005
I	Professional Standards Authority for Health and Social Care	-	-	-
I	Supply Chain Coordination Limited †	766,624	26,500	26,500
K	NHS Commissioning Board (known as NHS England)	150,000	-	-
O	Health Education England	5,000	-	-
Q	Care Quality Commission	1,000	-	-
Q	Monitor (known as NHS Improvement)	5,000	-	-
Q	NHS Digital (The Health and Social Care Information Centre)	24,000	-	-
R	Community Health Partnerships †	2,000	-	-
R	NHS Property Services †	100,000	-	-
R	Supply Chain Coordination Limited †	103,000	-	-
Total ††		33,437,444	698,516	131,761,386

† 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 Scheme which includes the reward of 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 1.52% of each Directorate's Administration Budget allocated for in year awards.

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.	1,500
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 costs of medical, scientific and nursing staff engaged on clinical trials approved by NHS Blood and Transplant.	Unquantifiable
The Department has undertaken to cover any damages arising from NHS Blood and Transplant clinical trials 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 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.	Unquantifiable
Where there is a requirement for HMG to aeromedically evacuate (MEDEVAC) patients with confirmed or suspected High Consequence Infectious Diseases to the UK for treatment, liability for the costs of these MEDEVAC flights may sit with DHSC. A Memorandum of Understanding exists for the RAF Air Transportable Isolator service between DHSC and MOD. DHSC would be expected to cover the cost of the MEDEVAC in cases where a civilian is involved; where we have initiated the flight; and/or, have a clear duty of care to the patient.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department is involved in a number of Employment Tribunal cases and holds contractual liabilities in respect of redundancy payments and entitlements.	Unquantifiable
The Department holds liabilities in respect of commercial contract obligations. These liabilities include contractual indemnities the Department has entered into as part of its response to COVID-19.	Unquantifiable
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.	Unquantifiable
PHE maintains a stockpile of medical countermeasures for responding to Chemical, Biological, Radiological and Nuclear (CBRN) incidents. Some of these products are unlicensed because no licensed alternatives are available in the UK. Similarly, PHE also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products PHE would be liable. The associated contingent liability is unquantifiable.	Unquantifiable
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.	14,479
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	6,948
As at 31 March 2021, the Health and Care Professions Council had contingent liability of £4,597,335 which relates to the anticipated cost of concluding the backlog of Fitness to Practise concerns.	4,597
The Department holds a contingent liabilities relating to contracts signed between Her Majesty's Government and Pfizer/BioNTech for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the contract signed between Her Majesty's Government and AstraZeneca/Oxford for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liabilities relating to the contracts signed between Her Majesty's Government and Moderna for their COVID-19 vaccine.	Unquantifiable
The Department holds a contingent liability relating to the two contracts signed between Her Majesty's Government and the medicine supplier Pfizer for their COVID-19 antiviral drug PF-07321332+ritonavir, co-packaged and marketed as Paxlovid.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Department has provided a letter of comfort to local authorities participating in the COVID-19 Community Testing Programme, offering a route to manage potential clinical negligence claims, should they arise in the course of testing conducted by local authorities. A designated setting scheme exists for people who are medically fit for discharge from hospital (i.e., they do not require to be in an acute NHS bed) but whose ongoing care and support needs are such that they require full-time residential or nursing care. The Department holds a contingent liability which offers targeted and time-limited state-backed indemnity arrangements to care homes registered, or intending to register, as “designated settings”, and which are unable to obtain sufficient insurance cover.</p>	Unquantifiable
<p>The Department has issued a letter of comfort to Supply Chain Coordination Limited to cover COVID-19 related warehousing and stock management costs incurred.</p>	Unquantifiable
<p>The Department has a contingent liability in respect of a VAT liability to HMRC in respect of medical equipment purchased in response to the COVID-19 pandemic. Equipment was purchased net of VAT from manufacturers in accordance with HMRC legislation on the donation of assets for medical use. If any equipment is not donated, there will be a VAT liability to HMRC.</p>	Unquantifiable
<p>The Department holds an indemnity in respect of The Essex Mental Health Independent Inquiry, established to investigate deaths which took place in mental health inpatient facilities across NHS Trusts in Essex between 1 January 2000 and 31 December 2020. The indemnity covers the duration of the inquiry’s work, from January 2021 until when the inquiry submits its final report, expected in 2023, and for an unlimited period after that date. The indemnity covers the chair and all other members of the inquiry team, against any liability, including any legal or other associated costs, arising from any act done, or omission made, honestly and in good faith, when carrying out activities for the purposes of the inquiry in accordance with its terms of reference.</p>	3,000
<p>The Department has provided a time limited clinical negligence indemnity to community pharmacy to enable them to engage at pace with the COVID 19 vaccination programme. Community pharmacy are not covered by state indemnity and are obliged to obtain their own commercial insurance. Due to the requirement to provide cover for this risk at such short notice, state indemnity has been agreed.</p>	Unquantifiable
<p>A letter of comfort has been issued to the Care Quality Commission (CQC) in respect of potential future pension liabilities that may arise in respect of early cessation costs or inherited deficits.</p>	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organisation	17,000

Department for Education

Introduction

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.

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) The Department's annual cash management rebate: increase in admin budget.	2,018,000		
(Section A) Reserve claim for Shared Outcomes Fund (SOF) for Growing up well and Data Improvement.	4,286,000		
(Section A) Reserve claim for Shared Outcomes Fund (SOF) for Alternative Specialist Provision and Family Hubs.	3,030,000		
(Section A) Transfer out to DHSC, DLUHC, MOJ, and DWP for Shared Outcomes Fund.		-328,000	
(Section A) Transfer out to Cabinet Office for additional HR funds and consultancy Hubs.		-325,000	
(Section A) Transfer in from DHSC in relation to historic child migration.	36,000		
(Section A) An increase in core departmental admin costs due to agreed switches in relation to technical reclassifications of budgets for Adult Skills and Further Education communications campaigns.	3,500,000		
(Section A) Movement of depreciation to Section H, to support depreciation activities.	3,100,000		
(Section A) Other movements across subheads to support other admin activities.		-303,000	
(Section A) Transfer out to DLUHC for Shared Outcomes Fund.		-3,900,000	
(Section A) Transfer in from Cabinet Office for Cyber.	306,000		
(Section A) Movement into this subhead as part of the corporate response to Covid-19 including elements of catch up and recovery expenditure.	11,819,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reserve claim for Shared Outcomes Fund (SOF) for Growing up well and Data Improvement, programme element.	5,156,000		
(Section A) Increase in budget from HMT reserve as part of the National Tutoring Programme (NTP) boost budget.	17,000,000		
(Section A) - inter group redistribution in relation to Early Years and Schools Group.	9,718,000		
(Section A) Inter group redistributions to Operations budgets, to fund additional activities.	1,846,000		
(Section A) Decrease in some central activities in relation to Higher Education, inter group distributions.		-7,346,000	
(Section B) Transfer out to DHSC in respect of Fruit and Veg Scheme.		-13,262,000	
(Section B) Transfer out to DEFRA in respect of Children and nature, friendly schools programme.		-813,000	
(Section B) Transfer out to OFSTED, in relation to schools exemption funding and budget shortfall.		-5,015,000	
(Section B) Transfer out to DHSC, in relation to Early language local innovation and excellence (ELLIE) funding.		-253,000	
(Section B) Transfer in from Ofqual for digital functional skills programme.	170,000		
(Section B) Transfer out to Ofqual for National Reference Tests.		-325,000	
(Section B) Transfer in from DHSC for Opportunity Areas.	100,000		
(Section B) Inter group redistributions across other sections relating to Catch up recovery and the National Tutoring Programme, have been moved to Grants for schools (section I & J) to reflect the grant spending.		-340,480,000	
(Section B) Adjustment for income in relation to PE & Sports received as a joint programme from Department for Health and Social Care (DHSC) has been added to this section.		-60,000,000	
(Section B) Reserve claim for Shared Outcomes Fund (SOF) for family hubs.	389,000		
(Section B) Increase in budget from HMT reserve as part of the costs of Afghan refugee settlement grant.	21,013,000		
(Section B) Increase in budget from HMT reserve as part of the costs of early language for nurseries.	3,200,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Increase in budget from HMT reserve as part of the costs of early career framework and National Professional Qualification programme.	17,300,000		
(Section B) Increase in budget from HMT reserve as part of the early years training.	3,500,000		
(Section B) Increase in budget from HMT reserve for thematic reviews.	1,500,000		
(Section B) Surrender of budget, in respect of Turing, that was returned to the central budgets in readiness for surrender at Supps.		-49,000,000	
(Section B) Other movement of redistribution of budgets to other sections and priorities.		-85,955,000	
(Section D) Transfer in from Cabinet Office for GEO.	444,000		
(Section D) Reserve claim for Shared Outcomes Fund (SOF) for alternative provision.	4,000,000		
(Section D) Transfer out to Home Office for Unaccompanied Asylum Seeker Children.		-1,175,000	
(Section D) Transfer in from Home Office for SAFE programme.	1,348,000		
(Section D) inter group redistribution in relation to attendance provision.		-8,126,000	
(Section E) Budget movement to Office of the Children's Commissioner (OCC) for purchases of goods and services.	56,000		
(Section F) Admin reduction in STA budget for re-prioritised across other admin sections.		-193,000	
(Section F) Reduction in test operation budget, which was redistributed across other sections.		-7,976,000	
(Section G) Reduction in Teaching Regulation Agency admin, moved to manage other administrations sections.		-22,000	
(Section G) Reduction in Teaching Regulation Agency admin, moved to Budget movement from TRA regarding Regulation Costs, QTS & Induction and Other Programme.		-827,000	
(Section H) Part of agreed budget switch prog to admin for adult skills.	200,000		
(Section H) Other movement of redistribution of budgets to other sections.	31,000		
(Section H) Transfer out to Cabinet Office in relation to HR Civil Service funds.		-328,000	
(Section H) Transfer out to Ministry of Defence (MoD) in respect of apprenticeship funding for shipbuilding office.		-37,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section H) Transfer in from MoD in respect of defence foresight and technical qualifications.	45,000		
(Section H) Increased budgets for depreciation, to manage additional programme depreciation specifically for ESFA assets.	10,000,000		
(Section H) Decrease in budget in respect of agreed switch programme to admin, for adult skills.		-200,000	
(Section H) reduction in ESFA Central Programmes and redistribution across other sections of the Group.		-22,193,000	
(Section I) Re-allocation of budget from section B to re-allocate the income to correct section in respect of PE & Sport income.	60,000,000		
(Section I) Increase in budget from HMT reserve as part of the additional summer school funding across LA and Academy sector schools.	33,583,000		
(Section I) Increase in budget from HMT reserve as part of the catch up funding, including National Tutoring programme, across LA and Academy sector schools.	20,210,000		
(Section I) Increase and re-allocation of budget from reserves, as part of National Tutoring programme for LA maintained schools.	60,501,000		
(Section I) Re-allocation of school funding across LA and Academy Sector schools in relation to catch up from other sections, where LA budget split wasn't known at Main Estimate.	126,000,000		
(Section I) Re-allocation of school funding across LA and Academy Sector schools, where LA split wasn't known at Main Estimate, this is for intervention programmes.	56,664,000		
(Section I) Re-allocation of summer school funding for LA Maintained schools where budget split wasn't known at Main Estimate.	19,111,000		
(Section I) Surrender of budget in relation to Turing.		-49,000,000	
(Section I) increases in other LA programme and redistribution of budgets since Main Estimate for LA maintained schools.	86,441,000		
(Section J) Increase in budget from HMT reserve as part of the additional summer school funding across LA and Academy sector schools.	44,517,000		
(Section J) Increase in budget from HMT reserve as part of the catch up funding, including National Training programme, across LA and Academy sector schools.	26,790,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section J) Re-allocation of school funding across LA and Academy Sector schools in relation to catch up from other sections, where Academy Sector budget split wasn't known at Main Estimate.	145,000,000		
(Section J) Re-allocation of Summer school funding for Academy Sector schools where budget split wasn't known at Main Estimate.	12,817,000		
(Section J) Increase and re-allocation of budget from reserves, as part of National Tutoring programme for Academy Sector schools.	80,199,000		
(Section J) Re-allocation of Pupil Led programme where budget split wasn't known at Main Estimate.	129,190,000		
(Section K) Reduction in the Resource Accounting and Budgeting (RAB) Charge (impairment) for the Student Loan book.		-8,421,963,000	
(Section K) Reserve claim for the Management Charge for the Student Loan book for 20-21 and 21-22.	240,900,000		
(Section K) Surrender of the Management Charge for the for the Student Loan book for 20-21 and 21-22.		-240,900,000	
(Section K) Increase in Student Support - HE Grants, redistribution of other budgets.	46,000,000		
(Section K) Other smaller changes in Section since the Main Estimate.		-4,430,000	
(Section L) Agreed budget switches from programme to admin in respect of FE Comms and Adult Skills to Section A.		-3,500,000	
(Section L) Movement of 16-19 training budget since Main Estimate.		-120,392,000	
(Section L) Surrender of budget, given at Main Estimate in relation to traineeships that wasn't allocated, and held for surrender.		-57,700,000	
(Section L) Other FE changes in section since the Main Estimate.		-28,528,000	
(Section M) Budget reserve in respect of SLC admin funding.	8,700,000		
(Section M) Other minor movement across subheads to support other admin activities.		-1,572,000	
(Section M) Transfer in from DHSC to Office for Student funding (OFS) for medical school places.	29,841,000		
(Section M) Transfer in from DCMS to OFS for artificial Intelligence and conversion centres.	97,000		
(Section M) Transfer in from DCMS to OFS in respect of foundation data skills.	313,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section M) Increase in OFS funding since Main Estimate mainly in respect of strategic priorities grants.	57,386,000		
(Section M) Budget reserve claim agreed with HMT, increase in SLC funding in respect of SLC Cloud movement since Main Estimate.	34,500,000		
(Section M) Decrease in programme as transferred to other section of programme across the estimate.		-26,155,000	
(Section N) Decrease in admin as transferred to other section of the admin across the estimate.		-1,241,000	
(Section N) Other smaller changes in inter group distribution.		-440,000	
Total change in Resource DEL (Voted)	1,443,871,000	-9,564,203,000	-8,120,332,000
(Section O) AME Changes in provisions, including discounting rate and unwinding, part of HMT supp. budget.	539,000		
(Section O) Movement of budget to other subhead to support other AME delivery.		-2,100,000	
(Section P) AME Changes in agency provisions, including discounting rate and unwinding, part of HMT supp. budget.	60,000		
(Section Q) Reserve Claim - Student Loan - capitalised interest reserve claim.	2,476,404,000		
(Section Q) Reserve claim - Student Loans adjustment to the Management Charge SL (21-22 & 20-21).	2,087,322,000		
(Section Q) AME Changes in provisions, including discounting rate and unwinding, part of HMT supp. budget.	3,600,000		
(Section Q) Decrease of income in relation to inherited liabilities for a former ALB pension fund and a change in discount rate.	2,100,000		
(Section Q) Other redistribution of budgets to Section R.		-369,000	
(Section R) Increase in budget in relation to FE Advanced Learning Loans, redistributed from Section Q.	369,000		
Total change in Resource AME (Voted)	4,570,394,000	-2,469,000	4,567,925,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Minor redistribution of budget to manage digital capital across the Group.		-335,000	
(Section B) Transfer out to Cabinet Office in respect of PSGA contract.		-50,000	
(Section B) Surrender of capital budget to HMT, relating to known underspend across capital.		-300,000,000	
(Section B) Transfer in from DCMS for Building Hubs in Schools.	3,720,000		
(Section B) Increase in budget for devices and connectivity.	181,234,000		
(Section B) Increase budget to fund CO2 Monitors for Education and Childcare Settings.	25,000,000		
(Section B) Other increase on smaller projects across and changes since Main Estimate.	105,913,000		
(Section C) Redistribution of underspend relating to Located budgets to other areas across the group.		-353,000	
(Section D) Redistribution of secure and open residential accommodation, and changes across other sections.		-14,375,000	
(Section E) Small reduction in Social Work England assets since Main Estimate.		-270,000	
(Section F) Small reduction in STA digital services, redistributed to other sections.		-11,000	
(Section H) Decrease in T Levels budgets, since Main Estimate.		-33,704,000	
(Section H) Decrease in ESFA other capital programmes, redistributed across other sections since Main Estimate.		-7,231,000	
(Section I) Re-allocation of school capital funding across LA and Academy Sector schools, where LA and academy split wasn't finalised at Main Estimate, mainly for conditioning funding.		-244,758,000	
(Section I) Increase in Devolved Formula Capital (DFC) - across LA maintained school, where LA split wasn't finalised at Main Estimate.	101,467,000		
(Section I) Increase in Free School capital - across LA maintained school, where LA split wasn't finalised at Main Estimate.	27,345,000		
(Section I) Surrender of Capital budget for Research and Development.		-2,000,000	
(Section I) Re-allocation of other school capital funding across LA as the LA split wasn't finalised at Main Estimate.	53,345,000		
(Section K) Increase in budget for the Loan Sale Retention Note.	379,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section K) Decrease in required budget redistributed across other sections since Main Estimate.		-12,726,000	
(Section K) Increase in required budget for Higher Education Restructuring Loans.	10,000,000		
(Section L) Decrease in FE Capital Transformation fund.		-73,001,000	
(Section L) Decrease in essential post 16 capacity fund.		-66,400,000	
(Section L) Reduction in budget for Institute of Technology since Main Estimate.		-14,321,000	
(Section L) Reduction in Core Programme Expenditure to CITB, since original budget.		-10,000,000	
(Section L) Reduction in insolvency and similar programmes since original budget.		-13,102,000	
(Section L) Other minor redistribution of capital budgets to other sections across Group.		-4,001,000	
(Section M) Surrender of Capital budget for SLC, as agreed with HMT, to allow a reserve claim for SLC IT to RDEL.		-60,070,000	
(Section M) Other minor redistribution of capital budgets to other sections across Group.		-95,000	
Total change in Capital DEL (Voted)	508,403,000	-856,803,000	-348,400,000
(Section Q) Surrender of additions/repayments reduction as part of Student Loan reserve claim.		-31,692,000	
(Section R) Surrender of additions/repayments reduction as part of Student Loan reserve claim for advanced learning loans.		-5,007,000	
Total change in Capital AME (Voted)		-36,699,000	-36,699,000
Prior Period Adjustment (PPA) RDEL non ring-fenced in respect of Higher Education Management Charge.	9,454,000		
Prior Period Adjustment (PPA) RAME adjustment in respect of Higher Education Management Charge.	3,058,154,000		
Total change in Non-Budget	3,067,608,000		3,067,608,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Additional cash from net BCTs in and out: resource and capital.	10,609,000		
Additional cash funding from reserves given at supplementary for resource and capital.	640,273,950		
Additional cash management rebate.	2,018,000		
Cash surrenders to HMT, given up at supplementary.		-709,670,000	
Cash surrender in respect of capital AME in relation to student loans.		-36,999,000	
Additional Grant-in-Aid to manage additional resource to ALBs.	64,000,000		
Other minor revisions to the Net Cash Requirement reflecting changes to resources and capital, and working capital.	300,050		
Total change in Net Cash Requirement	717,201,000	-746,669,000	-29,468,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-8,120,332,000	-	-8,120,332,000
Capital	-348,400,000	-	-348,400,000
Annually Managed Expenditure			
Resource	4,567,925,000	-	4,567,925,000
Capital	-36,699,000	-	-36,699,000
Total Net Budget †			
Resource	-3,552,407,000	-	-3,552,407,000
Capital	-385,099,000	-	-385,099,000
Non-Budget Expenditure	3,067,608,000		
Net cash requirement	-29,468,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Department for Education on:

Departmental Expenditure Limit:Expenditure arising from:

Centrally managed spend, grants and/or loans to Primary, secondary, tertiary and international education, apprenticeships and wider skills institutions, including the purchase, development, protection and disposal of land and buildings in support of these sectors.

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, childcare 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. Including expenditure relating to insolvency resulting in either a restructuring solution, education administration or closure. Expenditure relates primarily to England, but in some cases includes supporting activities in other parts of the United Kingdom and abroad.

Part I

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, 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 relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity.

Expenditure relating to the provision of education in support of the wider Grenfell recovery efforts.

Expenditure relating to delivery of teacher assessments and student qualifications including support to other govt. Departments and National Executives.

Expenditure relating to policy innovation and development, and leadership of the cross-government policy profession.

Governmental response to the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response. Including loans and recoveries to support our ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

* Support to other central government departments in respect of EU Exit.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to the pandemic.

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 teaching and social work profession.

Income relating to insolvency as a result of education administration.

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 or where required conditions of grant retention have not been met, repayments of loans issued to academies, receipts associated with the closure of departmental ALBs.

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).

Part I

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 relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity.

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.

Income relating to delivery of teacher assessments and student qualifications including receipts from other govt. Departments and National Executives.

Income relating to policy innovation and development, and leadership of the cross-government policy profession.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

Governmental response to the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response and loans and recoveries to support our ALBs.

* Acting as the Agent for other government departments in relation to income and assurance made in relation to the pandemic.

Annually Managed Expenditure:

Expenditure arising from:

Take up and maintenance of Departmental, Executive Agencies and ALBs 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.

Governmental response to the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response and loans and recoveries to support our ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

* Acting as the Agent for other government departments in relation to income and assurance made in relation to the pandemic.

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 relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset as a result of UK Government Investment activity.

Part I

Governmental response to the coronavirus Covid-19 pandemic including the secondment and loan of staff to and from the Department in support of the response and loans and recoveries to support our ALBs.

Acting as the Agent for other government departments in relation to payments and assurance made in relation to Covid-19 Test and Trace response.

* Acting as the Agent for other government departments in relation to income and assurance made in relation to the pandemic.

Non-Budget Expenditure:

Expenditure arising from:

* Prior Period Adjustment (PPA) in relation to Student Loan Management charge.

Department for Education will account for this Estimate.

† 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 AME limit which include the net spending of Academies.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
534,251	88,666,898	20,917	-8,141,249	555,168	80,525,649	5,614,900	-348,400	5,266,500
<i>Of which:</i>								
A Activities to Support all Functions								
386,563	78,962	15,014	34,599	401,577	113,561	69,503	-335	69,168
B Early Years and Schools (Department)								
-	2,124,168	-	-507,931	-	1,616,237	1,680,257	15,817	1,696,074
C Early Years and Schools (ALB) (Net)								
1,866	-960	-	-	1,866	-960	-15,200	-353	-15,553
D Social Care, Mobility and Disadvantage (Department)								
-	412,897	-	-3,509	-	409,388	30,500	-14,375	16,125
E Social Care, Mobility and Disadvantage (ALB) (Net)								
3,042	8,435	-	56	3,042	8,491	2,170	-270	1,900
F Standards and Testing Agency								
2,815	32,499	-193	-7,976	2,622	24,523	850	-11	839
G Teaching Regulation Agency								
218	9,112	-22	-827	196	8,285	-	-	-
H Education and Skills Funding Agency (ESFA)								
76,729	2,586,973	231	-12,713	76,960	2,574,260	191,134	-40,935	150,199
I Grants to LA Schools								
-	31,191,939	-	413,510	-	31,605,449	1,991,969	-64,601	1,927,368
J Grants to Academies								
-	26,580,487	-	438,513	-	27,019,000	1,097,300	-	1,097,300
K Higher Education								
-	18,367,141	-	-8,380,393	-	9,986,748	32,648	-2,347	30,301
L Further Education								
-	5,796,706	-	-210,120	-	5,586,586	318,819	-180,825	137,994
M Higher Education (ALB) (net)								
51,718	1,462,873	7,128	95,982	58,846	1,558,855	214,000	-60,165	153,835
N Further Education (ALB) (net)								
11,300	15,666	-1,241	-440	10,059	15,226	950	-	950
Total Spending in DEL								
		20,917	-8,141,249			-348,400		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-3,960,339	-	4,567,925	-	607,586	23,618,644	-36,699	23,581,945
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-8,226	-	-1,561	-	-9,787	-	-	-
P Executive Agencies								
-	300	-	60	-	360	-	-	-

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
	1	2	3	4	5	6	7	8	9
Q Higher Education AME	-	-4,016,626	-	4,569,057	-	552,431	23,472,854	-31,692	23,441,162
R Further Education AME	-	-	-	369	-	369	131,190	-5,007	126,183
Total Spending in AME			-	4,567,925				-36,699	
Non-Budget spending									
Voted Expenditure									
	-	-	-	3,067,608	-	3,067,608	-	-	-
<i>Of which:</i>									
U Prior Period Adjustment	-	-	-	3,067,608	-	3,067,608	-	-	-
Total Non-Budget Spending				3,067,608					
Total for Estimate			20,917	-505,716				-385,099	
<i>Of which:</i>									
Voted Expenditure			20,917	-505,716				-385,099	
Non Voted Expenditure			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	97,771,867	-29,468	97,742,399

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
581,966	-26,798	555,168	80,784,365	-258,716	80,525,649	5,806,975	-540,475	5,266,500
<i>Of which:</i>								
A Activities to Support all Functions								
428,375	-26,798	401,577	170,715	-57,154	113,561	69,206	-38	69,168
B Early Years and Schools (Department)								
-	-	-	1,676,237	-60,000	1,616,237	2,172,119	-476,045	1,696,074
C Early Years and Schools (ALB) (Net)								
1,866	-	1,866	-960	-	-960	-15,553	-	-15,553
D Social Care, Mobility and Disadvantage (Department)								
-	-	-	410,888	-1,500	409,388	16,125	-	16,125
E Social Care, Mobility and Disadvantage (ALB) (Net)								
3,042	-	3,042	8,491	-	8,491	1,900	-	1,900
F Standards and Testing Agency								
2,622	-	2,622	24,523	-	24,523	839	-	839
G Teaching Regulation Agency								
196	-	196	8,285	-	8,285	-	-	-
H Education and Skills Funding Agency (ESFA)								
76,960	-	76,960	2,685,720	-111,460	2,574,260	159,727	-9,528	150,199
I Grants to LA Schools								
-	-	-	31,605,449	-	31,605,449	1,929,308	-1,940	1,927,368
J Grants to Academies								
-	-	-	27,019,000	-	27,019,000	1,119,659	-22,359	1,097,300
K Higher Education								
-	-	-	10,013,078	-26,330	9,986,748	43,922	-13,621	30,301
L Further Education								
-	-	-	5,588,858	-2,272	5,586,586	154,938	-16,944	137,994
M Higher Education (ALB) (net)								
58,846	-	58,846	1,558,855	-	1,558,855	153,835	-	153,835
N Further Education (ALB) (net)								
10,059	-	10,059	15,226	-	15,226	950	-	950
Total Spending in DEL								
581,966	-26,798	555,168	80,784,365	-258,716	80,525,649	5,806,975	-540,475	5,266,500

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,693,406	-5,085,820	607,586	26,399,089	-2,817,144	23,581,945
<i>Of which:</i>								
O Activities to Support all Functions (Department)								
-	-	-	-9,787	-	-9,787	-	-	-
P Executive Agencies								
-	-	-	360	-	360	-	-	-
Q Higher Education AME								
-	-	-	5,638,251	-5,085,820	552,431	26,223,735	-2,782,573	23,441,162
R Further Education AME								
-	-	-	369	-	369	160,754	-34,571	126,183
S Higher Education (ALB) (net) AME								
-	-	-	2,839	-	2,839	-	-	-
T Further Education (ALB) (net) AME								
-	-	-	61,374	-	61,374	14,600	-	14,600
Total Spending in AME								
-	-	-	5,693,406	-5,085,820	607,586	26,399,089	-2,817,144	23,581,945
Non-Budget spending								
Voted expenditure								
-	-	-	3,067,608	-	3,067,608	-	-	-
<i>Of which:</i>								
U Prior Period Adjustment								
-	-	-	3,067,608	-	3,067,608	-	-	-
Total Non-Budget Spending								
-	-	-	3,067,608	-	3,067,608	-	-	-
Total for Estimate								
581,966	-26,798	555,168	89,545,379	-5,344,536	84,200,843	32,206,064	-3,357,619	28,848,445
<i>Of which:</i>								
Voted Expenditure								
581,966	-26,798	555,168	89,545,379	-5,344,536	84,200,843	32,206,064	-3,357,619	28,848,445
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	85,240,810	-484,799	84,756,011
Net Capital Requirement	29,233,544	-385,099	28,848,445
Accruals to cash adjustments	-16,702,487	840,430	-15,862,057
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,834,673	-40,697	-1,875,370
Add cash grant-in-aid	1,738,920	64,000	1,802,920
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,773,590	7,590,368	-10,183,222
New provisions and adjustments to previous provisions	-11,344	-62,693	-74,037
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-3,067,608	-3,067,608
Other non-cash items	1,124,350	-3,702,332	-2,577,982
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	53,850	59,392	113,242
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	97,771,867	-29,468	97,742,399

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

£'000

Revised
Plans

Gross Administration Costs	575,891
<i>Less:</i>	
Administration DEL Income	-26,798
Net Administration Costs	549,093
Gross Programme Costs	92,020,265
<i>Less:</i>	
Programme DEL Income	-278,970
Programme AME Income	-5,085,820
Non-budget income	-
Net Programme Costs	86,655,475
Total Net Operating Costs	87,204,568
<i>Of which:</i>	
Resource DEL	80,989,245
Capital DEL	5,496,595
Resource AME	718,728
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	36,940,003
<i>Adjustments to remove:</i>	
Capital in the SOCNE	-5,496,595
Grants to devolved administrations	-
Grants to Academies	-27,019,000
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-19,570
Total Resource Budget*	91,609,406
<i>Of which:</i>	
Resource DEL*	82,957,670
Resource AME*	8,651,736
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Grants to Academies	27,019,000
Prior period adjustments	3,067,608
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Academies Budgetary Expenditure	-36,940,003
Other adjustments	
Total Resource (Estimate)	84,756,011

* 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

Revised
Plans

Voted Resource DEL	-285,514
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-14,185
<i>Of which:</i>	
A Activities to Support all Functions	-14,185
Other Income	-11,734
<i>Of which:</i>	
A Activities to Support all Functions	-11,734
Taxation	-879
<i>Of which:</i>	
A Activities to Support all Functions	-879
Total Administration	<u>-26,798</u>
Programme	
EU Grants Received	-111,460
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-111,460
Sales of Goods and Services	-26,330
<i>Of which:</i>	
K Higher Education	-26,330
Interest and Dividends	-968
<i>Of which:</i>	
L Further Education	-968
Other Grants	-1,500
<i>Of which:</i>	
D Social Care, Mobility and Disadvantage (Department)	-1,500
Other Income	-118,458
<i>Of which:</i>	
A Activities to Support all Functions	-57,154
B Early Years and Schools (Department)	-60,000
L Further Education	-1,304
Total Programme	<u>-258,716</u>
Voted Resource AME	-5,085,820
<i>Of which:</i>	
Programme	
Interest and Dividends	-5,085,820
<i>Of which:</i>	
Q Higher Education AME	-5,085,820
Total Programme	<u>-5,085,820</u>
Total Voted Resource Income	<u>-5,371,334</u>

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Capital DEL	-540,475
<i>Of which:</i>	
Programme	
Sales of Assets	-455,829
<i>Of which:</i>	
B Early Years and Schools (Department)	-455,829
Other Grants	-20,254
<i>Of which:</i>	
A Activities to Support all Functions	-38
B Early Years and Schools (Department)	-20,216
Other Income	-13,621
<i>Of which:</i>	
K Higher Education	-13,621
Repayments	-50,771
<i>Of which:</i>	
H Education and Skills Funding Agency (ESFA)	-9,528
I Grants to LA Schools	-1,940
J Grants to Academies	-22,359
L Further Education	-16,944
Total Programme	<u>-540,475</u>
 Voted Capital AME	 -2,817,144
<i>Of which:</i>	
Programme	
Repayments	-2,817,144
<i>Of which:</i>	
Q Higher Education AME	-2,782,573
R Further Education AME	-34,571
Total Programme	<u>-2,817,144</u>
 Total Voted Capital Income	 <u>-3,357,619</u>

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

	Present Plans		Changes		Revised Plans	
	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)	-	-	-125	-125	-125	-125
Total	-	-	-125	-125	-125	-125

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Miscellaneous receipts	-	-	-125	-125	-125	-125
Total	-	-	-125	-125	-125	-125

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:	Susan Acland-Hood
Executive Agency Accounting Officers:	
John Edwards	Education and Skills Funding Agency
Alan Meyrick	Teaching Regulation Agency
Gillian Hillier	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.

ALB Accounting Officers:	
Mohammed Anwer	Aggregator Vehicle plc
Tim Balcon	Construction Industry Training Board
Chris Claydon	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & Technical Education
Lara Newman	Located Property Ltd
Nicola Dandridge	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Paula Sussex	Student Loans Company

Susan Acland-Hood 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	-1,249	-25,000	-
C	Located Property Ltd	2,155	9,447	11,955
E	Office of the Children's Commissioner	2,636	-	2,544
E	Social Work England	8,897	1,900	9,570
M	Office for Students	1,321,465	149,905	1,473,119
M	Student Loans Company (DEL)	296,236	3,930	278,245
N	Institute for Apprenticeships & Technical Education	25,285	950	27,487
S	Student Loans Company (AME)	2,839	-	-
T	Construction Industry Training Board	60,900	14,500	-
T	Engineering Construction Industry Training Board	474	100	-
Total		1,719,638	155,732	1,802,920

Part III: Note F - Accounting Policy changes

This Supplementary Estimate includes a Prior Period Adjustment (PPA) relating to the recognition of Resource AME (RAME) and DEL (RDEL) relating to the budget required for the Student Loan Management Charge and was scored to Resource DEL in 2020-21 but omitted from Resource AME in line with Consolidated Budgeting Guidance. This PPA is broken down as follows:

Impact on budgets for 2020 -21	£000s
Resource DEL (non-ringfenced)	£9,454
Resource DEL (ringfenced)	-£3,067,608
Resource AME	£3,058,154

The positive elements are voted through the Voted Non-Budget control in 2021-22 .

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
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.	594
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
The Department for Education has contracted a charity to manage the Junior Individual Savings Account (JISA) scheme on its behalf. Using an initial £200 payment from the Department, the contractor opens and manages JISAs on behalf of looked after children while they remain in care. The government made a commitment in 2011 to provide £200 to set up a JISA for each child in care across the UK. LAs have identified around 14,000 young people who left care before a JISA could be opened for them, of which around 8,000 have already claimed and received their £200 payments in lieu, leaving around 6,000 potential retrospective claims.	1,491
Tottenham UTC - indemnity to cover the cost of the 35 year lease arrangement with Tottenham Hotspur Property Company for an academy site.	12,500
The DfE 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
In respect of commercial lease of Free Schools Norwich.	110
Rent deposit deed for Turing House School -indemnity in relation to a rent deposit.	470
Indemnity for project costs if the Central Ipswich Free School project is aborted.	300
Indemnity for REAch2 Colchester project for costs dependent on the planning permission decision by the local authority.	1,110
DSAP Data Sharing Agreements.	3,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
School indemnities: relates to the development of two schools. The planning consent for the schools includes land owned by other legal parties. In addition to the Dept for Education, there are two trusts which own land that sits under the highways associated with the schools and to be developed by DfE.	10,000
Contract early termination As part of a ten-year service contract, one of the Group's NDPBs has agreed to compensate the counterparty should the contract be ended early to compensate for their investment in systems and people due to be used over the life of the contract. The maximum liability has been assessed at £1.8 million. This obligation has been assessed as remote due to the very low expectation of cancelling the contract early.	1,800
School indemnities: relates to the development of two schools. The planning consent for the schools includes land owned by other legal parties. In addition to the Dept for Education, there are two trusts which own land that sits under the highways associated with the schools and to be developed by DfE. This one is relating to BEHMHT.	Unquantifiable
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	Unquantifiable
A basic asset protection agreement between DfE and Network Rail whilst work is undertaken at a college.	Unquantifiable
For both the ECF and NPQ contracts, the Department used model government clauses on indemnity limits and since the introduction of the revised Data Protection legislation under the GDPR it has been standard practice to include unlimited liability relating to data protection fines (new for 21-22).	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
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 liabilities for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breaches of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable
Uncapped indemnity related to Section 104 (s104) agreements entered into as part of school builds. A section 104 agreement (or s104) is a section of the Water Industry Act 1991 that allows developers to enter into a legal agreement with local sewerage authorities where the developers construct sewers on their land and request that the sewers are adopted and maintained at the Sewerage authority's expense once it is built to the required standard.	Unquantifiable
Uncapped indemnity related to Section 38 (s38) agreements entered into as part of school builds. S38 of the Highways Act relates to the design, construction and eventual adoption of a new road, along with other infrastructure agreements.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Contingent liabilities in connection to Free School building contracts and leases. These contingent liabilities are a result of the Department providing an indemnity to the local authority landlords for potential costs in not performing its obligations under various building contracts and leases which the Secretary of State is a counterparty. This type of indemnity is considered to be low risk and is only a feature of the free school programme.</p>	Unquantifiable
<p>Statutory Indemnity in relation to the Office of the Schools Adjudicator outlined in Paragraph 7 of Schedule 5 to the SSFA 1998. Under paragraph 7 of the Schools Standards Framework Act 1998, the Secretary of State has a statutory duty to indemnify any adjudicator against any reasonable cost and expense reasonably incurred by the adjudicator in connection with any decision taken in pursuit of the statutory duties of the Office of the Schools Adjudicator. The adjudicator's decisions can be challenged through judicial review. It is not possible to quantify the potential costs.</p>	Unquantifiable
<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> <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> <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> <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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>SLC pension transfer: Contingent liability in relation to former members of the Student Loans Company Limited Retirement and Death Benefits Scheme, who joined the Civil Service Pension Scheme in Financial Year 2019-20, and had previously accrued pension benefits in the SLC Scheme. The Department has a contingent liability to the Civil Service Pension Scheme for the incremental costs of uprating accrued benefits by the Consumer Prices Index (CPI), if a decision is taken in future to uprate benefits in the Civil Service Scheme by less than CPI.</p>	Unquantifiable
<p>Uncapped indemnity related to Section 278 (s278) agreements entered into as part of school builds. An s278 is a section of the Highways Act 1980 that allows developers to enter into a legal agreement with a council (in its capacity as the Highway Authority) to make permanent alterations or improvements to a public highway, as part of the planning approval for free school projects.</p>	Unquantifiable

Home Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Science, Technology, Analysis, Research and Strategy (Delivery) - Transfer from DHSC - COVID-19 checks.	13,527,000		
(Section A) Science, Technology, Analysis, Research and Strategy - Delivery - Surrender (penalty).		-735,000	
(Section A) Science, Technology, Analysis, Research and Strategy - Reserve Claim - COVID-19 relief for income loss.	500,000		
(Section A) Science, Technology, Analysis, Research and Strategy - Transfer to NCA - Balance police top slice budget.		-490,000	
(Section B) Homeland Security - Transfer from DfT - Access Pass Holder Information Distribution System (APHIDS).	2,500,000		
(Section B) Homeland Security - Transfer from FCDO - Building Local Law Enforcement Capability.	534,000		
(Section B) Homeland Security - Transfer from FCDO - CT Programme Fund for Central Admin Team.	155,000		
(Section B) Homeland Security - Transfer from MOJ - Prevent Strategy.	2,640,000		
(Section B) Homeland Security - Transfer from DHSC - Vaccine Security Seconded Recharge.	1,086,000		
(Section B) Homeland Security - Transfer from CO - National Cyber Security Programme.	2,134,000		
(Section B) Homeland Security - Transfer from DHSC - COVID-19 vaccine research by Disinformation Analysis Team (DAT).	300,000		
(Section B) Homeland Security - Transfer from FCDO - National Security & CT (State Threats).	230,000		
(Section C) Public Safety - Reserve Claim - Violence Against Women and Girls (VAWG) Project Vigilant and Safer Streets.	30,000,000		
(Section C) Public Safety - Reserve Claim - Shared Outcomes Fund - Violence Against Women and Girls (VAWG).	650,000		
(Section C) Public Safety - Reserve Claim - PCS COVID-19 Compliance Visits.	90,000,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Public Safety - Reserve Claim - Income Loss Recovery Scheme (Police).	7,000,000		
(Section C) Public Safety - Reserve Claim - COVID-19 relief for additional staff and PPE costs (NCA).	4,480,000		
(Section C) Public Safety - Reserve Claim - Upper Heyford National Police PPE distribution (Police).	1,000,000		
(Section C) Public Safety - Reserve Claim - Airwave communications and Emergency Service Mobile Communication Programme (ESMCP) .	79,600,000		
(Section C) Public Safety - Reserve Claim - Injury to Feelings claims (Aaron hearing) - McCloud/Sargeant.	50,000,000		
(Section C) Public Safety - Transfer from FCDO - Western Balkan Global project.	5,795,000		
(Section C) Public Safety - Transfer from MOJ - Police and Public Protection Technology for Multi Agency Public Protection System.	330,000		
(Section C) Public Safety - Transfer from DCMS - Policing costs related to the Platinum Jubilee.	2,000,000		
(Section C) Public Safety - Transfer from FCDO - Policing costs relating to Euro 2020.	2,970,000		
(Section C) Public Safety - Transfer from DHSC - Fuller Victim Support (Project Sandpiper).	180,000		
(Section C) Public Safety - Transfer from DCMS for Emergency Service Mobile Communication Programme (ESMCP).	1,400,000		
(Section C) Public Safety - Transfer to DCMS - Police Special Grant Commonwealth Games.		-15,538,000	
(Section C) Public Safety - Transfer to NCA - International capabilities.		-18,200,000	
(Section C) Public Safety - Transfer to MOJ - Controlling & Coercive Behaviour.		-8,460,000	
(Section C) Public Safety - Transfer to DHSC - Access Pass Holder Information Distribution System (ADDER).		-4,050,000	
(Section C) Public Safety - Transfer to DFE - Offensive Weapons.		-1,348,000	
(Section C) Public Safety - Transfer to NCA - COVID-19 funding.		-4,480,000	
(Section C) Public Safety - Transfer to MOJ - Pre-charge Bail.		-1,410,000	
(Section C) Public Safety - Transfer to DHSC - PCS COVID-19 Compliance Visits.		-12,000,000	
(Section C) Public Safety - Transfer to DHSC - Security & Online Harms.		-200,000	
(Section C) Public Safety - Transfer to NCA - Rebalancing budget in return for Capital DEL.		-3,260,000	
(Section C) Public Safety - Budget Exchange - Shared Outcomes Fund - Creating Opportunities Forum.		-551,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) Migration and Borders - Transfer to MoJ - Support for Sovereign Borders resourcing.		-900,000	
(Section D) Migration and Borders - Budget Exchange - Shared Outcomes Fund - Refugee Transitions.		-2,430,000	
(Section E) Customer Services - Reserve Claim - COVID-19 relief for Asylum and loss of passport and visa income.	977,483,000		
(Section E) Customer Services - Reserve Claim - additional funding for Asylum Support.	404,116,000		
(Section E) Customer Services - Reserve Claim - Afghanistan Resettlement.	657,423,000		
(Section E) Customer Services - Transfer from DFE - LB of Croydon for Unaccompanied Asylum-Seeking Children (UASC).	1,175,000		
(Section E) Customer Services - Surrender - Official Development Aid (Resettlement).		-38,550,000	
(Section E) Customer Services - Transfer to DHSC - Immigration Health Surcharge.		-523,844,000	
(Section E) Customer Services - Transfer to Scottish Government - Immigration Health Surcharge.		-62,371,000	
(Section E) Customer Services - Transfer to Welsh Government - Immigration Health Surcharge.		-37,976,000	
(Section E) Customer Services - Transfer to Northern Ireland Executive - Immigration Health Surcharge.		-21,088,000	
(Section F) Borders and Enforcement - Reserve Claim - COVID-19 support (foreign National Offenders).	3,000,000		
(Section F) Borders and Enforcement - Reserve Claim - COVID-19 relief for loss of income.	15,800,000		
(Section F) Borders and Enforcement - Reserve Claim - COVID-19 support for Health Measures at the Border.	32,796,000		
(Section F) Borders and Enforcement - Reserve Claim - COVID-19 relief for loss of Premium Services income at the Border.	10,000,000		
(Section F) Borders and Enforcement - Transfer from FCDO - UK Overseas Territories Border Security Project.	440,000		
(Section F) Borders and Enforcement - Transfer to DFT - "Travel is Different" campaign.		-100,000	
(Section G) Corporate Enablers - Reserve Claim - COVID-19 support for enabling functions.	42,652,000		
(Section G) Corporate Enablers - Reserve Claim - FCDO Platform Costs.	15,000,000		
(Section G) Corporate Enablers - Reserve Claim - Cashflow forecasting rebate.	2,000		
(Section G) Corporate Enablers - Transfer to CO - Civil Service Local.		-384,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section G) Corporate Enablers - Transfer to MoJ - Estates Management.		-2,212,000	
(Section G) Corporate Enablers - Transfer to CO - Special Advisors.		-139,000	
(Section G) Corporate Enablers - Surrender - 2 Marsham Street budget (Government Property Agency).		-4,535,000	
(Section G) Corporate Enablers - Transfer to CO - Government Consulting Hub.		-195,000	
(Section H) Digital, Data and Technology - Reserve Claim - COVID-19 Relief for remote working	369,000		
Currency Switches between RDEL and CDEL:			
(Section B) Homeland Security	15,235,000		
(Section F) Borders and Enforcement	770,000		
(Section G) Corporate Enablers	50,000,000		
Neutral transfers to reflect the latest forecast budget allocations:			
(Section A) Science, Technology, Analysis, Research and Strategy	165,232,000	-121,103,000	
(Section B) Homeland Security	29,057,000	-58,740,000	
(Section C) Public Safety	187,648,000	-133,612,000	
(Section D) Migration and Borders	133,370,000	-244,630,000	
(Section E) Customer Services	118,142,000	-124,476,000	
(Section F) Borders and Enforcement	83,748,000	-6,354,000	
(Section G) Corporate Enablers	129,299,000	-247,491,000	
(Section H) Digital, Data and Technology	103,539,000	-15,330,000	
(Section J) Communications	5,053,000	-3,352,000	
Total change in Resource DEL (Voted)	3,480,360,000	-1,720,534,000	1,759,826,000
(Section L) AME Charges - Reserve Claim - New provision for Injury to Feelings claims (Aaron hearing) - McCloud/Sargeant court ruling.	243,340,000		
(Section M) Police and Fire Superannuation - Reserve Claim - Support for payment associated with McCloud/Sargeant court ruling.	195,236,000		
Total change in Resource AME (Voted)	438,576,000		438,576,000
(Section A) Science, Technology, Analysis, Research and Strategy - Transfer to ONS - Analysis and Insight resource.		-81,000	
(Section B) Homeland Security - Transfer to MOD - Infra improvements Disinformation analysis.		-756,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Homeland Security - Transfer to MOD - Centre for the protection of National Infrastructure (CPNI).		-650,000	
(Section C) Public Safety - Reserve Claim - Emergency Service Mobile Communication Programme (ESMCP) .	62,000,000		
(Section C) Public Safety - Transfer from DCMS - Emergency Service Mobile Communication Programme (ESMCP).	500,000		
(Section C) Public Safety - Transfer from MOJ - Police and Public Protection Technology for Multi Agency Public Protection System.	3,000,000		
(Section C) Public Safety - Transfer from NCA - Policing top up (in return for Resource DEL).	3,260,000		
(Section C) Public Safety - Transfer from DFT - County Lines (Drug Driving).	15,000		
(Section F) Borders and Enforcement - Reserve Claim - COVID-19 support for Health Measures at the Border.	10,000,000		
Currency Switches between RDEL and CDEL:			
(Section B) Homeland Security		-15,235,000	
(Section F) Borders and Enforcement		-770,000	
(Section G) Corporate Enablers		-50,000,000	
Neutral transfers to reflect the latest forecast budget allocations:			
(Section A) Science, Technology, Analysis, Research and Strategy	4,867,000	-4,729,000	
(Section B) Homeland Security	88,483,000	-18,503,000	
(Section C) Public Safety	93,161,000	-95,425,000	
(Section D) Migration and Borders		-47,103,000	
(Section E) Customer Services	16,491,000	-1,000	
(Section F) Borders and Enforcement	18,962,000	-12,000,000	
(Section G) Corporate Enablers	62,237,000	-53,435,000	
(Section H) Digital, Data and Technology	1,200,000	-3,968,000	
Departmental Unallocated Provision		-50,237,000	
Total change in Capital DEL (Voted)	364,176,000	-352,893,000	11,283,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	1,466,345,000		
Total change in Net Cash Requirement	1,466,345,000		1,466,345,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,759,826,000	-	1,759,826,000
Capital	11,283,000	-	11,283,000
Annually Managed Expenditure			
Resource	438,576,000	-	438,576,000
Capital	-	-	-
Total Net Budget			
Resource	2,198,402,000	-	2,198,402,000
Capital	11,283,000	-	11,283,000
Non-Budget Expenditure	-		
Net cash requirement	1,466,345,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Securing the UK border and for controlling migration of people and goods at ports and airports across the UK and overseas.

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.

Part I (continued)

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
342,710	12,914,862	25,511	1,734,315	368,221	14,649,177	890,527	11,283	901,810
<i>Of which:</i>								
A Science, Technology, Analysis, Research and Strategy								
33,127	64,423	8,000	48,931	41,127	113,354	43,404	57	43,461
B Homeland Security								
49,048	1,084,165	1,557	-6,426	50,605	1,077,739	153,568	53,339	206,907
C Public Safety								
45,956	10,186,755	4,099	255,845	50,055	10,442,600	131,137	66,511	197,648
D Migration and Borders								
37,496	179,209	-12,506	-102,084	24,990	77,125	157,880	-47,103	110,777
E Customer Services (UKVI and HMPO)								
1,142	-854,784	-	1,350,034	1,142	495,250	84,475	16,490	100,965
F Borders and Enforcement								
4,291	1,104,308	-1,450	141,550	2,841	1,245,858	169,526	16,192	185,718
G Corporate Enablers								
149,131	721,668	42	-18,045	149,173	703,623	24,400	-41,198	-16,798
H Digital, Data and Technology								
-	290,281	27,068	61,510	27,068	351,791	60,200	-2,768	57,432
J Communications								
11,941	4,159	-1,299	3,000	10,642	7,159	500	-	500
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	50,237	-50,237	-
Total Spending in DEL								
		25,511	1,734,315			11,283		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,323,359	-	438,576	-	2,761,935	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	243,340	-	243,340	-	-	-
M Police and Fire Superannuation								
-	2,323,359	-	195,236	-	2,518,595	-	-	-
Total Spending in AME								
		-	438,576			-		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		25,511	2,172,891				11,283	
<i>Of which:</i>								
Voted Expenditure		25,511	2,172,891				11,283	
Non Voted Expenditure		-	-				-	

£'000

Present Plans	Changes	Revised Plans
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Net Cash Requirement	16,462,734	1,466,345	17,929,079
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Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
464,606	-96,385	368,221	18,075,181	-3,426,004	14,649,177	901,810	-	901,810
<i>Of which:</i>								
A Science, Technology, Analysis, Research and Strategy								
41,127	-	41,127	122,660	-9,306	113,354	43,461	-	43,461
B Homeland Security								
50,605	-	50,605	1,276,486	-198,747	1,077,739	206,907	-	206,907
C Public Safety								
52,380	-2,325	50,055	10,442,600	-	10,442,600	197,648	-	197,648
D Migration and Borders								
25,990	-1,000	24,990	77,125	-	77,125	110,777	-	110,777
E Customer Services (UKVI and HMPO)								
1,142	-	1,142	3,532,569	-3,037,319	495,250	100,965	-	100,965
F Borders and Enforcement								
2,841	-	2,841	1,284,058	-38,200	1,245,858	185,718	-	185,718
G Corporate Enablers								
241,537	-92,364	149,173	716,961	-13,338	703,623	-16,798	-	-16,798
H Digital, Data and Technology								
27,764	-696	27,068	480,885	-129,094	351,791	57,432	-	57,432
I Legal								
10,578	-	10,578	-	-	-	-	-	-
J Communications								
10,642	-	10,642	7,159	-	7,159	500	-	500
K Arms Length Bodies (Net)								
-	-	-	134,678	-	134,678	15,200	-	15,200
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
Total Spending in DEL								
464,606	-96,385	368,221	18,075,181	-3,426,004	14,649,177	901,810	-	901,810
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,761,935	-	2,761,935	-	-	-
<i>Of which:</i>								
L AME Charges								
-	-	-	243,340	-	243,340	-	-	-
M Police and Fire Superannuation								
-	-	-	2,518,595	-	2,518,595	-	-	-
Total Spending in AME								
-	-	-	2,761,935	-	2,761,935	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
464,606	-96,385	368,221	20,837,116	-3,426,004	17,411,112	901,810	-	901,810
<i>Of which:</i>								
Voted Expenditure								
464,606	-96,385	368,221	20,837,116	-3,426,004	17,411,112	901,810	-	901,810
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	15,580,931	2,198,402	17,779,333
Net Capital Requirement	890,527	11,283	901,810
Accruals to cash adjustments	-8,724	-743,340	-752,064
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-149,878	-	-149,878
Add cash grant-in-aid	138,899	-	138,899
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-397,745	-	-397,745
New provisions and adjustments to previous provisions	-	-243,340	-243,340
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	400,000	-500,000	-100,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	16,462,734	1,466,345	17,929,079

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

	£'000
	Revised Plans
Gross Administration Costs	464,606
<i>Less:</i>	
Administration DEL Income	-96,385
Net Administration Costs	368,221
Gross Programme Costs	21,043,233
<i>Less:</i>	
Programme DEL Income	-3,426,004
Programme AME Income	-
Non-budget income	-72,652
Net Programme Costs	17,544,577
Total Net Operating Costs	17,912,798
<i>Of which:</i>	
Resource DEL	15,017,398
Capital DEL	206,117
Resource AME	2,761,935
Capital AME	-
Non-budget	-72,652
<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	-206,117
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	72,652
Other adjustments	-
Total Resource Budget	17,779,333
<i>Of which:</i>	
Resource DEL	15,017,398
Resource AME	2,761,935
<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	-
Total Resource (Estimate)	17,779,333

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-3,522,389
<i>Of which:</i>	
Administration	
EU Grants Received	-92,195
<i>Of which:</i>	
G: Corporate Enablers	-92,195
Sales of Goods and Services	-865
<i>Of which:</i>	
G: Corporate Enablers	-169
H: Digital, Data and Technology	-696
Other Income	-1,000
<i>Of which:</i>	
D: Migration and Borders	-1,000
Taxation	-2,325
<i>Of which:</i>	
C: Public Safety	-2,325
Total Administration	<u>-96,385</u>
Programme	
EU Grants Received	-21,259
<i>Of which:</i>	
F: Borders and Enforcement	-21,259
Sales of Goods and Services	-1,569,639
<i>Of which:</i>	
A: Science, Technology, Analysis, Research and Strategy	-8,306
D: Migration and Borders	1,250
E: Customer Services (UKVI and HMPO)	-1,400,689
G: Corporate Enablers	-32,800
H: Digital, Data and Technology	-129,094
Other Income	-1,187,047
<i>Of which:</i>	
A: Science, Technology, Analysis, Research and Strategy	-1,000
B: Homeland Security	-14,747
D: Migration and Borders	-1,250
E: Customer Services (UKVI and HMPO)	-1,187,299
F: Borders and Enforcement	-2,213
G: Corporate Enablers	19,462
Taxation	-648,059
<i>Of which:</i>	
B: Homeland Security	-184,000
E: Customer Services (UKVI and HMPO)	-449,331
F: Borders and Enforcement	-14,728
Total Programme	<u>-3,426,004</u>
Total Voted Resource Income	<u>-3,522,389</u>

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

	Present Plans		Changes		Revised Plans	
	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)	-119,275	-119,275	46,623	46,623	-72,652	-72,652
Total	-119,275	-119,275	46,623	46,623	-72,652	-72,652

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Consular premium	-119,275	-119,275	46,623	46,623	-72,652	-72,652
Total	-119,275	-119,275	46,623	46,623	-72,652	-72,652

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
Additional Accounting Officers:	Patricia Hayes CB for sections E, F, G, H, I and J

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:

Andy Marsh	College of Policing
Eric Robinson	Disclosure and Barring Service
Elysia McCaffrey	Gangmasters and Labour Abuse Authority
John Tuckett	Immigration Services Commissioner
Michael Lockwood	Independent Office for Police Conduct
Michelle Russell	Security Industry Authority

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.

Part III: Note E - Arm's Length Bodies (ALBs)
£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
K	College of Policing	49,090	5,000	49,090
K	Disclosure and Barring Service (DBS)	-600	6,000	6,000
K	Gangmasters Licensing Authority	6,923	1,000	7,123
K	Independent Office for Police Conduct	74,324	3,000	72,645
K	Immigration Services Commissioner	3,841	-	3,841
K	Security Industry Authority	1,100	200	200
Total		134,678	15,200	138,899

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>	
Non-statutory liabilities	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from Borders and Enforcement 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). Revalued at GBP/EUR 1.19775 14.01.22	8,349
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.

The Home Office appeal to the Supreme Court in relation to the Gubeladze case (A8 Worker Registration Scheme) has failed. This outcome leaves the Department liable to refund Worker Registration Scheme fees collected over the period 2009 and 2011. The Home Office has recognised a provision for this liability in its 2019/20 accounts. There is also an unquantifiable liability for claims for consequential losses.

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.

Borders and Enforcement New Detection Technology (NDT)

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

10 September 2003, 18 December 2003, 18 March 2004, 2 July 2004 and 30 August 2016.

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

1. Belgium (loan of motion detection equipment and building; and loan of passive millimetre wave imager trucks and reflector and thermal imaging equipment).
2. The Netherlands (loan of motion detection equipment and building/shelters; CO2 probes and Thermal imaging equipment).

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).</p> <p>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.</p> <p>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 Borders and Enforcement in the juxtaposed control zone.</p> <p>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.</p> <p>iv) Ostend: Heartbeat shelters.</p> <p>v) St. Malo: CO2 probes to be operated by French operators.</p> <p>vi) Vlissingen: Heartbeat equipment and shelters.</p> <p>vii) Zeebrugge: Two further Heartbeat buildings and one Passive Millimetric Wave Imager ISO container.</p>	

The minutes also refer to the following:

Indemnity in respect of the deployment and/or demonstration of NDT by Borders and Enforcement 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.

Credit Industry Fraud Avoidance Service (CIFAS) – Fraud Protection Service (Minutes dated 23 November 2011 and 2 March 2016)

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

Past 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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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Daniel Morgan Independent Panel (DMIP) indemnity (Minute dated 17 June 2019)

The Daniel Morgan Independent Panel was set up by the Home Secretary in 2013 to review the 1987 murder of Daniel Morgan, its background and the handling of the case. A contingent liability was formally agreed by HMT in June 2019. This covers the cost of defending any claim, including, where unsuccessful, any damages and claimants cost raised against the Chair, current and former members of the Panel and any person engaged at any time to provide assistance to the Panel, against any civil liability for any act done or omission made in good faith, in the execution of his or her duties, or in the purported execution of his or her duties.

National Crime Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Resource DEL Changes:			
Transfers to and from other government departments:			
(Section A) Conflict, Stability and Security Fund programme funding from the Foreign, Commonwealth and Development Office	31,000		
(Section A) National Cyber Security Programme, programme funding via Cabinet Office	2,926,000		
(Section A) Programme funding from the Crown Prosecution Service	250,000		
(Section A) Star Fund programme funding from the Home Office	490,000		
(Section A) Police Settlement International Non ODA programme funding from the Home Office	18,200,000		
(Section A) RDEL programme funding from Home Office	3,260,000		
(Section A) Covid Fund programme funding from the Home Office	4,480,000		
(Section A) Transfer internally programme funding to CDEL (re CSSF)		-200,000	
(Section A) Transfer internally programme funding to CDEL (re EU transition funding)		-180,000	
(Section A) Transfer internally programme funding to CDEL (re EU transition funding re Prum123)		-130,000	
(Section A) Transfer internally programme funding to CDEL (re EU transition funding re ICCC)		-50,000	
(Section A) Transfer internally programme funding to CDEL (Police Settlement International non ODA re ICCM)		-900,000	
(Section A) Transfer internally programme funding to CDEL (Police Settlement International non ODA)		-100,000	
(Section A) Transfer internally programme funding to CDEL (Police Settlement International non ODA)		-2,755,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Transfer internally programme funding to CDEL (Police Settlement International non ODA)		-1,500,000	
Depreciation			
(Section A) Non Cash Depreciation transfer to HM Treasury		-231,000	
Neutral transfers to reflect the latest forecast budget allocations			
(Section A) National Crime Agency external funded projects programme	78,561,000	-78,561,000	
(Section A) National Crime Agency external funded projects programme contingency	46,246,000	-46,246,000	
(Section A) National Crime Agency third party admin income	30,000	-30,000	
(Section A) National Crime Agency third party programme income	37,357,000	-37,357,000	
Total change in Resource DEL (Voted)	191,831,000	-168,240,000	23,591,000
Resource AME changes:			
(Section B) Reduction in requirement re pension provision, property revaluation, risk and rate changes		-25,000,000	
Total change in Resource AME (Voted)		-25,000,000	-25,000,000
Capital DEL changes:			
(Section A) National Cyber Security Programme funding from the Cabinet Office	500,000		
(Section A) Internal transfer from RDEL programme re EU exit borders funds	180,000		
(Section A) Internal transfer from RDEL programme re EU exit borders funds re ICCC	50,000		
(Section A) Internal transfer from RDEL programme re EU exit borders funds re Prum 123	130,000		
(Section A) Internal transfer from RDEL programme re CSSF funds	200,000		
(Section A) Internal transfer from RDEL programme re Police Settlement transfer re ICCM	900,000		
(Section A) Internal transfer from RDEL programme re Police Settlement Transfer	100,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Internal transfer from RDEL programme re Police Settlement Transfer International non ODA	2,755,000		
(Section A) Internal transfer from RDEL programme re Police Settlement Transfer International non ODA for Equipment	1,500,000		
(Section A) CDEL transfer to Home Office		-3,260,000	
(Section A) National Crime Agency externally funded projects	27,142,000	-27,142,000	
(Section A) National Crime Agency externally funded projects contingency	10,550,000	-10,550,000	
Total change in Capital DEL (Voted)	44,007,000	-40,952,000	3,055,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	23,591,000	-	23,591,000
Capital	3,055,000	-	3,055,000
Annually Managed Expenditure			
Resource	-25,000,000	-	-25,000,000
Capital	-	-	-
Total Net Budget			
Resource	-1,409,000	-	-1,409,000
Capital	3,055,000	-	3,055,000
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by National Crime Agency on:

Departmental Expenditure Limit:Expenditure arising from:

UK and overseas activity including but not limited to:

Principal function - Crime Reduction:

Securing that efficient and effective activities to combat serious and organised 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 objectives; and the administration and operation of the department, its enabling functions and 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, defendants 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. All other costs associated with asset recovery through Criminal and Civil courts and the holding and safe guarding of third party assets.

Work relating to protection of witnesses and victims or potential victims of crime.

Principal function - Criminal Intelligence:

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

Intelligence activities to combat serious and organised 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.

Part I

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.

Work on research and development to increase knowledge and the furtherance of the NCA's strategy and the law enforcement family.

Provision of training to both internal and external parties.

Activity to ensure the effective operation of the organisation during transition and after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surge staff to new deployments as required.

Expenditure to support, protect and enable the NCA and its officers and national and local government and law enforcement organisations during the Covid 19 pandemic.

Work in support of HM Government plans for negotiation of new deals with other countries after exiting the European Union.

Expenditure on goods and services to enable the reduction of the carbon footprint of the organisation.

Income arising from:

UK and overseas activity including but not limited to:

Training and accreditation fees;

Cyber Crime Prevention;

Asset Recovery 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 or by negotiation with third parties, 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.

Providing assistance to other law enforcement and government bodies.

Recovery of expenditure incurred by NCA enabling capability functions that established IT, recruitment of staff, financial and other enabling requirements from third parties who provide the agency with funds to deliver specific and mutually agreed objectives.

Income relating to costs incurred to ensure the effective operation of the organisation during transition and after exiting the European Union including but not limited to contingency planning, amending information systems, implementation of new systems and processes and surging staff to new deployments as required.

Recovery of costs incurred for work in support of HM Government plans for a negotiation of new deals with other countries after exiting the European Union.

Funds from other Government departments to enable the organisation to reduce its carbon footprint.

Income relating to Covid 19 costs and pressures.

Annually Managed Expenditure:

Expenditure arising from:

Pensions and other non-cash items.

National Crime Agency will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
37,461	452,032	-	23,591	37,461	475,623	44,981	3,055	48,036
<i>Of which:</i>								
A National Crime Agency								
37,461	452,032	-	23,591	37,461	475,623	44,981	3,055	48,036
Total Spending in DEL								
		-	23,591			3,055		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	75,000	-	-25,000	-	50,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	75,000	-	-25,000	-	50,000	-	-	-
Total Spending in AME								
		-	-25,000			-		
Total for Estimate								
		-	-1,409			3,055		
<i>Of which:</i>								
Voted Expenditure								
		-	-1,409			3,055		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	670,000	-	670,000

Part II: Revised subhead detail including additional provision

£'000

**Revised
Plans**

Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
47,603	-10,142	37,461	716,647	-241,024	475,623	129,788	-81,752	48,036
<i>Of which:</i>								
A National Crime Agency								
47,603	-10,142	37,461	716,647	-241,024	475,623	129,788	-81,752	48,036
Total Spending in DEL								
47,603	-10,142	37,461	716,647	-241,024	475,623	129,788	-81,752	48,036
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	50,000	-	50,000	-	-	-
<i>Of which:</i>								
B National Crime Agency AME								
-	-	-	50,000	-	50,000	-	-	-
Total Spending in AME								
-	-	-	50,000	-	50,000	-	-	-
Total for Estimate								
47,603	-10,142	37,461	766,647	-241,024	525,623	129,788	-81,752	48,036
<i>Of which:</i>								
Voted Expenditure								
47,603	-10,142	37,461	766,647	-241,024	525,623	129,788	-81,752	48,036
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	564,493	-1,409	563,084
Net Capital Requirement	44,981	3,055	48,036
Accruals to cash adjustments	60,526	-1,646	58,880
<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	-58,800	231	-58,569
New provisions and adjustments to previous provisions	-75,000	25,000	-50,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-130	-	-130
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	194,456	-26,877	167,579
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	670,000	-	670,000

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

	£'000
	Revised Plans
Gross Administration Costs	47,603
<i>Less:</i>	
Administration DEL Income	-10,142
Net Administration Costs	37,461
Gross Programme Costs	766,647
<i>Less:</i>	
Programme DEL Income	-322,226
Programme AME Income	-
Non-budget income	-
Net Programme Costs	444,421
Total Net Operating Costs	481,882
<i>Of which:</i>	
Resource DEL	513,084
Capital DEL	-81,202
Resource AME	50,000
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	81,202
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	563,084
<i>Of which:</i>	
Resource DEL	513,084
Resource AME	50,000
<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	-
Total Resource (Estimate)	563,084

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-251,166**

Of which:

Administration

Sales of Goods and Services

-10,142

Of which:

A: National Crime Agency

-10,142

Total Administration

-10,142

Programme

Sales of Goods and Services

-241,024

Of which:

A: National Crime Agency

-241,024

Total Programme

-241,024

Total Voted Resource Income **-251,166**

Voted Capital DEL **-81,752**
Of which:

Programme

Sales of Assets

-550

Of which:

A: National Crime Agency

-550

Other Grants

-81,202

Of which:

A: National Crime Agency

-81,202

Total Programme

-81,752

Total Voted Capital Income **-81,752**

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

No CFER income or receipts are expected in 2021-22.

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: Graeme Biggar CBE

Graeme Biggar 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.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for Firearms training and other indemnities, with the maximum expose limited to £50m.	50,000
NCA had 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
Contingent Liability for employee claims relating to contracts.	1,600

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A	Interpol subscription subject to exchange rate variation	2,450

Ministry of Justice

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange			
(Section A) Decrease in funding: Return of net RDEL inflows at Supplementary to match funding as at Main Estimate - Programme.		-31,432,000	
Reserve Claims			
(Section A) Funding in relation to the Cash Management Scheme - Admin.	149,000		
Transfers to and from Other Government Departments			
(Section A) Transfer from Home Office for Pre-charge Bail - Programme.	1,410,000		
(Section A) Transfer from Home Office for Controlling and Coercive Behaviour - Programme.	8,460,000		
(Section A) Transfer from Home Office for Additional Estates Cluster staff - Programme.	968,000		
(Section A) Transfer from Home Office for New Plan for Immigration (Sovereign Borders) - Programme.	900,000		
(Section A) Transfer from Home Office for Pro-rotta additional staff from Oct - Programme.	313,000		
(Section A) Transfer from Home Office for Non Staffing Consultancy Costs - Programme.	930,000		
(Section B) Transfer from Ministry of Justice to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme.		-330,000	
(Section B) Transfer from Ministry of Justice to Home Office for Counter-Terrorism Step Up - Programme.		-2,640,000	

(Section A) Transfer from Ministry of Justice to Foreign, Commonwealth and Development Office for Conflict, Stability, Security Fund (Overseas Territories) - Programme.		-16,000
(Section C) Transfer from Department for Transport for Air Traffic Management and Unmanned Aircraft Act 2021 - Programme.	127,000	
(Sections A,C,D) Transfer from Department for Transport for Lasers Modern Transport Bill - Programme.	63,000	
(Section C) Transfer from Crown Prosecutions Service for Roles performed by HM Courts and Tribunals Service Crime Programme/Common Platform staff and PA Consulting costs - Programme.	410,000	
(Section A) Transfer from Department of Health and Social Care for Cosmetic PMB Age Restriction - Programme.	6,000	
(Section A) Transfer from Ministry of Justice to Cabinet Office for CS Local - Admin.		-384,000
(Section A) Transfer from Ministry of Housing, Communities and Local Government: Communities for Offender Accommodation Pilot Programme - Programme.	280,000	
(Section A) Transfer from Department for Work and Pensions to fund Social Security & Child Support (SSCS) Tribunal - Programme.	23,449,000	
(Section A) Transfer from Ministry of Justice to Department for Business, Energy & Industrial Strategy for ACAS Employment Dispute Programme - Programme.		-1,920,000
(Section A) Transfer from Ministry of Justice to Ministry of Housing, Communities and Local Government: Communities for Better Outcomes through Linked Data (BOLD) Programme - Admin.		-123,000
(Section A) Transfer from Ministry of Justice to Department of Health and Social Care for Better Outcomes through Linked Data (BOLD) Programme - Admin.		-24,000
(Section A) Transfer from Ministry of Justice to Office for Health Improvement and Disparities for Better Outcomes through Linked Data (BOLD) Programme - Admin.		-130,000
(Section A) Transfer from Ministry of Justice to Scotland Office for MoJ Pay Award Costs cover - Admin.		-72,000
(Section A) Transfer from Ministry of Justice to Wales Office for MoJ Pay Award Costs cover - Admin.		-131,000

(Section A) Transfer from Ministry of Justice to Northern Ireland Office for MoJ Pay Award Costs cover - Admin.		-436,000
(Section A) Transfer from Ministry of Justice to Cabinet Office for Special Advisors costs - Admin.		-96,000
(Section A) Transfer from Cabinet Office for Grants Single Applicant Portal - Programme.	44,000	
(Section A) Transfer from Ministry of Justice to Cabinet Office for Government Consulting Hub - Admin.		-195,000
(Section C) Transfer from HM Revenue and Customs for Additional court hearings costs due to Loan Charge - Programme.	140,000	
(Section A) Transfer from Department for Education for the Data Improvement Across Government (DIAG) Programme - Admin.	135,000	
(Section A) Transfer from Cabinet Office (Security and Intelligence Agencies) for ServiceNow security improvements - Programme.	145,000	
Switch from Voted to Non-voted		
(Section A) Reduction in CFER related to Office for Legal Complaints.		-726,000
(Section C) Reduction in Higher Judiciary Judicial Salaries.	7,529,000	
Line Switches		
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group transfer - Prison management costs.	10,433,000	-10,433,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group transfer - Prison facilities maintenance costs.	224,883,000	-224,883,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group transfer - Youth Custody Service business rates.	426,000	-426,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group transfer - Hewell Grange Prison security costs.	80,000	-80,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group transfer - Approved Premises maintenance.	4,200,000	-4,200,000
(Section B to Section A) HM Prison and Probation Service to People Group and Chief Financial Officer Group - Leadership development schemes.	3,117,000	-3,117,000

(Section B to Section A) HM Prison and Probation Service to HM Inspectorate of Probation - Serious Further Offence inspections.	194,000	-194,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Data management work.	430,000	-430,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Facility management costs.	2,000,000	-2,000,000
(Section B to Section A) HM Prison and Probation Service to Various Ministry of Justice areas - Distribution of relevant Community Rehabilitation Company budgets following their integration into the department.	69,555,000	-69,555,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Public Protection Unit Database.	181,000	-181,000
(Section A to Section B) Chief Financial Officer Group to HM Prison and Probation Service - Probation Reform Programme.	5,071,000	-5,071,000
(Section A to Section B) Youth Justice and Offender Policy to HM Prison and Probation Service - Residential Women Centre pilot.	271,000	-271,000
(Section A to Section B) Chief Financial Officer Group to HM Prison and Probation Service - Transition 2 Adulthood Pilot.	64,000	-64,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Additional maintenance spend.	16,000,000	-16,000,000
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Electronic Monitoring Programme staff funding.	28,000	-28,000
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Breathing space funding.	161,000	-161,000
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Nightingale courts.	21,000,000	-21,000,000
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Transfer applications management.	240,000	-240,000
(Section C to Section A) HM Courts and Tribunals Service to Chief Financial Officer Group - EU transition funding.	1,818,000	-1,818,000

(Section D to Section A) Legal Aid Agency to Chief Financial Officer Group - IFRS16 adjustments.	23,000	-23,000	
(Section D to Section A) Legal Aid Agency to Chief Financial Officer Group - Funding for air con heater at South Tyneside, new hub in Nottingham and Learning pool website (RDEL to CDEL switch).	250,000	-250,000	
(Section A to Section D) Chief Financial Officer Group to Legal Aid Agency - Depreciation and amortisation requirements.	878,000	-878,000	
(Section D to Section A) Legal Aid Agency to Chief Financial Officer Group - Rental budgets.	212,000	-212,000	
(Section A to Section E) Chief Financial Officer Group to Criminal Injuries Compensation Authority - Depreciation and rent.	529,000	-529,000	
(Section A to Section E) Chief Financial Officer Group to Criminal Injuries Compensation Authority - Caseload funding.	5,000,000	-5,000,000	
(Section A to Section F) Chief Financial Officer Group to Office of the Public Guardian - Covid-19 funding.	7,632,000	-7,632,000	
(Section G to Section A) CAF/CASS to Chief Financial Officer Group - IFRS16 funding.	148,000	-148,000	
(Section A to Section G) Chief Financial Officer Group to CAF/CASS - Operational funding.	4,700,000	-4,700,000	
(Section I to Section A) Judicial Appointments Commission to Chief Financial Officer Group - Judicial recruitment programme.	500,000	-500,000	
(Section A to Section I) Chief Financial Officer Group to Judicial Appointments Commission - Additional depreciation requirement.	25,000	-25,000	
(Section N to Section A) Independent Monitoring Authority to Chief Financial Officer Group - Reduced funding requirement due to lower than expected litigation spend and Covid-19 impacts on operations.	2,185,000	-2,185,000	
Total change in Resource DEL (Voted)	427,692,000	-420,889,000	6,803,000
(Section P) Reduction in CFER related to Office for Legal Complaints.	726,000		
(Section O) Reduction in Higher Judiciary Judicial Salaries.		-7,529,000	
Total change in Resource DEL (Non-Voted)	726,000	-7,529,000	-6,803,000

Reserve Claims

(Section A) Funding in relation to movement in Provisions. 255,700,000

Line Switches

(Section R to Section Q) Movement in Provision. 3,000,000 -3,000,000

(Section S to Section Q) Movement in Provision. 37,000,000 -37,000,000

(Section Q to Section T) Movement in Provision. 133,000,000 -133,000,000

(Section U to Section Q) Movement in Provision. 15,000,000 -15,000,000

(Section Q to Section Y) Movement in Provision. 1,000 -1,000

(Section Q to Section Z) Movement in Provision. 1,000 -1,000

(Section Q to Section AA) Movement in Provision. 1,000 -1,000

(Section Q to Section AE) Movement in Provision. 1,000 -1,000

(Section Q to Section X) Movement in Provision. 465,000 -465,000

(Section Q to Section W) Movement in Provision. 11,108,000 -11,108,000

(Section Q to Section AD) Movement in Provision. 42,000 -42,000

Total change in Resource AME (Voted) **455,319,000** **-199,619,000** **255,700,000**

Budget Exchange

(Section B) Decrease in funding: Ringfenced funding profile change - Additional Prison places. -272,000,000

Reserve Claims

(Section A) Funding in relation to the Shared Outcomes Fund - BOLD Programme. 1,595,000

(Section A) Funding in relation to HM Courts and Tribunals Service Reform. 101,370,000

Transfers to and from Other Government Departments

(Section B) Transfer from Ministry of Justice to Home Office for Multi-Agency Public Protection System (MAPPS) - Programme. -3,000,000

Line Switches

(Section A to Section N) Chief Financial Officer Group to Independent Monitoring Authority - Nominal CDEL Allocation. 1,000 -1,000

(Section I to Section A) Judicial Appointments Commission to Chief Financial Officer Group - Digital development capital no longer required.	100,000	-100,000	
(Section A to Section L) Chief Financial Officer Group to Parole Board - Laptop purchase.	122,000	-122,000	
(Section B to Section A) Transfer from HM Prison and Probation Service to Chief Financial Officer Group - HMPPS Intranet.	200,000	-200,000	
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Custodial maintenance.	175,000,000	-175,000,000	
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Prison facility maintenance.	45,000,000	-45,000,000	
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Custodial maintenance.	15,000,000	-15,000,000	
(Section B to Section A) HM Prison and Probation Service to Chief Financial Officer Group - Approved Premises maintenance.	4,500,000	-4,500,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Nightingale courts.	1,000,000	-1,000,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - UK Cloud.	1,750,000	-1,750,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - LIBRA Green on Black Replacement.	1,000,000	-1,000,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Estates works.	10,000,000	-10,000,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - Mechanical and Engineering projects.	10,000,000	-10,000,000	
(Section A to Section C) Chief Financial Officer Group to HM Courts and Tribunals Service - No Fault Divorce.	2,200,000	-2,200,000	
(Section A to Section D) Chief Financial Officer Group to Legal Aid Agency - IFRS16 requirement for new lease.	1,262,000	-1,262,000	
(Section D to Section A) Legal Aid Agency to Chief Financial Officer Group - non cash budget transfer.	190,000	-190,000	
(Section A to Section D) Chief Financial Officer Group to Legal Aid Agency - New heating system.	250,000	-250,000	
Total change in Capital DEL (Voted)	370,540,000	-542,575,000	-172,035,000

Reserve Claims

(Section Q) Funding in relation to movement in Provisions. 10,300,000

Line Switches

(Section Q to Section R) Movement in Provision. 22,300,000 -22,300,000

(Section Q to Section S) Movement in Provision 229,000 -229,000

(Section Q to Section X) Movement in Provision. 1,000 -1,000

(Section Q to Section AE) Movement in Provision. 1,000 -1,000

(Section Q to Section Z) Movement in Provision. 1,000 -1,000

(Section Q to Section AA) Movement in Provision. 1,000 -1,000

(Section Q to Section U) Movement in Provision. 1,000 -1,000

(Section Q to Section T) Movement in Provision. 1,000 -1,000

Total change in Capital AME (Voted)	32,835,000	-22,535,000	10,300,000
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Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.

-144,553,000

Total change in Net Cash Requirement		-144,553,000	-144,553,000
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Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,803,000	-6,803,000	-
Capital	-172,035,000	-	-172,035,000
Annually Managed Expenditure			
Resource	255,700,000	-	255,700,000
Capital	10,300,000	-	10,300,000
Total Net Budget			
Resource	262,503,000	-6,803,000	255,700,000
Capital	-161,735,000	-	-161,735,000
Non-Budget Expenditure	-		
Net Cash Requirement	-144,553,000		

Supplementary amounts required in the year ending 31 March 2022 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 and associated offices including the Office of the Accountant General; administration of judicial pay and of the Judicial Pensions Scheme.

Policy and activities relating to the justice system including: civil, family and criminal justice; support for victims and witnesses; miscarriages of justice; judicial and legal services policy.

Policy and activities related to coroner, burial and cremation services including the administration of the Children's Funeral Fund.

Policy and activities relating to sentencing and offender reform, including prison, probation and youth justice; support for youth, women and vulnerable offenders; commissioning of prison, probation, youth custody services including safety and security.

Policy and activities relating to human rights, both domestic and in relation to the UK's international obligations; management of the Government's constitutional relationship with the Crown Dependencies; European and international business in the justice field including costs arising from UK's exit of the European Union.

Payments in respect of public inquests and inquiries; fee refund schemes; grants and other payments to Police and Crime Commissioners, local authorities, other justice system partners, support providers and public sector bodies.

Compensation to judicial office holders, including payments in lieu of pension where this cannot be met by the Judicial Pensions Scheme.

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; the Office of the Public Guardian; the Criminal Injuries Compensation Authority and the Legal Aid Agency, including costs paid from central funds.

Net expenditure by the following executive Arm's Length Bodies: Criminal Cases Review Commission; Children and Family Court Advisory and Support Service; Independent Monitoring Authority for the Citizens' Rights Agreements, Judicial Appointments Commission; Legal Services Board; Office for Legal Complaints; Parole Board; Youth Justice Board and Gov Facility Services Limited.

Expenditure of advisory Arm's Length Bodies on inspectorates, monitoring boards, lay observers, the UK National Preventive Mechanism, the Prisons and Probation Ombudsman, Judicial Appointments and Conduct Ombudsman; support for the judiciary and other monitoring and advisory activities; the Law Commission, the Office of the Official Solicitor and the Public Trustee; the Sentencing Council for England and Wales and the Victims' Commissioner.

Governmental response to the coronavirus Covid-19 pandemic.

Capital, depreciation and other non-cash costs falling in DEL.

* Activities arising from EU Transition activities.

Income arising from:

Income related to the activities of Her Majesty's Courts and Tribunals Service, including Civil and Family Court fee income; Tribunals fee income; Probate Fee Income.

Fine income, including retention of legacy criminal court charging income; 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.

Income related to the activities of Her Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; and receipts from external organisations, subsidies and sales; receipts from local authorities for secure remand places.

Fees charged by the Public Trustee, Office of the Public Guardian and Court of Protection.

Income related to the activities of the Legal Aid Agency including, client contributions, recoveries, interest and grants from other third parties; and repayment of criminal injuries compensation.

Recoveries from the Debt Management Office for the cost of administering funds in court; from investment managers for the cost of administering the Lord Chancellor's Strategic Investment Board; for research and recommendation work undertaken by the Law Commission; recoveries by the Office of the Official Solicitor.

Legal services regulation; judicial superannuation contributions and receipts from the Judicial Pensions 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.

The general administration receipts of the Department and its executive agencies, including the recovery of salaries, the disposal of capital assets, charges for accommodation, sale of goods and services, and interest from bank accounts; other charges and receipts received from other government departments.

* Contributions from Other Government Departments towards the costs of inquests and inquiries.

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.

Additional Universal Credit expenditure associated with the early release of prisoners.

Ministry of Justice will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
496,635	8,765,809	-1,307	8,110	495,328	8,773,919	1,718,265	-172,035	1,546,230
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
420,656	-219,752	-1,728	295,103	418,928	75,351	90,751	315,370	406,121
B HM Prison and Probation Service								
25,132	4,677,548	-283	-328,812	24,849	4,348,736	1,151,686	-514,700	636,986
C HM Courts and Tribunals Service								
19,325	2,006,177	1,270	26,530	20,595	2,032,707	459,317	25,950	485,267
D Legal Aid Agency								
17,283	1,891,215	548	-153	17,831	1,891,062	3,543	1,322	4,865
E Criminal Injuries Compensation Authority Agency								
215	137,664	-613	6,143	-398	143,807	100	-	100
F Office of the Public Guardian								
-	-8,007	-	7,632	-	-375	5,254	-	5,254
G Children and Family Court Advisory and Support Service (Net)								
5,330	130,491	-	4,551	5,330	135,042	5,622	-	5,622
H Criminal Cases Review Commission (Net)								
570	6,733	50	-50	620	6,683	868	-	868
I Judicial Appointments Commission (Net)								
443	8,218	-	-475	443	7,743	250	-100	150
J Legal Services Board (Net)								
-	4,014	-	83	-	4,097	24	-	24
K Office for Legal Complaints (Net)								
-	14,485	-	-809	-	13,676	250	-	250
L Parole Board (Net)								
1,396	22,082	-	-	1,396	22,082	-	122	122
M Youth Justice Board (Net)								
3,039	91,242	-	1	3,039	91,243	600	-	600
N Independent Monitoring Authority for the Citizens' Rights Agreements (Net)								
3,246	3,699	-551	-1,634	2,695	2,065	-	1	1
Non-voted Expenditure								
-	147,263	-	-6,803	-	140,460	-	-	-
<i>Of which:</i>								
O Higher Judiciary Judicial Salaries								
-	165,763	-	-7,529	-	158,234	-	-	-
P Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts								
-	-18,500	-	726	-	-17,774	-	-	-
Total Spending in DEL								
		-1,307	1,307			-172,035		

Part II: Changes Proposed

£'000

	Net Resources						Net Capital		
	Present		Changes		Revised		Present	Changes	Revised
	Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
	1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
	-	404,220	-	255,700	-	659,920	31,831	10,300	42,131
<i>Of which:</i>									
Q Policy, Corporate Services and Associated Offices	-	84,490	-	166,081	-	250,571	22,672	-12,235	10,437
R HM Prison and Probation Service	-	175,000	-	-3,000	-	172,000	-	22,300	22,300
S HM Courts and Tribunals Service	-	81,488	-	-37,000	-	44,488	6,871	229	7,100
T Legal Aid Agency	-	17,000	-	133,000	-	150,000	-	1	1
U Criminal Injuries Compensation Authority Agency	-	30,000	-	-15,000	-	15,000	-	1	1
W Children and Family Court Advisory and Support Service (Net)	-	15,319	-	11,108	-	26,427	1,200	-	1,200
X Criminal Cases Review Commission (Net)	-	258	-	465	-	723	-	1	1
Y Judicial Appointments Commission (Net)	-	-	-	1	-	1	-	-	-
Z Legal Services Board (Net)	-	-	-	1	-	1	-	1	1
AA Office of Legal Complaints (Net)	-	-	-	1	-	1	-	1	1
AD Government Facility Services Limited (Net)	-	-	-	42	-	42	-	-	-
AE Independent Monitoring Authority for the Citizens' Rights Agreements (Net)	-	-	-	1	-	1	-	1	1
Total Spending in AME				255,700				10,300	
Total for Estimate			-1,307	257,007				-161,735	
<i>Of which:</i>									
Voted Expenditure									
			-1,307	263,810				-161,735	
Non Voted Expenditure									
			-	-6,803				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	10,774,195	-144,553	10,629,642

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
537,041	-41,713	495,328	10,414,367	-1,640,448	8,773,919	1,555,180	-8,950	1,546,230
<i>Of which:</i>								
A Policy, Corporate Services and Associated Offices								
459,016	-40,088	418,928	1,318,935	-1,243,584	75,351	406,371	-250	406,121
B HM Prison and Probation Service								
25,149	-300	24,849	4,556,324	-207,588	4,348,736	639,186	-2,200	636,986
C HM Courts and Tribunals Service								
20,595	-	20,595	2,088,904	-56,197	2,032,707	491,767	-6,500	485,267
D Legal Aid Agency								
17,831	-	17,831	1,937,477	-46,415	1,891,062	4,865	-	4,865
E Criminal Injuries Compensation Authority Agency								
927	-1,325	-398	158,953	-15,146	143,807	100	-	100
F Office of the Public Guardian								
-	-	-	71,143	-71,518	-375	5,254	-	5,254
G Children and Family Court Advisory and Support Service (Net)								
5,330	-	5,330	135,042	-	135,042	5,622	-	5,622
H Criminal Cases Review Commission (Net)								
620	-	620	6,683	-	6,683	868	-	868
I Judicial Appointments Commission (Net)								
443	-	443	7,743	-	7,743	150	-	150
J Legal Services Board (Net)								
-	-	-	4,097	-	4,097	24	-	24
K Office for Legal Complaints (Net)								
-	-	-	13,676	-	13,676	250	-	250
L Parole Board (Net)								
1,396	-	1,396	22,082	-	22,082	122	-	122
M Youth Justice Board (Net)								
3,039	-	3,039	91,243	-	91,243	600	-	600
N Independent Monitoring Authority for the Citizens' Rights Agreements (Net)								
2,695	-	2,695	2,065	-	2,065	1	-	1
Non-voted expenditure								
-	-	-	158,234	-17,774	140,460	-	-	-
<i>Of which:</i>								
O Higher Judiciary Judicial Salaries								
-	-	-	158,234	-	158,234	-	-	-
P Office for Legal Complaints/Legal Services Board - Consolidated								
Fund Extra Receipts								
-	-	-	-	-17,774	-17,774	-	-	-
Total Spending in DEL								
537,041	-41,713	495,328	10,572,601	-1,658,222	8,914,379	1,555,180	-8,950	1,546,230

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	659,920	-	659,920	42,131	-	42,131
<i>Of which:</i>								
Q Policy, Corporate Services and Associated Offices								
-	-	-	250,571	-	250,571	10,437	-	10,437
R HM Prison and Probation Service								
-	-	-	172,000	-	172,000	22,300	-	22,300
S HM Courts and Tribunals Service								
-	-	-	44,488	-	44,488	7,100	-	7,100
T Legal Aid Agency								
-	-	-	150,000	-	150,000	1	-	1
U Criminal Injuries Compensation Authority Agency								
-	-	-	15,000	-	15,000	1	-	1
V Office of the Public Guardian								
-	-	-	300	-	300	1,088	-	1,088
W Children and Family Court Advisory and Support Service (Net)								
-	-	-	26,427	-	26,427	1,200	-	1,200
X Criminal Cases Review Commission (Net)								
-	-	-	723	-	723	1	-	1
Y Judicial Appointments Commission (Net)								
-	-	-	1	-	1	-	-	-
Z Legal Services Board (Net)								
-	-	-	1	-	1	1	-	1
AA Office for Legal Complaints (Net)								
-	-	-	1	-	1	1	-	1
AB Parole Board (Net)								
-	-	-	165	-	165	-	-	-
AC Youth Justice Board (Net)								
-	-	-	200	-	200	-	-	-
AD Government Facility Services Limited (Net)								
-	-	-	42	-	42	-	-	-
AE Independent Monitoring Authority for the Citizens' Rights Agreements (Net)								
-	-	-	1	-	1	1	-	1
Total Spending in AME								
-	-	-	659,920	-	659,920	42,131	-	42,131
Total for Estimate								
537,041	-41,713	495,328	11,232,521	-1,658,222	9,574,299	1,597,311	-8,950	1,588,361
<i>Of which:</i>								
Voted Expenditure								
537,041	-41,713	495,328	11,074,287	-1,640,448	9,433,839	1,597,311	-8,950	1,588,361
Non Voted Expenditure								
-	-	-	158,234	-17,774	140,460	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	9,813,927	255,700	10,069,627
Net Capital Requirement	1,750,096	-161,735	1,588,361
Accruals to cash adjustments	-642,565	-245,321	-887,886
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-319,744	-12,812	-332,556
Add cash grant-in-aid	284,608	13,078	297,686
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-870,951	-337	-871,288
New provisions and adjustments to previous provisions	-139,758	-534,123	-673,881
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	640,000	-100,000	540,000
Use of provisions	-236,720	388,873	152,153
Removal of non-voted budget items	-147,263	6,803	-140,460
<i>Of which:</i>			
Consolidated Fund Standing Services	-165,763	7,529	-158,234
Other adjustments	18,500	-726	17,774
Net Cash Requirement	10,774,195	-144,553	10,629,642

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

	£'000
	Revised Plans
Gross Administration Costs	537,004
<i>Less:</i>	
Administration DEL Income	-41,713
Net Administration Costs	495,291
Gross Programme Costs	10,884,164
<i>Less:</i>	
Programme DEL Income	-1,658,222
Programme AME Income	-
Non-budget income	-
Net Programme Costs	9,225,942
Total Net Operating Costs	9,721,233
<i>Of which:</i>	
Resource DEL	9,052,939
Capital DEL	-
Resource AME	764,026
Capital AME	-
Non-budget	-95,732
<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	348,394
Total Resource Budget	10,069,627
<i>Of which:</i>	
Resource DEL	9,409,707
Resource AME	659,920
<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	17,774
Other adjustments	-17,774
Total Resource (Estimate)	10,069,627

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,682,161
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-41,713
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-40,088
B HM Prison and Probation Service	-300
E Criminal Injuries Compensation Authority Agency	-1,325
Total Administration	<u>-41,713</u>
Programme	
Sales of Goods and Services	-1,640,448
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-1,243,584
B HM Prison and Probation Service	-207,588
C HM Courts and Tribunals Service	-56,197
D Legal Aid Agency	-46,415
E Criminal Injuries Compensation Authority Agency	-15,146
F Office of The Public Guardian	-71,518
Total Programme	<u>-1,640,448</u>
Total Voted Resource Income	<u>-1,682,161</u>
Voted Capital DEL	-8,950
<i>Of which:</i>	
Programme	
Sales of Assets	-8,950
<i>Of which:</i>	
A Policy, Corporate Services and Associated Offices	-250
B HM Prison and Probation Service	-2,200
C HM Courts and Tribunals Service	-6,500
Total Programme	<u>-8,950</u>
Total Voted Capital Income	<u>-8,950</u>

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

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-18,500	-18,500	726	726	-17,774	-17,774
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-18,500	-18,500	726	726	-17,774	-17,774

Detailed description of CFER sources

£'000

	Present Plans		Change		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Resource DEL						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-18,500	-18,500	726	726	-17,774	-17,774
Total	-18,500	-18,500	726	726	-17,774	-17,774

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
Executive Agency Accounting Officers:	
Jo Farrar for Sections B, R	Chief Executive, HM Prison and Probation Service
Kevin Sadler for Sections C, S	Interim Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Sections D, T	Chief Executive, Legal Aid Agency
Linda Brown for Sections E, U	Chief Executive, Criminal Injuries Compensation Authority
Nick Goodwin for Sections F, V	Public Guardian and Chief Executive, 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.

ALB Accounting Officers:	
Jacky Tiotto	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
Matthew Hill	Chief Executive, Legal Services Board
Paul McFadden	Chief Ombudsman and Chief Executive, Office for Legal Complaints
Martin Jones	Chief Executive, Parole Board
Claudia Sturt	Chief Executive, Youth Justice Board
Paul Ryder	Chief Executive, Gov Facility Services Ltd
Kate Chamberlain	Chief Executive, Independent Monitoring Authority for Citizens' Rights Agreements

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 (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
G	Children and Family Court Advisory and Support Service		140,372	5,622	143,714
H	Criminal Cases Review Commission		7,303	868	7,571
I	Judicial Appointments Commission		8,186	150	8,116
J	Legal Services Board		4,097	24	3,922
K	Office for Legal Complaints		13,676	250	13,426
L	Parole Board		23,478	122	23,182
M	Youth Justice Board		94,282	600	93,095
N	Independent Monitoring Authority for the Citizens' Rights Agreements		4,760	1	4,660
W	Children and Family Court Advisory and Support Service		26,427	1,200	-
X	Criminal Cases Review Commission		723	1	-
Y	Judicial Appointments Commission		1	-	-
Z	Legal Services Board		1	1	-
AA	Office for Legal Complaints		1	1	-
AB	Parole Board		165	-	-
AC	Youth Justice Board		200	-	-
AD	Government Facility Services Limited		42	-	-
AE	Independent Monitoring Authority for the Citizens' Rights Agreements		1	1	-
Total			323,715	8,841	297,686

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	The Law Society	55
A	The Bar Council	61
A	Administration of Voucher Scheme	175
A	Mediation Voucher Scheme	3,076

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
HM Courts and Tribunals Service (HMCTS): Schemes to refund court fees which were charged in error, or incorrectly set.	9,255
Employment Tribunal Refunds: In July 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 fees paid under the order to those who paid them.	13,904
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,157
In November 2017 a review of other fees for courts and tribunal proceedings identified that in some cases fees had been incorrectly charged and in other cases fees had inadvertently been set above cost without the legal authority to do so. In July 2018 a Written Ministerial Statement announced that a refund scheme would be established to reimburse people the amounts they had been over-charged.	14,468
Employment Tribunals: The Department is currently defending a number of Employment Tribunal claims.	1,500
Other European Court of Human Rights claims: The Department is currently engaged in several cases at the European Court of Human Rights, some of which may involve possible financial liabilities and others which are unquantifiable.	520
Headquarters legal claims: There is a number of outstanding legal claims against the Department Headquarters, some of which involve possible financial liabilities. These legal claims include judicial reviews challenging refusal to pay compensation for miscarriages of justice and legal aid funding.	150
Data Protection Act: There are claims against the Department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	Unquantifiable
The Lord Chancellor's discount rate: In deriving an award value for pre-tariff cases, the Criminal Injuries Compensation Authority (CICA) applies a discount rate on expected future care costs and loss of earnings. The rate applied to these cases is -0.25%, being the Lord Chancellor's discount rate. Given that the value of provision for the remaining pre-tariff cases is high, there is an outstanding risk that until all pre-tariff cases are resolved, changes in the Lord Chancellor's discount rate may have material financial impacts to CICA.	Unquantifiable
Incidents Incurred But Not Yet Received (IBNYR): CICA has an unquantifiable contingent liability in respect of individuals who have been victims of violent crime but have not yet applied to CICA. This depends upon an application being submitted which meets the criteria set out in the relevant Criminal Injuries Compensation Scheme in force at the date of the application. CICA therefore recognises that a contingent liability exists for IBNYR. It is not practicable to estimate the financial effect of IBNYR because it is not possible to establish the total number of eligible criminal injuries or other relevant factors, such as the likelihood of an application being made.	Unquantifiable
HMPPS: Claims against HM Prison and Probation Service (HMPPS) by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	67,900

Crown Prosecution Service

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Budget transfer to AGO to support their IT Services		-534,000	
"(Section B)" Budget transfer from FCDO for CSSF Funds	52,000		
"(Section B)" Budget transfer from SIA (Cabinet Office) for the NCSP Cyber Strategy	200,000		
"(Section B)" Budget Exchange to support ongoing court recovery due to Covid-19 pandemic		-12,000,000	
"(Section B)" Return of additional funding received during Main Estimate		-12,016,000	
"(Section B)" Budget transfer to HMCTS for agreed CPS funded roles & PA Consulting ESM contribution		-410,000	
"(Section B)" Budget transfer to NCA for agreed CPS funded roles		-250,000	
Total change in Resource DEL (Voted)	252,000	-25,210,000	-24,958,000
Revisions to the Net Cash Requirement reflect changes to Resource DEL (Voted) as set out above.	252,000	-25,210,000	
Total change in Net Cash Requirement	252,000	-25,210,000	-24,958,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-24,958,000	-	-24,958,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-24,958,000	-	-24,958,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-24,958,000		

Supplementary amounts required in the year ending 31 March 2022 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; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Governmental response to the coronavirus Covid-19 pandemic.

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
40,577	635,079	-534	-24,424	40,043	610,655	6,205	-	6,205
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
40,577	-	-534	-	40,043	-	-	-	-
B Crown Prosecutions and Legal Services								
-	635,079	-	-24,424	-	610,655	6,205	-	6,205
Total Spending in DEL								
		-534	-24,424					
Total for Estimate								
		-534	-24,424					
<i>Of which:</i>								
Voted Expenditure								
		-534	-24,424					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	664,481	-24,958	639,523

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
40,543	-500	40,043	663,155	-52,500	610,655	6,205	-	6,205
<i>Of which:</i>								
A Administration Costs in HQ and on Central Services								
40,543	-500	40,043	-	-	-	-	-	-
B Crown Prosecutions and Legal Services								
-	-	-	663,155	-52,500	610,655	6,205	-	6,205
Total Spending in DEL								
40,543	-500	40,043	663,155	-52,500	610,655	6,205	-	6,205
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	5,950	-	5,950	500	-	500
<i>Of which:</i>								
C CPS voted AME charges								
-	-	-	5,950	-	5,950	500	-	500
Total Spending in AME								
-	-	-	5,950	-	5,950	500	-	500
Total for Estimate								
40,543	-500	40,043	669,105	-52,500	616,605	6,705	-	6,705
<i>Of which:</i>								
Voted Expenditure								
40,543	-500	40,043	669,105	-52,500	616,605	6,705	-	6,705
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	681,606	-24,958	656,648
Net Capital Requirement	6,705	-	6,705
Accruals to cash adjustments	-23,830	-	-23,830
<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	-17,380	-	-17,380
New provisions and adjustments to previous provisions	-6,450	-	-6,450
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	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	664,481	-24,958	639,523

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

£'000

Revised
Plans

Gross Administration Costs	40,543
<i>Less:</i>	
Administration DEL Income	-500
Net Administration Costs	40,043
Gross Programme Costs	669,105
<i>Less:</i>	
Programme DEL Income	-52,500
Programme AME Income	-
Non-budget income	-
Net Programme Costs	616,605
Total Net Operating Costs	656,648
<i>Of which:</i>	
Resource DEL	650,698
Capital DEL	-
Resource AME	5,950
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	-
Total Resource Budget	656,648
<i>Of which:</i>	
Resource DEL	650,698
Resource AME	5,950
<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	-
Total Resource (Estimate)	656,648

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-53,000
<i>Of which:</i>	
Administration	
Other Income	-500
<i>Of which:</i>	
A Administration Costs in HQ and on Central Services	-500
Total Administration	<u>-500</u>
 Programme	
Taxation	-52,500
<i>Of which:</i>	
B Crown Prosecutions and Legal Services	-52,500
Total Programme	<u>-52,500</u>
 Total Voted Resource Income	 <u>-53,000</u>

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

No CFER income or receipts are expected in 2021-22.

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: Max Hill

Additional Accounting Officer: Rebecca Lawrence 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.

Serious Fraud Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section Spending in DEL (Sub Head A4)			
Investigation and Prosecution Gross Resource DEL	17,250,000		
Total change in Resource DEL (Voted)	17,250,000		17,250,000
Section Spending in AME (Sub Head B4)			
New Provisions and adjustments to existing provisions	1,000,000		
Total change in Resource AME (Voted)	1,000,000		1,000,000
Revisions to the Net Cash Requirement to reflect changes to resource and capital as set out above.	17,250,000		
Total change in Net Cash Requirement	17,250,000		17,250,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	17,250,000	-	17,250,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
Total Net Budget			
Resource	18,250,000	-	18,250,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	17,250,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
9,385	46,529	-	17,250	9,385	63,779	3,900	-	3,900
<i>Of which:</i>								
A Investigations and Prosecution								
9,385	46,529	-	17,250	9,385	63,779	3,900	-	3,900
Total Spending in DEL								
		-		17,250		-		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	2,500	-	1,000	-	3,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	2,500	-	1,000	-	3,500	-	-	-
Total Spending in AME								
		-		1,000		-		
Total for Estimate								
		-		18,250		-		
<i>Of which:</i>								
Voted Expenditure								
		-		18,250		-		
Non Voted Expenditure								
		-		-		-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	57,114	17,250	74,364

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
9,385	-	9,385	64,679	-900	63,779	3,900	-	3,900
<i>Of which:</i>								
A Investigations and Prosecution								
9,385	-	9,385	64,679	-900	63,779	3,900	-	3,900
Total Spending in DEL								
9,385	-	9,385	64,679	-900	63,779	3,900	-	3,900
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	3,500	-	3,500	-	-	-
<i>Of which:</i>								
B New Provisions and Adjustment to existing provisions								
-	-	-	3,500	-	3,500	-	-	-
Total Spending in AME								
-	-	-	3,500	-	3,500	-	-	-
Total for Estimate								
9,385	-	9,385	68,179	-900	67,279	3,900	-	3,900
<i>Of which:</i>								
Voted Expenditure								
9,385	-	9,385	68,179	-900	67,279	3,900	-	3,900
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	58,414	18,250	76,664
Net Capital Requirement	3,900	-	3,900
Accruals to cash adjustments	-5,200	-1,000	-6,200
<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
New provisions and adjustments to previous provisions	-2,500	-1,000	-3,500
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	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	57,114	17,250	74,364

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

£'000

Revised
Plans

Gross Administration Costs	9,385
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	9,385
Gross Programme Costs	68,179
<i>Less:</i>	
Programme DEL Income	-900
Programme AME Income	-
Non-budget income	-
Net Programme Costs	67,279
Total Net Operating Costs	76,664
<i>Of which:</i>	
Resource DEL	73,164
Capital DEL	-
Resource AME	3,500
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	-
Total Resource Budget	76,664
<i>Of which:</i>	
Resource DEL	73,164
Resource AME	3,500
<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	-
Total Resource (Estimate)	76,664

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-900***Of which:*

Programme

Other Income

-900

Of which:

A Investigations and Prosecution

-900

Total Programme

-900**Total Voted Resource Income**

-900

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

No CFER income or receipts are expected in 2021-22.

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

Additional Accounting Officer: John Carroll for sections SFO

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.

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.

HM Procurator General and Treasury Solicitor

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section B AGO Administration - transfer from CPS to cover the cost of the IT services provided by CPS to AGO	534,000		
Total change in Resource DEL (Voted)	534,000		534,000
Section D Resource AME relating to the creation and revaluation of provisions to cover the cost of potential accommodation related liabilities and litigation liabilities.	500,000		
Total change in Resource AME (Voted)	500,000		500,000
Revision to the Net Cash Requirement reflects the RDEL increase for IT services	534,000		
Total change in Net Cash Requirement	534,000		534,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	534,000	-	534,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	500,000	-	500,000
Capital	-	-	-
Total Net Budget			
Resource	1,034,000	-	1,034,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	534,000		

Supplementary amounts required in the year ending 31 March 2022 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 programme costs associated with continuing work on EU Exit Transition. Staff costs associated with COVID-19 related staff loans, including staff loaned to support the NHS Test and Trace Programme.

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.

Annually Managed Expenditure:Expenditure arising from:

* Expenditure is required to cover the creation and revaluation of provisions to cover the cost of leasehold dilapidations and potential litigation liabilities.

HM Procurator General and Treasury Solicitor will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
11,422	216	534	-	11,956	216	2,000	-	2,000
<i>Of which:</i>								
B AGO Administration								
6,186	216	534	-	6,720	216	-	-	-
Total Spending in DEL								
		534	-					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	500	-	500	-	-	-
Total Spending in AME								
		-	500					
Total for Estimate								
		534	500					
<i>Of which:</i>								
Voted Expenditure								
		534	500					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	15,328	534	15,862

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration		Net	Programme			Gross	Income	Net
Gross	Income		Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
289,386	-277,430	11,956	216	-	216	2,000	-	2,000
<i>Of which:</i>								
A GLD Administration								
279,518	-277,430	2,088	-	-	-	2,000	-	2,000
B AGO Administration								
6,720	-	6,720	216	-	216	-	-	-
C CPSI Administration								
3,148	-	3,148	-	-	-	-	-	-
Total Spending in DEL								
289,386	-277,430	11,956	216	-	216	2,000	-	2,000
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	500	-	500	-	-	-
<i>Of which:</i>								
D AME Provision								
-	-	-	500	-	500	-	-	-
Total Spending in AME								
-	-	-	500	-	500	-	-	-
Total for Estimate								
289,386	-277,430	11,956	716	-	716	2,000	-	2,000
<i>Of which:</i>								
Voted Expenditure								
289,386	-277,430	11,956	716	-	716	2,000	-	2,000
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	11,638	1,034	12,672
Net Capital Requirement	2,000	-	2,000
Accruals to cash adjustments	1,690	-500	1,190
<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	-	-3,310
New provisions and adjustments to previous provisions	-	-500	-500
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	5,000	-	5,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	15,328	534	15,862

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

	£'000
	Revised Plans
Gross Administration Costs	289,386
<i>Less:</i>	
Administration DEL Income	-277,430
Net Administration Costs	11,956
Gross Programme Costs	716
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	716
Total Net Operating Costs	12,672
<i>Of which:</i>	
Resource DEL	12,172
Capital DEL	-
Resource AME	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	-
Total Resource Budget	12,672
<i>Of which:</i>	
Resource DEL	12,172
Resource AME	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	-
Total Resource (Estimate)	12,672

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-277,430***Of which:*

Administration

Sales of Goods and Services

-277,430

Of which:

A GLD Administration

-277,430

Total Administration

-277,430**Total Voted Resource Income**

-277,430

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

No CFER income or receipts are expected in 2021-22.

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:	Susanna McGibbon
Additional Accounting Officer:	Andrew T Cayley CMG QC, HM Chief Inspector of the Crown Prosecution Service, for section C

Susanna McGibbon 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.

Ministry of Defence

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Transfer in for JCKP from Security and Intelligence Agencies. (Section DEL-F)	2,476,000		
ii. Transfer in for NSO from Cabinet Office (Section DEL-F)	124,000		
iii. Transfer in for NSO from Department for International Trade (Section DEL-F)	22,000		
iv. Transfer in for NSO from Department for Business, Energy and Industrial Strategy (Section DEL-P)	139,000		
v. Transfer in for NSO from Department of Transport (Section DEL-F)	104,000		
vi. Transfer in for NSO from Department of Education (Section DEL-F)	37,000		
vii. Transfer in for COVID-19 from Department of Health and Social Care (Section DEL-F)	664,000		
viii. Transfer out for Project Gold to Security and Intelligence Agencies (Section DEL-F)		-7,211,000	
ix. Transfer out for HEX to Department for Business, Energy and Industrial Strategy (Section DEL-F)		-1,265,000	
x. Transfer out for HQS to Security and Intelligence Agencies (Section DEL-F)		-13,340,000	
xi. Transfer out for UKGI to UK Government Investments (Section DEL-F)		-1,350,000	
xii. Transfer out for Defence Foresight to Department of Education (Section DEL-F)		-45,000	
xiii. Transfer out for Government Consulting Hub to Cabinet Office (Section DEL-P)		-384,000	
xiv. Transfer out for Civil Service Local to Cabinet Office (Section DEL-P)		-195,000	
xv. Reserve Claim LIBOR (Section DEL-F)	2,095,000		
xvi. Reserve Claim Cash Forecasting (Section DEL-P)		-87,000	
xvii. Reserve Claim Operations and Peacekeeping (Section DEL-Q-V)	196,300,000		
xviii. Transfer out for CSSF to Foreign, Commonwealth and Development Office (Section DEL-AB)		-716,000	
xix. Reserve Claim Depreciation (Section DEL-H)		-2,300,000,000	
Total change in Resource DEL (Voted)	201,961,000	-2,324,593,000	-2,122,632,000

i. Increase in Provisions and changes in HMT Discount Rate (Section AME-AF)	9,290,000,000		
Total change in Resource AME (Voted)	9,290,000,000		9,290,000,000
i. Transfer in for Op Assumed from Home Office. (Section DEL-J)	756,000		
ii. Reserve Claim Dreadnought Contingency (Section DEL-K)	423,000,000		
iii. Budget Exchange (Section DEL-J)		-487,800,000	
iv. Transfer out for HQS to Security and Intelligence Agencies (Section DEL-J)		-26,200,000	
v. Reserve Claim Shared Outcomes Fund (Section DEL-K)	1,600,000		
vi. Reserve Claim Operations and Peacekeeping (Section DEL-X)	21,000,000		
Total change in Capital DEL (Voted)	446,356,000	-514,000,000	-67,644,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-2,122,632,000	-	-2,122,632,000
Capital	-67,644,000	-	-67,644,000
Annually Managed Expenditure			
Resource	9,290,000,000	-	9,290,000,000
Capital	-	-	-
Total Net Budget			
Resource	7,167,368,000	-	7,167,368,000
Capital	-67,644,000	-	-67,644,000
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2022 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 civil agencies. Defence engagement and delivery of agreed goods in support of wider British interests. Delivering military capability, including the full costs of front line troops including attributed costs of logistical, Infrastructure and personnel support costs. Research on the equipment and non-equipment programme. Provision of financial interventions to the private and Charitable sector in support of delivery of departmental outputs. To support Ministers and Parliament. Undertake 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. 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. Personnel costs of Defence Ministers, civilian staff employed by the Ministry of Defence and contractors working on Defence contracts.

Procurement of Defence assets including the development and production of equipment and weapon systems for the Armed Forces. Support to the nuclear warhead and fissile material programme. Research by contract. Wider procurement services including those on repayment terms, purchases for sale abroad, purchases for gifting abroad, contractor costs including on redundancy.

Part I (*continued*)

The repair, maintenance, stores, support and supply services for Defence including associated capital facilities and works, plant and machinery.

Movements of Defence assets including the contracting for vehicles (to include chartering of ships, trains and planes), and the wider logistic services for the Armed Forces and supporting groups.

Land and buildings facilities management and 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. Spending on, including set-up costs and loans to, Trading Funds Arm's Length Bodies and other Designated Defence Bodies.

In support of Military 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, humanitarian efforts, 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 through, but not exclusive of, capacity-building and other stabilisation activities.

Income arising from:

Provision of services to Foreign Governments and Other Government Departments. Payments for services provided by Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. Dividends, Interest and loan repayments from Trading Funds, Arm's Length Bodies and other Designated Defence Bodies. 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 Foreign exchange gains and losses. Costs associated with decommissioning.

Ministry of Defence will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1,982,579	39,960,804	-527	-2,122,105	1,982,052	37,838,699	14,332,664	-67,644	14,265,020
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	10,825,008	-	-425,058	-	10,399,950	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	2,016,750	-	-114,365	-	1,902,385	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	5,651,121	-	-161,465	-	5,489,656	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	1,272,880	-	101,690	-	1,374,570	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	7,653,295	-	-114,206	-	7,539,089	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	575,789	-	566,097	-	1,141,886	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-1,339,772	-	-61,228	-	-1,401,000	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	10,496,328	-	-2,300,000	-	8,196,328	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	9,681,026	-1,171,172	8,509,854
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	3,721,325	569,257	4,290,582
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-96,000	-70,000	-166,000
N Provision of Defence Capability Research and Development Costs								
-	195,000	-	35,834	-	230,834	961,000	557,000	1,518,000
O Provision of Defence Capability Administration Civilian Personnel Costs								
549,660	-	81,659	-	631,319	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
702,919	-	-139,579	-	563,340	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	19,313	-	8,248	-	27,561	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	1,099	-	1,019	-	2,118	-	-	-
S Operations Infrastructure Costs								
-	46,811	-	40,458	-	87,269	-	-	-
T Operations Inventory Consumption								
-	64,258	-	19,224	-	83,482	-	-	-
U Operations Equipment Support Costs								
-	109,794	-	74,154	-	183,948	-	-	-
V Operations Other Costs and Services								
-	43,889	-	53,197	-	97,086	-	-	-
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	18,000	21,000	39,000

Part II: Changes Proposed

£'000

Net Resources						Net Capital			
Present		Changes		Revised		Present	Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Z Defence Capability Admin Service Pers Costs	730,000	-	52,393	-	782,393	-	-	-	
AA Defence Capability DE&S DEL Costs	-	1,019,756	-	184,890	-	1,204,646	42,095	26,271	68,366
AB War Pension Benefits Programme Costs	-	661,754	-	-29,788	-	631,966	-	-	-
AB Conflict, Stability and Security Fund	-	84,549	-	-806	-	83,743	-	-	-
AD Cash Release of Provisions Admin Costs	-	-	5,000	-	5,000	-	-	-	-
Total Spending in DEL			-527	-2,122,105			-67,644		
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure	-	1,519,000	-	9,290,000	-	10,809,000	-	-	-
<i>Of which:</i>									
AE Provision of Defence Capability Depreciation and Impairment Costs	-	952,550	-	5,000	-	957,550	-	-	-
AF Provision of Defence Capability Provisions Costs	-	616,735	-	9,290,000	-	9,906,735	-	-	-
AG Provision of Defence Cash Release of Provisions Costs	-	-350,000	-	-5,000	-	-355,000	-	-	-
Total Spending in AME			-	9,290,000			-		
Total for Estimate									
			-527	7,167,895			-67,644		
<i>Of which:</i>									
Voted Expenditure			-527	7,167,895			-67,644		
Non Voted Expenditure									

Part II: Changes Proposed

£'000

£'000

	Present Plans	Changes	Revised Plans
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Net Cash Requirement	45,876,047	-	45,876,047
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Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,982,052	-	1,982,052	39,271,699	-1,433,000	37,838,699	14,431,020	-166,000	14,265,020
<i>Of which:</i>								
A Provision of Defence Capability Service Personnel Costs								
-	-	-	10,429,950	-30,000	10,399,950	-	-	-
B Provision of Defence Capability Civilian Personnel Costs								
-	-	-	1,904,385	-2,000	1,902,385	-	-	-
C Provision of Defence Capability Infrastructure costs								
-	-	-	5,489,656	-	5,489,656	-	-	-
D Provision of Defence Capability Inventory Consumption								
-	-	-	1,374,570	-	1,374,570	-	-	-
E Provision of Defence Capability Equipment Support Costs								
-	-	-	7,539,089	-	7,539,089	-	-	-
F Provision of Defence Capability Other Costs and Services								
-	-	-	1,141,886	-	1,141,886	-	-	-
G Provision of Defence Capability Receipts and other Income								
-	-	-	-	-1,401,000	-1,401,000	-	-	-
H Provision of Defence Capability Depreciation and Impairments Costs								
-	-	-	8,196,328	-	8,196,328	-	-	-
I Provision of Defence Capability Cash Release of Provisions Costs								
-	-	-	350,000	-	350,000	-	-	-
J Provision of Defence Capability Capital Single Use Military Equipment								
-	-	-	-	-	-	8,509,854	-	8,509,854
K Provision of Defence Capability Other Capital (Fiscal)								
-	-	-	-	-	-	4,290,582	-	4,290,582
L Provision of Defence Capability Fiscal Assets / Estate Disposal								
-	-	-	-	-	-	-	-166,000	-166,000
M Provision of Defence Capability New Loans and Loan Repayment								
-	-	-	-	-	-	2,500	-	2,500
N Provision of Defence Capability Research and Development Costs								
-	-	-	230,834	-	230,834	1,518,000	-	1,518,000
O Provision of Defence Capability Administration Civilian Personnel Costs								
631,319	-	631,319	-	-	-	-	-	-
P Provision of Defence Capability Administration Other Costs and Services								
563,340	-	563,340	-	-	-	-	-	-
Q Operations Service Personnel Staff Cost								
-	-	-	27,561	-	27,561	-	-	-
R Operations and Peacekeeping Civilian Personnel Staff Costs								
-	-	-	2,118	-	2,118	-	-	-
S Operations Infrastructure Costs								
-	-	-	87,269	-	87,269	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
T Operations Inventory Consumption								
-	-	-	83,482	-	83,482	-	-	-
U Operations Equipment Support Costs								
-	-	-	183,948	-	183,948	-	-	-
V Operations Other Costs and Services								
-	-	-	97,086	-	97,086	-	-	-
W Operations Receipts and other Income								
-	-	-	-3,164	-	-3,164	-	-	-
X Operations Other Capital (Fiscal)								
-	-	-	-	-	-	39,000	-	39,000
Y Non Departmental Public Bodies Costs								
-	-	-	216,346	-	216,346	2,718	-	2,718
Z Defence Capability Admin Service Pers Costs								
782,393	-	782,393	-	-	-	-	-	-
AA Defence Capability DE&S DEL Costs								
-	-	-	1,204,646	-	1,204,646	68,366	-	68,366
AB War Pension Benefits Programme Costs								
-	-	-	631,966	-	631,966	-	-	-
AC Conflict, Stability and Security Fund								
-	-	-	83,743	-	83,743	-	-	-
AD Cash Release of Provisions Admin Costs								
5,000	-	5,000	-	-	-	-	-	-
Total Spending in DEL								
1,982,052	-	1,982,052	39,271,699	-1,433,000	37,838,699	14,431,020	-166,000	14,265,020
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	10,809,000	-	10,809,000	-	-	-
<i>Of which:</i>								
AE Provision of Defence Capability Depreciation and Impairment Costs								
-	-	-	957,550	-	957,550	-	-	-
AF Provision of Defence Capability Provisions Costs								
-	-	-	9,906,735	-	9,906,735	-	-	-
AG Provision of Defence Cash Release of Provisions Costs								
-	-	-	-355,000	-	-355,000	-	-	-
AH Movement On Fair Value of Financial Instruments								
-	-	-	299,715	-	299,715	-	-	-
Total Spending in AME								
-	-	-	10,809,000	-	10,809,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
1,982,052	-	1,982,052	50,080,699	-1,433,000	48,647,699	14,431,020	-166,000	14,265,020
<i>Of which:</i>								
Voted Expenditure								
1,982,052	-	1,982,052	50,080,699	-1,433,000	48,647,699	14,431,020	-166,000	14,265,020
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	43,462,383	7,167,368	50,629,751
Net Capital Requirement	14,332,664	-67,644	14,265,020
Accruals to cash adjustments	-11,919,000	-7,099,724	-19,018,724
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-219,064	-	-219,064
Add cash grant-in-aid	215,392	-	215,392
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-11,748,593	2,295,000	-9,453,593
New provisions and adjustments to previous provisions	-616,735	-9,290,000	-9,906,735
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	100,000	-	100,000
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-109,724	-109,724
Use of provisions	350,000	5,000	355,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	45,876,047	-	45,876,047

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

£'000

2021-22
Plans

Gross Administration Costs	1,982,052
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	1,982,052
Gross Programme Costs	47,893,879
<i>Less:</i>	
Programme DEL Income	-1,433,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	46,460,879
Total Net Operating Costs	48,442,931
<i>Of which:</i>	
Resource DEL	35,830,751
Capital DEL	1,448,180
Resource AME	11,164,000
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	-1,448,180
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	3,635,000
Total Resource Budget	50,629,751
<i>Of which:</i>	
Resource DEL	39,820,751
Resource AME	10,809,000
<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	-
Total Resource (Estimate)	50,629,751

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-1,433,000**

Of which:

Programme

Sales of Goods and Services -1,091,000

Of which:

G Provision of Defence Capability Receipts and other Income -1,091,000

Other Income -342,000

Of which:

A Provision of Defence Capability Service Personnel Costs -30,000

B Provision of Defence Capability Civilian Personnel Costs -2,000

G Provision of Defence Capability Receipts and other Income -310,000

Total Programme **-1,433,000**

Total Voted Resource Income **-1,433,000**

Voted Capital DEL **-166,000**

Of which:

Programme

Sales of Assets -166,000

Of which:

L Provision of Defence Capability Fiscal Assets / Estate Disposal -166,000

Total Programme **-166,000**

Total Voted Capital Income **-166,000**

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

No CFER income or receipts are expected in 2021-22

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:	David Williams
Executive Agency Accounting Officers:	
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 Tweedle	National Museum of the Royal Navy
Justin Maciejewski DSO MBE	National Army Museum
Major General (Retd) Jamie H Gordon CB CBE	Council of Reserve and Cadet Forces Association
Maggie Appleton MBE	Royal Airforce Museum
Barry Murphy	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office
Anna Wright	Armed Forces Covenant Fund Trust

David Williams 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.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
Y DEL	Armed Forces Covenant Fund Trustee Ltd	10,200	-	10,200
Y DEL	Commonwealth War Graves Commission	52,878	-	52,878
Y DEL	International Military Services Limited	1	-	1
Y DEL	National Army Museum	7,791	150	7,055
Y DEL	National Museum of the Royal Navy	10,074	128	8,866
Y DEL	Royal Air Force Museum	10,045	-	10,045
Y DEL	Royal Hospital Chelsea	14,657	-	13,207
Y DEL	Single Source Regulations Office	6,350	-	6,350
Y DEL	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	104,350	2,440	106,790
Total		216,346	2,718	215,392

Part III: Note J - Staff Benefits

For the Financial Year 2021-22, 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:	
1. Statutory liability for International Military Sales.	Unquantifiable
<u>Non-Statutory Liabilities Charged To Resource Estimates</u>	
2. Indemnity for utilities and services following the sale of Service housing.	21,400
3. 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
4. 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
5. Standard shipbuilding indemnity in respect of Astute class submarines.	Unquantifiable
6. 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
7. 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
8. Legal claims (personal).	56,580
9. Environmental clean up costs.	47,471
10. Potential redundancy liability for employees at several sites due to USVF re-basing as part of US European Infrastructure Consolidation (EIC).	4,000
11. 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.	5,606
12. Indemnity related to work to relocate cables, in support of the dredging necessary for the QE Class Carriers.	1,080
13. Indemnity to third parties for damage caused by live firing of missiles at overseas ranges.	Unquantifiable
14. 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
15. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force.	2,949
16. Potential redundancy costs for employees at the Defence College of Technical Training.	1,900
17. 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
18. Indemnity in respect of nuclear risk in support of Framework Contracts under Next Generation Estate Contracts.	Unquantifiable

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

Nature of liability	£'000
19. 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
20. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
21. New Fair Deal Arrangements for staff pensions.	Unquantifiable
22. Indemnity for possible damage caused by contractors on Government property.	1,141,750
23. Indemnity to contractors for third party claims.	282,000
24. Liability for redundancy.	229,249
25. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	2,200
26. Indemnities to AWE Management Ltd for nuclear and non-nuclear risks.	Unquantifiable
27. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
28. 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 www.sli365.com .	Unquantifiable
29. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
30. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
31. Potential claims under UK employment legislation following a Court of Appeal decision that Dependent Locally Employed Civilians are covered by the legislation.	Unquantifiable
32. Liability arising from the Colchester Garrison PFI.	20,000
33. Indemnity to SERCO under the Marine Services PFI contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
34. Financial Guarantee to Towage Companies hired to tow foreign warships in UK ports against the possibility of non payment for any claims or debts.	Unquantifiable
35. Under the Defence Marine Services contract losses or claims which relate to towing are handled according to the terms of the International Ocean Towage Agreement (TOWCON). Under TOWCON the contractor is indemnified by the MOD for injury to persons on towed vessels, loss or damage caused to towed vessels, and loss or caused to 3rd parties by towed vessels.	Unquantifiable
36. Indemnity for environmental losses arising in specific circumstances following the sale of DSG to Babcock in 2014.	Unquantifiable

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

Nature of liability	£'000
<p>37. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. The triggering of Article 50 starts a two-year negotiation process between the UK and the EU.</p> <p>Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations. As a result, an unquantifiable remote contingent liability is disclosed. In accordance with accounting standards, no contingent assets can be recognised.</p> <p>During this two year period, which includes the full duration of the next accounting period, the UK remains a full member of the EU with all the rights and obligations arising from membership. There are no significant impacts on the financial statements in the short term from making the formal notification.</p>	Unquantifiable
38. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
39. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
40. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
41. Catastrophic Risk indemnity encompassing claims above £50M for direct or indirect costs not covered by the standard Special Risk Indemnity for Shipbuilders to BAE Systems Ltd for Type 26 Global Combat Ship Manufacture Phase 1.	Unquantifiable
42. Limit of contractor liability for consequential or indirect loss arising from Light Aircraft Flying Training.	25,000
43. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
44. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable
45. Liabilities arising from Foreign Military Sales activity.	6,800
46. The Guarantee would not guarantee payment to the NAAFI Pension Scheme of NAAFI's obligations, as that would require the maintenance of NAAFI as an on-going entity. Rather, the Guarantee would operate as a "pay-as-you-go" guarantee, and guarantee the Trustees' ability to pay full benefits to members.	146,000
47. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
48. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	584,333
<p>49. On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during a transition period ending 31 December 2020. Any subsequent changes in legislation, regulation and funding arrangements are subject to the outcome of the negotiations.</p>	Unquantifiable
<p>50. In November 2019 a novel strain of coronavirus was detected and spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020. The pandemic caused significant economic disruption just before the financial year end. The ongoing disruption caused by the pandemic has created significant economic uncertainty, and this uncertainty is expected to continue throughout 2020.</p>	Unquantifiable

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

Nature of liability	£'000
51. Financial Guarantee under the terms of the contract with Restore plc for the Government Records Management and Archive Service to pay the operator should any other government department fail to settle its outstanding invoices.	Unquantifiable
52. Dstl has procured a new capability for satellite ground station to task satellites for research purposes. Liabilities may arise as a result of a collision between satellites through software or system failure or by human error in the operation activities.	500,000
53. Indemnity for Clinicians working in General Practice for Clinical Negligence claims. This is due to a change in the market conditions which had previously put MOD at a disadvantage.	240
54. Liabilities arising from offering guarantees, limitations of contractors' liability, indemnities or by giving letters of comfort, the details of these are sensitive due to national security.	1,187,383

Part III: Note L - International Subscriptions

Section in Part			
II: Subhead	Body		£'000
Detail			
F-DEL	NATO Military Budget		178,416
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty and Verification Scheme		4,869
F-DEL	Western European Union Centre		2
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget		1,508
Total			184,795

Security and Intelligence Agencies

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets,	Increases	Reductions	Total
Budget Cover Transfers Net		-15,253,000	
DEL Switch - Reserve Claim	19,404,000		
Ring-fenced RDEL Uplift	10,500,000		
Total change in Resource DEL (Voted)	29,904,000	-15,253,000	14,651,000
AME Uplift	116,000,000		
Total change in Resource AME (Voted)	116,000,000		116,000,000
Surrender - Budget Exchange		-59,000,000	
Budget Cover Transfers Net	15,808,000		
DEL Switch - Reserve Claim		-19,404,000	
Total change in Capital DEL (Voted)	15,808,000	-78,404,000	-62,596,000
Surrender - HMT		-59,000,000	
Budget Cover Transfers	15,808,000	-15,253,000	
Total change in Net Cash Requirement	15,808,000	-74,253,000	-58,445,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	14,651,000	-	14,651,000
Capital	-62,596,000	-	-62,596,000
Annually Managed Expenditure			
Resource	116,000,000	-	116,000,000
Capital	-	-	-
Total Net Budget			
Resource	130,651,000	-	130,651,000
Capital	-62,596,000	-	-62,596,000
Non-Budget Expenditure	-		
Net cash requirement	-58,445,000		

Supplementary amounts required in the year ending 31 March 2022 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
82,250	2,920,015	-	14,651	82,250	2,934,666	1,014,029	-62,596	951,433
<i>Of which:</i>								
A Security and Intelligence Agencies								
82,250	2,920,015	-	14,651	82,250	2,934,666	1,014,029	-62,596	951,433
Total Spending in DEL								
		-	14,651			-62,596		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	39,050	-	116,000	-	155,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	39,050	-	116,000	-	155,050	-	-	-
Total Spending in AME								
		-	116,000					
Total for Estimate								
		-	130,651			-62,596		
<i>Of which:</i>								
Voted Expenditure								
		-	130,651			-62,596		
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	3,691,194	-58,445	3,632,749

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
82,250	-	82,250	3,123,952	-189,286	2,934,666	1,015,233	-63,800	951,433
<i>Of which:</i>								
A Security and Intelligence Agencies								
82,250	-	82,250	3,123,952	-189,286	2,934,666	1,015,233	-63,800	951,433
Total Spending in DEL								
82,250	-	82,250	3,123,952	-189,286	2,934,666	1,015,233	-63,800	951,433
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	155,050	-	155,050	-	-	-
<i>Of which:</i>								
B Spending in Annually Managed Expenditure								
-	-	-	155,050	-	155,050	-	-	-
Total Spending in AME								
-	-	-	155,050	-	155,050	-	-	-
Total for Estimate								
82,250	-	82,250	3,279,002	-189,286	3,089,716	1,015,233	-63,800	951,433
<i>Of which:</i>								
Voted Expenditure								
82,250	-	82,250	3,279,002	-189,286	3,089,716	1,015,233	-63,800	951,433
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	3,041,315	130,651	3,171,966
Net Capital Requirement	1,014,029	-62,596	951,433
Accruals to cash adjustments	-364,150	-126,500	-490,650
<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	-514,150	-126,500	-640,650
New provisions and adjustments to previous provisions	-	-	-
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	150,000	-	150,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,691,194	-58,445	3,632,749

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

£'000

Revised
Plans

Gross Administration Costs	82,250
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	82,250
Gross Programme Costs	3,326,682
<i>Less:</i>	
Programme DEL Income	-253,086
Programme AME Income	-
Non-budget income	-
Net Programme Costs	3,073,596
Total Net Operating Costs	3,155,846
<i>Of which:</i>	
Resource DEL	3,016,916
Capital DEL	-16,120
Resource AME	155,050
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	16,120
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	3,171,966
<i>Of which:</i>	
Resource DEL	3,016,916
Resource AME	155,050
<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	-
Total Resource (Estimate)	3,171,966

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-189,286***Of which:*

Programme

Sales of Goods and Services

-189,286

Of which:

A Security and Intelligence Agencies

-189,286

Total Programme

-189,286

Total Voted Resource Income

-189,286

Voted Capital DEL**-63,800***Of which:*

Programme

Other Grants

-63,800

Of which:

A Security and Intelligence Agencies

-63,800

Total Programme

-63,800

Total Voted Capital Income

-63,800

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

No CFER income or receipts are expected in 2021-22.

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 Stephen Lovegrove KCB

Sir Stephen Lovegrove 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 (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.

Foreign, Commonwealth and Development Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) A claim on the Reserve (programme) in respect of Differential Inflation.	52,993,000		
(Section A) A claim on the Reserve (programme) in respect of Consular Premium.	29,694,000		
(Section A) A claim on the Reserve (programme) in respect of Afghanistan crisis response.	19,968,000		
(Section A) A claim on the Reserve (programme) in respect of seismic and maintenance work.	14,000,000		
(Section A) A claim on the Reserve (programme) in respect of non-cash.	8,754,000		
(Section A) A claim on the Reserve (administration) in respect of cash forecasting rebate.	17,000		
(Section A) A benefit to the Reserve (programme) in respect of the Foreign Currency Mechanism.		-39,179,000	
(Section A) A benefit to the Reserve (programme) in respect of non-Overseas Development Assistance.		-30,000,000	
(Section A) A benefit to the Reserve (programme) in respect of WEU pension costs.		-12,727,000	
(Section A) A benefit to the Reserve (programme) in respect of Places for Growth.		-4,170,000	
(Section D) A claim on the Reserve (programme) in respect of Official Development Assistance programmes.	159,000,000		
(Section D) A claim on the Reserve (programme) in respect of Afghanistan humanitarian assistance.	141,000,000		
(Section D) A claim on the Reserve (programme) in respect of Omicron support.	68,000,000		
(Section E) A claim on the Reserve (programme) in respect of International Subscriptions.	42,800,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) A claim on the Reserve (programme) in respect of BBC World Service.	9,000,000		
(Section F) A benefit to the Reserve (programme) in respect of Conflict, Stability and Security Fund.		-9,627,000	
(Section A) A transfer from DIT (programme) in respect of trade officers.	1,600,000		
(Section A) A transfer from DIT (programme) in respect of trade policy staff costs.	14,000		
(Section A) A transfer to Cabinet Office (administration) in respect of the government consulting hub.		-195,000	
(Section C) A transfer from Cabinet Office (programme) in respect of GREAT funding.	2,500,000		
(Section D) A transfer from BEIS (programme) in respect of International Climate Finance.	5,000,000		
(Section D) A transfer from DEFRA (programme) in respect of nature-related financial disclosures.	850,000		
(Section D) A transfer from DCMS (programme) in respect of Israel Tech Hubs.	270,000		
(Section D) A transfer from Cabinet Office (programme) in respect of EU exit transition period communications campaign.	259,000		
(Section D) A transfer from Security and Intelligence Agencies (programme) in respect of Nuclear Security Priorities Fund.	1,000		
(Section D) A transfer to DEFRA-CEFAS (programme) in respect of Blue Belt programme.		-2,265,000	
(Section D) A transfer to DEFRA-MMO (programme) in respect of Blue Belt programme.		-2,209,000	
(Section D) A transfer to HMRC (programme) in respect of trade facilitation programme.		-1,100,000	
(Section D) A transfer to DFT-MCA (programme) in respect of programmes in the Overseas Territories.		-525,000	
(Section D) A transfer to BEIS (programme) in respect of denuclearisation of Korean Peninsular.		-483,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section D) A transfer to Cabinet Office (programme) in respect of GREAT funding.		-150,000	
(Section D) A transfer to BEIS (programme) in respect of strategic trade.		-139,000	
(Section D) A transfer to DCMS (programme) in respect of regulatory diplomacy.		-25,000	
(Section F) A transfer from MOD (programme) in respect of Conflict, Stability and Security Fund.	996,000		
(Section F) A transfer from DEFRA (programme) in respect of Conflict, Stability and Security Fund.	192,000		
(Section F) A transfer from DIT (programme) in respect of Conflict, Stability and Security Fund.	47,000		
(Section F) A transfer from MOJ (programme) in respect of Conflict, Stability and Security Fund.	16,000		
(Section F) A transfer to Home Office (programme) in respect of Conflict, Stability and Security Fund.		-7,154,000	
(Section F) A transfer to Cabinet Office (programme) in respect of Conflict, Stability and Security Fund.		-1,373,000	
(Section F) A transfer to Security and Intelligence Agencies (programme) in respect of Conflict, Stability and Security Fund.		-666,000	
(Section F) A transfer to HMRC (programme) in respect of Conflict, Stability and Security Fund.		-420,000	
(Section F) A transfer to MOD-UKHO (programme) in respect of Conflict, Stability and Security Fund.		-280,000	
(Section F) A transfer to DFT-MCA (programme) in respect of Conflict, Stability and Security Fund.		-225,000	
(Section F) A transfer to DHSC (programme) in respect of Conflict, Stability and Security Fund.		-222,000	
(Section F) A transfer to DFT (programme) in respect of Conflict, Stability and Security Fund.		-133,000	
(Section F) A transfer to CPS (programme) in respect of Conflict, Stability and Security Fund.		-52,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section F) A transfer to NCA (programme) in respect of Conflict, Stability and Security Fund.		-31,000	
(Section A) An increase in programme expenditure fully offset by an increase in receipts in respect of running costs.	3,700,000	-3,700,000	
(Section D) An increase in programme expenditure fully offset by an increase in receipts in respect of vaccine donations.	284,000,000	-284,000,000	
(Section F) An increase in programme expenditure fully offset by an increase in receipts in respect of Conflict, Stability and Security Fund.	6,000,000	-6,000,000	
(Sections A and E) A budget neutral transfer (programme) from Section A to E.	12,000,000	-12,000,000	
(Sections B and D) A budget neutral transfer (programme) from Section B to D.	12,000	-12,000	
(Section D) A switch from Voted Resource DEL to Non-voted Resource DEL in respect of European Union Attributed Aid.		-234,000,000	
(Section F) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.		-19,000,000	
Total change in Resource DEL (Voted)	862,683,000	-672,062,000	190,621,000
(Section G) A switch from Voted Resource DEL to Non-voted Resource DEL in respect of European Union Attributed Aid.	234,000,000		
Total change in Resource DEL (Non-Voted)	234,000,000		234,000,000
(Section H) An increase in AME in respect of non-cash items.	538,463,000		
(Section H) An increase in programme expenditure fully offset by an increase in receipts in respect of non-cash accounting adjustments.	1,489,000	-1,489,000	
Total change in Resource AME (Voted)	539,952,000	-1,489,000	538,463,000
(Section A) A claim on the Reserve (capital) in respect of investment in capital assets.	48,200,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) A benefit to the Reserve (capital) in respect of British Council loan repayment.		-52,000,000	
(Section C) A benefit to the Reserve (capital) in respect of British Council loan.		-7,000,000	
(Section D) A benefit to the Reserve (capital) in respect of Official Development Assistance programmes.		-159,000,000	
(Section A) A transfer to Cabinet Office (capital) in respect of secure communications.		-2,360,000	
(Section A) A transfer from BEIS (capital) in respect of the Science and Innovation Network.	1,568,000		
(Section A) A transfer from BEIS (capital) in respect of the Science and Innovation Network.	27,000		
(Sections A and D) A budget neutral transfer (capital) from Section A to D.	10,000,000	-10,000,000	
(Section A) An increase in capital expenditure fully offset by an increase in capital receipts in respect of asset sales.	25,200,000	-25,200,000	
(Section F) An increase in capital expenditure fully offset by an increase in capital receipts in respect of financial transactions.	25,672,000	-25,672,000	
(Section D) A switch from Capital DEL to Capital AME in respect of CDC Group plc.		-14,650,000	
(Section F) A switch from Resource DEL to Capital DEL in respect of Conflict, Stability and Security Fund.	19,000,000		
Total change in Capital DEL (Voted)	129,667,000	-295,882,000	-166,215,000
(Section I) A switch from Capital DEL to Capital AME in respect of CDC Group plc.	14,650,000		
Total change in Capital AME (Voted)	14,650,000		14,650,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above and movements in working capital.	1,019,246,000	-967,944,000	
Total change in Net Cash Requirement	1,019,246,000	-967,944,000	51,302,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	190,621,000	234,000,000	424,621,000
Capital	-166,215,000	-	-166,215,000
Annually Managed Expenditure			
Resource	538,463,000	-	538,463,000
Capital	14,650,000	-	14,650,000
Total Net Budget			
Resource	729,084,000	234,000,000	963,084,000
Capital	-151,565,000	-	-151,565,000
Non-Budget Expenditure	-		
Net cash requirement	51,302,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Foreign, Commonwealth and Development Office 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 FCDO; continued assistance to UK Overseas Territories; costs relating to investments in public corporations and shareholdings in private sector companies.

Wilton Park Executive Agency; the British Council; BBC World Service; spending by ALBs: Commonwealth Scholarship Commission (CSC) on scholarships to individuals from Commonwealth countries; 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; Westminster Foundation for Democracy; Great Britain-China Centre and the Marshall Aid Commemoration Commission.

Diplomacy; hospitality and facilities; international organisations; information services; scholarships and sponsored visits; consular assistance; special payments and assistance; programmes supporting foreign policy objectives including human rights, good governance, international security, the fight against the illicit drug trade and promoting our prosperity.

Governmental response to the coronavirus Covid-19 pandemic.

Conflict prevention, early warning, crisis management, conflict resolution/peace-making, peacekeeping and peace-building activity and associated strengthening of international and regional systems and capacity.

Operational and legal costs, related capital expenditure, administration costs and associated depreciation and other non-cash costs falling in DEL.

Part I (continued)

Income arising from:

Capital repayments and receipt of interest on development assistance and budget support loans; management fees relating to loan guarantees; 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 and country based staff; rental income; recoveries from staff for use of official vehicles; refund of rental and rates payments; rent uplifts and sub-letting; abatements and settlement of legal cases; the sale of information material; sales of surplus property, 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.

Other Government Departments for the FCDO platform; grants; receipts from overseas governments and other third parties in respect of programme funds and receipts from overseas governments in respect of bilateral country and sector programmes.

Visa and passport services provided at consular offices; repayments of sums advanced to distressed British Nationals.

Wilton Park Executive Agency receipts from customers for running costs, sales and rents; Hospitality Section, Conference and Visits Group; Lancaster House receipts.

Income from debentures/shares issued to FCDO by CDC Group plc and other private sector entities; and other income in relation to capital assets; interest and dividends from Public Corporations; sales into Wider Markets, use of assets and sponsorships.

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.

The refund of certain taxes and duties paid by certain foreign and commonwealth governments.

Income arising from:

Non-cash accounting adjustments on the loan portfolio.

Foreign, Commonwealth and Development Office will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
323,313	6,500,868	-178	190,799	323,135	6,691,667	1,938,110	-166,215	1,771,895
<i>Of which:</i>								
A Operating Costs, frontline diplomacy and overseas network								
322,485	1,329,257	-178	28,947	322,307	1,358,204	108,526	37,435	145,961
B Funding for NDPBs within Departmental Group (Net)								
828	39,349	-	-12	828	39,337	-	-	-
C British Council								
-	189,000	-	2,500	-	191,500	70,000	-59,000	11,000
D Strategic priorities and other programme spending								
-	3,963,947	-	133,496	-	4,097,443	1,759,514	-163,650	1,595,864
E International subscriptions, scholarships and BBC World Service								
-	258,730	-	63,800	-	322,530	-	-	-
F Conflict, Stability and Security Fund								
-	720,585	-	-37,932	-	682,653	70	19,000	19,070
Non Voted Expenditure								
-	608,000	-	234,000	-	842,000	-	-	-
<i>Of which:</i>								
G European Union Attributed Aid								
-	608,000	-	234,000	-	842,000	-	-	-
Total Spending in DEL						-166,215		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	181,043	-	538,463	-	719,506	646,000	14,650	660,650
<i>Of which:</i>								
H Other central programme and technical costs								
-	181,043	-	538,463	-	719,506	-	-	-
I CDC Group plc								
-	-	-	-	-	-	646,000	14,650	660,650
Total Spending in AME						14,650		

Part II: Changes Proposed (continued)

£'000

Present		Net Resources		Revised		Net Capital		
Admin	Prog	Changes	Changes	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Total for Estimate								
		-178	963,262				-151,565	
<i>Of which:</i>								
Voted Expenditure								
		-178	729,262				-151,565	
Non Voted Expenditure								
		-	234,000				-	

£'000

	Present	Changes	Revised
	Plans	Plans	Plans
Net Cash Requirement	10,008,041	51,302	10,059,343

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
523,135	-200,000	323,135	7,092,177	-400,510	6,691,667	1,881,898	-110,003	1,771,895
<i>Of which:</i>								
A Operating Costs, frontline diplomacy and overseas network								
522,307	-200,000	322,307	1,456,302	-98,098	1,358,204	186,161	-40,200	145,961
B Funding for NDPBs within Departmental Group (Net)								
828	-	828	39,337	-	39,337	-	-	-
C British Council								
-	-	-	203,912	-12,412	191,500	11,000	-	11,000
D Strategic priorities and other programme spending								
-	-	-	4,381,443	-284,000	4,097,443	1,665,667	-69,803	1,595,864
E International subscriptions, scholarships and BBC World Service								
-	-	-	322,530	-	322,530	-	-	-
F Conflict, Stability and Security Fund								
-	-	-	688,653	-6,000	682,653	19,070	-	19,070
Non-voted expenditure								
-	-	-	842,000	-	842,000	-	-	-
<i>Of which:</i>								
G European Union Attributed Aid								
-	-	-	842,000	-	842,000	-	-	-
Total Spending in DEL								
523,135	-200,000	323,135	7,934,177	-400,510	7,533,667	1,881,898	-110,003	1,771,895
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	759,412	-39,906	719,506	660,650	-	660,650
<i>Of which:</i>								
H Other central programme and technical costs								
-	-	-	759,412	-39,906	719,506	-	-	-
I CDC Group plc								
-	-	-	-	-	-	660,650	-	660,650
Total Spending in AME								
-	-	-	759,412	-39,906	719,506	660,650	-	660,650
Total for Estimate								
523,135	-200,000	323,135	8,693,589	-440,416	8,253,173	2,542,548	-110,003	2,432,545
<i>Of which:</i>								
Voted Expenditure								
523,135	-200,000	323,135	7,851,589	-440,416	7,411,173	2,542,548	-110,003	2,432,545
Non Voted Expenditure								
-	-	-	842,000	-	842,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,613,224	963,084	8,576,308
Net Capital Requirement	2,584,110	-151,565	2,432,545
Accruals to cash adjustments	418,707	-526,217	-107,510
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-40,177	12	-40,165
Add cash grant-in-aid	40,177	-12	40,165
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-265,250	-27,354	-292,604
New provisions and adjustments to previous provisions	-272,232	-462,921	-735,153
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	19,917	-56,783	-36,866
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	780,000	21,000	801,000
Use of provisions	156,272	-159	156,113
Removal of non-voted budget items	-608,000	-234,000	-842,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-608,000	-234,000	-842,000
Other adjustments	-	-	-
Net Cash Requirement	10,008,041	51,302	10,059,343

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

£'000

Revised
Plans

Gross Administration Costs	523,135
<i>Less:</i>	
Administration DEL Income	-200,000
Net Administration Costs	323,135
Gross Programme Costs	9,269,710
<i>Less:</i>	
Programme DEL Income	-400,510
Programme AME Income	-39,906
Non-budget income	-800
Net Programme Costs	8,828,494
Total Net Operating Costs	9,151,629
<i>Of which:</i>	
Resource DEL	6,858,689
Capital DEL	1,418,121
Resource AME	875,619
Capital AME	-
Non-budget	-800
<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	-1,418,121
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	800
Other adjustments	842,000
Total Resource Budget	8,576,308
<i>Of which:</i>	
Resource DEL	7,856,802
Resource AME	719,506
<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	-
Total Resource (Estimate)	8,576,308

Part III: Note B - Analysis of Departmental Income

	£'000
	Revised Plans
Voted Resource DEL	-600,510
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-200,000
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-200,000
Total Administration	-200,000
Programme	
Sales of Goods and Services	-116,510
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-98,098
C British Council	-12,412
F Conflict, Stability and Security Fund	-6,000
Other Grants	-284,000
<i>Of which:</i>	
D Strategic priorities and other programme spending	-284,000
Total Programme	-400,510
Voted Resource AME	-39,906
<i>Of which:</i>	
Programme	
Other Income	-39,906
<i>Of which:</i>	
H Other central programme and technical costs	-39,906
Total Programme	-39,906
Total Voted Resource Income	-640,416
Voted Capital DEL	-110,003
<i>Of which:</i>	
Programme	
Sales of Assets	-40,200
<i>Of which:</i>	
A Operating Costs, frontline diplomacy and overseas network	-40,200
Repayments	-69,803
<i>Of which:</i>	
D Strategic priorities and other programme spending	-69,803
Total Programme	-110,003
Total Voted Capital Income	-110,003

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

	Present Plans		Changes		Revised Plans	
	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)	-1,300	-1,300	500	500	-800	-800
Total	-1,300	-1,300	500	500	-800	-800

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Interest payments for the British Council loan.	-1,300	-1,300	500	500	-800	-800
Total	-1,300	-1,300	500	500	-800	-800

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 Philip Barton KCMG OBE

Additional Accounting Officers: Tom Cargill for Section A

Executive Agency Accounting Officers:

Tom Cargill Wilton Park

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:

Prof. Robin Mason Commonwealth Scholarship Commission

Ekpe Attah Independent Commission for Aid Impact

Merethe Borge Macleod Great Britain China Centre

John Raine CMG OBE Marshall Aid Commemoration Commission

Anthony Smith Westminster Foundation for Democracy

Sir Philip Barton KCMG OBE 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.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	Commonwealth and Scholarship Commission	28,224	-	28,224
B	Great Britain China Centre	500	-	500
B	Independent Commission of Aid Impact	3,816	-	3,816
B	Marshall Aid Commemoration Commission	2,700	-	2,700
B	Westminster Foundation for Democracy	4,925	-	4,925
Total		40,165	-	40,165

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: African Development Bank	2,545,159
Callable Capital: Asian Development Bank	2,194,988
Callable Capital: Caribbean Development Bank	90,582
Callable Capital: Inter-American Development Bank	1,175,151
Callable Capital: Multilateral Investment Guarantee Agency	55,560
Callable Capital: International Bank for Reconstruction and Development	8,407,612
Callable Capital: International Bank for Reconstruction and Development maintenance of value	46,985
Guarantee: EIB lending	187,988
Guarantee: Iraq IBRD loan guarantee	295,119
Guarantee: Jordan IBRD loan guarantee	298,999
Guarantee: Egypt IBRD loan guarantee	142,522
Callable Capital: PIDG GuarantCo	130,000
Cabi Pension Deficit Liability	32,259
Various legal disputes	62,389
Indemnity: Commissioner of British Virgin Islands	3,000
Indemnity: indemnities given by the British Council to the owners of objects exhibited overseas for loss or damage	243
Guarantee: Gibraltar loan guarantee	300,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
E	UN Regular Budget	73,500
E	Council of Europe	29,300
E	North Atlantic Treaty Organisation (NATO) Civil Budget	23,000
E	OECD	12,800
E	Commonwealth Secretariat	11,200
E	OSCE	5,000
E	UN Office for the Commissioner of Human Rights	3,000
E	UN Conventional Weapons Ottawa/CCW (Convention on Certain Conventional Weapons)	2,500
E	Wassenaar Arrangement on Export Controls for Conventional Arms and Dual- Use Goods and Technologies	1,500
E	United Nations Biological Weapons Convention	1,100
E	Commonwealth Foundation	1,100
E	Commonwealth Learning	1,000

Department for Levelling Up, Housing and Communities†

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Cover Transfer from DLUHC to Ministry of Justice for Offender Pilot programme.		-280,000	
Budget Cover Transfer from Ministry of Justice to DLUHC for the Bold programme.	123,000		
Budget Cover Transfer from Department for Environment, Food and Rural Affairs to DLUHC for the Growing up Well programme.	40,000		
Budget Cover Transfer from Department for Environment, Food and Rural Affairs to DLUHC for the Data Improvement Programme.	3,950,000		
Budget Cover Transfer from DLUHC to Department for Environment, Food and Rural Affairs for Great Crested Newts.		-1,852,000	
Budget Cover Transfer from HM Revenue and Customs to DLUHC for EU Border Infrastructure.	33,000		
Budget Cover Transfer from Department for Transport to DLUHC for EU Border Infrastructure.	58,000		
Budget Cover Transfer from Department for Transport to DLUHC for the HS2 study.	177,000		
Budget Cover Transfer from DLUHC: Local Government to DLUHC Housing and Communities for Cyber Resilience.	16,000,000		
Budget Cover Transfer from DLUHC to Department of Health for Substance Misuse Programme.		-29,791,000	
Budget Cover Transfer from Department for Work and Pensions to DLUHC for Building Safety Regulator.	270,000		
Budget Cover Transfer from DLUHC to Cabinet Office for Special Advisers costs.		-179,000	

Budget Cover Transfer from DLUHC to Cabinet Office for the One Public Estate delivery costs.		-6,480,000	
Budget Cover Transfer from DLUHC to Cabinet Office to cover costs of the Government Consulting Hub.		-195,000	
Surrender in respect of Resource Budget.		-45,811,000	
Machinery of Government changes - Cabinet Office to DLUHC.	45,784,000		
Reserve Claim from HM Treasury relating to the cash charge rebate.	23,000		
Reserve Claim from HM Treasury for Rough Sleeping.	24,900,000		
Total change in Resource DEL (Voted) - Levelling Up, Housing and Communities	91,358,000	-84,588,000	6,770,000
Reserve Claim in respect of Covid-19 Additional Relief Fund.	1,500,000,000		
Reserve Claim in respect of New Council tax measures	3,061,880,000		
Budget Cover Transfer from DLUHC Local Government to DLUHC Main for Cyber.		-16,000,000	
Decrease from DLUHC Local Government to HM Treasury for Covid 19 BR Reliefs.		-274,394,000	
Decrease from DLUHC Local Government to HM Treasury for Sales, Fees and Charges.		-75,000,000	
Decrease from DLUHC Local Government to HM Treasury for TIG.		-191,298,000	
Decrease from DLUHC Local Government to HM Treasury for PFI.		-923,000	
Decrease from DLUHC Local Government to HM Treasury for City of London Offset.		-12,064,000	
Decrease from DLUHC Local Government to HM Treasury for LG DEL Contingency.		-7,786,000	
Decrease from DLUHC Local Government and Communities to HM Treasury for Safety Net.		-1,398,000	
Total change in Resource DEL (Voted) - Local Government	4,561,880,000	-578,863,000	3,983,017,000

Budget Cover Transfer from Cabinet office to DLUHC for the By-election, Non-voted Consolidated Fund.	6,500,000		
Machinery of Government changes - Cabinet office to DLUHC for the By-election, Non-voted Consolidated Fund.	84,400,000		
Total change in Resource DEL (Non-Voted) - Levelling Up, Housing and Communities	90,900,000		90,900,000
Increase in AME Budget for Financial Instruments and Assets.	170,796,000		
Increase in AME Budget for Provisions and Pensions.	2,774,000		
Increase for Levy payments.	100,000,000		
Increase for Central Share outturn.	612,978,000		
Increase for BRR outturn.	250,000,000		
Increase for Business Rates Relief outturn payments.	1,543,871,000		
Decrease for Business Rates Relief outturn income.		-5,635,502,000	
Decrease for Local Share outturn.		-1,423,415,000	
Decrease for Sales, Fees and Charges outturn income.		-18,000,000	
Total change in Resource AME (Voted)	2,680,419,000	-7,076,917,000	-4,396,498,000
Budget Cover Transfer from DLUHC to Department for Transport for HIF top slice project being delivered by Highways England.		-1,500,000	
Budget Cover Transfer from DLUHC to Department of Health for Substance Misuse Programme.		-266,000	
Budget Cover Transfer from Department for Work and Pensions to DLUHC for Building Safety Regulator.	930,000		
Reprofile from 2021-22 into 2022-23.		-601,000,000	
Surrender in respect of Capital Grant Budget.		-888,000,000	
Surrender of Capital Financial Transactions Budget.		-71,605,000	
Public Sector Land Flexibility.		90,828,000	
Total change in Capital DEL (Voted) - Levelling Up, Housing and Communities	930,000	-1,471,543,000	-1,470,613,000

Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.

4,332,095,000

Total change in Net Cash Requirement**4,332,095,000****4,332,095,000**

† In the Main Estimate 2021-22 this Estimate was titled Ministry of Housing, Communities and Local Government.

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit - Housing and Communities			
Resource † † †	6,770,000	90,900,000	97,670,000
Capital	-1,470,613,000		-1,470,613,000
Departmental Expenditure Limit - Local Government			
Resource	3,983,017,000	-	3,983,017,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-4,396,498,000	-	-4,396,498,000
Capital	-	-	-
Total Net Budget			
Resource	-406,711,000	90,900,000	-315,811,000
Capital	-1,470,613,000	-	-1,470,613,000
Non-Budget Expenditure	-		
Net Cash Requirement † †	4,332,095,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Department for Levelling Up, Housing and Communities † † † 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 and activities regulating and helping people access the housing market, whether they are renting or looking to buy; policies to improve housing quality; supporting infrastructure and planning programmes including policy; buying, remediating and selling land for housing and economic development, preventing homelessness, and supporting people to stay in their homes.

Supporting local economies across the United Kingdom 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; 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 and providing integration support to British Nationals from Hong Kong arriving in the UK; 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.

Responsibility for keeping the Grenfell Tower site safe and secure until a decision is made about its future. Supporting residents and victims of the Grenfell fire and engaging with the Grenfell Tower Memorial Commission.

Supporting communities to respond and recover from Covid-19.

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; delivery of energy performance regime. UK-wide delivery of insurance products to rectify building safety issues, and the UK-wide delivery of a National Regulator for Construction Products.

Exiting the European Union and net spending by Arm's Length Bodies (ALBs) and public corporations, 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; social investment models; 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.

* Administration and operation of the department in connection with maintaining the integrity of the Union, and sustaining a flourishing democracy.

Controlling migration and providing integration support to British Nationals from Afghanistan arriving in the UK.

Income arising from:

Increasing the supply of affordable housing and supporting home ownership and diversifying the housing market; policies and activities 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 and public corporations, including Homes England.

Delivery of the energy performance regime.

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; 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.

Philanthropic donations towards the construction and management of the Holocaust Memorial and Learning Centre.

* Deposits forfeited by candidates in an election.

Insurance schemes.

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 and Covid-19 measures.

Supporting social care and independent living; local government devolved powers.

Income arising from:

* Supporting effective local government to deliver public services to local people.

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.

Supporting communities to respond and recover from Covid-19.

Income arising from:

Supporting effective local government to deliver public services to local people.

Department for Levelling Up, Housing and Communities will account for this Estimate.

† The function relating to Elections was transferred from the Cabinet Office on 8 December 2021. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

(a) Departmental Expenditure Limit - Housing and Communities – Resource (non-voted) is increased by £84,400,000.

†† The function relating to UK Governance, devolution, the union and the boycotts divestments and sanctions functions was transferred from the Cabinet Office on 8 December 2021. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

- (a) Departmental Expenditure Limit – Housing and Communities - Resource (Voted) is increased by £45,784,000; and
(b) the Net Cash Requirement is increased by £45,784,000.

††† In the Main Estimate 2021-22 this Estimate was titled Ministry of Housing, Communities and Local Government.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in DEL - Housing and Communities								
Voted Expenditure								
333,900	2,655,314	11,061	-4,291	344,961	2,651,023	8,822,195	-1,470,613	7,351,582
<i>of which:</i>								
A Local Government and Public Services								
-	173,019	-	-2,340	-	170,679	124,164	-47,810	76,354
B Housing and Planning								
-	1,733,403	-	41,028	-	1,774,431	1,222,536	-274,006	948,530
C Decentralisation and Local Growth								
-	500,276	-	-138,716	-	361,560	1,484,555	76,303	1,560,858
D Troubled Families								
-	165,000	-	3,255	-	168,255	-	-	-
E Research, Data and Trading Funds								
-	12,171	-	-178	-	11,993	8,300	1,208	9,508
F DLUHC Staff, Building and Infrastructure Costs								
237,254	2,635	20,294	15,821	257,548	18,456	16,800	4,618	21,418
G Local Government and Public Services (ALB)(Net)								
18,373	-	-378	-	17,995	-	360	-57	303
H Housing and Planning (ALB)(Net)								
78,273	68,810	-8,855	76,839	69,418	145,649	5,965,480	-1,230,869	4,734,611
Non-Voted Expenditure								
-	-	-	90,900	-	90,900	-	-	-
<i>of which:</i>								
I Elections								
-	-	-	90,900	-	90,900	-	-	-
Total Spending in DEL - Housing and Communities						-1,470,613		
Spending in DEL - Local Government								
Voted Expenditure								
-	17,470,529	-	3,983,017	-	21,453,546	-	-	-
<i>of which:</i>								
K Other Grants and Payments								
-	15,810,687	-	3,984,415	-	19,795,102	-	-	-
L Business Rates Retention								
-	38,280	-	-1,398	-	36,882	-	-	-
Total Spending in DEL - Local Government						-		
						3,983,017		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	15,241,568	-	-4,396,498	-	10,845,070	-	-	-
<i>of which:</i>								
M Other Grants and Payments								
-	-	-	-4,109,631	-	-4,109,631	-	-	-
N Local Government and Public Services								
-	-17,476	-	-1,500	-	-18,976	-	-	-
O Housing and Planning								
-	162,325	-	31,960	-	194,285	-	-	-
R DLUHC Staff, Building and Infrastructure Costs								
-	599	-	555	-	1,154	-	-	-
T Local Government and Public Services (ALB)(Net)								
-	2,849	-	1,750	-	4,599	-	-	-
U Housing and Planning (ALB)(Net)								
-	1,534,613	-	140,805	-	1,675,418	-	-	-
V Business Rates Retention								
-	13,195,658	-	-460,437	-	12,735,221	-	-	-
Total Spending in AME								
		-	-4,396,498					
Total for Estimate								
		11,061	-326,872			-1,470,613		
<i>of which:</i>								
Voted Expenditure								
		11,061	-417,772			-1,470,613		
Non-Voted Expenditure								
		-	90,900			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	34,948,679	4,332,095	39,280,774

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in DEL - Housing and Communities								
Voted Expenditure								
355,594	-10,633	344,961	2,669,990	-18,967	2,651,023	7,967,023	-615,441	7,351,582
<i>of which:</i>								
A Local Government and Public Services								
-	-	-	170,679	-	170,679	118,626	-42,272	76,354
B Housing and Planning								
-	-	-	1,793,398	-18,967	1,774,431	1,521,530	-573,000	948,530
C Decentralisation and Local Growth								
-	-	-	361,560	-	361,560	1,561,027	-169	1,560,858
D Troubled Families								
-	-	-	168,255	-	168,255	-	-	-
E Research, Data and Trading Funds								
-	-	-	11,993	-	11,993	9,508	-	9,508
F DLUHC Staff, Building and Infrastructure Costs								
268,181	-10,633	257,548	18,456	-	18,456	21,418	-	21,418
G Local Government and Public Services (ALB)(Net)								
17,995	-	17,995	-	-	-	303	-	303
H Housing and Planning (ALB)(Net)								
69,418	-	69,418	145,649	-	145,649	4,734,611	-	4,734,611
Non-Voted Expenditure								
-	-	-	90,900	-	90,900	-	-	-
<i>of which:</i>								
I Elections								
-	-	-	90,900	-	90,900	-	-	-
Total Spending in DEL - Housing and Communities								
355,594	-10,633	344,961	2,760,890	-18,967	2,741,923	7,967,023	-615,441	7,351,582
Spending in DEL - Local Government								
Voted Expenditure								
-	-	-	21,494,844	-41,298	21,453,546	-	-	-
<i>of which:</i>								
J Revenue Support Grant								
-	-	-	1,621,562	-	1,621,562	-	-	-
K Other Grants and Payments								
-	-	-	19,836,400	-41,298	19,795,102	-	-	-
L Business Rates Retention								
-	-	-	36,882	-	36,882	-	-	-
Total Spending in DEL - Local Government								
-	-	-	21,494,844	-41,298	21,453,546	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Administration		Resources			Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	19,558,493	-8,713,423	10,845,070	-	-	-
<i>of which:</i>								
M Other Grants and Payments								
-	-	-	1,543,871	-5,653,502	-4,109,631	-	-	-
N Local Government and Public Services								
-	-	-	-18,976	-	-18,976	-	-	-
O Housing and Planning								
-	-	-	194,285	-	194,285	-	-	-
P Decentralisation and Local Growth								
-	-	-	11,000	-	11,000	-	-	-
Q Research, Data and Trading Funds								
-	-	-	2,000	-	2,000	-	-	-
R DLUHC Staff, Building and Infrastructure Costs								
-	-	-	1,154	-	1,154	-	-	-
S Non-Domestic Rates Outturn Adjustments								
-	-	-	350,000	-	350,000	-	-	-
T Local Government and Public Services (ALB)(Net)								
-	-	-	4,599	-	4,599	-	-	-
U Housing and Planning (ALB)(Net)								
-	-	-	1,675,418	-	1,675,418	-	-	-
V Business Rates Retention								
-	-	-	15,795,142	-3,059,921	12,735,221	-	-	-
Total Spending in AME								
-	-	-	19,558,493	-8,713,423	10,845,070	-	-	-
Total for Estimate								
355,594	-10,633	344,961	43,814,227	-8,773,688	35,040,539	7,967,023	-615,441	7,351,582
<i>of which:</i>								
Voted Expenditure								
355,594	-10,633	344,961	43,723,327	-8,773,688	34,949,639	7,967,023	-615,441	7,351,582
Non-Voted Expenditure								
-	-	-	90,900	-	90,900	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	35,701,311	-315,811	35,385,500
Net Capital Requirement	8,822,195	-1,470,613	7,351,582
Accruals to cash adjustments	-9,574,827	6,209,419	-3,365,408
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,668,758	1,020,765	-6,647,993
Add cash grant-in-aid	5,263,056	-2,296,122	2,966,934
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-185,545	-30,492	-216,037
New provisions and adjustments to previous provisions	-7,920	-2,415	-10,335
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-8,914,942	1,407,587	-7,507,355
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,914,146	6,107,483	8,021,629
Use of provisions	25,136	2,613	27,749
Removal of non-voted budget items	-	-90,900	-90,900
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-90,900	-90,900
Other adjustments	-	-	-
Net Cash Requirement	34,948,679	4,332,095	39,280,774

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

	£'000
	Revised Plans
Gross Administration Costs	328,309
<i>Less:</i>	
Administration DEL (Housing and Communities) Income	-10,633
Administration DEL (Local Government) Income	-
Net Administration Costs	317,676
Gross Programme Costs	46,902,321
<i>Less:</i>	
Programme DEL (Housing and Communities) Income	-591,967
Programme DEL (Local Government) Income	-41,298
Programme AME Income	-8,713,423
Non-budget income	-183,000
Net Programme Costs	37,372,633
Total Net Operating Costs	37,690,309
<i>Of which:</i>	
Resource DEL (Housing and Communities)	3,052,528
Resource DEL (Local Government)	21,453,546
Capital DEL (Housing and Communities)	4,464,810
Capital DEL (Local Government)	-
Resource AME	10,900,116
Capital AME	-
Non-budget	-1,965,691
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-2,284,119
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in SoCNE	1,965,691
Other adjustments	-1,986,381
Total Resource Budget	35,385,500

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

£'000

**Revised
Plans**

Of which:

Resource DEL (Local Government)	3,086,884
Resource DEL (Housing and Communities)	21,453,546
Resource AME	10,845,070

Adjustments to include:

Grants to devolved administrations	-
Prior period adjustments	-

Adjustments to remove:

Consolidated Fund Extra Receipts in the resource budget	-
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Other adjustments	-
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Total Resource (Estimate)	35,385,500
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Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL - Housing and Communities -29,600

Of which:

Administration

Other Income

-10,633

Of which:

F DLUHC Staff, Building and Infrastructure Costs

-10,633

Total Administration

-10,633

Programme

Sales of Goods and Services

-12,327

Of which:

B Housing and Planning

-12,327

Other Income

-6,640

Of which:

B Housing and Planning

-6,640

Total Programme

-18,967

Voted Resource DEL - Local Government -41,298

Of which:

Programme

Other Grants

-41,298

Of which:

K Other Grants and Payments

-41,298

Total Programme

-41,298

Voted Resource AME -8,713,423

Of which:

Programme

Other Grants

-8,713,423

Of which:

M Other Grants and Payments

-5,653,502

V Business Rates Retention

-3,059,921

Total Programme

-8,713,423

Total Voted Resource Income -8,784,321

Voted Capital DEL -Housing and Communities -615,441

Of which:

Programme

Other Grants

-573,000

Of which:

B Housing and Planning

-573,000

Repayments

-42,441

Of which:

A Local Government and Public Services

-42,272

C Decentralisation and Local Growth

-169

Total Programme

-615,441

Total Voted Capital Income -615,441

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

	Current Plans		Changes		Revised Plans	
	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)	-1,830,240	-1,830,240	-135,451	-135,451	-1,965,691	-1,965,691
Total	-1,830,240	-1,830,240	-135,451	-135,451	-1,965,691	-1,965,691

Detailed description of CFER sources

£'000

	Current Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Capital Pooled Housing Receipts	-183,000	-183,000	-	-	-183,000	-183,000
HCA Housing Supply: Help to Buy	-1,640,700	-1,640,700	-133,457	-133,457	-1,774,157	-1,774,157
HCA Housing Supply: First Buy	-6,540	-6,540	-1,994	-1,994	-8,534	-8,534
Total	-1,830,240	-1,830,240	-135,451	-135,451	-1,965,691	-1,965,691

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: Jeremy Pocklington

Executive Agency Accounting Officers:

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:

Peter Denton	Homes England
Richard Blakeway	The Housing Ombudsman
Anthony Essien	The Leasehold Advisory Service
Nigel Ellis	Commission for Local Administration in England
Antonio Masella	Valuation Tribunal Service
Fiona MacGregor	Regulator of Social Housing

Jeremy Pocklington 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	Commission for Local Administration in England	12,745	75	12,734
G	Valuation Tribunal Service	5,250	228	5,302
H	Homes England	206,553	4,734,491	2,940,647
H	The Housing Ombudsman	67	70	-
H	The Leasehold Advisory Service	1,927	-	1,891
H	Regulator of Social Housing	6,520	50	6,360
R	Commission for Local Administration in England	3,606	-	-
R	Valuation Tribunal Service	993	-	-
S	Homes England	1,679,601	-	-
S	The Housing Ombudsman	-4,728	-	-
S	Regulator of Social Housing	545	-	-
Total		1,913,079	4,734,914	2,966,934

Part III: Note F - Accounting Policy changes

The department will be using IFRS4 - Insurance Contracts for the first time.

IFRS16 is being implemented 1 April 2022.

Part III: Note J - Staff Benefits

The Exceptional Performance and Instant Reward Scheme is open to all DLUHC employees below the Senior Civil Service. The guidelines suggest a maximum of £1,000 for exceptional performance and £100 for Instant Voucher Awards. All awards are taxable, reckon for national insurance purposes, are non-consolidated and non-pensionable. For voucher awards, DLUHC meets the tax and national insurance costs. The total cost of the exceptional performance scheme for delegated grades is limited to 0.65% of paybill. There are separate arrangements for the performance management of the Senior Civil Service (SCS).

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Government Legal Department (GLD) manages litigation cases on behalf of the Department. Litigation costs may be incurred following unsuccessful attempts to resist some of those challenges.	397
Claim for repair or repurchase of defective Right to Buy homes sold by local authorities between 1980 and 1985.	250 to 750
Potential liabilities to the EC arising from current European legislation.	Unquantifiable
Potential losses arising from inability to recover ineligible expenditure arising as a result of the closure of ERDF 2014-20 programmes.	Unquantifiable
Commitment to fund potential shortfalls of land sale receipts of a Housing Association.	Up to 4,000
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
Homes England: The freeholds of several hundred properties on two estates in Washington were transferred to Sunderland City Council on 1 April 1997. The transfer was subject to a Homes England indemnity valid for a period of 30 years against costs which may be incurred in remedying shale related defects. This indemnity was issued with the approval of the Department. The extent of the potential liability will only be known once any defects are identified. No claims have yet been notified under this indemnity.	Unquantifiable
Homes England: At 31 March 2021, the West Sussex Pension Scheme had 11 active members. When the last active member leaves the scheme, the obligation to pay an exit debt will be crystallised. The timing and value of any exit debt due in the future is not yet known.	Unquantifiable
Homes England: Homes England is potentially liable for miscellaneous claims by developers, contractors and individuals in respect of costs and claims not allowed for in development agreements, construction contracts, grants and claims such as Compulsory Purchase Orders. Payment, if any, against these claims may depend on lengthy and complex litigation and potential final settlements cannot be determined with any certainty at this time. As claims reach a more advanced stage they are considered in detail and specific provisions are made in respect of those liabilities to the extent that payment is considered probable.	Unquantifiable
Planning Inspectorate: Litigation costs may be incurred following unsuccessful attempts to resist a High Court challenge to an Inspector's decision. The timing and value of such awards are difficult to predict.	70
Planning Inspectorate: Ex-gratia payments which may possibly be made to appellants or other appeal parties who have incurred abortive appeal costs following an error made by a member of the Inspectorate's staff.	188

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Following the European Commission audit of the European Regional Development Fund, one project in the sample has been identified as ineligible. Because of this, the process is to extrapolate the percentage level of error (100% in this case) to the full audit sample, estimated at £15.4m. Because the 2018/19 accounts are closed now, the ERDF team cannot make a self-correction to the ERDF programme error rate to bring it down below the 2%. Once the audit is concluded the full extrapolated financial correction of £15.4m could be applied. This may result in a fine, but both whether the fine will arise, and its value, are not yet certain.</p>	15,400
<p>Parliamentary Contingent Liabilities that have been disclosed to Parliament and are disclosed in the Accountability Report but are not disclosed under IFRS as the probability is considered remote:</p>	
<p>The Department operates a guarantee scheme for the affordable housing sector (AHGS), and at the accounting date £3.2 billion has been drawn down and is covered by the guarantee scheme. The AHGS closed to applicants in March 2016 and the programme is now in the portfolio management and monitoring phase, meaning there will be no new applicants or approvals. Therefore, there will be no further drawing against this scheme. The financial guarantees as at 30 September 2021 are recognised in the Statement of Financial Position with a value of £27.7 million.</p>	27,744
<p>The Department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. At 30 September 2021, the Department has approved borrowing of circa £1.8 billion of which £1.6 billion has been drawn down and is covered by the guarantee scheme. The guarantees have been valued in accordance with IFRS 9 and have been recognised as a financial guarantee in the Statement of Financial Position as at 30 September 2021 with a value of £84.2 million.</p>	84,164
<p>On the 7 May 2019, the Department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. No approved borrowing had been drawn down at the reporting date.</p>	
<p>In 2019-20, the Department provided a letter of comfort to the Queen Elizabeth II Conference Centre to confirm that a loan will be provided if required, in accordance with the Framework Agreement between the Department and the trading fund. The Department laid a Statutory Instrument on the 8th June 2021 to increase the trading fund's borrowing limit from £2 million to £12 million. At 31 March 2021, the Department had loaned the trading fund £1,179,000.</p>	
<p>The Department 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 IFRS 9. 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.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>To strengthen local authorities' ability to enforce building safety remediation action, the Department has indemnified the Joint Inspection Team (JIT) for professional indemnity and for death and personal injury claims resulting from their advice. The local authority retains responsibility for decisions on enforcement. The indemnity is unquantifiable and will continue for the duration of the period over which the JIT operates and 6 years thereafter for professional indemnity, and 125 years for death and personal injury.</p>	Unquantifiable
<p>The Department provides letters of comfort to ALBs in relation to their pension scheme liabilities. Ebbsfleet Development Corporation is no longer part of the Departmental Group for accounting purposes (see note 24) but the Department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.</p>	Unquantifiable

Department for Transport

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions
(Section A -Tolled Crossing): This is due to a reduction in forecast income from the Dartford crossing.	2,901,000	
(Section B- Local Authority Transport): Covid-19 support for light rail. The Main Estimate did not include full budget cover, given the uncertain pace of recovery from the pandemic.	95,732,000	
(Section C- National Highways (net)): The depreciation budgets that were allocated to the Department in the Main Estimate were lower than forecast and have returned to the expected levels in the Supplementary Estimate.	41,425,000	
(Section D- Funding of Other ALBs (net)): This is due to a reduction in forecast income in the Air Travel Trust Fund, as the ongoing impact of the pandemic on international air travel has reduced income from ATOL Protection Contributions.	32,804,000	
(Section E- Other railways): increases in funding requirements that will be managed by DfT.	6,263,000	
(Section F-Sustainable Travel): increases primarily due to increased spending on clean vehicles and cycling. These will be managed by DfT.	15,213,000	
(Section G- Bus Subsidies and Concessionary Fares): Covid-19 support for buses. The Main Estimate did not include full budget cover, given the uncertain pace of recovery from the pandemic.	237,192,000	
(Section H- GLA Transport grants): Covid-19 support for Transport for London. The Main Estimate did not include full budget cover, given the uncertain pace of recovery from the pandemic.	1,606,465,000	
(Section I- Crossrail): Interest income on the Crossrail loan agreed to be retained in the Estimate.		-27,587,000
(Section J-Aviation, Maritime, Security & Safety): The increase is primarily for Covid-19 funding via the Airports and Ground Operations Support Scheme (AGOSS). Other movements are from transferred budgets to/from OGDs for various schemes, funds and operations.	113,287,000	-4,887,000
(Section K-Maritime & Coastguard Agency): Increases in funding requirements that will be managed internally.	3,505,000	
(Section L-Motoring Agencies): Increase in requirements that will be managed by DfT	10,038,000	
(Section M- Science, research and support functions): increase in analysis and research costs that will be managed internally.	1,572,000	

(Section N- Central Administration): The Department received a non-cash uplift for HS2 Land & Property write-downs to market value for properties accounted for as inventory.	92,832,000		
(Section O- Support for Passenger Rail Services): Covid-19 support for the rail sector. The Main Estimate did not include full budget cover, given the uncertain pace of recovery from the pandemic	1,596,369,000		
(Section P- High Speed Rail): higher costs to be funded from reduction in HS2 Ltd (Section R).	1,350,000		
(Section Q-Transport Development Fund): Underspends that will be used to fund pressures elsewhere.		-5,276,000	
(Section R-High Speed Two Limited (net)): this reflects a non-cash uplift for impairments to some previous HS2 design work, and the reprofiling of High Speed Rail budgets between Sections Q and R.	95,300,000	-23,001,000	
(Section S-East West Rail Company Limited (net)): Increase in forecast following a review of EWR's RDEL requirements.	10,406,000		
(Section T - Network Rail): this consists of £304m of RDEL underspends switched to CDEL, as part of NR's management of their budgets across Control Period 6. It also includes savings identified by Network Rail.		-426,113,000	
Total change in Resource DEL (Voted)	3,962,654,000	-486,864,000	3,475,790,000
(Section U- Funding of Other ALBs (net) non-voted): Revisions to the depreciation budgets of the Lighthouses.	1,040,000		
Total change in Resource DEL (Non-Voted)	1,040,000		1,040,000
(Section V - Highways England (net): Reduction after reviewing the level of new provisions.		-7,103,000	
(Section W Network Rail (net)): The Department agreed an uplift against a) the anticipated impact inflation movements will have on the interest costs on Network Rail's external debt and b) deferred tax charges.	1,154,127,000		
Section X -Funding of Other ALBs (net)): Net increase related to pension costs for British Transport Police, partially offset by Air Travel Trust Fund's utilisation of provisions for ATOL claims.	19,745,000		
(Section Y-Other Railways): The Department agreed an uplift in this section as cover for a potential onerous contract provision.	55,844,000		
(Section Z-Aviation, Maritime, Security & Safety): An increase to the forecast of interest receipts.		-101,000	
(Section AA-Maritime & Coastguard Agency): increases in their funding requirements, to be funded internally.	12,510,000		
(Section AB-Motoring Agencies): review of utilisation of provisions.	478,000		
(Section AC-Central Administration): review of utilisation of provisions.	306,000		
(Section AD-High Speed Rail): review of utilisation of provisions in relation to L&P spend.	1,633,000		
(Section AF-East West Rail Company Limited (net)): Reduction after reviewing the level of new provisions.		-999,000	

Total change in Resource AME (Voted)	1,244,643,000	-8,203,000	1,236,440,000
(Section AG-Funding Of ALBs (Net)): review of utilisation of provisions.	2,560,000		
Total change in Resource AME (Non-Voted)	2,560,000		2,560,000
(Section A -Tolled Crossing): savings identified.		-182,000	
(Section B- Local Authority Transport): The Department received funding from Levelling Up Fund and identified other savings from underspends on various local projects and schemes to cover pressures in other sections such as Section F.	47,000,000	-70,064,000	
(Section C- National Highways (net)): This reflects the revised Road Investment Strategy profile agreed at Spending Review 2021. £175m of this reduction is being moved into next year, with the remainder being surrendered to HMT or used to offset pressures elsewhere.		-770,839,000	
(Section D- Funding of Other ALBs (net)): increases in British Transport Police funding requirements that will be managed by DfT.	14,322,000		
(Section E- Other railways): savings from rail projects that will be used to manage pressures elsewhere		-13,156,000	
(Section F-Sustainable Travel): Net increase is due to higher demand for plug-in vehicle grants, mainly car and van grants. This increase has been managed internally by DfT.	165,467,000		
(Section G- Bus Subsidies and Concessionary Fares): Increases in funding requirements that will be managed by DfT using underspends from elsewhere.	149,674,000		
(Section H- GLA Transport grants): Increase relating to re-profiled spending that will be managed by DfT.	5,000,000		
(Section I- Crossrail): The Department is expecting a net increase in loan repayments.		-62,900,000	
(Section J-Aviation, Maritime, Security & Safety): Increase is from additional budget for Trust Ports from the Reserve and for Ports Infrastructure from Cabinet Office. We have also identified savings that will fund pressures elsewhere.	150,015,000	-11,172,000	
(Section K-Maritime & Coastguard Agency): Increases in funding requirements that will be managed by DfT.	84,000		
(Section L-Motoring Agencies): The Department received EU transition funding for inland traffic management and budget transfer from DEFRA as contribution to Ashford Sevington construction. The Department also transferred budget to HMRC in relation to the construction of Dover White Cliffs border checking facility.	52,535,000	-36,388,000	
(Section M- Science, Research and Support functions): Net increase in relevant costs expected to be managed by DfT.	241,000		
(Section N- Central Administration): The Department received funding from Shared Outcomes Fund. The remaining increases in this section will be funded by savings identified elsewhere.	17,138,000		
(Former Section O - Departmental Unallocated Provision) : The Department has now allocated the budgets held in this section to relevant sections.		-84,066,000	

(Section O) - Support for Passenger Rail Services): The Department received COVID-19 support funding towards Train Operating Companies' (TOCs) capital costs for the year.	454,982,000		
(Section P- High Speed Rail): The reduction in this section reflects an internal budget switch to HS2 (Section R).		-483,499,000	
(Section R-High Speed Two Limited (net)): The increase in this section reflects an internal budget switch from High Speed Rail (Section Q).	484,355,000		
(Section S-East West Rail Company Limited (net)): increases in funding requirements that will be managed by DfT.	131,000		
(Section T-Network Rail): Net reduction as part of NR's management of their budgets across Control Period 6. This also includes a budget transfer to Welsh Government for work undertaken on the Core Valley lines.		-83,303,000	
Total change in Capital DEL (Voted)	1,540,944,000	-1,615,569,000	-74,625,000
(Section V-Highways England (net)): small change in the use of capital provisions.		-10,975,000	
(Section Z -Aviation, Maritime, Security & Safety): The Department is forecasting for reduced loan repayments in-year from the General Lighthouse Fund.	8,333,000		
(Section AD-High Speed Rail): The Department agreed an uplift in this section as cover for the slower utilisation of capital provisions.	262,642,000		
(Section-AC-High Speed Two Limited (net): Use of capital provisions.	5,000,000		
Total change in Capital AME (Voted)	275,975,000	-10,975,000	265,000,000
Revisions to the Net Cash Requirement reflect the changes to resources and capital as set out above, partially offset by reductions to Grant-in-aid for ALBs and delays in the use of provisions.	3,485,653,000		
Total change in Net Cash Requirement	3,485,653,000		3,485,653,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,475,790,000	1,040,000	3,476,830,000
Capital	-74,625,000	-	-74,625,000
Annually Managed Expenditure			
Resource	1,236,440,000	2,560,000	1,239,000,000
Capital	265,000,000	-	265,000,000
Total Net Budget			
Resource	4,712,230,000	3,600,000	4,715,830,000
Capital	190,375,000	-	190,375,000
Non-Budget Expenditure	-		
Net cash requirement	3,485,653,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Department for Transport on:

Departmental Expenditure Limit:Expenditure arising from:

Improving transport connections across the United Kingdom. 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's new relationship with the EU under the Trade and Cooperation Agreement and associated workstreams. Grants to Transport for the North and Statutory Bodies. Loans for Shimmer Relocation Assistance Scheme and transport-related activities. Governmental response to the coronavirus Covid-19 pandemic. The Public Sector Decarbonisation Scheme. Financial assistance under the UK Internal Markets Act 2020 in any area of the United Kingdom. Losses and special payments relating to the administration of the Department for Transport and its associated Agencies.

* Rail reform.

Income arising from:

Sales of assets; loan repayments; interest receivable and European grants for 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; highway 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. Public Sector Decarbonisation Scheme.

* Fees for use of clean air zones central services.

Part I (continued)

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. Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Loan repayments and other income for transport-related activities. Dividends and interest receivable.

Department for Transport will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
360,220	17,045,672	-12	3,475,802	360,208	20,521,474	19,495,489	-74,625	19,420,864
<i>Of which:</i>								
A Tolled Crossings								
-	-104,542	-	2,901	-	-101,641	750	-182	568
B Local Authority Transport								
-	380,921	-	95,732	-	476,653	1,685,555	-23,064	1,662,491
C Highways England (net)								
45,000	2,509,300	-	41,425	45,000	2,550,725	3,816,561	-770,839	3,045,722
D Funding of Other ALBs (net)								
954	-35,223	100	32,704	1,054	-2,519	16,321	14,322	30,643
E Other Railways								
-	154,941	-	6,263	-	161,204	126,970	-13,156	113,814
F Sustainable Travel								
-	143,937	-	15,213	-	159,150	821,725	165,467	987,192
G Bus Subsidies & Concessionary Fares								
-	574,209	-	237,192	-	811,401	139,860	149,674	289,534
H GLA Transport Grants								
-	500,000	-	1,606,465	-	2,106,465	-	5,000	5,000
I Crossrail								
-	-	-	-27,587	-	-27,587	610,000	-62,900	547,100
J Aviation, Maritime, Security and Safety								
-	134,202	-	108,400	-	242,602	164,266	138,843	303,109
K Maritime and Coastguard Agency								
8,520	377,866	-821	4,326	7,699	382,192	61,100	84	61,184
L Motoring Agencies								
-	143,995	-	10,038	-	154,033	107,216	16,147	123,363
M Science, Research and Support Functions								
-	26,797	-	1,572	-	28,369	22,093	241	22,334
N Central Administration								
302,478	65,066	1,799	91,033	304,277	156,099	27,116	17,138	44,254
O Support for Passenger Rail Services								
-	4,074,466	-	1,596,369	-	5,670,835	9,200	454,982	464,182
P High Speed Rail								
-	17,147	-	1,350	-	18,497	737,968	-483,499	254,469
Q Transport Development Fund								
-	50,000	-	-5,276	-	44,724	850,000	-	850,000
R High Speed Two Limited (net)								
3,000	204,576	-1,000	73,299	2,000	277,875	4,423,538	484,355	4,907,893
S East West Rail Company Limited (net)								
268	71,852	-90	10,496	178	82,348	185	131	316
T Network Rail (net)								
-	7,756,162	-	-426,113	-	7,330,049	5,790,999	-83,303	5,707,696
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	84,066	-84,066	-

Part II: Changes Proposed

£'000

						Net Capital			
Present		Net Resources Changes		Revised		Present	Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9	
1	2	3	4	5	6				
Non Voted Expenditure									
	92	13,904	-58	1,098	34	15,002	-	-	-
<i>Of which:</i>									
U Funding of Other ALBs (net)									
	92	13,904	-58	1,098	34	15,002	-	-	-
Total Spending in DEL							-74,625		
		-70	3,476,900						
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure									
	-	3,194,602	-	1,236,440	-	4,431,042	85,245	265,000	350,245
<i>Of which:</i>									
V Highways England (net)									
	-	10,000	-	-7,103	-	2,897	100,000	-10,975	89,025
W Network Rail (net)									
	-	2,829,289	-	1,154,127	-	3,983,416	-	-	-
X Funding of Other ALBs (net)									
	-	81,900	-	19,745	-	101,645	-	-	-
Y Other Railways									
	-	174,908	-	55,844	-	230,752	-	-	-
Z Aviation, Maritime, Security and Safety									
	-	-1,320	-	-101	-	-1,421	-20,000	8,333	-11,667
AA Maritime and Coastguard Agency									
	-	1,000	-	12,510	-	13,510	-	-	-
AB Motoring Agencies									
	-	-2,788	-	478	-	-2,310	-	-	-
AC Central Administration									
	-	95,800	-	306	-	96,106	-	-	-
AD High Speed Rail									
	-	-187	-	1,633	-	1,446	5,245	262,642	267,887
AE High Speed Two Limited (net)									
	-	-	-	-	-	-	-	5,000	5,000
AF East West Rail Company Limited (net)									
	-	6,000	-	-999	-	5,001	-	-	-
Non Voted Expenditure									
	-	-3,051	-	2,560	-	-491	-	-	-
<i>Of which:</i>									
AG Funding of Other ALBs (net)									
	-	-3,051	-	2,560	-	-491	-	-	-

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Total Spending in AME								
		-	1,239,000				265,000	
Total for Estimate								
		-70	4,715,900				190,375	
<i>Of which:</i>								
Voted Expenditure		-12	4,712,242				190,375	
Non Voted Expenditure		-58	3,658				-	

£'000

Present Plans	Changes	Revised Plans
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Net Cash Requirement	33,593,948	3,485,653	37,079,601
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Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Administration		Resources			Capital			
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
372,361	-12,153	360,208	22,044,790	-1,523,316	20,521,474	19,705,266	-284,402	19,420,864
<i>Of which:</i>								
A Tolled Crossings								
-	-	-	33,576	-135,217	-101,641	568	-	568
B Local Authority Transport								
-	-	-	476,673	-20	476,653	1,662,491	-	1,662,491
C Highways England (net)								
45,000	-	45,000	2,550,725	-	2,550,725	3,045,722	-	3,045,722
D Funding of Other ALBs (net)								
1,054	-	1,054	-2,519	-	-2,519	30,643	-	30,643
E Other Railways								
-	-	-	389,434	-228,230	161,204	123,814	-10,000	113,814
F Sustainable Travel								
-	-	-	161,009	-1,859	159,150	987,192	-	987,192
G Bus Subsidies & Concessionary Fares								
-	-	-	816,201	-4,800	811,401	289,534	-	289,534
H GLA Transport Grants								
-	-	-	2,106,465	-	2,106,465	5,000	-	5,000
I Crossrail								
-	-	-	1,335	-28,922	-27,587	690,100	-143,000	547,100
J Aviation, Maritime, Security and Safety								
-	-	-	287,060	-44,458	242,602	303,109	-	303,109
K Maritime and Coastguard Agency								
7,842	-143	7,699	398,584	-16,392	382,192	61,184	-	61,184
L Motoring Agencies								
-	-	-	1,155,127	-1,001,094	154,033	129,000	-5,637	123,363
M Science, Research and Support Functions								
-	-	-	28,369	-	28,369	22,334	-	22,334
N Central Administration								
316,287	-12,010	304,277	183,777	-27,678	156,099	68,019	-23,765	44,254
O Support for Passenger Rail Services								
-	-	-	5,705,481	-34,646	5,670,835	566,182	-102,000	464,182
P High Speed Rail								
-	-	-	18,497	-	18,497	254,469	-	254,469
Q Transport Development Fund								
-	-	-	44,724	-	44,724	850,000	-	850,000
R High Speed Two Limited (net)								
2,000	-	2,000	277,875	-	277,875	4,907,893	-	4,907,893
S East West Rail Company Limited (net)								
178	-	178	82,348	-	82,348	316	-	316

Part II: Revised subhead detail including additional provision**£'000**

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
T Network Rail (net)								
-	-	-	7,330,049	-	7,330,049	5,707,696	-	5,707,696
<i>Departmental Unallocated Provision</i>								
-	-	-	-	-	-	-	-	-
Non-voted expenditure								
34	-	34	15,002	-	15,002	-	-	-
<i>Of which:</i>								
U Funding of Other ALBs (net)								
34	-	34	15,002	-	15,002	-	-	-
Total Spending in DEL								
372,395	-12,153	360,242	22,059,792	-1,523,316	20,536,476	19,705,266	-284,402	19,420,864
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	4,510,566	-79,524	4,431,042	361,912	-11,667	350,245
<i>Of which:</i>								
V Highways England (net)								
-	-	-	2,897	-	2,897	89,025	-	89,025
W Network Rail (net)								
-	-	-	3,983,416	-	3,983,416	-	-	-
X Funding of Other ALBs (net)								
-	-	-	101,645	-	101,645	-	-	-
Y Other Railways								
-	-	-	308,855	-78,103	230,752	-	-	-
Z Aviation, Maritime, Security and Safety								
-	-	-	-	-1,421	-1,421	-	-11,667	-11,667
AA Maritime and Coastguard Agency								
-	-	-	13,510	-	13,510	-	-	-
AB Motoring Agencies								
-	-	-	-2,310	-	-2,310	-	-	-
AC Central Administration								
-	-	-	96,106	-	96,106	-	-	-
AD High Speed Rail								
-	-	-	1,446	-	1,446	267,887	-	267,887
AE High Speed Two Limited (net)								
-	-	-	-	-	-	5,000	-	5,000
AF East West Rail Company Limited (net)								
-	-	-	5,001	-	5,001	-	-	-
Non-voted expenditure								
-	-	-	-491	-	-491	-	-	-
<i>Of which:</i>								
AG Funding of Other ALBs (net)								
-	-	-	-491	-	-491	-	-	-

Part II: Revised subhead detail including additional provision**£'000****Revised
Plans**

Administration		Resources		Programme		Capital		
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total Spending in AME								
-	-	-	4,510,075	-79,524	4,430,551	361,912	-11,667	350,245
Total for Estimate								
372,395	-12,153	360,242	26,569,867	-1,602,840	24,967,027	20,067,178	-296,069	19,771,109
<i>Of which:</i>								
Voted Expenditure								
372,361	-12,153	360,208	26,555,356	-1,602,840	24,952,516	20,067,178	-296,069	19,771,109
Non Voted Expenditure								
34	-	34	14,511	-	14,511	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	20,611,439	4,715,830	25,327,269
Net Capital Requirement	19,580,734	190,375	19,771,109
Accruals to cash adjustments	-6,587,280	-1,416,952	-8,004,232
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-27,630,682	-532,830	-28,163,512
Add cash grant-in-aid	18,551,178	-304,542	18,246,636
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-231,468	-97,070	-328,538
New provisions and adjustments to previous provisions	-100,528	-39,033	-139,561
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	285	-55,220	-54,935
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	635,000	-	635,000
Increase (-) / Decrease (+) in creditors	1,544,378	177	1,544,555
Use of provisions	644,557	-388,434	256,123
Removal of non-voted budget items	-10,945	-3,600	-14,545
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-10,945	-3,600	-14,545
Net Cash Requirement	33,593,948	3,485,653	37,079,601

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

£'000

Revised
Plans

Gross Administration Costs	372,395
<i>Less:</i>	
Administration DEL Income	-12,153
Net Administration Costs	360,242
Gross Programme Costs	30,670,861
<i>Less:</i>	
Programme DEL Income	-1,533,316
Programme AME Income	-79,524
Non-budget income	-
Net Programme Costs	29,058,021
Total Net Operating Costs	29,418,263
<i>Of which:</i>	
Resource DEL	20,856,808
Capital DEL	4,090,994
Resource AME	4,470,461
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	-4,090,994
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	25,327,269
<i>Of which:</i>	
Resource DEL	20,896,718
Resource AME	4,430,551
<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	-
Total Resource (Estimate)	25,327,269

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-1,535,469
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-12,063
<i>Of which:</i>	
K Maritime and Coastguard Agency	-143
N Central Administration	-11,920
Other Income	-90
<i>Of which:</i>	
N Central Administration	-90
Total Administration	-12,153
Programme	
EU Grants Received	-42,304
<i>Of which:</i>	
J Aviation, Maritime, Security and Safety	-42,304
Sales of Goods and Services	-962,376
<i>Of which:</i>	
A Tolled Crossings	-135,217
E Other Railways	-173,803
F Sustainable Travel	-1,859
J Aviation, Maritime, Security and Safety	-2,141
K Maritime and Coastguard Agency	-16,392
L Motoring Agencies	-656,713
N Central Administration	-251
Interest and Dividends	-57,378
<i>Of which:</i>	
E Other Railways	-40
I Crossrail	-28,922
N Central Administration	-4,416
Other Grants	-4,814
<i>Of which:</i>	
L Motoring Agencies	-4,814
Other Income	-456,092
<i>Of which:</i>	
B Local Authority Transport	-20
E Other Railways	-54,387
G Bus Subsidies & Concessionary Fares	-4,800
J Aviation, Maritime, Security and Safety	-13
L Motoring Agencies	-339,215
N Central Administration	-23,011
O Support for Passenger Rail Services	-34,646

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Taxation	-352
<i>Of which:</i>	
L Motoring Agencies	-352
Total Programme	<u>-1,523,316</u>
Voted Resource AME	-79,524
<i>Of which:</i>	
Programme	
Interest and Dividends	-79,524
<i>Of which:</i>	
Y Other Railways	-78,103
Z Aviation, Maritime, Security and Safety	-1,421
Total Programme	<u>-79,524</u>
Total Voted Resource Income	<u>-1,614,993</u>
Voted Capital DEL	-284,402
<i>Of which:</i>	
Programme	
Sales of Assets	-5,637
<i>Of which:</i>	
L Motoring Agencies	-5,637
Other Grants	-10,000
<i>Of which:</i>	
E Other Railways	-10,000
Repayments	-268,765
<i>Of which:</i>	
I Crossrail	-143,000
N Central Administration	-23,765
O Support for Passenger Rail Services	-102,000
Total Programme	<u>-284,402</u>
Voted Capital AME	-11,667
<i>Of which:</i>	
Programme	
Repayments	-11,667
<i>Of which:</i>	
Z Aviation, Maritime, Security and Safety	-11,667
Total Programme	<u>-11,667</u>
Total Voted Capital Income	<u>-296,069</u>

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

	Present		Changes		Revised	
	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	-153,182	-200,878	-153,182	-350,878
Total	-	-150,000	-153,182	-200,878	-153,182	-350,878

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
DVLA cherished transfer/sale of marks	-	-150,000	-150,000	-	-150,000	-150,000
Rail franchise settlements	-	-		-197,696	-	-197,696
Proceeds from wreck salvage operations	-	-	-2,182	-2,182	-2,182	-2,182
Income from river crossings	-	-	-1,000	-1,000	-1,000	-1,000
Total	-	-150,000	-153,182	-200,878	-153,182	-350,878

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:	Bernadette Kelly
Executive Agency Accounting Officers:	
Brian Johnson for Sections K and AA	Maritime and Coastguard Agency
Julie Lennard for Sections L and AB	Driver and Vehicle Licensing Agency
Pia Wilkes CBE for Sections L and AB	Vehicle Certification Agency
Loveday Ryder for Sections L and AB	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.

ALB Accounting Officers:	
Nick Harris, Chief Executive Officer	National Highways (Ex Highways England)
Andrew Haines, Chief Executive Officer	Network Rail
Hugh Ind, Chief Executive Officer	British Transport Police Authority
Mark Thurston, Chief Executive Officer	High Speed Two (HS2) Limited
Anthony Smith, Chief Executive Officer	Rail Passenger Council
Captain Ian McNaught, Chief Executive Officer	Trinity House
Yvonne Shields O'Connor, Chief Executive Officer	Commissioners of Irish Lights
Mike Bullock, Chief Executive Officer	Northern Lighthouse Board
Simon Blanchflower, Chief Executive Officer	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	2,595,725	3,045,722	4,600,000
DEL - D	Air Travel Trust	-10,884	-	-
DEL - D	British Transport Police Authority	2,717	30,643	10,000
DEL - D	Rail Passenger Council	6,702	-	6,200
DEL - E	Train Fleet	-2,452	-	-
DEL - R	High Speed 2	279,875	4,907,893	5,372,700
DEL - S	East West Rail	82,526	316	85,000
DEL - T	Network Rail	7,330,049	5,707,696	8,172,736
AME - V	Highways England	2,897	89,025	-
AME - W	Network Rail	3,983,416	-	-
AME - X	Air Travel Trust	-6,525	-	-
AME - X	British Transport Police Authority	108,170	-	-
AME - AE	High Speed 2	-	5,000	-
AME - AF	East West Rail	5,001	-	-
Total		14,377,217	13,786,295	18,246,636

Part III: Note F - Accounting Policy changes

In October 2019, the Office for National Statistics (ONS) reclassified the Driver and Vehicle Standards Agency (DVSA) for statistical purposes from Public Corporation (trading fund) to Central Government. ONS' reclassification decision was backdated to the formation of DVSA as an Executive Agency and trading fund. As agreed with HM Treasury, DVSA's status as a government trading fund was formally revoked in legislation with legal effect from 1st April 2021.

Accordingly, DVSA is consolidated into the Department for Transport's Resource Accounts and Estimates from 1st April 2021 and is presented under the Motoring Agencies estimate line. As a result of the backdated effective date for ONS' statistical reclassification of DVSA, the prior year comparatives in the Department's 2021/22 Resource Accounts will be re-stated.

The Department implemented IFRS 16 'Leases' in 2019/20.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Statutory liabilities:	
Channel Tunnel Act 1987, s 25, 26 and 29 : potential liabilities in the event of termination of Eurotunnel's concession.	100,000
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
Railways Act 1993, s 29(5) : Liabilities in direct agreements with rolling stock companies re Environmental Deed of Indemnity.	Unquantifiable
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.	841,257
CTRL Act 1996. Undertaking under the HS1 concession agreement.	4,037,000
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
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
Liabilities for statutory blight for the furtherance of transport infrastructure projects	Unquantifiable
Legacy liabilities for railway structures sold by British Rail and transferred from BRBR on its abolition.	Unquantifiable
Non-statutory liabilities	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding.	91,000
Highways England third party claims.	23,550
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.	1,700
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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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
Under the HS1 Concession agreement the Secretary of state may be liable for a number of quantifiable and unquantifiable payments. As the unquantifiable proportion is significant, the category is presented as unquantifiable.	Unquantifiable
In 2013 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Thameslink Rolling Stock contracts with Siemens, Network Rail and Cross London Trains.	702,000
In 2012 the Secretary of State agreed to quantifiable (disclosed) and unquantifiable assurances, warranties, indemnities and potential losses to external parties under the Inter City Express Rolling Stock contracts with Agility Consortium and Network Rail.	5,900,000
Indemnities issued to businesses at Rail privatisation and transferred from BRBR on abolition.	12,500
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.	1,306,400
Cross-guarantees within NR Group - indemnities given by companies within the Network Rail Group to support entities that are not consolidated within the DfT resource accounts, to deliver value for money to the taxpayer.	171,420
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts.	492,829
Indemnities to stakeholders relating to infrastructure works, comprising quantifiable (disclosed) and unquantifiable elements. This comprises existing indemnities that have now been classified separately due to materiality.	277,114

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail		Body	£'000
Section J	International Civil Aviation Organisation		2,889
Section J	European Civil Aviation Conference		262
Total			3,151

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 Department's consolidated accounts.

£'000

Taxes, fines and charges

DVSA Graduated fixed penalties and deposit income	6,000
Covid-19 Fine income levied by the Civil Aviation Authority	4,064
Renewable Transport Fuel Obligation	119,631

Total	129,695
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Department for Business, Energy and Industrial Strategy

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Claim on the Reserve for Covid-19 Business Support Grants (Section A)	737,275,000		
ii. Claim on the Reserve for Energy Intensive Industries (Section A)	76,000,000		
iii. Claim on the Reserve for Deliver an ambitious industrial strategy (Section A)	36,800,000		
iv. Claim on the Reserve for Trade Credit Reinsurance scheme (Section A)	28,123,000		
v. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections	23,071,000		
vi. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section A)	120,000		
vii. Transfer of funding to Department for International Trade for Biopharma roundtable (Section A)		-60,000	
viii. Transfer of funding to Cabinet Office for Help to Grow Communications (Section A)		-234,000	
ix. Surrender of unused funding for Deliver an ambitious industrial strategy (Section A)		-59,700,000	
x. Increase in income for Trade Credit Reinsurance scheme (Section A)		-78,948,000	
xi. Surrender of unused funding for Covid-19 Business Support Grants (Section A)		-351,790,000	
xii. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections		-2,425,000	
xiii. Transfer of funding to Foreign, Commonwealth and Development Office for Climate Official Development Assistance (Section B)		-5,000,000	
xiv. Additional funding from the Reserve for the implementation of IFRS16 (Section C)	12,693,000		
xv. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	5,941,000		
xvi. Additional funding from the Reserve for Shared Outcomes Fund - National Security and International (Section C)	2,100,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xvii. Additional funding from the Reserve for Shared Outcomes Fund - Open Regulation Platform (Section C)	550,000		
xviii. Surrender of funding for the implementation of IFRS16 (Section C)		-8,478,000	
xix. Increase in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections	18,031,000		
xx. Additional funding from the Reserve for Shared Outcomes Fund - Net Zero Systems Tool (Section D)	1,395,000		
xxi. Transfer in of funding from Foreign, Commonwealth and Development Office for Strategic Export Controls Information Hub (Section D)	139,000		
xxii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section D)	38,000		
xxiii. Transfer of funding to Scottish Government for Salix costs (Section D)		-175,000	
xxiv. Transfer of funding to Welsh Assembly Government for Salix costs (Section D)		-250,000	
xxv. Transfer of funding to OFGEM (Section D)		-3,225,000	
xxvi. Claim on the Reserve for Energy Special Administration Regime (Section E)	664,100,000		
xxvii. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	3,624,000		
xxviii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section F)	257,000		
xxix. Transfer of funding to Department for International Trade for COP26 UK pavilion (Section F)		-20,000	
xxx. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-18,097,000	
xxxi. Increase in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections	8,503,000		
xxxii. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	5,420,000		
xxxiii. Transfer in of funding from Department for Work and Pensions for UK State System of Accountancy for and Control of Nuclear Material (SSAC) underspends (Section G)	732,000		
xxxiv. Transfer in of funding from Foreign, Commonwealth and Development Office for Conflict, Stability and Security Fund (Section G)	483,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxxv. Increase in Science and Research (Section H) reflecting movement of resources between sections	4,146,000		
xxxvi. Additional funding from the Reserve for the implementation of IFRS16 (Section H)	1,313,000		
xxxvii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section H)	330,000		
xxxviii. Surrender of funding for the implementation of IFRS16 (Section H)		-1,113,000	
xxxix. Machinery of Government transfer of Vaccine Taskforce to Department of Health and Social Care (Section H)		-665,000,000	
xl. Additional funding from the Reserve for Administration costs for Capability (Section I)	9,362,000		
xli. Change in funding for the implementation of IFRS16 (Section I)	6,105,000		
xlii. Transfer in of funding from Cabinet Office for COP26 staff costs (Section I)	2,076,000		
xliii. Transfer in of funding from HM Treasury for Green Finance Institute (Section I)	882,000		
xliv. Switch of funding from Capital to Resource DEL for Space Landscape Review (Section I)	713,000		
xlv. Additional funding from the Reserve for Shared Outcomes Fund - Net Zero Systems Tool (Section I)	405,000		
xlvi. Additional funding from the Reserve for Shared Outcomes Fund - Open Regulation Platform (Section I)	385,000		
xlvii. Switch of funding from Programme to Administration costs for Future Fund feasibility study (Section I)	250,000		
xlviii. Transfer in of funding from Cabinet Office for hardware and software costs (Section I)	214,000		
xliv. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section I)	120,000		
l. Switch of funding from Programme to Administration costs for Counter Fraud (Section I)	4,954,000	-4,954,000	
li. Reduction in DEL funding reflecting net charges under the Cash Management scheme (Section I)		-43,000	
lii. Transfer of funding to Department for Environment, Food and Rural Affairs for shared outcomes fund (Section I)		-65,000	
liii. Transfer of funding to Cabinet Office for centralisation of Special Adviser costs (Section I)		-69,000	
liv. Transfer of funding to Cabinet Office for COP26 (Section I)		-129,000	
lv. Transfer of funding to Ministry of Defence for administration costs (Section I)		-139,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
lvi. Transfer of funding to Cabinet Office for Government Consulting Hub (Section I)		-195,000	
lvii. Transfer of funding to HM Treasury for UKGI administration costs (Section I)		-400,000	
lviii. Surrender of unused funding for Government Property Agency costs (Section I)		-3,767,000	
lix. Decrease in Capability (Section I) reflecting movement of resources between sections		-18,718,000	
lx. Surrender of unused funding for depreciation and impairments (Section I)		-26,479,000	
lxi. Machinery of Government transfer of Vaccine Taskforce to Department of Health and Social Care (Section I)		-29,900,000	
lxii. Additional funding from the Reserve for Covid-19 business support loan schemes (Section J)	191,757,000		
lxiii. Additional funding from the Reserve for Post Office Limited (Section J)	29,700,000		
lxiv. Increase in funding for the implementation of IFRS16 (Section J)	1,350,000		
lxv. Switch of funding from Programme to Administration costs for Future Fund feasibility study (Section J)		-250,000	
lxvi. Decrease in Government as Shareholder (Section J) reflecting movement of resources between sections		-18,077,000	
lxvii. Surrender of unused funding for Covid-19 business support loan schemes (Section J)		-18,434,000	
lxviii. Increase in funding for the implementation of IFRS16 (Section K)	6,277,000		
lxix. Transfer in from Ministry of Justice for Employment Dispute Resolution Pilot (Section K)	1,920,000		
lxx. Decrease in Promote competitive markets and responsible business practices (ALB) net (Section K) reflecting movement of resources between sections		-2,254,000	
lxxi. Surrender of funding for the implementation of IFRS16 (Section K)		-6,119,000	
lxxii. Increase in funding for the implementation of IFRS16 (Section L)	40,000		
lxxiii. Decrease in Ensuring that our energy system is reliable and secure (ALB) net (Section L) reflecting movement of resources between sections		-40,000	
lxxiv. Increase in Taking action on climate change and decarbonisation (ALB) net (Section M) reflecting movement of resources between sections	4,719,000		
lxxv. Increase in funding for the implementation of IFRS16 (Section M)	1,782,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
lxxvi. Surrender of funding for the implementation of IFRS16 (Section M)		-1,271,000	
lxxvii. Increase in funding for the implementation of IFRS16 (Section N)	878,000		
lxxviii. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section N) reflecting movement of resources between sections	148,000		
lxxix. Surrender of funding for the implementation of IFRS16 (Section N)		-148,000	
lxxx. Increase in funding for the implementation of IFRS16 (Section O)	4,404,000		
lxxxii. Increase in Science and Research (ALB) net (Section O) reflecting movement of resources between sections	744,000		
lxxxiii. Transfer in of funding from Security and Intelligence Agencies for Cyber Security (Section O)	389,000		
lxxxiiii. Surrender of funding for the implementation of IFRS16 (Section O)		-2,438,000	
lxxxiv. Switch of funding from Resource to Capital DEL for Innovation Loans (Section O)		-5,920,000	
lxxxv. Increase in funding for the implementation of IFRS16 (Section P)	85,000		
lxxxvi. Decrease in Capability (ALB) net (Section P) reflecting movement of resources between sections		-100,000	
lxxxvii. Increase in funding for the implementation of IFRS16 (Section Q)	1,624,000		
lxxxviii. Additional funding from the Reserve for NLF interest (Section Q)	1,600,000		
lxxxix. Additional funding from the Reserve for British Business Bank for Future Fund Breakthrough (Section Q)	1,500,000		
xc. Surrender of funding for the implementation of IFRS16 (Section Q)		-1,350,000	
xc. Decrease in Government as Shareholder (ALB) net (Section Q) reflecting movement of resources between sections		-9,216,000	
xcii. Increase in funding for the implementation of IFRS16 (Section R)	5,729,000		
xciii. Switch of funding from Capital to Resource DEL for Nuclear Decommissioning Authority to reflect expenditure profiles (Section R)	2,000,000		
xciv. Transfer in of funding from Ministry of Defence for Nuclear Decommissioning Authority (Section R)	1,265,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xcv. Switch of funding from Administration to Programme for Nuclear Decommissioning Authority to reflect expenditure profiles (Section R)	10,900,000	-10,900,000	
xcvi. Surrender of funding for the implementation of IFRS16 (Section R)		-5,495,000	
xcvii. Reduction in expenditure for the Nuclear Decommissioning Authority (Section R) offset by decrease in Non-Voted DEL CFER		-138,000,000	
Total change in Resource DEL (Voted)	1,925,461,000	-1,499,385,000	426,076,000
i. Additional income for Deliver an ambitious industrial strategy (Section S)		-1,391,000	
ii. Additional income for Science and Research (Section T)		-119,000	
iii. Funding from the Reserve for Nuclear Decommissioning Authority income shortfall (Section U)	252,000,000		
iv. Decrease in Nuclear Decommissioning Authority income (Section U) offset by reduction in Voted DEL expenditure	138,000,000		
Total change in Resource DEL (Non-Voted)	390,000,000	-1,510,000	388,490,000
i. Changes in provision based on latest forecasts for Deliver an ambitious industrial strategy liabilities (Section V)	164,195,000		
ii. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (Section W)	850,000		
iii. Decrease in provision based on latest forecasts for Shared Parental Leave (Section W)		-15,000,000	
iv. Changes in provision based on latest forecasts for Delivering affordable energy for households and businesses (Section X)	5,409,000,000		
v. Changes in provision based on latest forecasts for Ensuring that our energy system is reliable and secure (Section Y)	530,900,000		
vi. Changes in provision based on latest forecasts for Taking action on climate change and decarbonisation (Section Z)	591,000		
vii. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly liabilities (Section AA)	14,755,000		
viii. Changes in provision based on latest forecasts for Science and Research liabilities (Section AB)		-5,983,642,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
ix. Changes in provision based on latest forecasts for core Department liabilities (Section AC)	23,800,000		
x. Changes in provision based on latest forecasts for Government as Shareholder (Section AD)	1,223,530,000		
xi. Changes in provision based on latest forecasts for Renewable Heat Incentive (Section AE)		-55,000,000	
xii. Changes in provision based on latest forecasts for Promote competitive markets and responsible business practices (ALB) net liabilities (Section AG)	56,000		
xiii. Increase in provision for Low Carbon Contracts Company (Section AH) movements in fair value	25,000,000,000		
xiv. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net liabilities (Section AI)	2,583,302,000		
xv. Changes in provision based on latest forecasts for Science and Research (ALB) net liabilities (Section AJ)	100,605,000		
xvi. Changes in provision based on latest forecasts for Capability (ALB) net liabilities (Section AK)		-1,000	
xvii. Changes in provision based on latest forecasts for Government as Shareholder (ALB) net liabilities (Section AL)	32,042,000		
xviii. Changes in provision based on latest forecasts for Nuclear Decommissioning Authority Nuclear Provision and other non-cash costs (Section AM)	134,271,000,000		
Total change in Resource AME (Voted)	169,354,626,000	-6,053,643,000	163,300,983,000
i. Decrease in provision based on latest forecasts for Redundancy Payments (Section AO)		-320,000,000	
Total change in Resource AME (Non-Voted)		-320,000,000	-320,000,000
i. Increase in Deliver an ambitious industrial strategy (Section A) reflecting movement of resources between sections	245,220,000		
ii. Additional funding from the Reserve for Trade Credit Reinsurance (Section A)	28,660,000		
iii. Transfer in of funding from Department of Health and Social Care for Medical research charities programme (Section A)	5,000,000		
iv. Transfer in of funding from Department for Transport for Centre for Connected & Autonomous Vehicles (CCAV) (Section A)	4,617,000		

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
v. Transfer of funding to Northern Ireland Executive for Repayable Launch Investments (Section A)		-12,600,000	
vi. Surrender of unused funding for Deliver an ambitious industrial strategy (Section A)		-122,900,000	
vii. Decrease in Maximise investment opportunities and bolster UK interests (Section B) reflecting movement of resources between sections		-17,220,000	
viii. Additional funding from the Reserve for Promote competitive markets and responsible business practices (Section C)	16,000,000		
ix. Increase in Promote competitive markets and responsible business practices (Section C) reflecting movement of resources between sections	7,516,000		
x. Additional funding from the Reserve for Shared Outcomes Fund - National Security and International (Section C)	300,000		
xi. Additional funding from the Reserve for Shared Outcomes Fund - Open Regulation Platform (Section C)	150,000		
xii. Increase in Delivering affordable energy for households and businesses (Section D) reflecting movement of resources between sections	462,900,000		
xiii. Additional funding from the Reserve for Shared Outcomes Fund - Net Zero Systems Tool (Section D)	200,000		
xiv. Surrender of unused funding for public sector energy efficiency (Section D)		-22,000,000	
xv. Additional funding from the Reserve for Energy Special Administration Regime (Section E)	1,158,000,000		
xvi. Increase in Ensuring that our energy system is reliable and secure (Section E) reflecting movement of resources between sections	76,650,000		
xvii. Decrease in Taking action on climate change and decarbonisation (Section F) reflecting movement of resources between sections		-81,750,000	
xviii. Surrender of unused funding for Net Zero (Section F)		-241,110,000	
xix. Additional funding from the Reserve for the Nuclear Liabilities Fund (Section G)	5,610,000,000		
xx. Transfer in of funding from Security and Intelligence Agencies for Global Threat Reduction and Nuclear Security (Section G)	4,820,000		
xxi. Decrease in Managing our energy legacy safely and responsibly (Section G) reflecting movement of resources between sections		-37,542,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xxii. Additional funding from the Reserve for Vaccines Taskforce (Section H)	5,364,000		
xxiii. Transfer of funding to Foreign, Commonwealth and Development Office for Science and Innovation Network (Section H)		-27,000	
xxiv. Switch of funding from Capital to Resource DEL for Space Landscape Review (Section H)		-713,000	
xxv. Transfer of funding to Department for Digital, Culture, Media and Sport for Office for Artificial Intelligence (Section H)		-1,068,000	
xxvi. Transfer of funding to Foreign, Commonwealth and Development Office for Global Partnership Fund (Section H)		-1,568,000	
xxvii. Transfer of funding to Department of Health and Social Care for Health Data Programme (Section H)		-10,000,000	
xxviii. Surrender of unused funding for Science and Research (Section H)		-57,463,000	
xxix. Surrender of unused funding for Science and Research for carry over to 2022-23 under the Budget Exchange system (Section H)		-1,197,837,000	
xxx. Decrease in Science and Research (Section H) reflecting movement of resources between sections		-3,269,137,000	
xxxi. Transfer in of funding from Security and Intelligence Agencies (Section I)	2,640,000		
xxxii. Transfer of funding to Cabinet Office for Public Sector Geospatial Agreement (Section I)		-800,000	
xxxiii. Surrender of funding for the implementation of IFRS16 (Section I)		-5,414,000	
xxxiv. Decrease in Capability (Section I) reflecting movement of resources between sections		-20,619,000	
xxxv. Increase in Government as Shareholder (Section J) reflecting movement of resources between sections	40,673,000		
xxxvi. Surrender of unused funding for Future Fund (Section J)		-13,198,000	
xxxvii. Surrender of unused funding for Government as Shareholder (Section J)		-40,000,000	
xxxviii. Increase in Promote competitive markets and responsible business practices (ALB) net (Section K) reflecting movement of resources between sections	905,000		
xxxix. Decrease in Taking action on climate change and decarbonisation (ALB) net (Section M) reflecting movement of resources between sections		-459,600,000	

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
xl. Increase in Managing our energy legacy safely and responsibly (ALB) net (Section N) reflecting movement of resources between sections	6,559,000		
xli. Increase in Science and Research (ALB) net (Section O) reflecting movement of resources between sections	3,002,110,000		
xlii. Switch of funding from Resource to Capital DEL for Innovation Loans (Section O)	5,920,000		
xliii. Transfer in of funding from Northern Ireland Executive for Innovate UK (Section O)	3,003,000		
xliv. Transfer in of funding from Department for Environment, Food and Rural Affairs for Smart Sustainable Plastic Packaging (Section O)	200,000		
xlv. Transfer in of funding from Cabinet Office for Policy Fellowships (Section O)	47,000		
xlvi. Surrender of unused funding for Innovation Loans (Section O)		-5,000,000	
xlvii. Change in provision for British Business Bank (Section Q)	319,025,000		
xlviii. Increase in Government as Shareholder (ALB) net (Section Q) reflecting movement of resources between sections	33,771,000		
xlix. Increase in Nuclear Decommissioning Authority (Section R) reflecting movement of resources between sections	9,564,000		
l. Switch of funding from Capital to Resource DEL to reflect forecast expenditure profiles for Nuclear Decommissioning Authority (Section R)		-2,000,000	
Total change in Capital DEL (Voted)	11,049,814,000	-5,619,566,000	5,430,248,000
i. Additional income for Deliver an ambitious industrial strategy (Section S)		-13,333,000	
ii. Additional income for Science and Research (Section T)		-2,091,000	
Total change in Capital DEL (Non-Voted)		-15,424,000	-15,424,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Changes in provision based on latest forecasts for Science and Research (Section AB)	2,934,000,000		
ii. Changes in provision based on latest forecasts for core Department liabilities (Section AC)	30,000,000		
iii. Changes in provision based on latest forecasts for Government as Shareholder (Section AD)	28,460,000		
iv. Changes in provision based on latest forecasts for Managing our energy legacy safely and responsibly (ALB) net (Section AI)	1,866,000		
v. Changes in provision based on latest forecasts for Science and Research (ALB) net (Section AJ)	51,400,000		
Total change in Capital AME (Voted)	3,045,726,000		3,045,726,000
Revisions to the net cash requirement reflect not only the changes to resources and capital as set out above (excluding non-cash items) but also changes in grant-in-aid requirements of Arms Length Bodies, call on certain financial guarantees and outstanding balances of payables		-927,000	
Total change in Net Cash Requirement		-927,000	-927,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	426,076,000	388,490,000	814,566,000
Capital	5,430,248,000	-15,424,000	5,414,824,000
Annually Managed Expenditure			
Resource	163,300,983,000	-320,000,000	162,980,983,000
Capital	3,045,726,000	-	3,045,726,000
Total Net Budget			
Resource	163,727,059,000	68,490,000	163,795,549,000
Capital	8,475,974,000	-15,424,000	8,460,550,000
Non-Budget Expenditure		-	
Net cash requirement †	-927,000		

Supplementary amounts required in the year ending 31 March 2022 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 efficient management and discharge of specific costs falling to the Department and its partner organisations relating to outstanding personal injury claims against Thomas Cook.

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.

Part I

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.

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; Investment Security Unit; 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.

Governmental response to the coronavirus Covid-19 pandemic.

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.

Support for high risk projects with potential for transformative change through the Advanced Research and Invention Agency (ARIA), including set up costs.

Part I

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 and National Physical Laboratory. 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.

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.

Part I

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.

Governmental response to the coronavirus Covid-19 pandemic.

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.

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.

† Responsibility for the Vaccine Taskforce's work on vaccine and antibody procurement and supply and clinical development was transferred to the Department of Health and Social Care on 1 August 2021. Within the overall changes sought in this estimate, the specific changes relating to this Machinery of Government transfer are:

(a) Departmental Expenditure Limit – Resource (voted) is reduced by £694,900,000; and

(b) the Net Cash Requirement is reduced by £694,900,000.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
616,256	9,127,816	-22,515	448,591	593,741	9,576,407	16,665,151	5,430,248	22,095,399
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	4,534,242	-	410,657	-	4,944,899	97,350	147,997	245,347
B Maximise investment opportunities and bolster UK interests								
-	139,000	-	-7,425	-	131,575	321,000	-17,220	303,780
C Promote competitive markets and responsible business practices								
4,553	209,747	1,245	11,561	5,798	221,308	27,633	23,966	51,599
D Delivering affordable energy for households and businesses								
-	118,119	-	15,953	-	134,072	905,000	441,100	1,346,100
E Ensuring that our energy system is reliable and secure								
-	21,252	-	667,724	-	688,976	129,300	1,234,650	1,363,950
F Taking action on climate change and decarbonisation								
-	86,682	-	-17,860	-	68,822	647,000	-322,860	324,140
G Managing our energy legacy safely and responsibly								
-	188,731	-	15,138	-	203,869	56,300	5,577,278	5,633,578
H Science and Research								
1,113	700,200	-1,113	-659,211	-	40,989	5,449,530	-4,532,449	917,081
I Capability								
517,146	123,265	-9,909	-49,483	507,237	73,782	45,801	-24,193	21,608
J Government as Shareholder								
-	1,213,595	-	186,046	-	1,399,641	288,900	-12,525	276,375
K Promote competitive markets and responsible business practices (ALB) net								
9,072	52,559	-292	116	8,780	52,675	6,848	905	7,753
M Taking action on climate change and decarbonisation (ALB) net								
4,827	4,601	-532	5,762	4,295	10,363	464,765	-459,600	5,165
N Managing our energy legacy safely and responsibly (ALB) net								
8,183	28,812	757	121	8,940	28,933	38,792	6,559	45,351
O Science and Research (ALB) net								
9,764	241,560	-2,759	-62	7,005	241,498	5,626,337	3,006,280	8,632,617
P Capability (ALB) net								
1,600	-	-15	-	1,585	-	-	-	-
Q Government as Shareholder (ALB) net								
-274	25,450	274	-6,116	-	19,334	537,500	352,796	890,296
R NDA and SLC expenditure (ALB) net								
60,272	1,440,000	-10,171	-124,330	50,101	1,315,670	2,023,095	7,564	2,030,659
Non Voted Expenditure								
-	-990,000	-	388,490	-	-601,510	-	-15,424	-15,424
<i>Of which:</i>								
S Deliver an ambitious industrial strategy (CFER)								
-	-	-	-1,391	-	-1,391	-	-13,333	-13,333

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
T Science and Research (CFER)								
-	-	-	-119	-	-119	-	-2,091	-2,091
U Nuclear Decommissioning Authority Income (CFER)								
-	-990,000	-	390,000	-	-600,000	-	-	-
Total Spending in DEL								
		-22,515	837,081				5,414,824	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	25,552,449	-	163,300,983	-	188,853,432	1,741,491	3,045,726	4,787,217
<i>Of which:</i>								
V Deliver an ambitious industrial strategy								
-	8,121	-	164,195	-	172,316	-	-	-
W Promote competitive markets and responsible business practices								
-	88,300	-	-14,150	-	74,150	-	-	-
X Delivering affordable energy for households and businesses								
-	-	-	5,409,000	-	5,409,000	-	-	-
Y Ensuring that our energy system is reliable and secure								
-	-	-	530,900	-	530,900	-	-	-
Z Taking action on climate change and decarbonisation								
-	-	-	591	-	591	-	-	-
AA Managing our energy legacy safely and responsibly								
-	-100,426	-	14,755	-	-85,671	23,091	-	23,091
AB Science and Research								
-	23,480,243	-	-5,983,642	-	17,496,601	-	2,934,000	2,934,000
AC Capability								
-	-955	-	23,800	-	22,845	-	30,000	30,000
AD Government as Shareholder								
-	-230,554	-	1,223,530	-	992,976	1,760,000	28,460	1,788,460
AE Renewable Heat Incentive								
-	1,081,000	-	-55,000	-	1,026,000	-	-	-
AG Promote competitive markets and responsible business practices (ALB) net								
-	904	-	56	-	960	-	-	-
AH Taking action on climate change and decarbonisation (ALB) net								
-	-	-	25,000,000	-	25,000,000	-	-	-
AI Managing our energy legacy safely and responsibly (ALB) net								
-	520,626	-	2,583,302	-	3,103,928	-	1,866	1,866
AJ Science and Research (ALB) net								
-	102,874	-	100,605	-	203,479	-51,400	51,400	-
AK Capability (ALB) net								
-	5	-	-1	-	4	-	-	-
AL Government as Shareholder (ALB) net								
-	-22,489	-	32,042	-	9,553	-200	-	-200
AM Nuclear Decommissioning Authority (ALB) net								
-	605,000	-	134,271,000	-	134,876,000	-	-	-

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Non Voted Expenditure								
-	770,000	-	-320,000	-	450,000	-142,400	-	-142,400
<i>Of which:</i>								
AO Promote competitive markets and responsible business practices								
-	770,000	-	-320,000	-	450,000	-	-	-
Total Spending in AME								
		-	162,980,983			3,045,726		
Total for Estimate								
		-22,515	163,818,064			8,460,550		
<i>Of which:</i>								
Voted Expenditure								
		-22,515	163,749,574			8,475,974		
Non Voted Expenditure								
		-	68,490			-15,424		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	43,511,214	-927	43,510,287

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
605,688	-11,947	593,741	9,879,896	-303,489	9,576,407	22,285,605	-190,206	22,095,399
<i>Of which:</i>								
A Deliver an ambitious industrial strategy								
-	-	-	5,026,647	-81,748	4,944,899	309,553	-64,206	245,347
B Maximise investment opportunities and bolster UK interests								
-	-	-	131,575	-	131,575	303,780	-	303,780
C Promote competitive markets and responsible business practices								
5,798	-	5,798	404,359	-183,051	221,308	51,599	-	51,599
D Delivering affordable energy for households and businesses								
-	-	-	134,072	-	134,072	1,346,100	-	1,346,100
E Ensuring that our energy system is reliable and secure								
-	-	-	696,668	-7,692	688,976	1,397,450	-33,500	1,363,950
F Taking action on climate change and decarbonisation								
-	-	-	68,822	-	68,822	349,140	-25,000	324,140
G Managing our energy legacy safely and responsibly								
-	-	-	203,869	-	203,869	5,633,578	-	5,633,578
H Science and Research								
-	-	-	40,989	-	40,989	964,081	-47,000	917,081
I Capability								
519,184	-11,947	507,237	73,782	-	73,782	21,608	-	21,608
J Government as Shareholder								
-	-	-	1,430,639	-30,998	1,399,641	296,875	-20,500	276,375
K Promote competitive markets and responsible business practices (ALB) net								
8,780	-	8,780	52,675	-	52,675	7,753	-	7,753
L Ensuring that our energy system is reliable and secure (ALB) net								
-	-	-	1	-	1	-	-	-
M Taking action on climate change and decarbonisation (ALB) net								
4,295	-	4,295	10,363	-	10,363	5,165	-	5,165
N Managing our energy legacy safely and responsibly (ALB) net								
8,940	-	8,940	28,933	-	28,933	45,351	-	45,351
O Science and Research (ALB) net								
7,005	-	7,005	241,498	-	241,498	8,632,617	-	8,632,617
P Capability (ALB) net								
1,585	-	1,585	-	-	-	-	-	-
Q Government as Shareholder (ALB) net								
-	-	-	19,334	-	19,334	890,296	-	890,296
R NDA and SLC expenditure (ALB) net								
50,101	-	50,101	1,315,670	-	1,315,670	2,030,659	-	2,030,659

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Non-voted expenditure								
-	-	-	-	-601,510	-601,510	-	-15,424	-15,424
<i>Of which:</i>								
S Deliver an ambitious industrial strategy (CFER)								
-	-	-	-	-1,391	-1,391	-	-13,333	-13,333
T Science and Research (CFER)								
-	-	-	-	-119	-119	-	-2,091	-2,091
U Nuclear Decommissioning Authority Income (CFER)								
-	-	-	-	-600,000	-600,000	-	-	-
Total Spending in DEL								
605,688	-11,947	593,741	9,879,896	-904,999	8,974,897	22,285,605	-205,630	22,079,975
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	189,109,256	-255,824	188,853,432	12,787,217	-8,000,000	4,787,217
<i>Of which:</i>								
V Deliver an ambitious industrial strategy								
-	-	-	190,316	-18,000	172,316	-	-	-
W Promote competitive markets and responsible business practices								
-	-	-	74,150	-	74,150	-	-	-
X Delivering affordable energy for households and businesses								
-	-	-	5,409,000	-	5,409,000	-	-	-
Y Ensuring that our energy system is reliable and secure								
-	-	-	530,900	-	530,900	-	-	-
Z Taking action on climate change and decarbonisation								
-	-	-	591	-	591	-	-	-
AA Managing our energy legacy safely and responsibly								
-	-	-	-85,671	-	-85,671	23,091	-	23,091
AB Science and Research								
-	-	-	17,496,601	-	17,496,601	2,934,000	-	2,934,000
AC Capability								
-	-	-	22,845	-	22,845	30,000	-	30,000
AD Government as Shareholder								
-	-	-	1,230,800	-237,824	992,976	9,788,460	-8,000,000	1,788,460
AE Renewable Heat Incentive								
-	-	-	1,026,000	-	1,026,000	-	-	-
AF Deliver an ambitious industrial strategy (ALB) net								
-	-	-	19,800	-	19,800	10,000	-	10,000
AG Promote competitive markets and responsible business practices (ALB) net								
-	-	-	960	-	960	-	-	-
AH Taking action on climate change and decarbonisation (ALB) net								
-	-	-	25,000,000	-	25,000,000	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital			
Administration			Programme			Gross	Income	Net	
Gross	Income	Net	Gross	Income	Net				
1	2	3	4	5	6	7	8	9	
AI Managing our energy legacy safely and responsibly (ALB) net	-	-	3,103,928	-	3,103,928	1,866	-	1,866	
AJ Science and Research (ALB) net	-	-	203,479	-	203,479	-	-	-	
AK Capability (ALB) net	-	-	4	-	4	-	-	-	
AL Government as Shareholder (ALB) net	-	-	9,553	-	9,553	-200	-	-200	
AM Nuclear Decommissioning Authority (ALB) net	-	-	134,876,000	-	134,876,000	-	-	-	
Non-voted expenditure	-	-	450,000	-	450,000	-	-142,400	-142,400	
<i>Of which:</i>									
AN Managing our energy legacy safely and responsibly (CFER)	-	-	-	-	-	-	-142,400	-142,400	
AO Promote competitive markets and responsible business practices	-	-	450,000	-	450,000	-	-	-	
Total Spending in AME	-	-	189,559,256	-255,824	189,303,432	12,787,217	-8,142,400	4,644,817	
Total for Estimate	605,688	-11,947	593,741	199,439,152	-1,160,823	198,278,329	35,072,822	-8,348,030	26,724,792
<i>Of which:</i>									
Voted Expenditure	605,688	-11,947	593,741	198,989,152	-559,313	198,429,839	35,072,822	-8,190,206	26,882,616
Non Voted Expenditure	-	-	450,000	-601,510	-151,510	-	-157,824	-157,824	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	35,076,521	163,795,549	198,872,070
Net Capital Requirement	18,264,242	8,460,550	26,724,792
Accruals to cash adjustments	-10,191,949	-172,203,960	-182,395,909
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-11,768,884	-164,817,527	-176,586,411
Add cash grant-in-aid	13,413,697	465,175	13,878,872
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-99,272	-313,408	-412,680
New provisions and adjustments to previous provisions	-23,484,896	-1,773,918	-25,258,814
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-943,017	966,183	23,166
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	250,000	-806,125	-556,125
Increase (-) / Decrease (+) in creditors	12,254,452	-5,961,352	6,293,100
Use of provisions	185,971	37,012	222,983
Removal of non-voted budget items	362,400	-53,066	309,334
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	362,400	-53,066	309,334
Net Cash Requirement	43,511,214	-927	43,510,287

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

£'000

Revised
Plans

Gross Administration Costs	605,584
<i>Less:</i>	
Administration DEL Income	-11,947
Net Administration Costs	593,637
Gross Programme Costs	220,609,804
<i>Less:</i>	
Programme DEL Income	-1,026,105
Programme AME Income	-255,824
Non-budget income	-
Net Programme Costs	219,327,875
Total Net Operating Costs	219,921,512
<i>Of which:</i>	
Resource DEL	9,395,413
Capital DEL	17,092,474
Resource AME	189,511,165
Capital AME	3,922,460
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	-21,014,934
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-34,508
Total Resource Budget	198,872,070
<i>Of which:</i>	
Resource DEL	9,568,638
Resource AME	189,303,432
<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	601,510
Other adjustments	-601,510
Total Resource (Estimate)	198,872,070

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-315,436
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-9,505
<i>Of which:</i>	
I Capability	-9,505
Other Grants	-1,160
<i>Of which:</i>	
I Capability	-1,160
Other Income	-1,282
<i>Of which:</i>	
I Capability	-1,282
Total Administration	<u>-11,947</u>
Programme	
Sales of Goods and Services	-187,868
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-179,651
E Ensuring that our energy system is reliable and secure	-7,551
J Government as Shareholder	-666
Interest and Dividends	-33,132
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-2,800
J Government as Shareholder	-30,332
Other Income	-79,089
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-78,948
E Ensuring that our energy system is reliable and secure	-141
Taxation	-3,400
<i>Of which:</i>	
C Promote competitive markets and responsible business practices	-3,400
Total Programme	<u>-303,489</u>
Voted Resource AME	-255,824
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-231,525
<i>Of which:</i>	
AD Government as Shareholder	-231,525
Interest and Dividends	-2,000
<i>Of which:</i>	
AD Government as Shareholder	-2,000
Other Income	-22,299
<i>Of which:</i>	
V Deliver an ambitious industrial strategy	-18,000
AD Government as Shareholder	-4,299
Total Programme	<u>-255,824</u>
Total Voted Resource Income	<u>-571,260</u>

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Capital DEL	-190,206
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-15,606
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-15,606
Other Grants	-105,500
<i>Of which:</i>	
E Ensuring that our energy system is reliable and secure	-33,500
F Taking action on climate change and decarbonisation	-25,000
H Science and Research	-47,000
Other Income	-49,100
<i>Of which:</i>	
A Deliver an ambitious industrial strategy	-48,600
J Government as Shareholder	-500
Repayments	-20,000
<i>Of which:</i>	
J Government as Shareholder	-20,000
Total Programme	<u>-190,206</u>
Voted Capital AME	-8,000,000
<i>Of which:</i>	
Programme	
Repayments	-8,000,000
<i>Of which:</i>	
AD Government as Shareholder	-8,000,000
Total Programme	<u>-8,000,000</u>
Total Voted Capital Income	<u>-8,190,206</u>

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

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-990,000	-990,000	388,490	388,490	-601,510	-601,510
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-15,424	-15,424	-157,824	-157,824
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Total	-1,132,400	-1,132,400	373,066	373,066	-759,334	-759,334

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Departmental Expenditure Limit						
Nuclear Decommissioning Authority Resource DEL	-990,000	-990,000	390,000	390,000	-600,000	-600,000
Loan interest Resource DEL	-	-	-1,510	-1,510	-1,510	-1,510
Loan repayments Capital DEL	-	-	-15,424	-15,424	-15,424	-15,424
Annually Managed Expenditure						
Coal Pension Capital AME	-142,400	-142,400	-	-	-142,400	-142,400
Total	-1,132,400	-1,132,400	373,066	373,066	-759,334	-759,334

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 Munby

Executive Agency Accounting Officers:

Louise Smyth	Companies House
Dean Beale	Insolvency Service
Dr Paul Bate	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
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Catherine Lewis La Torre	British Business Bank
Joanna Shanmugalingam	British Technology Investments Limited
Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Charles Dhanowa	Competition Service
Catherine Lewis La Torre	Cornwall and Isles of Scilly Investment Limited
Prof. Ottoline Leyser	Diamond Light Source Limited
Neil McDermott	Electricity Settlements Company
Sir Jonathan Thompson	Financial Reporting Council
Neil McDermott	Low Carbon Contracts Company
Catherine Lewis La Torre	Midlands Engine Investments Limited
Sarah Munby	The NESTA Trust
Catherine Lewis La Torre	Northern Powerhouse Investments Limited
David Peattie	Nuclear Decommissioning Authority
Andy Samuel	Oil and Gas Authority
Sarah Munby	Postal Services Holding Company Limited
Annie Shepperd	Salix Finance Limited
Prof. Ian Chapman	UK Atomic Energy Authority
Niall Mackenzie	UK Green Infrastructure Platform Limited
Prof. Ottoline Leyser	UK Research and Innovation
Richard Semple	UK Shared Business Service Limited

Site Licence Company Accountability:

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

Sarah Munby 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.

Part III: Note D - Explanation of Accounting Officer responsibilities

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)	56,914	7,713	63,739
K	Competition Service	4,541	40	5,797
K	Financial Reporting Council	-	-	-
L	Electricity Settlements Company	1	-	-
M	Committee on Climate Change	4,295	-	4,600
M	Low Carbon Contracts Company	1	2,765	330
M	Salix	10,362	2,400	9,849
N	Civil Nuclear Police Authority	4,056	15,600	6,686
N	Coal Authority	31,956	25,859	53,225
N	Oil & Gas Authority	1,861	3,892	1,900
O	Diamond Light Source Ltd	33,197	3,000	-
O	UK Research and Innovation	210,164	8,411,613	9,678,410
O	United Kingdom Atomic Energy Authority	5,142	218,004	214,500
P	UK Shared Business Services Ltd	1,585	-	-
Q	BIS (Postal Services Act 2011) Company Limited	2,300	-	-
Q	British Business Bank	10,560	745,066	359,900
Q	British Technology Investments Limited	1,100	45,000	45,000
Q	Cornwall and Isles of Scilly Investments Limited	199	9,436	299
Q	Midlands Engine Investment Limited	1,935	46,961	2,277
Q	Northern Powerhouse Investment Limited	3,240	43,833	3,360
R	Nuclear Decommissioning Authority †	230,771	67,659	3,429,000
R	Site Licence Companies	1,135,000	1,963,000	-
AF	The NESTA Trust	19,800	10,000	-
AG	ACAS (Advisory, Conciliation and Arbitration Service)	855	-	-
AG	Competition Service	105	-	-
AH	Low Carbon Contracts Company	25,000,000	-	-
AI	Civil Nuclear Police Authority	154	1,866	-
AI	Coal Authority	3,103,722	-	-
AI	Oil & Gas Authority	52	-	-
AJ	Diamond Light Source Ltd	5,000	-	-
AJ	UK Research and Innovation	201,099	-	-
AJ	United Kingdom Atomic Energy Authority	-2,620	-	-
AK	UK Shared Business Services Ltd	4	-	-
AL	BIS (Postal Services Act 2011) Company Limited	10,000	-200	-
AL	British Business Bank	73,573	-	-
AL	Enrichment Holdings Limited	-80,000	-	-
AL	Northern Powerhouse Investment Limited	5,980	-	-
AM	Nuclear Decommissioning Authority	134,876,000	-	-
Total		164,962,904	11,623,507	13,878,872

† 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	80
F4-DEL	International Energy, and Climate Change: international subscriptions and contributions	5,342
G4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	22,130
G4-DEL	UK Coal Cohort Concessionary Fuel costs	1,678

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2021-22:-	
<ul style="list-style-type: none"> - Bulb Special Administration Regime - Extension of nuclear third party liability regime - Baglan Operations Limited and Baglan Group Companies - Official Receiver indemnity 	
As at 31 March 2021 the following liabilities fell to be met from the Department's Estimate:-	
Statutory Guarantees	
- Under section 9 of the British Aerospace Act 1980, the government is liable to discharge any outstanding liability of BAE Systems plc which vested in the company on 1 January 1981 in the event of its being wound up other than for the purpose of reconstruction or amalgamation.	Unquantifiable
Statutory Indemnities	
- Indemnities have been given to the UK Atomic Energy Authority to cover certain indemnities provided by the Authority to carriers and British Nuclear Fuels plc against certain claims for damage caused by nuclear matter in the course of carriage.	Unquantifiable
- Indemnities have been 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
- Indemnity has been given to National Grid's liabilities with regards to the interconnector linking the UK and France.	Unquantifiable
- A statutory liability will arise under the Nuclear Installations Act 1965 for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
- A contingent liability exists in relation to the possibility of claims for any exposure to ionising radiation arising from the fusion activities of the UK Atomic Energy Authority.	Unquantifiable
Intellectual Property	
- A liability to the European Patent Office could arise under Article 40 of the European Patent Convention of 1973 as the UK is one of the contracting states.	Unquantifiable
- A liability to the World Intellectual Property Organisation could arise under Article 57 of the Patent Cooperation Treaty as the UK is one of the contracting states.	Unquantifiable
Data usage indemnities	
- An indemnity has been provided to Pöyry PLC (now ARFY) relating to the use of their yield curve data for the sale of Green Investment Bank. The core Department 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
Legal costs	
- 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
- Under an agreement with the Financial Reporting Council (FRC), if the amount held in their legal costs fund falls below £1 million in any year, an additional grant will be made to cover legal costs subsequently incurred in that year.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Indemnities against personal liability	
– Indemnities have been given to the directors appointed by the core Department to wholly owned subsidiaries. These indemnities are against personal liability following any legal action against the companies.	Unquantifiable
– Indemnities have been provided to directors appointed to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited against personal liability following any legal action against the companies, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to the Low Carbon Contracts Company Limited and Electricity Settlements Company Limited in respect of their officers, to be triggered only after all other means have been excluded i.e. company and directors' insurance and recovery of costs through their levies.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by the Secretary of State against personal liability in the event of legal action against the Fund.	Unquantifiable
– Indemnities have been provided to trustees of the Nuclear Liabilities Fund appointed by British Energy (now EDF Energy) against personal liability in the event of legal action against the Fund, to be triggered only in the event of failed recourse to indemnities from EDF Energy.	Unquantifiable
– Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	Unquantifiable
– Indemnities have been provided to the Oil and Gas Authority in respect of certain liabilities that could arise from the actions or omissions of its directors and otherwise arising from a director holding or having held office in the company.	Unquantifiable
– Indemnities have been provided to the MCS Service Company Limited and trustees of the MCS Charitable Foundation for any liability that might arise as a result of actions taken and decisions made for which the Core Department was ultimately responsible prior to transfer to the Company and Charitable Foundation of responsibility for the Microgeneration Certification Scheme (MCS) in April 2018.	Unquantifiable
– An indemnity has been provided to the Chair of the Post Office Horizon IT Inquiry in respect of any liabilities he may incur as a result of holding, or having held, this position.	Unquantifiable
– An indemnity has been provided to Elexon Limited against third party claims relating to the design and/or implementation of the Contracts for Difference and Capacity Markets settlement systems which are not covered by insurance and/or guarantees by their sub-contractors.	Unquantifiable
Losses or damages under agreements	
– An indemnity has been provided for any losses or damages caused to other parties to the Energy Research Partnership consortium agreement.	Unquantifiable
Environmental clean-up	
– 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 Environmental Permitting (England and Wales) Regulations 2016 in the event that a company keeping such sources becomes insolvent.	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– 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.</p>	Unquantifiable
<p>– Core Department – Nuclear Liabilities Fund: The Nuclear Liabilities Fund was established in 1996 to meet certain costs of decommissioning eight nuclear power plants in the UK that have been owned and operated by EDF Energy Nuclear Generation Limited since 2009. A constructive obligation was created in 2002 when the government undertook to underwrite the Fund in respect of these liabilities to the extent that the assets of the Fund might fall short; any surplus generated by the Fund would be paid over to the government once the liabilities have been met. The total undiscounted estimated liability as at 31 March 2021 of £23.5 billion (31 March 2020: £23.3 billion) has a present value of £23.8 billion (31 March 2020: £24.1 billion). The value of the Fund as at 31 March 2021 is £14.7 billion (31 March 2020: £9.4 billion). It is not possible to quantify the extent to which the Fund might be in deficit or surplus with respect to the liabilities as at 31 March 2021 given the high level of uncertainty relating to estimation of decommissioning costs and investment returns on Fund assets over a future period exceeding 100 years.</p>	Unquantifiable
<p>– 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, the department would become responsible for decommissioning most oil, gas and renewable energy installations in the event that operators are unable to fulfil their decommissioning commitments.</p>	Unquantifiable
<p>Vaccines Taskforce</p>	
<p>– The Core Department has undertaken to bear costs in relation to contingent liabilities for the COVID-19 Relief Claim and study sponsor indemnity for the Human Challenge Project (announced on 20 October 2020) being undertaken by Imperial College, London, that may arise in specific circumstances and are not covered by the insurance policy taken out by Imperial College for this purpose. The responsibility for these contingent liabilities will transfer to the Department for Health and Social Care (DHSC) following the Machinery of Government change in 2021-22 (expected after the Supplementary estimates).</p>	Unquantifiable
<p>– The Core Department is responsible for indemnities related to vaccine manufacturing defects. These indemnities are for any adverse reactions to the vaccine candidates that could not have been foreseen through the robust checks and procedures that have been put in place. The Government announced on 1 March 2021 the joint unit for the Vaccine Taskforce between BEIS and DHSC, which specifies that DHSC will assume practical responsibility for these indemnities from 1 August 2021. The responsibility for these indemnities will formally transfer to DHSC following the Machinery of Government change in 2021-22.</p>	Unquantifiable
<p>Others</p>	
<p>– A contingent liability exists in respect of the risks associated with the Department assuming responsibility for uplifts in pension contributions for the UK Atomic Energy Authority's non-active pension scheme members.</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 down 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 two years, seeking a new spending power at the time. The payments could be up to around £22 billion 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>– UK Space Agency has an unquantifiable contingent liability arising from the international (UN) convention, which requires the UK Government to be ultimately liable for third party costs from accidental damage arising from UK space activities. To manage the risk to the Government, the Outer Space Act 1986 requires licensees to indemnify HMG against any proven third party costs. In March 2015 the Outer Space Act 1986 was amended to cap the previously unlimited liability for licensed activities. The cap is set at €60 million euro for the majority of missions. This amendment came into force from 1 October 2015 and was designed to adequately balance the risk to the UK Government whilst ensuring UK space operators remain competitive internationally. There is a requirement on licensees to obtain third party liability insurance (set at €60 million euro for the majority of missions) for the duration of the licensed activity, with the UK Government a named beneficiary. The UK government is therefore exposed to a potential liability for third party costs which are not recoverable from the licensee. The liability is unidentifiable at the time of reporting.</p>	Unquantifiable
<p>– UKRI collaborates with a number of other international partners in the funding, management and operation of technical facilities which are not owned by UKRI. In the event of a decision to withdraw from any of these arrangements, it is likely that UKRI would assist in the search for a replacement partner to ensure that technical commitments were met. The most significant international collaborations are in respect of CERN and ESO. For both of these facilities there is the possibility that UKRI would be obliged to contribute to decommissioning costs arising from a decision taken to discontinue operations. The decisions to decommission are not wholly within UKRI's control.</p>	Unquantifiable
<p>– The NDA has non-quantifiable 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 LLWR and Dounreay as set out in the relevant Parent Body Agreements. In addition, indemnities are provided to the previous Parent Body Organisations (PBOs) of Magnox and Sellafield covering the periods of their ownership.</p>	Unquantifiable
<p>– UKRI - Indemnity to Roslin Institute - The former Biotechnology and Biological Sciences Research Council (BBSRC) sponsored Roslin Institute transferred to the University of Edinburgh on 13 May 2008. BBSRC agreed to provide indemnity for any potential costs that arise as a result of past actions of the Institute and indemnity for any fall in grant income of the Neuropathogenesis Unit as a result of the transfer. The proportion of settlement UKRI will fund declines on an annual basis and is limited to claims up to May 2023.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Core Department - Financial Reporting Council funding: A guarantee has been given to the Financial Reporting Council that, if the Council's general voluntary funding from external sources falls sufficiently for the department to have to consider making legislation to activate the statutory levy under section 17 of the Companies (Audit, Investigations and Community Enterprise) Act 2004, the department will make such a grant to cover the Council's costs as is sufficient to meet the preconditions in those levy raising powers provided the requisite funding has not been made available through another grant.</p>	Unquantifiable
<p>– Core Department - Deeds Relating to the Mineworkers' Pension Scheme and British Coal Staff Superannuation Scheme 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 scheme Trustees and the Secretary of State for Business, Energy and Industrial Strategy. The guarantees ensure that 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 of either scheme 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>– Core Department - Indemnity to Public Appointments Assessors (PAAs): The Cabinet Secretary has provided a government-wide indemnity to Public Appointments Assessors (PAAs) against personal civil liabilities incurred in the execution of their PAA functions.</p>	Unquantifiable
<p>– Core Department - Site restoration liabilities inherited from British Coal: The department inherited responsibility from British Coal to reimburse certain third parties for costs incurred meeting statutory environmental standards in the restoration of particular coal-related sites.</p>	Unquantifiable
<p>– Core Department - Horizon 2020 Funding - In July 2018, the UK Government announced an extension of its guarantee of EU-funded projects after the UK has left the EU. The guarantee was originally announced in 2016. The UK left the EU on 31st January 2020 Under the terms of the Withdrawal Agreement, the European Union can exclude UK participation in Horizon 2020 EU-funded grants which involve security related sensitive information. This means that for security related projects under the Horizon, there is a doubt over continued EU funding. The guarantee in relation to Horizon 2020 is unquantifiable due to the European Commission administering and holding the information in relation to the scheme. There are uncertainties around the total amount that may be payable if the settlement were to occur.</p>	Unquantifiable
<p>– Core Department - Compensation for exclusion from grant scheme: The Core Department may become liable for funding the costs of compensation to certain claimants whose applications to the GB Non-Domestic Renewable Heat Incentive scheme had been rejected, following a court judgment that their applications for accreditation had not been processed in full accordance with scheme regulations.</p>	Unquantifiable
<p>– Core Department - Wave Hub transfer: The department has indemnified Cornwall Council up to 2028 in respect of the transfer of Wave Hub to a maximum amount of £5 million.</p>	5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– Coal Authority - Environmental Legal Claims: Under the 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>– Coal Authority - Legal claims: The Coal Authority is subject to various claims and legal actions in the ordinary course of its activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM and IFRS. The Coal Authority does not expect that the outcome of the above issues will materially affect its financial position.</p>	Unquantifiable
<p>– Coal Authority - Restructuring Scheme: Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, a provision has been made. It has not, however, been possible to quantify contingent liabilities that may arise in the future.</p>	Unquantifiable
<p>– Coal Authority - Subsidence damage and public safety liabilities: Licensees of mining operations are required to provide security to the Coal Authority to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside 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 of this provision may materialise.</p>	Unquantifiable
<p>– CNPA - Legal claims: There are a number of potential liabilities in respect of claims from employees. The timing and amounts of any payment are uncertain. These liabilities have not been provided for as the CNPA believes that the claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.</p>	Unquantifiable
<p>– CNPA - Multi Force Shared Service (MFSS): There is a partner commitment as part of the end of the MFSS collaboration, to cover any redundancy costs that arise. Cheshire's PCC (as the lead Partner and employer of the MFSS staff) has stated their intention to find a role for all displaced MFSS staff wherever possible. While this is an ambition, there may still be some redundancies in November 2022, however at this time it is not possible to identify the potential costs.</p>	Unquantifiable
<p>– Insolvency Service - Legal Cases: Due to the nature of the work undertaken by the Agency, there are a number of ongoing legal cases giving rise to contingent liabilities. The legal cases included as contingent liabilities all relate to possible obligations where the Agency has issued civil and criminal proceedings through the courts, and the outcome is dependent on court rulings and findings. Further details cannot be disclosed, as in accordance with IAS 37 (paragraph 92), the Agency considers that disclosure of values for any contingent liability connected to legal proceedings could seriously prejudice ongoing litigation.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>– NDA - 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 and the Magnox section of the Electricity Supply 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>– Others: 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>– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered into financial guarantee agreements of £nil (31 March 2020: £10.5 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 2021 the amount lent under these financial guarantee agreements was £3 million (31 March 2020: £3 million). The programme is now closed and there will be no further lending.</p>	3,000
<p>– UKRI - (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 2022.</p>	31,000
<p>– UKRI - (Innovate UK) Decommissioning costs: UKRI has a contingent liability which may arise if UKRI 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 three and twenty-five years from now dependent on the development of the site, at an estimated cost of £2.6m.</p>	2,600
<p>– UKRI - (STFC) Decommissioning costs: A contingent liability exists 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 £1.8 million.</p>	1,800
<p>– UKRI - (STFC) Reprocessing and staff commitments: A contingent liability exists in respect of the Science and Technology Facilities Council (STFC)'s share of Institut Laue-Langevin (ILL) unfunded provisions for staff related costs (e.g. early retirement) and costs associated with reprocessing fuel elements. The contingent liability is estimated to be £10.4 million (31 March 2020: £11.8 million).</p>	10,400

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– The core Department has indemnified Cornwall Council for any liability relating to the European Regional Development Fund (ERDF) that might arise from the transfer of Wave Hub due to (a) any breach of the ERDF Funding Agreements which occurred on or before the transfer date of 31 March 2017 and (b) any action or omission by the core Department or Wave Hub in relation to the ERDF Funding Agreements prior to the transfer which leads to finding of an Irregularity by any competent authority.	18,000
– The core Department has indemnified the Coal Authority against potential claims arising from remunerated advisory work undertaken for other public sector bodies where settlement exceeds the Authority's professional indemnity insurance.	3,000
– UKRI - (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.	3,000

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
F4-DEL	UN Framework Convention on Climate Change	2,900
F4-DEL	International Energy Agency	1,257
G4-DEL	International Atomic Energy Agency	19,000
G4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020
H7-DEL	European Space Agency	395,800
O7-DEL	European Molecular Biology Conference	4,312
O7-DEL	European Molecular Biology Laboratory	16,503
O7-DEL	Human Frontier Science Program	1,690
O7-DEL	International Agency for Research on Cancer	1,061
O7-DEL	The International Ocean Drilling Programme	2,600
O7-DEL	European Organisation for Nuclear Research (CERN)	137,738
O7-DEL	European Southern Observatory (ESO)	27,403
O7-DEL	Institut Laue-Langevin (ILL)	19,990
O7-DEL	European Synchrotron Radiation Facility (ESRF)	6,928
O7-DEL	European X-ray Free-Electron Laser (XFEL)	3,000
O7-DEL	Engineering in Medicine and Biology Society	1,136

HM Land Registry

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to additional depreciation of £5m.	4,972,000		
Reduction due to transfer to Capital DEL.		-2,200,000	
Total change in Resource DEL (Voted)	4,972,000	-2,200,000	2,772,000
Surrender of forecast underspend.		-4,170,000	
Transfer to the Cabinet Office for the Public Sector Geospatial Agreement.		-1,830,000	
Transfer from Resource DEL.	2,200,000		
Total change in Capital DEL (Voted)	2,200,000	-6,000,000	-3,800,000
Increase due to expected reduction in year-end creditors.	10,000,000		
Total change in Net Cash Requirement	10,000,000		10,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	2,772,000	-	2,772,000
Capital	-3,800,000	-	-3,800,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	2,772,000	-	2,772,000
Capital	-3,800,000	-	-3,800,000
Non-Budget Expenditure	-		
Net cash requirement	10,000,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by HM Land Registry on:

Departmental Expenditure Limit:Expenditure arising from:

Support and operational costs, transformation, technology, equipment and other payments, and associated depreciation and any other non-cash costs falling in DEL. Governmental response to the coronavirus Covid-19 pandemic. The disposal, sale or donation of capital assets.

Income arising from:

* The disposal, sale or donation of capital assets. Cost recoveries. Interest receivable. Receipt of VAT refunds.

Annually Managed Expenditure:Expenditure arising from:

Provisions and other non-cash items. Governmental response to the coronavirus Covid-19 pandemic.

HM Land Registry will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	375,982	-	2,772	-	378,754	132,668	-3,800	128,868
<i>Of which:</i>								
A HMLR Core DEL Expenditure								
-	375,982	-	2,772	-	378,754	132,668	-3,800	128,868
Total Spending in DEL								
		-	2,772			-3,800		
Total for Estimate								
		-	2,772			-3,800		
<i>Of which:</i>								
Voted Expenditure								
		-	2,772			-3,800		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	436,801	10,000	446,801

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	378,754	-	378,754	129,099	-231	128,868
<i>Of which:</i>								
A HMLR Core DEL Expenditure								
-	-	-	378,754	-	378,754	129,099	-231	128,868
Total Spending in DEL								
-	-	-	378,754	-	378,754	129,099	-231	128,868
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	12,000	-	12,000	-	-	-
<i>Of which:</i>								
B HMLR Core AME Expenditure								
-	-	-	12,000	-	12,000	-	-	-
Total Spending in AME								
-	-	-	12,000	-	12,000	-	-	-
Total for Estimate								
-	-	-	390,754	-	390,754	129,099	-231	128,868
<i>Of which:</i>								
Voted Expenditure								
-	-	-	390,754	-	390,754	129,099	-231	128,868
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	387,982	2,772	390,754
Net Capital Requirement	132,668	-3,800	128,868
Accruals to cash adjustments	-83,849	11,028	-72,821
<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	-17,738	-4,972	-22,710
New provisions and adjustments to previous provisions	-12,000	-	-12,000
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	-	-	-
Increase (-) / Decrease (+) in creditors	-54,111	16,000	-38,111
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	436,801	10,000	446,801

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	390,754
<i>Less:</i>	
Programme DEL Income	-231
Programme AME Income	-
Non-budget income	-319,095
Net Programme Costs	71,428
Total Net Operating Costs	71,428
<i>Of which:</i>	
Resource DEL	378,754
Capital DEL	-231
Resource AME	12,000
Capital AME	-
Non-budget	-319,095
<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	231
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	319,095
Other adjustments	-
Total Resource Budget	390,754
<i>Of which:</i>	
Resource DEL	378,754
Resource AME	12,000
<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	-
Total Resource (Estimate)	390,754

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Capital DEL -231*Of which:*

Programme

Other Grants -231

Of which:

A HMLR Core DEL Expenditure

-231

Total Programme

-231

Total Voted Capital Income

-231

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

	Present Plans		Changes		Revised Plans	
	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)	-325,078	-325,078	5,983	5,983	-319,095	-319,095
Total	-325,078	-325,078	5,983	5,983	-319,095	-319,095

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from Income from Fees and Charges	-320,000	-320,000	5,328	5,328	-314,672	-314,672
Receipts surrendered from Income from Other Revenue	-5,078	-5,078	655	655	-4,423	-4,423
Receipts surrendered from Rental Income	-	-	-	-	-	-
Total	-325,078	-325,078	5,983	5,983	-319,095	-319,095

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: Simon Hayes

Simon Hayes 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 K - Contingent Liabilities

Nature of liability	£'000
Indemnity Fund (estimated provision balance as at 31 March 2021)	70,600

Department for Digital, Culture, Media and Sport

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section B) Budget Neutral Switch relating to Cultural Recovery Fund	86,437,000		
(Section B) Budget Neutral Switch relating to IFRS16	544,000		
(Section B) Budget Neutral Switch relating to Museums and Galleries sponsored ALBs		-1,057,000	
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs		-133,000	
(Section B) Reserve Claim (HMT reserve) - Voted Loan relating to Museums and Galleries sponsored ALBs	459,000		
(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs	6,156,000		
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs		-75,000	
(Section C) IFRS 16 adjustment relating to Libraries sponsored ALBs		-1,000	
(Section C) Reserve Claim (HMT reserve) relating to BL Leeds & Boston Spa	3,078,000		
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	6,076,000		
(Section D) Budget Cover Transfer (HO) relating to Platinum Jubilee 2022		-2,000,000	
(Section D) Budget Neutral Switch relating to Cultural Investment Fund	45,000		
(Section D) Budget Neutral Switch relating to Cultural Recovery Fund		-90,000,000	
(Section D) Budget Neutral Switch relating to Platinum Jubilee 2022	1,140,000		
(Section D) Budget Neutral Switch relating to Support for the Arts sector	6,107,000		
(Section D) Income adjustment relating to DfE funding for ACE		-895,000	
(Section D) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	104,200,000		
(Section D) Reserve Claim (HMT reserve) relating to Live Events Reinsurance Scheme	1,493,000		
(Section D) Surrender of funding relating to Cultural Recovery Fund		-3,900,000	
(Section E) Budget Neutral Switch relating to Arts and culture ALBs	4,850,000		

(Section E) Budget Neutral Switch relating to Cultural Investment Fund		-247,000
(Section E) IFRS 16 adjustment relating to Arts and culture ALBs		-4,000
(Section E) Income adjustment relating to DfE funding for ACE	895,000	
(Section E) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	141,710,000	
(Section E) Surrender of funding relating to the Cultural Recovery Fund		-5,790,000
(Section F) Admin and Programme switch relating to Birmingham CWG 2022	750,000	
(Section F) Budget Cover Transfer (HO) relating to Birmingham CWG 2022	15,538,000	
(Section F) Budget Cover Transfer (HO) relating to Men's Euro 2020		-2,970,000
(Section F) Budget Exchange relating to Birmingham CWG 2022		-5,483,000
(Section F) Budget Neutral Switch relating to Birmingham CWG 2022		-2,545,000
(Section F) Budget Neutral Switch relating to CWG Organising Committee		-8,445,000
(Section F) Budget Neutral Switch relating to CWG Trade & Investment Programme	940,000	
(Section F) Budget Neutral Switch relating to Football World Cup		-1,275,000
(Section F) Budget Neutral Switch relating to Support for the Sports sector	262,000	
(Section F) Income adjustment relating to DHSC funding for SE		-4,700,000
(Section F) Reserve Claim (HMT reserve) relating to Sports Recovery Package	13,000,000	
(Section F) Surrender of funding relating to Men's Euro 2020		-7,750,000
(Section G) Budget Neutral Switch relating to Football World Cup	1,604,000	
(Section G) Budget Neutral Switch relating to IFRS16		-656,000
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	306,000	
(Section G) Budget Neutral Switch relating to Sports Recovery Package		-4,184,000
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs	1,137,000	
(Section G) Income adjustment relating to DHSC funding for Sport England	4,700,000	
(Section G) Reserve Claim (HMT reserve) relating to Sports Recovery Package	20,357,000	
(Section G) Resource and Capital switch relating to Sport sponsored ALBs		-424,000
(Section H) Budget Cover Transfer (Scot Gov) relating to Other Ceremonial Events		-51,000
(Section H) Budget Neutral Switch relating to Support for the Heritage sector		-79,000
(Section H) Budget Neutral Switch relating to Other Ceremonial Events		-3,133,000

(Section H) Income adjustment relating to DfE funding for HE		-848,000
(Section H) Reserve Claim (HMT reserve) relating to Forth Bridge	927,000	
(Section H) Reserve Claim (HMT reserve) relating to Listed Places of Worship	19,505,000	
(Section H) Resource and Capital switch relating to Other Ceremonial Events		-51,000
(Section I) Admin and Programme switch relating to Heritage sponsored ALBs	661,000	
(Section I) Admin and Programme switch relating to Heritage sponsored ALBs		-661,000
(Section I) Budget Cover Transfer (DEFRA) relating to Heritage sponsored ALBs	1,465,000	
(Section I) Budget Cover Transfer (NIO) relating to Heritage sponsored ALBs	3,300,000	
(Section I) Budget Cover Transfer (WG) relating to Heritage sponsored ALBs	561,000	
(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs	30,000	
(Section I) Budget Neutral Switch relating to IFRS16	828,000	
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs		-22,000
(Section I) Income adjustment relating to DfE funding for HE	848,000	
(Section I) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	25,380,000	
(Section I) Reserve Claim (HMT reserve) relating to Freedoms Reserves Drawdown	78,000	
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs		-2,371,000
(Section I) Surrender of funding relating to Heritage sponsored ALBs		-185,000
(Section J) Budget Cover Transfer (CO) relating to GREAT Campaign funding	12,270,000	
(Section J) Budget Neutral Switch relating to CWG Trade & Investment Programme		-940,000
(Section J) Budget Neutral Switch relating to IFRS16		-331,000
(Section J) Budget Neutral Switch relating to Tourism sponsored ALBs	600,000	
(Section J) IFRS 16 adjustment relating to Tourism sponsored ALBs	663,000	
(Section J) Resource and Capital switch relating to Tourism sponsored ALBs		-547,000
(Section K) Budget Cover Transfer (CO) relating to Digital Infrastructure		-80,000
(Section K) Budget Cover Transfer (CO) relating to National Cyber Security Programme	11,737,000	
(Section K) Budget Cover Transfer (CO) relating to Shared Outcomes Fund	87,000	
(Section K) Budget Cover Transfer (DEFRA) relating to Digital Infrastructure		-80,000
(Section K) Budget Cover Transfer (DfE) relating to Digital & Tech Policy		-410,000
(Section K) Budget Cover Transfer (DHSC) relating to Security & Online Harms	380,000	

(Section K) Budget Cover Transfer (DIT) relating to Media and Creative Industries		-150,000
(Section K) Budget Cover Transfer (FCO) relating to International		-245,000
(Section K) Budget Cover Transfer (GDS) relating to Digital Identity	200,000	
(Section K) Budget Cover Transfer (HMT) relating to Tech Nation	384,000	
(Section K) Budget Cover Transfer (HO) relating to Security & Online Harms	200,000	
(Section K) Budget Neutral Switch relating to Counter Extremism		-900,000
(Section K) Budget Neutral Switch relating to Cyber Security & Digital Identity	780,000	
(Section K) Budget Neutral Switch relating to Digital Identity		-1,650,000
(Section K) Budget Neutral Switch relating to Digital Infrastructure - 5G		-5,912,000
(Section K) Budget Neutral Switch relating to Digital Technology Roles	11,893,000	
(Section K) Budget Neutral Switch relating to Diversification Strategy	5,120,000	
(Section K) Budget Neutral Switch relating to Global Screen Fund	1,700,000	
(Section K) Budget Neutral Switch relating to Media and Creative Industries	2,205,000	
(Section K) Budget Neutral Switch relating to ODA Tech Hubs	750,000	
(Section K) Budget Neutral Switch relating to Production Restart Scheme	48,000	
(Section K) Budget Neutral Switch relating to Security & Online Harms		-4,573,000
(Section K) Budget Neutral Switch relating to Support for the Broadcasting and Media sector		-6,369,000
(Section K) Budget Neutral Switch relating to UK Gigabit Programme	1,573,000	
(Section K) Income adjustment relating to NIO funding for BFI	1,750,000	
(Section K) Reserve Claim (HMT reserve) relating to Production Restart Scheme	60,400,000	
(Section K) Reserve Claim (HMT reserve) relating to Shared Outcomes Fund	1,110,000	
(Section K) Reserve Claim (HMT reserve) relating to Trans Pennine Initiative Write Off	11,738,000	
(Section K) Surrender of funding relating to Security & Online Harms		-18,340,000
(Section K) Surrender of funding relating to Shared Rural Network		-1,200,000
(Section L) Budget Neutral Switch relating to Broadcasting and Media sponsored ALBs		-1,550,000
(Section L) Budget Neutral Switch relating to Cultural Recovery Fund	3,563,000	
(Section L) Budget Neutral Switch relating to IFRS16		-1,955,000
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	1,144,000	

(Section L) Income adjustment relating to NIO funding for BFI		-1,750,000
(Section L) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	10,040,000	
(Section L) Reserve Claim (HMT reserve) relating to Northern Ireland Screen Fund	1,750,000	
(Section L) Reserve Claim (HMT reserve) relating to Production Restart Scheme	263,000	
(Section L) Reserve Claim (HMT reserve) relating to S4C - Utilisation of Cash Reserves	8,060,000	
(Section L) Resource and Capital switch relating to Broadcasting and Media sponsored ALBs		-4,303,000
(Section M) Admin and Programme switch relating to Birmingham CWG 2022		-750,000
(Section M) Budget Cover Transfer (CO) relating to SPADs and Government Consulting Hub		-386,000
(Section M) Budget Cover Transfer (DHSC) relating to Security & Online Harms	120,000	
(Section M) Budget Cover Transfer (HO) relating to Shared Rural Network		-1,400,000
(Section M) Budget Cover Transfer (TNA) relating to Central Contingency		-175,000
(Section M) Budget Neutral Switch relating to Birmingham CWG 2022	6,311,000	
(Section M) Budget Neutral Switch relating to Cultural Investment Fund	202,000	
(Section M) Budget Neutral Switch relating to Departmental funding reallocations		-51,996,000
(Section M) Budget Neutral Switch relating to EU Exit Administration	22,038,000	
(Section M) Budget Neutral Switch relating to Football World Cup		-329,000
(Section M) Budget Neutral Switch relating to OCS Corporate		-150,000
(Section M) Budget Neutral Switch relating to Sports Recovery Package	4,184,000	
(Section M) Budget Neutral Switch relating to The National Archives Transfer		-175,000
(Section M) IFRS 16 adjustment relating to Departmental funding reallocations		-605,000
(Section M) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	2,640,000	
(Section M) Reserve Claim (HMT reserve) relating to Events Research Programme	1,120,000	
(Section M) Reserve Claim (HMT reserve) relating to IFRS 16 and Enterprise Resource Planning implementation	3,047,000	
(Section M) Reserve Claim (HMT reserve) relating to Live Events Reinsurance Scheme	1,770,000	
(Section M) Reserve Claim (HMT reserve) relating to Project Roland - HMT	1,630,000	
(Section M) Reserve Claim (HMT reserve) relating to Shared Outcomes Fund	696,000	
(Section M) Reserve Claim (HMT reserve) relating to Sports Recovery Package	1,158,000	

(Section M) Resource and Capital switch relating to Blythe House		-291,000	
(Section M) Resource and Capital switch relating to Departmental funding reallocations	1,324,000		
(Section N) Income adjustment relating to NLC Funding from NLDF		-9,864,000	
(Section O) Budget Neutral Switch relating to Gambling Commission		-414,000	
(Section O) IFRS 16 adjustment relating to Gambling Commission	20,000		
(Section O) Income adjustment relating to NLC Funding from NLDF	9,864,000		
(Section O) Resource and Capital switch relating to Gambling Commission		-280,000	
(Section P) Budget Neutral Switch relating to Life Chances Fund		-4,800,000	
(Section P) Budget Neutral Switch relating to OCS Corporate		-6,528,000	
(Section P) Reserve Claim (HMT reserve) relating to LIBOR	110,000		
(Section P) Reserve Claim (HMT reserve) relating to Tampon Tax	9,898,000		
(Section Q) Budget Neutral Switch relating to IFRS16	202,000		
(Section Q) IFRS 16 adjustment relating to National Citizen Service		-59,000	
(Section Q) Reserve Claim (HMT reserve) relating to National Citizen Service	25,000,000		
(Section R) Budget Neutral Switch relating to Birmingham CWG 2022	35,901,000		
Total change in Resource DEL (Voted)	753,010,000	-279,422,000	473,588,000
(Section T) Surrender of funding relating to British Broadcasting Corporation		-129,323,000	
(Section V) Reserve Claim (HMT reserve) relating to Horse Race Betting Levy Board	15,001,000		
(Section V) Reserve Claim (HMT reserve) relating to Provisions, Impairments and other AME spend	4,044,000		
(Section V) Reserve Claim (HMT reserve) relating to Live Events Reinsurance Scheme	2,796,000		
Total change in Resource AME (Voted)	21,841,000	-129,323,000	-107,482,000
(Section X) Funding adjustment relating to Lottery Grants	153,876,000		
Total change in Resource AME (Non-Voted)	153,876,000		153,876,000
(Section B) Budget Exchange relating to NHM Research Facility		-700,000	
(Section B) Budget Neutral Switch relating to Blythe House	291,000		

(Section B) Budget Neutral Switch relating to Museums Infrastructure Fund		-8,191,000
(Section B) IFRS 16 adjustment relating to Museums and Galleries sponsored ALBs	535,000	
(Section B) Reserve Claim (HMT reserve) - Voted Loan relating to Museums and Galleries sponsored ALBs	3,500,000	
(Section B) Reserve Claim (HMT reserve) relating to Blythe House	10,100,000	
(Section B) Reserve Claim (HMT reserve) relating to Freedoms Reserves Drawdown		-7,095,000
(Section B) Reserve Claim (HMT reserve) relating to Museums and Galleries sponsored ALBs	26,324,000	
(Section B) Resource and Capital switch relating to Museums and Galleries sponsored ALBs	75,000	
(Section B) Surrender of funding relating to NHM Research Facility		-2,700,000
(Section C) Budget Neutral Switch relating to Museums Infrastructure Fund	1,301,000	
(Section C) Reserve Claim (HMT reserve) relating to BL Leeds & Boston Spa	670,000	
(Section C) Reserve Claim (HMT reserve) relating to Libraries sponsored ALBs	427,000	
(Section C) Surrender of funding relating to BL Leeds & Boston Spa		-2,350,000
(Section D) Reserve Claim (HMT reserve) relating to Live Events Reinsurance Scheme	3,612,000	
(Section D) Surrender of funding relating to Cultural Recovery Fund		-5,500,000
(Section E) IFRS 16 adjustment relating to Arts and culture ALBs	2,670,000	
(Section F) Budget Neutral Switch relating to Football World Cup		-21,000,000
(Section F) Reserve Claim (HMT reserve) relating to Sports Recovery Package	24,685,000	
(Section F) Surrender of funding relating to Sports Recovery Package		-56,200,000
(Section G) Budget Neutral Switch relating to Football World Cup	21,000,000	
(Section G) Budget Neutral Switch relating to Sport sponsored ALBs	10,000	
(Section G) IFRS 16 adjustment relating to Sport sponsored ALBs		-1,403,000
(Section G) Resource and Capital switch relating to Sport sponsored ALBs	424,000	
(Section H) Budget Neutral Switch relating to Museums Infrastructure Fund	5,815,000	
(Section H) Resource and Capital switch relating to Other Ceremonial Events	51,000	
(Section I) Budget Cover Transfer (DEFRA) relating to Heritage sponsored ALBs	4,850,000	
(Section I) Budget Cover Transfer (WG) relating to Heritage sponsored ALBs	900,000	
(Section I) Budget Neutral Switch relating to Heritage High Streets		-2,500,000

(Section I) Budget Neutral Switch relating to Heritage sponsored ALBs	2,518,000	
(Section I) IFRS 16 adjustment relating to Heritage sponsored ALBs	6,516,000	
(Section I) Reserve Claim (HMT reserve) relating to Cultural Recovery Fund	42,100,000	
(Section I) Resource and Capital switch relating to Heritage sponsored ALBs	2,371,000	
(Section J) IFRS 16 adjustment relating to Tourism sponsored ALBs		-4,446,000
(Section J) Resource and Capital switch relating to Tourism sponsored ALBs	547,000	
(Section K) Budget Cover Transfer (BEIS) relating to Digital & Tech Policy	1,068,000	
(Section K) Budget Cover Transfer (CO) relating to National Cyber Security Programme	742,000	
(Section K) Budget Cover Transfer (DfE) relating to UK Gigabit Programme		-3,720,000
(Section K) Budget Cover Transfer (DFT) relating to Digital Infrastructure		-105,000
(Section K) Budget Cover Transfer (HO) relating to Shared Rural Network		-500,000
(Section K) Budget Cover Transfer (Scot Gov) relating to UK Gigabit Programme		-4,534,000
(Section K) Budget Cover Transfer (WG) relating to Local Full Fibre Networks		-2,063,000
(Section K) Budget Cover Transfer (WG) relating to UK Gigabit Programme		-930,000
(Section K) Budget Exchange relating to UK Gigabit Programme		-24,000,000
(Section K) Budget Neutral Switch relating to Digital Infrastructure	34,618,000	
(Section K) Reserve Claim (HMT reserve) relating to Shared Outcomes Fund	1,401,000	
(Section K) Surrender of funding relating to BDUK		-2,465,000
(Section K) Surrender of funding relating to Digital Infrastructure - 5G		-26,200,000
(Section K) Surrender of funding relating to Local Full Fibre Networks		-30,800,000
(Section K) Surrender of funding relating to Security & Online Harms		-900,000
(Section K) Surrender of funding relating to Shared Rural Network		-85,000,000
(Section K) Surrender of funding relating to Superfast		-4,650,000
(Section K) Surrender of funding relating to TPI Write Off		-11,738,000
(Section K) Surrender of funding relating to UK Gigabit Programme		-17,400,000
(Section L) Budget Neutral Switch relating to Museums Infrastructure Fund	1,075,000	
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs	3,266,000	
(Section L) IFRS 16 adjustment relating to Broadcasting and Media sponsored ALBs		-3,759,000
(Section L) Resource and Capital switch relating to Broadcasting and Media sponsored ALBs	4,303,000	

(Section M) Budget Cover Transfer (CO) relating to the Public Sector Geospatial Agreement and Cyber Security	1,000,000		
(Section M) Budget Neutral Switch relating to Departmental funding reallocations		-2,028,000	
(Section M) Budget Neutral Switch relating to IFRS16 Capital		-34,000,000	
(Section M) Budget Neutral Switch relating to Olympic Dissolution Authority	28,647,000		
(Section M) IFRS 16 adjustment relating to Core Department leases		-319,000	
(Section M) IFRS 16 adjustment relating to Departmental funding reallocations		-3,266,000	
(Section M) Resource and Capital switch relating to Departmental funding reallocations		-1,324,000	
(Section M) Surrender of funding relating to Corporate and R&D budgets		-4,040,000	
(Section M) Surrender of funding relating to IFRS16 Capital		-31,260,000	
(Section M) Surrender of funding relating to NHM Research Facility		-650,000	
(Section O) Resource and Capital switch relating to Gambling Commission	280,000		
(Section P) Surrender of funding relating to Youth Investment Fund		-19,250,000	
(Section Q) IFRS 16 adjustment relating to National Citizen Service	206,000		
(Section S) Budget Neutral Switch relating to Olympic Dissolution Authority		-27,265,000	
Total change in Capital DEL (Voted)	237,898,000	-454,251,000	-216,353,000
(Section T) Surrender of funding relating to British Broadcasting Corporation		-12,092,000	
(Section U) Surrender of funding relating to Channel Four Television		-1,255,000	
Total change in Capital AME (Voted)		-13,347,000	-13,347,000
(Section X) Funding adjustment relating to Lottery Grants	26,892,000		
Total change in Capital AME (Non-Voted)	26,892,000		26,892,000
Revisions to the Net Cash Requirement reflect changes to Resources and capital as set out above and other cash adjustments	204,780,000		
Total change in Net Cash Requirement	204,780,000		204,780,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	473,588,000	-	473,588,000
Capital	-216,353,000	-	-216,353,000
Annually Managed Expenditure			
Resource	-107,482,000	153,876,000	46,394,000
Capital	-13,347,000	26,892,000	13,545,000
Total Net Budget			
Resource	366,106,000	153,876,000	519,982,000
Capital	-229,700,000	26,892,000	-202,808,000
Non-Budget Expenditure		-	
Net cash requirement †	204,780,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Department for Digital, Culture, Media and Sport on:

Departmental Expenditure Limit:Expenditure arising from:

Funding DCMS-sponsored museums and galleries, the Government Indemnity Scheme and costs associated with the Blythe House programme. Support for the British Library and other library and archive institutions. Support for the arts and culture sector and net expenditure by Arts and Heritage bodies. Festival of Britain and Northern Ireland. Investment in elite and community/grassroots sport and sporting facilities and net expenditure by Sports bodies. Funding for the Royal Palaces, national heritage, architecture, historic buildings, ancient monuments and sites. Listed Places of Worship schemes, commemorations, memorials (including VAT grant scheme) and ceremonial occasions.

Delivery of digital infrastructure across the UK. Delivery of telecommunications R&D or other funding, e.g. through the 5G Testbeds and Trials Programme or in support of the 5G Supply Chain Diversification Strategy. The sponsorship of the digital economy including policy development and support to industry and the public sector. Delivery of the National Cyber Security Programme and to prosecute responsibilities concerning the security and resilience of the UK telecoms sector. The sponsorship of the creative industries; providing support for the transition to digital broadcasting; the S4C; support for broadcasting, alcohol, gambling, film and video licensing, the expenses of the Gambling Commission and regulatory regimes and schemes.

Part I (continued)

Policy development and research to tackle harmful content online, including the development of legislation to establish a new regulatory framework. Supporting policy work to counter misinformation and disinformation, including commissioning of external research projects to build the evidence base and improve understanding. Policy development and research to ensure that commercial gambling is socially responsible, including through the Review of the Gambling Act 2005, and to ensure the National Lottery and society lotteries are effectively regulated and continue to raise funds for good causes. Policy work and research to support the development of a new pro-competition regulatory regime for digital markets. The sponsorship of the Office of Communications, the Information Commissioner's Office and Phone-paid Services Authority. The development of telecommunications and internet policy and standards. Administration and operating costs of the Department, and grants to other government departments. Management of overseas development funding for digital development and cultural protection. Supporting the UK Council for Child Internet Safety, including research programmes to underpin online safety policy activities. Research and surveys, and funding for UK membership of various international organisations.

Delivery of 2012 Olympic and Paralympic games legacy and associated non-cash costs. Development of data policy for the economy and society, including through implementation of the National Data Strategy. Building a stronger civil society through a range of public, private and civil society partners, and increasing services, facilities and positive activities for young people, including the National Citizen Service. Delivery of the Commonwealth Games 2022 and related programmes. Net spending to support the Museums, Arts, Sports, Media and Culture bodies and schemes for the promotion of tourism. 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. Provision for the costs associated with ongoing legal cases. Provision for the costs associated with the closure or restructure of organisations.

* Delivery of the Live Events Reinsurance Scheme and associated claims expenditure. Delivery of 'UNBOXED : Creativity in the UK' (formerly Festival of Britain and Northern Ireland). Bidding for and staging of major sporting events. Delivery of Covid response activities for Digital, Culture, Media and Sport sectors, including loan book management.

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 and receipts from other Government departments.

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, arms-length bodies, devolved administrations, local authorities and the private sector in respect of broadband and mobile communication infrastructure contracts, including receipts under the Wireless Telegraphy Act.

The National Lottery Distribution Fund, National Lottery operator's licence fees and 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; the closure or restructure of organisations; the Festival of Britain and Northern Ireland.

Receipts in respect of the costs awarded in the Floe Telecom Court Case. Repayment of grants and repayment of loan principal and related interest. Voluntary donations to fund a new Queen's Award for Voluntary Service operating system. Governmental response to the coronavirus Covid-19 pandemic. Income received in respect of the Film and TV Production Restart Scheme.

Part I (continued)

*Income received in respect of the Live Events Reinsurance Scheme. Receipts in relation to provision of corporate and technology services. Income received in respect of Covid response activities for Digital, Culture, Media and Sport sectors, including loan book management.

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.

† £ 14,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 14,000,000 resource DEL spending supporting the service provided for under section D of this Estimate. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2022.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
269,278	1,742,078	42,880	430,708	312,158	2,172,786	1,018,450	-216,353	802,097
<i>Of which:</i>								
B Museums and Galleries sponsored ALBs (net)								
-	412,546	-	92,331	-	504,877	105,684	22,139	127,823
C Libraries sponsored ALBs (net)								
8,929	111,819	-1,000	10,153	7,929	121,972	11,797	48	11,845
D Support for the Arts sector								
142	41,446	-901	17,091	-759	58,537	9,327	-1,888	7,439
E Arts and culture ALBs (net)								
19,796	445,677	3,795	137,619	23,591	583,296	70,730	2,670	73,400
F Support for the Sports sector								
-	111,523	-	-2,678	-	108,845	175,500	-52,515	122,985
G Sport sponsored ALBs (net)								
15,936	112,699	1,355	21,485	17,291	134,184	39,729	20,031	59,760
H Ceremonial and support for the Heritage sector								
255	37,104	566	15,704	821	52,808	-	5,866	5,866
I Heritage sponsored ALBs (net)								
23,412	63,546	3,798	26,114	27,210	89,660	103,595	56,755	160,350
J Tourism sponsored ALBs (net)								
30,816	10,203	332	11,383	31,148	21,586	4,632	-3,899	733
K Support for the Digital, Broadcasting and Media sectors								
1	100,546	10,643	61,503	10,644	162,049	373,244	-177,176	196,068
L Broadcasting and Media sponsored ALBs (net)								
18,864	42,740	-3,722	18,984	15,142	61,724	17,017	4,885	21,902
M Administration and Research								
144,379	52,281	20,845	-30,862	165,224	21,419	77,195	-47,240	29,955
N Support for Horseracing and the Gambling sector								
-	-17,355	-	-9,864	-	-27,219	-	-	-
O Gambling Commission(net)								
-	19,036	-	9,190	-	28,226	-	280	280
P Olympics - legacy programmes								
-	-	-	-	-	-	-	-27,265	-27,265
Q Office for Civil Society								
-	40,900	-	-1,320	-	39,580	30,000	-19,250	10,750
R National Citizen Service								
449	60,800	13,468	11,675	13,917	72,475	-	206	206
S Birmingham 2022 and Festival 2022 (net)								
6,299	76,898	-6,299	42,200	-	119,098	-	-	-
Total Spending in DEL								
		42,880	430,708			-216,353		

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	4,283,838	-	-107,482	-	4,176,356	354,455	-13,347	341,108
<i>Of which:</i>								
T British Broadcasting Corporation(net)								
-	4,189,743	-	-129,323	-	4,060,420	229,455	-12,092	217,363
U Channel Four Television								
-	-	-	-	-	-	125,000	-1,255	123,745
V Provisions, Impairments and other AME spend								
-	94,093	-	6,840	-	100,933	-	-	-
W Levy bodies								
-	2	-	15,001	-	15,003	-	-	-
Non Voted Expenditure								
-	1,545,699	-	153,876	-	1,699,575	269,285	26,892	296,177
<i>Of which:</i>								
X Lottery Grants								
-	1,545,699	-	153,876	-	1,699,575	269,285	26,892	296,177
Total Spending in AME								
		-	46,394			13,545		
Total for Estimate								
		42,880	477,102			-202,808		
<i>Of which:</i>								
Voted Expenditure								
		42,880	323,226			-229,700		
Non Voted Expenditure								
		-	153,876			26,892		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	6,868,132	204,780	7,072,912

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
312,813	-655	312,158	2,286,181	-113,395	2,172,786	802,097	-	802,097
<i>Of which:</i>								
A Support for the Museums and Galleries sector								
-	-	-	19,916	-247	19,669	-	-	-
B Museums and Galleries sponsored ALBs (net)								
-	-	-	504,877	-	504,877	127,823	-	127,823
C Libraries sponsored ALBs (net)								
7,929	-	7,929	121,972	-	121,972	11,845	-	11,845
D Support for the Arts sector								
-104	-655	-759	139,416	-80,879	58,537	7,439	-	7,439
E Arts and culture ALBs (net)								
23,591	-	23,591	583,296	-	583,296	73,400	-	73,400
F Support for the Sports sector								
-	-	-	111,145	-2,300	108,845	122,985	-	122,985
G Sport sponsored ALBs (net)								
17,291	-	17,291	134,184	-	134,184	59,760	-	59,760
H Ceremonial and support for the Heritage sector								
821	-	821	52,808	-	52,808	5,866	-	5,866
I Heritage sponsored ALBs (net)								
27,210	-	27,210	89,660	-	89,660	160,350	-	160,350
J Tourism sponsored ALBs (net)								
31,148	-	31,148	21,586	-	21,586	733	-	733
K Support for the Digital, Broadcasting and Media sectors								
10,644	-	10,644	164,799	-2,750	162,049	196,068	-	196,068
L Broadcasting and Media sponsored ALBs (net)								
15,142	-	15,142	61,724	-	61,724	21,902	-	21,902
M Administration and Research								
165,224	-	165,224	21,419	-	21,419	29,955	-	29,955
N Support for Horseracing and the Gambling sector								
-	-	-	-	-27,219	-27,219	-	-	-
O Gambling Commission(net)								
-	-	-	28,226	-	28,226	280	-	280
P Olympics - legacy programmes								
-	-	-	-	-	-	-27,265	-	-27,265
Q Office for Civil Society								
-	-	-	39,580	-	39,580	10,750	-	10,750
R National Citizen Service								
13,917	-	13,917	72,475	-	72,475	206	-	206

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme						
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
S Birmingham 2022 and Festival 2022 (net)								
-	-	-	119,098	-	119,098	-	-	-
Total Spending in DEL						802,097	-	802,097
312,813	-655	312,158	2,286,181	-113,395	2,172,786	802,097	-	802,097
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	4,176,356	-	4,176,356	341,108	-	341,108
<i>Of which:</i>								
T British Broadcasting Corporation(net)								
-	-	-	4,060,420	-	4,060,420	217,363	-	217,363
U Channel Four Television								
-	-	-	-	-	-	123,745	-	123,745
V Provisions, Impairments and other AME spend								
-	-	-	100,933	-	100,933	-	-	-
W Levy bodies								
-	-	-	15,003	-	15,003	-	-	-
Non-voted expenditure								
-	-	-	1,699,575	-	1,699,575	296,177	-	296,177
<i>Of which:</i>								
X Lottery Grants								
-	-	-	1,699,575	-	1,699,575	296,177	-	296,177
Total Spending in AME						637,285	-	637,285
-	-	-	5,875,931	-	5,875,931	637,285	-	637,285
Total for Estimate								
312,813	-655	312,158	8,162,112	-113,395	8,048,717	1,439,382	-	1,439,382
<i>Of which:</i>								
Voted Expenditure								
312,813	-655	312,158	6,462,537	-113,395	6,349,142	1,143,205	-	1,143,205
Non Voted Expenditure								
-	-	-	1,699,575	-	1,699,575	296,177	-	296,177

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,840,893	519,982	8,360,875
Net Capital Requirement	1,642,190	-202,808	1,439,382
Accruals to cash adjustments	-799,967	68,374	-731,593
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-6,334,043	-354,007	-6,688,050
Add cash grant-in-aid	5,868,892	462,922	6,331,814
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-61,723	-344	-62,067
New provisions and adjustments to previous provisions	-29,600	-34,300	-63,900
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-184,700	-45,745	-230,445
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-58,793	39,848	-18,945
Use of provisions	-	-	-
Removal of non-voted budget items	-1,814,984	-180,768	-1,995,752
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,814,984	-180,768	-1,995,752
Net Cash Requirement	6,868,132	204,780	7,072,912

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

£'000

Revised
Plans

Gross Administration Costs	312,813
<i>Less:</i>	
Administration DEL Income	-655
Net Administration Costs	312,158
Gross Programme Costs	8,975,633
<i>Less:</i>	
Programme DEL Income	-113,395
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,862,238
Total Net Operating Costs	9,174,396
<i>Of which:</i>	
Resource DEL	2,484,944
Capital DEL	544,236
Resource AME	5,875,931
Capital AME	269,285
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	-813,521
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	8,360,875
<i>Of which:</i>	
Resource DEL	2,484,944
Resource AME	5,875,931
<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	-
Total Resource (Estimate)	8,360,875

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-114,050
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-655
<i>Of which:</i>	
D Support for the Arts sector	-655
Total Administration	<u>-655</u>
Programme	
Sales of Goods and Services	-113,395
<i>Of which:</i>	
A Support for the Museums and Galleries sector	-247
D Support for the Arts sector	-80,879
F Support for the Sports sector	-2,300
K Support for the Digital, Broadcasting and Media sectors	-2,750
N Support for Horseracing and the Gambling sector	-27,219
Total Programme	<u>-113,395</u>
Total Voted Resource Income	<u>-114,050</u>

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

	Present		Changes		Revised	
	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)	-	-327,709	-	-35,999	-	-363,708
Total	-	-327,709	-	-35,999	-	-363,708

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Ofcom annual license fees (Wireless Telegraphy Act Licence Fees)		-312,000		-32,000		-344,000
Gambling Commission fines & penalties		-4,600		-3,599		-8,199
Information Commissioner's Office civil monetary penalties & related bank interest		-11,100		-400		-11,500
Sports Grounds Safety authority		-9		-		-9
Total	-	-327,709	-	-35,999	-	-363,708

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:

Darren Henley	Arts Council England
Tim Davie	BBC PSB Group
Ian Reid	Birmingham Organising Committee for the 2022 Commonwealth Games Ltd
Ben Roberts	British Film Institute
Roly Keating	British Library
Dr Hartwig Fischer	British Museum
Peter Aiers	Churches Conservation Trust
Sonia Solicari	Geffrye Museum
Duncan Wilson	Historic England
Dr Nick Merriman	Horniman Museum and Gardens
Alan Delmonte	Horsereading Betting Levy Board
Diane Lees	Imperial War Museum
Paul Arnold	Information Commissioners Office
Mark Gifford	National Citizen Service Trust
Dr Gabriele Finaldi	National Gallery
Eilish McGinnis	National Heritage Memorial Fund
David Knott	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Dr Nicholas Cullinan	National Portrait Gallery
Douglas Gurr	Natural History Museum
Dame Melanie Dawes	Ofcom
Dr Edward Impey	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Siân Doyle	S4C
Sir Ian Blatchford	Science Museums Group
Dr Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Dr Maria Balshaw	Tate Group

Andrew Rhodes	The Gambling Commission
Emily Robinson	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Dr Tristram Hunt	Victoria and Albert Museum
Sally Balcombe	Visit Britain
Dr Xavier Bray	Wallace Collection

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 (FRoM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	74,485	15,209	65,671
B	Imperial War Museum	33,293	12,196	35,941
B	Museums and Galleries (subgroup)	41,008	17,572	45,522
B	National Gallery	32,450	6,127	30,555
B	National Museums Liverpool	25,258	5,300	27,206
B	Natural History Museum	59,138	17,232	63,667
B	Royal Museums Greenwich	22,738	3,505	21,744
B	Science Museum Group	71,390	17,348	67,011
B	Tate Galleries	73,113	7,482	57,531
B	Victoria & Albert Museum	72,004	25,852	78,055
C	British Library	129,901	11,845	112,062
E	Arts Council of England	606,887	73,400	966,889
G	Sport England	85,695	53,840	209,517
G	Sports Grounds Safety Authority	1,994	190	1,897
G	UK Anti-Doping	8,877	454	8,823
G	UK Sport	54,909	5,276	60,856
I	Churches Conservation Trust	2,709	250	2,924
I	Historic England	79,332	98,996	162,450
I	National Heritage Memorial Fund	34,829	61,104	127,560
J	VisitBritain	52,734	733	52,632
L	British Film Institute	54,390	5,882	75,161
L	Information Commissioner's Office	7,293	4,738	7,578
L	OFCOM	738	11,282	7,400
L	S4C	14,445	-	5,822
O	Gambling Commission	985	280	668
O	National Lottery Commission	27,241	-	27,219
R	National Citizen Service	86,392	206	85,800
S	Birmingham CWG 2022	119,098	-	115,703
T	BBC	4,060,420	217,363	3,807,950
V	Arts Council of England	57	-	-
V	Birmingham CWG 2022	2,481	-	-
V	British Film Institute	8,809	-	-
V	British Library	-1,090	-	-
V	British Museum	8,800	-	-
V	Historic England	-250	-	-
V	Imperial War Museums	5,800	-	-
V	Information Commissioner's Office	-	-	-
V	Museums and Galleries (subgroup)	4,290	-	-
V	National Gallery	1,000	-	-
V	National Museums Liverpool	3,300	-	-
V	Natural History Museum	742	-	-
V	OFCOM	-2,103	-	-
V	Royal Museums Greenwich	2,700	-	-
V	Science Museum Group	5,585	-	-
V	Sport England	2,172	-	-

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
V	UK Sport	10,266	-	-
V	Victoria & Albert Museum	7,500	-	-
V	VisitBritain	5,580	-	-
W	PhonePay Plus	3	-	-
W	Horsrace Betting Levy Board	15,000	-	-
Total		6,014,388	673,662	6,331,814

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
Section H	Listed Places of Worship	36,000
Section K	Northern Ireland DTT Multiplex	325
Section P	Grants issued by the Office for Civil Society	5,000

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Government Indemnity Scheme:	
British Library	103,700
British Museum	1,449,907
Horniman Museum	160
Imperial War Museum	88,000
National Gallery	4,150,209
National Maritime Museum	404,993
National Museums Liverpool	95,417
National Museums Northern Ireland	106,481
National Portrait Gallery	27,148
Natural History Museum	52,712
Royal Armouries	15,330
Science Museum Group	262,668
Sir John Soane Museum	471
Southbank Centre	337,234
Tate	1,892,896
Victoria and Albert Museum	1,204,894
Wallace Collection	178,026
Other Non DCMS Bodies	4,200,000
Government Indemnity Scheme	5,239,500
Artworks on loan to the Government Art Collection	1,765
Guarantee for the 'Borrowing facility for Historic Royal Palaces'.	4,000
Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
Lottery Distribution Bodies (LDBs)	398,000
In 2020-21, the Lottery Distribution Bodies (LDBs) have contingent liabilities relating to future grant payments. The estimated value is £398m (2019-20: £345m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	
The British Museum is contesting a case relating to the withdrawal of charitable relief against business rates on elements of the Bloomsbury site.	1,400
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 2020 valued the deficit at £7.98bn.	7,980,000
The BTA, trading as VisitEngland and VisitBritain, has operated a defined benefit pension scheme. The government has issued a guarantee to cover the shortfall between the scheme's assets and its liabilities should the BTA close down. The shortfall is currently estimated at £1m in today's prices.	1,000
Tate Gallery - Property Law Claim Guarantee matter will be heard over a two-day trial in December 2021. Whilst Tate has a good prospect of success at the Supreme Court, having won the case twice before, the outcome at this stage of legal proceedings is less accurate to predict as the Supreme Court has the ability to overturn previous decisions. There is a possibility of Tate losing the trial and the risk of an order for full reversal of costs made against Tate. The estimated quantifiable liability is £1.5m.	1,500

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>British Museum Guarantee - section 278 agreement with Wokingham Borough Council In relation to works on the public highway required as part of a project to construct the new British Museum Archaeological Research Collection facility in Shinfield, in partnership with University of Reading. As part of the agreement, the Council requires a bond to guarantee the performance of the obligations for the highways works. Early in 2020-21, they therefore entered into a performance bond (issued by NatWest) for £0.4m.</p>	400
<p>The TV & Film Production Restart Scheme was created to restart the UK film and TV production and aid economic recovery of this important sector, by addressing the market failure of the unavailability of COVID-19 insurance for productions. As such government has a contingent liability for potential future claims on the scheme.</p>	7,900
<p>Building Digital UK (BDUK) ERDF The contingent liability for a potential clawback in relation to European Regional Development Fund (ERDF) funding for two broadband projects which were procured through change requests to existing contracts with BT remains in place. The contracts were agreed under the 2012 State Aid National Broadband Scheme (NBS) which expired in June 2015. However, the England ERDF Operational Programme for the 2014-2020 period was not agreed until later in 2015 and therefore the funding was added to the contracts in 2016.</p>	2,500
<p>The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.</p>	30,300
<p>Gambling Commission has contingent liabilities of £1.0m as at 31 March 2021 (31 March 2020: £0.3m). The contingent liabilities figure is a combination of legal costs (£0.6m) and voluntary exits (£0.5m) which has been calculated under the guidance of IAS 37, based on events existing at the Statement of Financial Position date.</p>	1,100
<p>The Organising Committee (OC) has a guarantee in place with Sandwell Metropolitan Borough Council (SMBC) for funding in respect of works undertaken for £0.6m (31 March 2020: £0.6m). This is subject to a number of conditions set out in a funding letter to SMBC. There will be a signed detailed funding agreement.</p>	86,100
<p>The OC has an indemnity letter in place in favour of the CGF Partnerships (CGFP) and Commonwealth Games Federation (CGF) in the event the Games are cancelled due to a pandemic. The indemnity of £79m is in respect of sponsorship, broadcast rights and merchandising income which may be refundable in the event of cancellation due to a pandemic.</p>	
<p>The OC has an indemnity in place with CGFP of £6.5m recognising its obligations for sponsorship, broadcast rights and merchandising should the Games be cancelled.</p>	
<p>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.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS:</p> <ol style="list-style-type: none"> 1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange. 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. 3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor. 	Unquantifiable
<p>The British Library has undertaken the digitisation of millions of pages of newspaper from the archive using a commercial partner to take on the costs of digitisation in return for being able to exploit the digital archive commercially.</p>	Unquantifiable
<p>The supplier has warranted in its contract with the Library that use of the digitisations will not infringe copyright, or give rise to any possible action for defamation and has undertaken to cover any liability falling on the library as a result of any such claims (in addition to the cost of defending the action) up to £5m.</p>	
<p>DCMS has agreed to underwrite any liability which arises beyond that, for the duration that such claims might arise. It is considered that a claim in excess of £5m would be extremely unlikely but in the event that the liability is called, provision for any payment will be sought through the normal supply procedure.</p>	
<p>Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for:</p> <ol style="list-style-type: none"> 1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation 2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property 	Unquantifiable
<p>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.</p>	Unquantifiable
<p>Contingent liabilities in respect of the Commonwealth Games</p> <ol style="list-style-type: none"> 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. 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. 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 Birmingham Organising Committee for the 2022 Commonwealth Games Ltd 	Unquantifiable
<p>The National Gallery is recognising an unquantifiable liability in respect of funds received from Ronald S Lauder.</p>	Unquantifiable
<p>The deed between the Gallery and the donor states that a part of the consideration is in relation to the lease of the painting to the donor in the period from the acquisition of the painting for the remainder of the donor's lifetime.</p>	

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Natural History Museum outsourced the provision of soft maintenance services to Servest Ltd. in 2009. This required a number of employees to be transferred out of the Museum's employment and into the employment of Servest under the Transfer of Undertakings (Protection of Employment) Regulations 2006. These employees had to be enrolled by the new employer into a pension scheme broadly comparable to the Civil Service Pension scheme which they were enrolled in whilst in the Museum's employment. The contract was retendered and awarded to Total Support Services Ltd in July 2016 which under the New Fair Deal Policy triggered the opportunity for the transferred staff to transfer the pension benefits earned in the Servest scheme back into the Civil Service Pension scheme.</p>	Unquantifiable
<p>As the contracting authority, the Natural History Museum will have a liability to pay the shortfall between the transfer in and transfer out values. The value of the liability will depend on negotiation with the Servest scheme provider and the number of individuals who take up the option to transfer. The Government Actuary's Department have been engaged to undertake this process on the Museum's behalf.</p>	
<p>Project Hemlock - potential mitigation needed based on actions from Phase 1 of Project Hemlock. The potential costs are deemed unquantifiable at present.</p>	Unquantifiable
<p>Live Events Reinsurance Scheme Government has partnered with insurers to offer a cost indemnification insurance scheme which will make cover available against the cancellation, postponement, relocation or abandonment of events due to new UK Civil Authority restrictions in response to Covid-19. As such, the government has a contingent liability based on the maximum exposure to potential future claims under the scheme.</p>	800,000

Department for Environment, Food and Rural Affairs

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<u>Resource DEL</u>			
<u>Control total changes</u>			
(Section B) Increase in gross programme spend for Improve the environment and rural services following a Reserve claim for the Covent Garden Market Authority emergency grant payment.	3,552,000		
(Section D) Increase in gross administration spend for Animal and plant health following a Reserve claim for EU SPS Borders (veterinary, sanitary and phytosanitary).	44,980,000		
(Section D) Increase in gross programme spend for Animal and plant health following a Reserve claim for the Avian Influenza outbreak.	34,000,000		
(Section D) Increase in gross programme spend for Animal and plant health following a Reserve claim for additional depreciation cover for impairment of incinerators operated by Animal and Plant Health Agency.	16,000,000		
(Section D) Increase in gross programme spend for Animal and plant health following a Reserve claim for EU SPS Borders.	9,540,000		
(Section D) Decrease in gross programme spend for Animal and plant health following a Budget surrender of Covid-19 Zoos ring fenced budget underspends.		-778,000	
(Section E) Decrease in gross programme spend for Marine and fisheries following a Budget reprofiling in relation to UK Fisheries Fund, whereby the Department has requested to reprofile the budgets allocated in the SR20.		-29,000,000	
(Section E) Decrease in gross programme spend for Marine and fisheries following a Budget Exchange transfer to 2022/23 for UK Fisheries Fund.		-4,610,000	

(Section F) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Digital Assistance Scheme (DAS) funding.	7,640,000	
(Section F) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Movement Assistance Scheme (MAS) funding.	4,970,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a Budget surrender for reduction in rent costs after a transfer to Government Property Agency.		-1,743,000
(Section F) Increase in gross administration spend for Departmental operating costs following a Reserve claim for Flood Risk Management as announced in the Autumn Budget 2018.	150,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a Reserve claim for MAS funding.	8,350,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Flood Risk Management as announced in the Autumn Budget 2018.	1,650,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a Reserve claim for DAS funding.	230,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a Reserve claim for Shared Outcome Fund (SOF).	206,000	

Transfers of budgetary cover to/from other Government Departments

(Section A) Decrease in gross programme spend for Food and farming following a transfer to Department for International Trade for Defra's contribution to the Dubai Expo 2020 Programme.		-750,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Department of Health and Social Care for Green Social Prescribing funding.		-750,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Department for Digital, Culture, Media and Sport for Green Recovery Challenge Fund.		-465,000

(Section B) Increase in gross administration spend for Improve the environment and rural services following a transfer from Food Standards Agency for SOF.	107,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department for Digital, Culture, Media and Sport for Green Recovery Challenge Fund.		-1,000,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Foreign, Commonwealth and Development Office for Official Development Assistance funding, Financial Sector Deepening Africa project.		-850,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Department of Health and Social Care for Green Social Prescribing funding.		-465,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a return of funding to Foreign, Commonwealth and Development Office for Conflict, Stability & Security Fund relating to Defra's work with Overseas Territories.		-192,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer from Department for Digital, Culture, Media and Sport in relation to Fibre in Water Network project.	80,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Northern Ireland Executive for Regulatory Chemicals Team.		-40,000
(Section E) Increase in gross programme spend for Marine and fisheries following a transfer from Foreign, Commonwealth and Development Office to Centre for Environment, Fisheries and Aquaculture Science for Blue Belt Programme.	2,265,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to the Cabinet Office for Government Consulting Hub annual subscription fee.		-195,000
(Section F) Decrease in gross administration spend for Departmental operating costs following a transfer to the Cabinet Office to cover costs of Special Advisors.		-188,000
(Section F) Increase in gross administration spend for Departmental operating costs following a HM Treasury rebate for cash forecasting.	76,000	

(Section F) Increase in gross administration spend for Departmental operating costs following transfer from Department for Business, Energy and Industrial Strategy for SOF.	65,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Scottish Government for Fisheries and Aquaculture Support Scheme.		-7,300,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for Food is Great Campaign.	1,235,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Welsh Government for Fisheries and Aquaculture Support Scheme.		-1,000,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Cabinet Office for Export Control funding, Exit Transition Period Communications campaign.	317,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Northern Ireland Executive for DAS, to support traders moving goods from Great Britain to Northern Ireland.		-230,000
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Department for Levelling Up, Housing, and Communities to Natural England for District Level Licencing, Great Crested Newts.	1,852,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) following a transfer from Department for Education to Natural England for Children in Nature project.	813,000	
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) following a transfer from Foreign, Commonwealth and Development Office to Marine Management Organisation for Blue Belt Programme.	2,209,000	
<u>Transfers between resource spending and capital spending</u>		
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Capital for Future farming and countryside schemes.		-33,100,000
(Section E) Decrease in gross programme spend for Marine and fisheries following a transfer to Capital for UK Fisheries Fund.		-4,000,000

Transfers within Department

(Section A) Decrease in gross administration spend for Food and farming following a reallocation of budgets.	-29,000
(Section A) Decrease in gross programme spend for Food and farming following a reallocation of budgets.	-26,695,000
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Natural England.	-15,580,000
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Environment Agency.	-3,080,000
(Section A) Decrease in gross programme spend for Food and farming following a transfer to Forestry Commission.	-480,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Environment Agency.	-4,597,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Office for Environmental Protection.	-3,642,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a reallocation of budgets.	-1,961,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to Natural England.	-223,000
(Section B) Decrease in gross administration spend for Improve the environment and rural services following a transfer to gross programme, as a result of a Budget Cover Transfer from Food Standards Agency for SOF.	-74,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Natural England.	-7,326,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Environment Agency.	-3,690,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a reallocation of budgets.	-3,678,000
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Joint Nature Conservation Committee.	-3,665,000

(Section B) Increase in gross programme spend for Improve the environment and rural services for Forestry Commission.	1,645,000	
(Section B) Decrease in gross programme spend for Improve the environment and rural services following a transfer to Marine Management Organisation.		-219,000
(Section B) Increase in gross programme spend for Improve the environment and rural services following a transfer of budget from gross administration, as a result of a Budget Cover Transfer from Food Standards Agency for SOF.	57,000	
(Section D) Increase in gross administration spend for Animal and plant health following a reallocation of budgets.	3,000,000	
(Section D) Increase in gross programme spend for Animal and plant health following a reallocation of budgets.	2,959,000	
(Section D) Decrease in gross programme spend for Animal and plant health following a transfer to Natural England.		-1,500,000
(Section E) Increase in gross administration spend for Marine and fisheries following a reallocation of budgets.	439,000	
(Section E) Decrease in gross administration spend for Marine and fisheries following a transfer to Natural England.		-19,000
(Section E) Increase in gross programme spend for Marine and fisheries following a reallocation of budgets.	4,368,000	
(Section F) Decrease in gross administration spend for Departmental operating costs following a reallocation of budgets.		-1,449,000
(Section F) Increase in gross programme spend for Departmental operating costs following a transfer from Environment Agency.	37,970,000	
(Section F) Increase in gross programme spend for Departmental operating costs following a reallocation of budgets.	21,881,000	
(Section F) Decrease in gross programme spend for Departmental operating costs following a transfer to Natural England.		-160,000

(Section F) Increase in gross programme spend for Departmental operating costs following a transfer of budget from gross administration, as a result of a Budget Cover Transfer from Food Standards Agency for SOF.	17,000		
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	4,597,000		
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Office for Environmental Protection.	3,642,000		
(Section G) Increase in gross administration spend for Improve the environment and rural services (ALB) (net) for Natural England.	242,000		
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Natural England.	24,566,000		
(Section G) Decrease in gross programme spend for Improve the environment and rural services (ALB) (net) for Environment Agency.		-6,200,000	
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	3,665,000		
(Section H) Decrease in gross programme spend for Protect the country from floods (ALB) (net) for Environment Agency.		-25,000,000	
(Section I) Increase in gross programme spend for Marine and fisheries (ALB) (net) for Marine Management Organisation.	219,000		
<u>Changes in expenditure offset by income</u>			
(Section G) Increase in gross programme spend for Improve the environment and rural services (ALB) (net) offset by increase in programme income for Environment Agency.	10,236,000	-10,236,000	
(Section H) Increase in gross programme spend for Protect the country from floods (ALB) (net) offset by increase in programme income for Environment Agency.	9,000,000	-9,000,000	
Total change in Resource DEL (Voted)	268,790,000	-215,159,000	53,631,000

Resource AME**Control total changes**

(Section L) Increase in gross programme spend for Improve the environment and rural services for Metal Mines provision following a change in the Discount Rate.	234,735,000		
(Section O) Increase in gross programme spend for Departmental operating costs for Defra's potential commitment to participate in the EU's 2021-2027 Copernicus programme.	820,952,000		
(Section O) Increase in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision following a change in the Discount Rate.	118,500,000		
(Section O) Increase in gross programme spend for Departmental operating costs for potential IR35 Provision.	15,000,000		
(Section O) Decrease in gross programme spend for Departmental operating costs for Foot and Mouth Disease Burial Sites provision utilisation.		-1,900,000	
Total change in Resource AME (Voted)	1,189,187,000	-1,900,000	1,187,287,000

Capital DEL**Control Total Changes**

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a Budget surrender in relation to Solent loan.		-5,700,000	
(Section B) Increase in gross capital spend for Improve the environment and rural services following a Reserve claim for Covent Garden Market Authority emergency grant payment.	3,491,000		
(Section D) Increase in gross capital spend for Animal and plant health following a Reserve claim for EU SPS Borders (veterinary, sanitary and phytosanitary).	45,620,000		
(Section F) Decrease in gross capital spend for Departmental operating costs following a Budget reprofiling in relation to Science Capability in Animal Health, Weybridge, whereby the Department has requested to reprofile the budgets allocated in the SR20.		-26,200,000	

(Section F) Decrease in gross capital spend for Departmental operating costs following a Budget reprofiling in relation to the Critical Works programme, Weybridge, whereby the Department has requested to reprofile the budgets allocated in the SR20.	-16,200,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for DAS funding.	11,610,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a Budget Exchange transfer to 2022/23 for Weybridge.	-5,000,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Digital Waste Tracking as announced in the Spring Budget 2020.	3,100,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Carlisle flood defences as announced in the Autumn Budget 2018.	1,887,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for SOF.	983,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Fly-tipping Innovative Solutions as announced in the Spring Budget 2020.	500,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Woodland Carbon Guarantee as announced in the Autumn Budget 2018.	300,000
(Section F) Increase in gross capital spend for Departmental operating costs following a Reserve claim for Urban Trees.	243,000
(Section H) Decrease in gross capital spend for Protect the country from floods (ALB) (net) following a Budget reprofiling for Environment Agency, whereby the Department has requested to reprofile the budgets allocated in the SR20.	-150,000,000

Transfers of budgetary cover to/from other Government Departments

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Department for Digital, Culture, Media and Sport in relation to the Green Recovery Challenge Fund.	-4,850,000
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(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Department for Business, Energy and Industrial Strategy for flexible plastic kerbside collection and recycling pilot project. -200,000

(Section B) Increase in gross capital spend for Improve the environment and rural services following a transfer from Food standards agency in relation to SOF. 150,000

(Section D) Decrease in gross capital spend for Animal and plant health following a transfer to Department for Transport in relation to building work at Ashton Sevington. -11,180,000

(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Northern Ireland Executive for DAS, to support traders moving goods from Great Britain to Northern Ireland. -1,030,000

Transfers between resource spending and capital spending

(Section A) Increase in gross capital spend for Food and farming following a transfer from resource for Future farming and countryside schemes. 33,100,000

(Section E) Increase in gross capital spend for Marine and fisheries following a transfer from resource. 4,000,000

Transfers within the Department

(Section A) Increase in gross capital spend for Food and farming following a reallocation of budgets. 31,975,000

(Section B) Increase in gross capital spend for Improve the environment and rural services for Forestry Commission. 53,987,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a reallocation of budgets. -23,011,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Natural England. -10,750,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Environment Agency. -5,900,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to National Forest Company. -2,450,000

(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Royal Botanic Gardens, Kew.		-1,010,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Joint Nature Conservation Committee.		-575,000
(Section B) Decrease in gross capital spend for Improve the environment and rural services following a transfer to Office for Environmental Protection.		-100,000
(Section C) Increase in gross capital spend for Protect the country from floods following a reallocation of budgets.	8,552,000	
(Section D) Increase in gross capital spend for Animal and plant health following a reallocation of budgets.	13,090,000	
(Section D) Decrease in gross capital spend for Animal and plant health following a transfer to Forestry Commission.		-938,000
(Section E) Increase in gross capital spend for Marine and fisheries following a reallocation of budgets.	23,843,000	
(Section E) Decrease in gross capital spend for Marine and fisheries, following a transfer to Natural England.		-94,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a reallocation of budgets.		-107,393,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Environment Agency.		-42,462,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Natural England.		-4,163,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Royal Botanic Gardens, Kew.		-2,070,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Joint Nature Conservation Committee.		-1,472,000
(Section F) Decrease in gross capital spend for Departmental operating costs following a transfer to Forestry Commission.		-105,000
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Environment Agency.	23,362,000	

(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Natural England.	15,007,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Royal Botanic Gardens, Kew.	3,080,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for National Forest Company.	2,450,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Joint Nature Conservation Committee.	2,047,000		
(Section G) Increase in gross capital spend for Improve the environment and rural services (ALB) (net) for Office for Environmental Protection.	100,000		
(Section H) Increase in gross capital spend for Protect the country from floods (ALB) (net) for Environment Agency.	25,000,000		
<u>Changes in expenditure offset by income</u>			
(Section H) Decrease in gross programme spend for Protect the country from floods (ALB) (net) offset by decrease in programme income for Environment Agency.	22,399,000	-22,399,000	
Total change in Capital DEL (Voted)	329,876,000	-445,252,000	-115,376,000
<u>Capital AME</u>			
<u>Control Total Changes</u>			
(Section O) Increase in gross capital spend for Departmental operating costs for Defra's potential commitment to participate in the EU's 2021-2027 Copernicus programme.	140,000,000		
(Section R) Increase in gross capital spend for Protect the country from floods (ALB) (net) for IFRS16 changes to Flood Re due to early adoption.	4,000,000		
Total change in Capital AME (Voted)	144,000,000		144,000,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors.		-273,836,000	
Total change in Net Cash Requirement		-273,836,000	-273,836,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	53,631,000	-	53,631,000
Capital	-115,376,000	-	-115,376,000
Annually Managed Expenditure			
Resource	1,187,287,000	-	1,187,287,000
Capital	144,000,000	-	144,000,000
Total Net Budget			
Resource	1,240,918,000	-	1,240,918,000
Capital	28,624,000	-	28,624,000
Non-Budget Expenditure	-		
Net Cash Requirement	-273,836,000		

Supplementary amounts required in the year ending 31 March 2022 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. 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, justifying authority for new nuclear power, pollution emergency response services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Work in support of HM Government preparations following our exit from the European Union and during the transition period as well as the response to the Covid-19 emergency. 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:

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; recovery of costs incurred for Covid-19 waste water testing; 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.

† £275,000 has been advanced from the Contingencies Fund to provide cash in respect of £275,000 resource DEL spending supporting the services provided for under section B of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by 31 March 2022.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
908,080	3,482,838	54,573	-942	962,653	3,481,896	1,535,607	-115,376	1,420,231
<i>Of which:</i>								
A Food and farming								
137,540	2,035,642	-29	-79,685	137,511	1,955,957	85,400	65,075	150,475
B Improve the environment and rural services								
80,080	588,133	-11,605	-15,791	68,475	572,342	146,454	3,082	149,536
C Protect the country from floods								
1,104	1,430	-	-	1,104	1,430	-	8,552	8,552
D Animal and plant health								
37,206	219,075	47,980	60,221	85,186	279,296	21,750	46,592	68,342
E Marine and fisheries								
11,545	106,948	420	-30,977	11,965	75,971	1,275	27,749	29,024
F Departmental operating costs								
522,988	51,874	9,326	63,166	532,314	115,040	313,036	-187,472	125,564
G Improve the environment and rural services (ALB) (net)								
60,054	164,757	8,481	24,696	68,535	189,453	84,205	46,046	130,251
H Protect the country from floods (ALB) (net)								
54,755	290,792	-	-25,000	54,755	265,792	883,487	-125,000	758,487
I Marine and fisheries (ALB) (net)								
2,808	24,187	-	2,428	2,808	26,615	-	-	-
Total Spending in DEL								
		54,573	-942				-115,376	

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	298,465	-	1,187,287	-	1,485,752	14,507	144,000	158,507
<i>Of which:</i>								
L Improve the environment and rural services								
-	-110	-	234,735	-	234,625	-	-	-
O Departmental operating costs								
-	50,368	-	952,552	-	1,002,920	-	140,000	140,000
R Protect the country from floods (ALB) (net)								
-	156,000	-	-	-	156,000	-	4,000	4,000
Total Spending in AME								
		-	1,187,287			144,000		
Total for Estimate								
		54,573	1,186,345			28,624		
<i>Of which:</i>								
Voted Expenditure								
		54,573	1,186,345			28,624		
Non-Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	6,230,410	-273,836	5,956,574

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
964,845	-2,192	962,653	4,058,172	-576,276	3,481,896	1,420,231	-	1,420,231
<i>Of which:</i>								
A Food and farming								
137,811	-300	137,511	2,362,603	-406,646	1,955,957	150,475	-	150,475
B Improve the environment and rural services								
70,367	-1,892	68,475	601,555	-29,213	572,342	149,536	-	149,536
C Protect the country from floods								
1,104	-	1,104	1,430	-	1,430	8,552	-	8,552
D Animal and plant health								
85,186	-	85,186	377,705	-98,409	279,296	68,342	-	68,342
E Marine and fisheries								
11,965	-	11,965	117,979	-42,008	75,971	29,024	-	29,024
F Departmental operating costs								
532,314	-	532,314	115,040	-	115,040	125,564	-	125,564
G Improve the environment and rural services (ALB) (net)								
68,535	-	68,535	189,453	-	189,453	130,251	-	130,251
H Protect the country from floods (ALB) (net)								
54,755	-	54,755	265,792	-	265,792	758,487	-	758,487
I Marine and fisheries (ALB) (net)								
2,808	-	2,808	26,615	-	26,615	-	-	-
Non-Voted Expenditure								
-	-	-	-751	-	-751	-	-	-
<i>Of which:</i>								
J Improve the environment and rural services								
-	-	-	-751	-	-751	-	-	-
Total Spending in DEL								
964,845	-2,192	962,653	4,057,421	-576,276	3,481,145	1,420,231	-	1,420,231

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	1,585,752	-100,000	1,485,752	158,507	-	158,507
<i>Of which:</i>								
K Food and farming								
-	-	-	50,881	-	50,881	-	-	-
L Improve the environment and rural services								
-	-	-	334,625	-100,000	234,625	-	-	-
M Animal and plant health								
-	-	-	4	-	4	-	-	-
N Marine and fisheries								
-	-	-	7	-	7	-	-	-
O Departmental operating costs								
-	-	-	1,002,920	-	1,002,920	140,000	-	140,000
P Food and farming (ALB) (net)								
-	-	-	5,096	-	5,096	14,507	-	14,507
Q Improve the environment and rural services (ALB) (net)								
-	-	-	36,158	-	36,158	-	-	-
R Protect the country from floods (ALB) (net)								
-	-	-	156,000	-	156,000	4,000	-	4,000
S Marine and fisheries (ALB) (net)								
-	-	-	61	-	61	-	-	-
Total Spending in AME								
-	-	-	1,585,752	-100,000	1,485,752	158,507	-	158,507
Non-Budget Expenditure								
Voted Expenditure								
-	-	-	204,143	-194,143	10,000	-	-	-
<i>Of which:</i>								
T Food and farming								
-	-	-	204,143	-194,143	10,000	-	-	-
Total Non-Budget Expenditure								
-	-	-	204,143	-194,143	10,000	-	-	-
Total for Estimate								
964,845	-2,192	962,653	5,847,316	-870,419	4,976,897	1,578,738	-	1,578,738
<i>Of which:</i>								
Voted Expenditure								
964,845	-2,192	962,653	5,848,067	-870,419	4,977,648	1,578,738	-	1,578,738
Non-Voted Expenditure								
-	-	-	-751	-	-751	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	4,698,632	1,240,918	5,939,550
Net Capital Requirement	1,550,114	28,624	1,578,738
Accruals to cash adjustments	-19,087	-1,543,378	-1,562,465
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,776,867	64,349	-1,712,518
Add cash grant-in-aid	1,507,116	35,260	1,542,376
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-111,340	-16,000	-127,340
New provisions and adjustments to previous provisions	-180,874	-1,188,887	-1,369,761
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-6,847	-	-6,847
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	500,000	-440,000	60,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	49,725	1,900	51,625
Removal of non-voted budget items	751	-	751
<i>Of which:</i>			
Consolidated Fund Standing Services	751	-	751
Other adjustments	-	-	-
Net Cash Requirement	6,230,410	-273,836	5,956,574

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

	£'000
	Revised Plans
Gross Administration Costs	958,978
<i>Less:</i>	
Administration DEL Income	-2,192
Net Administration Costs	956,786
Gross Programme Costs	6,810,934
<i>Less:</i>	
Programme DEL Income	-576,276
Programme AME Income	-100,000
Non-budget income	-196,618
Net Programme Costs	5,938,040
Total Net Operating Costs	6,894,826
<i>Of which:</i>	
Resource DEL	4,300,031
Capital DEL	805,751
Resource AME	1,629,519
Capital AME	152,000
Non-budget	7,525
<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	-957,751
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,475
Other adjustments	-10,000
Total Resource Budget	5,929,550
<i>Of which:</i>	
Resource DEL	4,443,798
Resource AME	1,485,752
<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
Total Resource (Estimate)	5,939,550

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-578,468
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-2,192
<i>Of which:</i>	
A Food and farming	-300
B Improve the environment and rural services	-1,892
Total Administration	<u>-2,192</u>
Programme	
EU Grants Received	-394,363
<i>Of which:</i>	
A Food and farming	-394,246
D Animal and plant health	-117
Sales of Goods and Services	-171,913
<i>Of which:</i>	
A Food and farming	-2,400
B Improve the environment and rural services	-29,213
D Animal and plant health	-98,292
E Marine and fisheries	-42,008
Other Grants	-10,000
<i>Of which:</i>	
A Food and farming	-10,000
Total Programme	<u>-576,276</u>
Voted Resource AME	-100,000
<i>Of which:</i>	
Programme	
Sales of Goods and Services	-100,000
<i>Of which:</i>	
L Improve the environment and rural services	-100,000
Total Programme	<u>-100,000</u>
Total Voted Resource Income	<u>-678,468</u>
Non-Budget Expenditure	-194,143
<i>Of which:</i>	
Programme	
T Food and farming	-194,143
Total Programme	<u>-194,143</u>
Total Non-Budget Expenditure	<u>-194,143</u>

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

	Present Plans		Changes		Revised Plans	
	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)	-	-	-2,475	-2,475	-2,475	-2,475
Total	-	-	-2,475	-2,475	-2,475	-2,475

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Thames Tideway Tunnel	-	-	-473	-473	-473	-473
National Institute of Agricultural Botany	-	-	-2,000	-2,000	-2,000	-2,000
Milk Marketing Board			-2	-2	-2	-2
Total	-	-	-2,475	-2,475	-2,475	-2,475

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:	Tamara Finkelstein
Additional Accounting Officers:	Richard Stanford CB MBE for sections B, L (Forestry Commission)
Executive Agency Accounting Officers:	
Ian Hewett	Animal and Plant Health Agency
Paul Caldwell	Rural Payments Agency
Abigail Seager	Veterinary Medicines Directorate
Neil Hornby	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:

Tim Rycroft	Agriculture & Horticulture Development Board
Emma Clancy	Consumer Council for Water
Sir James Bevan	Environment Agency
Andy Bord	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Tom McCormack CBE	Marine Management Organisation
John Everitt	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
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 (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	
G	Consumer Council for Water	6,000	-	5,970	
G	Environment Agency	85,179	78,482	1,267,897	
G	Joint Nature Conservation Committee	11,897	2,047	15,747	
G	National Forest Company	2,481	2,450	4,874	
G	Natural England	123,776	36,592	158,000	
G	Office for Environmental Protection	3,642	100	1,016	
G	Royal Botanic Gardens, Kew	25,013	10,580	30,242	
H	Environment Agency	320,547	758,487	-	
I	Marine Management Organisation	29,423	-	58,630	
P	Agriculture & Horticulture Development Board	5,096	14,507	-	
Q	Environment Agency	36,158	-	-	
R	Environment Agency	56,000	-	-	
R	Flood Re	100,000	4,000	-	
S	Sea Fish Industry Authority	61	-	-	
Total		805,273	907,245	1,542,376	

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 to F - DEL	Payments for Committees and Tribunals.	58
F - DEL	Movement Assistance Scheme	13,320

Part III: Note J - Staff Benefits

Defra 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.

Vouchers are given to staff in some areas of Defra as part of the in-year bonus scheme.

Defra Group staff have access to a Mindfulness App. Staff can sign up to this App for 12 months initially. Defra pays the App provider for this service.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission's liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee at 31 March 2021 is £16.6 million. This contingent liability is backed by Defra and, if realised, will be funded as part of the Defra Spending Review process.</p>	16,600
<p>Small potential liabilities against the Defra group.</p>	8,500
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>The department is currently involved in a number of ongoing legal cases.</p>	Unquantifiable
<p>Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.</p>	Unquantifiable
<p>The Commission can apply financial corrections if Defra (through the RPA) does not comply with 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 Commission in accordance with the Commission's clearance of accounts procedure. There is an ongoing potential liability in respect of financial corrections which is unquantifiable.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<p>The department's internal checks under the Employment Legislation (IR35) have highlighted inaccuracies in the assessment of some contractor's employment status since April 2017, when new legislative requirements were introduced for public sector bodies. Compliance audit work with HM Revenue and Customs is yet to conclude on what the final historic position is. The department has provided for the potential tax liability, but the possibility of interest or penalties being levied by HMRC are more uncertain, hence are disclosed as a contingent liability, rather than as a provision.</p>	Unquantifiable

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
There is a contract dispute case where the Environment Agency has a possible obligation arising from decisions made during the course of construction. It is being resolved through the dispute resolution mechanisms in the contract. It is unclear whether there will be an outflow of economic benefits and when that outflow, if any, may be.	Unquantifiable

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment	3,300
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	11,762
B4 - DEL	World Resources Institute	4,400
O7 - AME	Contribution for Copernicus	140,000

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

Taxes, fines and charges

Environment Agency 18

Total 18

Department for International Trade

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) BCT In - Biopharmaceutical roundtable from BEIS.	60,000		
(Section A) BCT In - Biopharmaceutical roundtable from Department for Health.	60,000		
(Section A) BCT In - COP26 from BEIS.	20,000		
(Section A) BCT In - COP26 from Cabinet Office.	15,000		
(Section A) BCT In - GREAT from Cabinet Office.	10,090,000		
(Section A) BCT In - Music Export Growth Scheme from DCMS.	150,000		
(Section A) BCT In - Transfer for Northern Ireland Business & Innovation Showcase from Northern Ireland Office.	198,000		
(Section A) BCT In - Transfer from DEFRA for Dubai Expo.	750,000		
(Section A) BCT In - Commercial - Cabinet Office Transfer for COP26.	150,000		
(Section A) BCT In - Grants Application Portal from Cabinet Office.	44,000		
(Section A) BCT Out - SPADs to Cabinet Office.		-127,000	
(Section A) BCT Out - Conflict, Stability and Security Fund (CSSF) to FCDO.		-47,000	
(Section A) BCT Out - National Cyber Security Programme (NCSP).		-145,000	
(Section A) BCT Out - Re-grade of role in New Delhi from Overseas to FCDO.		-11,000	
(Section A) BCT Out - Re-grade of role in Sri Lanka from Overseas to FCDO.		-3,000	
(Section A) BCT Out - Transfer of costs for Trade Policy Officers to FCDO.		-1,600,000	
(Section A) BCT Out - Global Consulting Hub to Cabinet Office.		-20,000	
(Section A) BCT Out - National Shipbuilding Office to MOD.		-22,000	
(Section A) Switch - RDEL Admin to RDEL Prog.	25,000,000	-25,000,000	
(Section A) Switch - RDEL Prog to CDEL.		-9,000,000	
(Section A) Reserve - Depreciation.	21,900,000		
Total change in Resource DEL (Voted)	58,437,000	-35,975,000	22,462,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section C) Additional Resource AME.	6,500,000		
Total change in Resource AME (Voted)	6,500,000		6,500,000
(Section A) Surrender - Capital DEL for Old Admiralty Building.		-140,700,000	
(Section A) Switch - RDEL Prog to CDEL.	9,000,000		
Total change in Capital DEL (Voted)	9,000,000	-140,700,000	-131,700,000
(Section C) Additional Capital AME.	2,500,000		
Total change in Capital AME (Voted)	2,500,000		2,500,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of expected movements in debtors and creditors.		-111,684,000	
Total change in Net Cash Requirement		-111,684,000	-111,684,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	22,462,000	-	22,462,000
Capital	-131,700,000	-	-131,700,000
Annually Managed Expenditure			
Resource	6,500,000	-	6,500,000
Capital	2,500,000	-	2,500,000
Total Net Budget			
Resource	28,962,000	-	28,962,000
Capital	-129,200,000	-	-129,200,000
Non-Budget Expenditure	-		
Net cash requirement	-111,684,000		

Supplementary amounts required in the year ending 31 March 2022 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, contribution to 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, developing trade relationships and supporting supply chain management and resilience, launching and defending UK trade disputes and UK's present and future relationship with the World Trade Organization.

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 and 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, contribution to 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, income from grant programmes.

Annually Managed Expenditure:Expenditure arising from:

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

Department for International Trade will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
216,590	304,664	-26,426	48,888	190,164	353,552	154,626	-131,700	22,926
<i>Of which:</i>								
A DIT - Department for International Trade (DEL)								
202,011	304,664	-21,897	48,184	180,114	352,848	154,626	-132,589	22,037
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)								
14,579	-	-4,529	704	10,050	704	-	889	889
Total Spending in DEL								
		-26,426	48,888			-131,700		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	3,000	-	6,500	-	9,500	-	2,500	2,500
<i>Of which:</i>								
C DIT - Department for International Trade (AME)								
-	3,000	-	6,500	-	9,500	-	2,500	2,500
Total Spending in AME								
		-	6,500			2,500		
Total for Estimate								
		-26,426	55,388			-129,200		
<i>Of which:</i>								
Voted Expenditure								
		-26,426	55,388			-129,200		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	667,980	-111,684	556,296

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration				Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
190,164	-	190,164	369,852	-16,300	353,552	22,926	-	22,926
<i>Of which:</i>								
A DIT - Department for International Trade (DEL)								
180,114	-	180,114	369,148	-16,300	352,848	22,037	-	22,037
B TRA - Trade Remedies Authority (ALB) (Net) (DEL)								
10,050	-	10,050	704	-	704	889	-	889
Total Spending in DEL								
190,164	-	190,164	369,852	-16,300	353,552	22,926	-	22,926
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,500	-	9,500	2,500	-	2,500
<i>Of which:</i>								
C DIT - Department for International Trade (AME)								
-	-	-	9,500	-	9,500	2,500	-	2,500
Total Spending in AME								
-	-	-	9,500	-	9,500	2,500	-	2,500
Total for Estimate								
190,164	-	190,164	379,352	-16,300	363,052	25,426	-	25,426
<i>Of which:</i>								
Voted Expenditure								
190,164	-	190,164	379,352	-16,300	363,052	25,426	-	25,426
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	524,254	28,962	553,216
Net Capital Requirement	154,626	-129,200	25,426
Accruals to cash adjustments	-10,900	-11,446	-22,346
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-14,579	2,936	-11,643
Add cash grant-in-aid	14,579	-2,936	11,643
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-10,900	-24,500	-35,400
New provisions and adjustments to previous provisions	-	-12,000	-12,000
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	-	9,500	9,500
Increase (-) / Decrease (+) in creditors	-	15,554	15,554
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	667,980	-111,684	556,296

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

	£'000
	Revised Plans
Gross Administration Costs	190,164
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	190,164
Gross Programme Costs	379,352
<i>Less:</i>	
Programme DEL Income	-16,300
Programme AME Income	-
Non-budget income	-
Net Programme Costs	363,052
Total Net Operating Costs	553,216
<i>Of which:</i>	
Resource DEL	543,716
Capital DEL	-
Resource AME	9,500
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	-
Total Resource Budget	553,216
<i>Of which:</i>	
Resource DEL	543,716
Resource AME	9,500
<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	-
Total Resource (Estimate)	553,216

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-16,300***Of which:*

Programme

Other Income

-16,300

Of which:

A DIT - Department for International Trade (DEL)

-16,300

Total Programme

-16,300

Total Voted Resource Income

-16,300

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

No CFER income or receipts are expected in 2021-22.

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: James Bowler

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:

Oliver Griffiths Trade Remedies Authority (TRA)

James Bowler 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	Trade Remedies Authority †	10,754	889	11,643
Total		10,754	889	11,643

† The Department for International Trade process cash expenditure payments on behalf of its only arm's length body (ALB) the Trade Remedies Authority. Consequently, a notional value of grant-in-aid will be recognised in the DIT's Annual Report and Accounts reflecting resource expenditure incurred on the Trade Remedies Authority's behalf.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Dilapidation liability for leased property. The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during DIT's tenure on property leased through the GPA when the underlying lease agreements between GPA and its landlords expire. The Department has a possible obligation to pay for any dilapidations which arose before DIT's lease agreements with GPA came into effect. The amount disclosed is the reasonable worst-case estimate of costs that would be incurred.	3,800
Paid in capital subscriptions 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
Possible obligations arising from legal challenge. The Department is intermittently subject to legal action from third parties on matters relating to International Trade. The amount disclosed reflects the Department's best estimate of compensation payable, including reimbursement of legal costs, for ongoing legal challenges.	750

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
DEL - A	UK annual World Trade Organization subscription fee - 21/22 Financial year.	5,873

Department for Work and Pensions

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increases: Reserve claim (£472m), Cash Forecasting Rebate (£2m), Depreciation (£69m), OGD Transfers (£1m)			
Decreases: Reduction in funding due to surrenders of ringfenced funding (-£725m), OGD Transfers (-£52m), MOG (-£92k), and switch of funding from voted to non-voted (-£265m)	290,109,000	-786,313,000	
Total change in Resource DEL (Voted)	290,109,000	-786,313,000	-496,204,000
Increases in National Insurance Fund and Social Fund costs	264,555,000		
Total change in Resource DEL (Non-Voted)	264,555,000		264,555,000
AME reserve claim - The increase in funding reflects the latest outturn data and forecasting assumptions as agreed with OBR plus a margin for volatility. Noteworthy increases: UC (£3.1bn), PIP (£746m)			
Noteworthy reductions to: ESA (-£437m), FAS (-£354m)	4,641,894,000	-962,078,000	
Total change in Resource AME (Voted)	4,641,894,000	-962,078,000	3,679,816,000
AME reserve claim: Noteworthy increases: Cold Weather Payments (£425m), State Pension (£342m)			
Reductions to: JSA (-£103m)	878,725,000	-135,776,000	
Total change in Resource AME (Non-Voted)	878,725,000	-135,776,000	742,949,000
CDEL reserve claim for REEP, BCT in, CDEL ringfence Handbacks and BCT out	176,400,000	-2,319,000	
Total change in Capital DEL (Voted)	176,400,000	-2,319,000	174,081,000
Reductions in UC and SMI		-120,385,000	
Total change in Capital AME (Voted)		-120,385,000	-120,385,000

Budget loans exceeded recovery	20,000,000	
Total change in Capital AME (Non-Voted)	20,000,000	20,000,000
Cash paid in to the Social Fund	492,360,000	
Total change in Non-Budget	492,360,000	492,360,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	5,063,164,000	
Total change in Net Cash Requirement	5,063,164,000	5,063,164,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	-496,204,000	264,555,000	-231,649,000
Capital	174,081,000	-	174,081,000
Annually Managed Expenditure			
Resource	3,679,816,000	742,949,000	4,422,765,000
Capital	-120,385,000	20,000,000	-100,385,000
Total Net Budget			
Resource	3,183,612,000	1,007,504,000	4,191,116,000
Capital	53,696,000	20,000,000	73,696,000
Non-Budget Expenditure	492,360,000		
Net cash requirement †	5,063,164,000		

Supplementary amounts required in the year ending 31 March 2022 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 to enable the Department to fulfil its obligations to all its client groups as well as supporting the Governmental response to the Covid-19 pandemic.

Expenditure promoting the Department's aims and objectives in other organisations including Government Departments, Local Authorities, Devolved Administrations and Crown and Executive Non-Departmental Public Bodies, including the Health and Safety Executive, Remploy Pension Scheme Trustees Ltd, the Money and Pensions Service including the provision of money and debt advice, BPDTS and the Department's pensions and advisory arm's length bodies and private, public and voluntary organisations.

The costs incurred from the collection of debt arising from overpayments of benefit and on behalf of other public and private sector bodies.

Costs associated with providing training and employment projects assisted by the European Union through the European Social Fund and expenditure relating to exiting the European Union.

IT, employee and financial services to other public sector bodies and data technology services. Policy, research and publicity supporting the Department's activities. The UK's subscription to the International Labour Organisation and international educational programmes. Assistance and advice on employment and labour market issues to international organisations and measures and assistance to promote financial and digital inclusion.

Employment and training programmes. Payment of appropriate grants, loans, compensation, benefits and allowances.

Part I (continued)

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 administration and payment of Housing Benefit, Covid-19 payments and other locally delivered support.

Depreciation and any other non-cash costs falling in DEL including 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 and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities. This includes receipts from staff, outward secondments, sale of capital assets and non-capital items, the 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.

Income will also arise from receipts in respect of recoveries of payments and income from other government departments and devolved administrations in respect of services the Department provides.

* Donations and bequests

Annually Managed Expenditure:

Expenditure arising from:

The payment of pensions, 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, including the Governmental response to the Covid-19 pandemic. Payments for education.

Temporary subsidies to employers and payments to help employers manage sickness absence and associated public health measures as a consequence of the Covid-19 pandemic.

Costs and payments associated with the collapse of private pension schemes.

Other losses, special payments and write offs together with provisions and other non-cash costs falling in AME.

Income arising from:

* Income arising from interest, receipts in respect of benefits paid in lieu, recoveries of benefit payments and advances.

Income arising from capital grants in kind.

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.

Part I (continued)

† Responsibility for the Vaccine Damage Payments Scheme was transferred to the Department of Health and Social Care on 1st November 2021. Within the overall changes sought in this Supplementary Estimate, the specific changes relating to this Machinery of Government transfer are:

- a) Departmental Expenditure Limit – Resource (voted) is decreased by £92,000
- b) Net Cash Requirement is decreased by £92,000.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
909,487	8,023,081	18,378	-514,582	927,865	7,508,499	414,390	174,081	588,471
<i>Of which:</i>								
A Core Department								
838,040	6,970,211	14,230	-1,553,608	852,270	5,416,603	271,490	180,789	452,279
B Health and Safety Executive (Net)								
54,573	125,826	5,366	-17,674	59,939	108,152	22,700	-3,142	19,558
C Money and Pensions Service (Net)								
-	148,700	-	9,889	-	158,589	500	-291	209
D Other Executive Arm's Length Bodies (Net)								
16,874	99,049	-1,218	-7,093	15,656	91,956	8,400	-2,579	5,821
E Employment Programmes								
-	290,169	-	421,695	-	711,864	-	-	-
F Support for Local Authorities								
-	255,606	-	-42,878	-	212,728	-	-	-
G Funding for Public Corporations								
-	-6,480	-	6,548	-	68	111,300	-696	110,604
H Other Benefits								
-	140,000	-	668,539	-	808,539	-	-	-
Non Voted Expenditure								
-	479,083	-	264,555	-	743,638	46,900	-	46,900
<i>Of which:</i>								
I National Insurance Fund - Core Department								
-	449,180	-	264,555	-	713,735	-	-	-
J Social fund								
-	29,903	-	-	-	29,903	46,900	-	46,900
Total Spending in DEL								
		18,378	-250,027			174,081		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	105,257,112	-	3,679,816	-	108,936,928	456,078	-120,385	335,693
<i>Of which:</i>								
K Severe Disablement Benefit								
-	63,787	-	1,166	-	64,953	-	-	-
L Industrial Injuries Benefits Scheme								
-	689,913	-	24,809	-	714,722	-	-	-
M Universal Credit								
-	41,272,763	-	3,109,079	-	44,381,842	316,311	-	316,311
N Employment and Support Allowance (Non-Contributory)								
-	8,692,463	-	-437,208	-	8,255,255	-	-	-
O Income Support								
-	807,851	-	57,492	-	865,343	-	-	-

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
P Pension Credit	- 4,999,159	-	60,937	-	5,060,096	-	-	-
Q Financial Assistance Scheme	- 111,739	-	-353,772	-	-242,033	-	-	-
R Attendance Allowance	- 5,367,049	-	73,231	-	5,440,280	-	-	-
S Personal Independence Payment	- 14,787,132	-	746,278	-	15,533,410	-	-	-
T Disability Living Allowance	- 5,524,446	-	282,285	-	5,806,731	-	-	-
U Carer's Allowance	- 3,193,698	-	-84,649	-	3,109,049	-	-	-
V Housing Benefit	- 16,442,843	-	253,603	-	16,696,446	-	-	-
W Statutory Maternity Pay	- 2,642,876	-	32,723	-	2,675,599	-	-	-
X Christmas Bonus (Non-Contributory)	- 37,031	-	291	-	37,322	-	-	-
Y Jobseekers Allowance (Non-Contributory)	- 318,604	-	-10,179	-	308,425	-	-	-
Z State Pension (Non-Contributory)	- 305,679	-	-70,867	-	234,812	-	-	-
AA Support for Mortgage Interest	- 355	-	-701	-	-346	139,767	-120,385	19,382
AB Other Expenditure	- -276	-	-4,696	-	-4,972	-	-	-
AC Other Expenditure EALBs (Net)	- -	-	-6	-	-6	-	-	-
Non Voted Expenditure	- 113,057,416	-	742,949	-	113,800,365	-	20,000	20,000
<i>Of which:</i>								
AD Incapacity Benefit	- 231	-	1,882	-	2,113	-	-	-
AE Employment and Support Allowance (Contributory)	- 4,767,817	-	15,203	-	4,783,020	-	-	-
AF Social Fund: Winter Fuel	- 1,979,947	-	20,175	-	2,000,122	-	-	-
AG Social Fund: Other	- 100,017	-	424,864	-	524,881	-	20,000	20,000
AH Maternity Allowance	- 385,561	-	-29,613	-	355,948	-	-	-
AI Bereavement Benefits	- 392,836	-	74,367	-	467,203	-	-	-
AJ Christmas Bonus (Contributory)	- 127,452	-	-3,454	-	123,998	-	-	-

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
AK Jobseekers Allowance (Contributory)								
-	282,071	-	-102,709	-	179,362	-	-	-
AL State Pension (Contributory)								
-	105,021,484	-	342,234	-	105,363,718	-	-	-
Total Spending in AME								
Non-Budget spending								
		-	4,422,765				-100,385	
Voted Expenditure								
-	2,125,033	-	492,360	-	2,617,393	-	-	-
<i>Of which:</i>								
AM Cash paid in to the Social Fund								
-	2,125,033	-	492,360	-	2,617,393	-	-	-
Total Non-Budget Spending								
		-	492,360				-	
Total for Estimate								
		18,378	4,665,098				73,696	
<i>Of which:</i>								
Voted Expenditure								
		18,378	3,657,594				53,696	
Non Voted Expenditure								
		-	1,007,504				20,000	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	117,112,449	5,063,164	122,175,613

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
953,957	-26,092	927,865	7,927,403	-418,904	7,508,499	597,219	-8,748	588,471
<i>Of which:</i>								
A Core Department								
878,362	-26,092	852,270	5,774,194	-357,591	5,416,603	461,027	-8,748	452,279
B Health and Safety Executive (Net)								
59,939	-	59,939	108,152	-	108,152	19,558	-	19,558
C Money and Pensions Service (Net)								
-	-	-	158,589	-	158,589	209	-	209
D Other Executive Arm's Length Bodies (Net)								
15,656	-	15,656	91,956	-	91,956	5,821	-	5,821
E Employment Programmes								
-	-	-	729,076	-17,212	711,864	-	-	-
F Support for Local Authorities								
-	-	-	212,728	-	212,728	-	-	-
G Funding for Public Corporations								
-	-	-	44,169	-44,101	68	110,604	-	110,604
H Other Benefits								
-	-	-	808,539	-	808,539	-	-	-
Non-voted expenditure								
-	-	-	747,300	-3,662	743,638	47,663	-763	46,900
<i>Of which:</i>								
I National Insurance Fund - Core Department								
-	-	-	717,397	-3,662	713,735	-	-	-
J Social fund								
-	-	-	29,903	-	29,903	47,663	-763	46,900
Total Spending in DEL								
953,957	-26,092	927,865	8,674,703	-422,566	8,252,137	644,882	-9,511	635,371
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	108,937,550	-622	108,936,928	748,180	-412,487	335,693
<i>Of which:</i>								
K Severe Disablement Benefit								
-	-	-	64,953	-	64,953	-	-	-
L Industrial Injuries Benefits Scheme								
-	-	-	714,722	-	714,722	-	-	-
M Universal Credit								
-	-	-	44,381,842	-	44,381,842	728,798	-412,487	316,311
N Employment and Support Allowance (Non-Contributory)								
-	-	-	8,255,255	-	8,255,255	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
O Income Support	-	-	865,343	-	865,343	-	-	-
P Pension Credit	-	-	5,060,096	-	5,060,096	-	-	-
Q Financial Assistance Scheme	-	-	-242,033	-	-242,033	-	-	-
R Attendance Allowance	-	-	5,440,280	-	5,440,280	-	-	-
S Personal Independence Payment	-	-	15,533,410	-	15,533,410	-	-	-
T Disability Living Allowance	-	-	5,806,731	-	5,806,731	-	-	-
U Carer's Allowance	-	-	3,109,049	-	3,109,049	-	-	-
V Housing Benefit	-	-	16,696,446	-	16,696,446	-	-	-
W Statutory Maternity Pay	-	-	2,675,599	-	2,675,599	-	-	-
X Christmas Bonus (Non-Contributory)	-	-	37,322	-	37,322	-	-	-
Y Jobseekers Allowance (Non-Contributory)	-	-	308,425	-	308,425	-	-	-
Z State Pension (Non-Contributory)	-	-	234,812	-	234,812	-	-	-
AA Support for Mortgage Interest	-	-	276	-622	-346	19,382	-	19,382
AB Other Expenditure	-	-	-4,972	-	-4,972	-	-	-
AC Other Expenditure EALBs (Net)	-	-	-6	-	-6	-	-	-
Non-voted expenditure	-	-	113,800,365	-	113,800,365	20,000	-	20,000
<i>Of which:</i>								
AD Incapacity Benefit	-	-	2,113	-	2,113	-	-	-
AE Employment and Support Allowance (Contributory)	-	-	4,783,020	-	4,783,020	-	-	-
AF Social Fund: Winter Fuel	-	-	2,000,122	-	2,000,122	-	-	-
AG Social Fund: Other	-	-	524,881	-	524,881	20,000	-	20,000
AH Maternity Allowance	-	-	355,948	-	355,948	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration				Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
AI Bereavement Benefits	-	-	467,203	-	467,203	-	-	-	
AJ Christmas Bonus (Contributory)	-	-	123,998	-	123,998	-	-	-	
AK Jobseekers Allowance (Contributory)	-	-	179,362	-	179,362	-	-	-	
AL State Pension (Contributory)	-	-	105,363,718	-	105,363,718	-	-	-	
Total Spending in AME	-	-	222,737,915	-622	222,737,293	768,180	-412,487	355,693	
Non-Budget spending									
Voted expenditure	-	-	2,617,393	-	2,617,393	-	-	-	
<i>Of which:</i>									
AM Cash paid in to the Social Fund	-	-	2,617,393	-	2,617,393	-	-	-	
Total Non-Budget Spending	-	-	2,617,393	-	2,617,393	-	-	-	
Total for Estimate	953,957	-26,092	927,865	234,030,011	-423,188	233,606,823	1,413,062	-421,998	991,064
<i>Of which:</i>									
Voted Expenditure	953,957	-26,092	927,865	119,482,346	-419,526	119,062,820	1,345,399	-421,235	924,164
Non Voted Expenditure	-	-	-	114,547,665	-3,662	114,544,003	67,663	-763	66,900

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	229,851,212	4,683,476	234,534,688
Net Capital Requirement	917,368	73,696	991,064
Accruals to cash adjustments	-72,732	1,333,496	1,260,764
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-476,622	16,748	-459,874
Add cash grant-in-aid	476,622	-16,744	459,878
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-184,845	-44,719	-229,564
New provisions and adjustments to previous provisions	-111,739	358,744	247,005
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-3,185	3,374	189
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	400,000	400,000
Increase (-) / Decrease (+) in creditors	-	600,000	600,000
Use of provisions	227,037	16,093	243,130
Removal of non-voted budget items	-113,583,399	-1,027,504	-114,610,903
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-113,583,399	-1,027,504	-114,610,903
Net Cash Requirement	117,112,449	5,063,164	122,175,613

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

£'000

Revised
Plans

Gross Administration Costs	952,455
<i>Less:</i>	
Administration DEL Income	-26,092
Net Administration Costs	926,363
Gross Programme Costs	231,439,391
<i>Less:</i>	
Programme DEL Income	-427,999
Programme AME Income	-413,109
Non-budget income	-4,611
Net Programme Costs	230,593,672
Total Net Operating Costs	231,520,035
<i>Of which:</i>	
Resource DEL	9,162,934
Capital DEL	20,125
Resource AME	222,737,573
Capital AME	-412,487
Non-budget	11,890
<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	392,362
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	4,611
Other adjustments	287
Total Resource Budget	231,917,295
<i>Of which:</i>	
Resource DEL	9,180,002
Resource AME	222,737,293
<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	2,617,393
Total Resource (Estimate)	234,534,688

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-444,996
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-18,126
<i>Of which:</i>	
A Core Department	-18,126
Interest and Dividends	-1,348
<i>Of which:</i>	
A Core Department	-1,348
Other Grants	-1,675
<i>Of which:</i>	
A Core Department	-1,675
Other Income	-4,943
<i>Of which:</i>	
A Core Department	-4,943
Total Administration	<u>-26,092</u>
Programme	
EU Grants Received	-83,124
<i>Of which:</i>	
A Core Department	-83,124
Sales of Goods and Services	-205,480
<i>Of which:</i>	
A Core Department	-188,268
E Employment Programmes	-17,212
Interest and Dividends	-29,597
<i>Of which:</i>	
G Funding for Public Corporations	-29,597
Other Income	-4,195
<i>Of which:</i>	
A Core Department	-4,195
Taxation	-96,508
<i>Of which:</i>	
A Core Department	-82,004
G Funding for Public Corporations	-14,504
Total Programme	<u>-418,904</u>

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource AME **-622**

Of which:

Programme

Interest and Dividends

-622

Of which:

AA Support for Mortgage Interest

-622

Total Programme

-622

Total Voted Resource Income

-445,618

Voted Capital DEL

-8,748

Of which:

Programme

Sales of Assets

-3,315

Of which:

A Core Department

-3,315

Other Grants

-5,433

Of which:

A Core Department

-5,433

Total Programme

-8,748

Voted Capital AME

-412,487

Of which:

Programme

Other Grants

-412,487

Of which:

M Universal Credit

-412,487

Total Programme

-412,487

Total Voted Capital Income

-421,235

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

	Present		Changes		Revised	
	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)	-	-	-4,611	-4,611	-4,611	-4,611
Total	-	-	-4,611	-4,611	-4,611	-4,611

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Income collected outside the Ambit	-	-	-4,611	-4,611	-4,611	-4,611
Total	-	-	-4,611	-4,611	-4,611	-4,611

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:

Sarah Albon	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
Rich McHugh	BPDTS Ltd
Caroline Siarkiewicz	Money and Pensions Service

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 (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 - DEL	Health and Safety Executive	168,091	19,558	187,649
D - DEL	The Pensions Regulator	99,584	5,659	105,243
D - DEL	The Pensions Ombudsman	8,026	162	8,188
D - DEL	BPDTS Ltd	2	-	-
C - DEL	Money and Pensions Service	158,589	209	158,798
AC - AME	Health and Safety Executive	-6	-	-
Total		434,286	25,588	459,878

Part III: Note F - Accounting Policy changes

The Capitalisation Policy for 21/22 onwards has been updated to include changes to the capitalisation threshold for end user devices (laptops, mini PCs etc.) and to pooling of such devices. From 1st April 2021, the threshold for capitalising end user devices has been increased to £5,000 and there is no longer to be any pooling of such devices. To this end they are now all expensed in year.

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
Section N	Employment and Support Allowance Ex Gratia Payments	611
Section A	Payments to Beneficiaries of the IIDB lump-sum compensation scheme to correct for reduced entitlement arising from cessation of face-to-face assessments due to the Covid19 pandemic.	371

Part III: Note J - Staff Benefits

For the financial year 2021-22, budget holders have delegated authority to award reward vouchers to staff. The vouchers are for a range of well-known retail outlets and are given in recognition of valuable or exceptional contributions to business performance (through the Reward and Recognition Scheme, will not exceed £50 per individual award), as well as to recognise long service (through the Loyalty and Recognition Scheme, will not exceed £150 per individual award). In total, the expenditure for all non-consolidated awards, including Reward and Recognition, will not exceed 0.65% of the DWP pay bill.

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<u>Benefit</u>	
<p>Legal cases - Ongoing legal cases, (judicial reviews and appeals) may lead 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. In some early stage cases the legal challenges include numerous arguments that require a decision to be made by the Courts. In these cases, until further rulings are received, a reliable estimate is not always possible. However, there will be underpinning analysis done by the Department to support a number of estimates based on a range of different scenarios. However, further disclosure of the details of the cases or the ranges is not provided as, in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Department considers that the disclosure of values for any legal contingent liabilities could be expected to seriously prejudice ongoing litigation. The Department is aware of three cases it considers to be a contingent liability, two of which can be reliably estimated to £3,086 million.</p>	3,086,445
<u>Corporate</u>	
<p>Transfer of State Pensions - 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. Since 2007 we've received 1803 transfer applications. 83% of these have resulted in transfer payments. At 31 March 2021 there were 55 cases outstanding. The liability for these cases is estimated to be in the region of £2.6 million.</p>	2,600
<p>European Social Fund repayments - The ESF Audit Authority is required to provide opinions on the 2014-20 ESF programme. This is largely based on the level of errors identified during the audit of claims submitted by projects to the Managing Authority of the ESF England programme (on behalf of DWP). If this exceeds the EU-defined 2% tolerance error rate, the audit opinion is defined as 'qualified' by the ESF Audit Authority, with the risk that the EU can impose a financial correction. The 2019-20 rate was 3.2% (1.2% for 2018-19) which triggered a financial correction of £3.710m for the variance between the actual error rate and the tolerance rate of 2.0%. Therefore, a risk remains that the 2% error tolerance level may be breached in future years.</p>	3,710
<p>The Rent Service employee pensions - 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
National Employment Savings Trust (NEST)	16,450

The Pension Schemes Act 2017 introduced the definition of a Master Trust and signalled the start of a robust new authorisation and supervision regime, administered by the Pensions Regulator to ensure that Master Trusts being used for automatic enrolment are safe for the many millions of people now saving in these schemes. To be able to operate as a Master Trust (MT), of which NEST is one, schemes are required to meet five authorisation criteria prescribed in the 2017 Act.

One of the criteria is that the scheme must be financially sustainable. This means that in the event of a triggering event, an event that would put the scheme at risk of needing to wind up, the scheme must hold sufficient financial reserves to cover its gradual closure, without putting these additional costs onto the scheme members.

Due to the nature of its financial arrangements with government NEST, which has been an authorised MT scheme since 2019, is unable to build up the financial reserves needed to meet the financial sustainability criteria. Specifically, this is to hold sufficient funds to meet running costs for 24 months and any one-off costs associated with scheme closure. Using figures produced by Nest for the Pensions Regulator If a triggering event was to occur, then the maximum size of the contingent liability required to be made available to NEST would be £329 million. This was the amount estimated by NEST in 2019, restated in 2020 and accepted by The Pension Regulator. Since then and prior to entering the supervisory process Working with GAD and Nest, the amount of the liability is reviewed annually.

The Department has estimated that the risk of full crystallisation as remote (at £16.45 million (5%)). The contingent liability is underwritten through a 'Letter of Comfort' in order that NEST can comply with the Master Trust supervisory regime which came into effect in October 2020.

Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
Section I - DEL	International Labour Organisation	14,395

HM Revenue and Customs

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Changes in HMRC Administration (excluding UK Transition and COVID-19) including funding from the Reserve, budget movements between HMRC and other Government departments, and budget surrenders	223,744,000	-295,386,000	-71,642,000
(Section A) Changes in HMRC Administration resulting from funding from the Reserve for COVID-19 activity	79,130,000		79,130,000
(Section A) Changes in HMRC Administration resulting from additional funding from the Reserve received and budget surrenders for UK Transition activity	2,102,000	-75,537,000	-73,435,000
(Section B) Changes in VOA Administration		-4,355,000	-4,355,000
(Section C) Changes in Utilised Provisions (DEL)	22,736,000		22,736,000
(Section D) - Changes in HMRC Administration resulting from funding from the COVID-19 Working Tax Credits	6,000,000		6,000,000
Total change in Resource DEL (Voted)	333,712,000	-375,278,000	-41,566,000
(Section A) Decrease in Non-Voted Expenditure (offset by increase in Voted expenditure)		-7,374,000	-7,374,000
Total change in Resource DEL (Non-Voted)		-7,374,000	-7,374,000
(Section G) Increase in Tax Free Childcare	21,295,000		21,295,000
(Section H) Increase in Payments in Lieu of Tax Reliefs to certain bodies	10,000,000		10,000,000
(Section I) Increase in Lifetime ISA	33,825,000		33,825,000
(Section K) Increase in HMRC Administration	6,000,000		6,000,000
(Section L) VOA - Decrease in Payments of rates to LAs on behalf of certain bodies		-10,000,000	-10,000,000
(Section M) VOA Administration		-22,736,000	-22,736,000
(Section N) Decrease in Utilised Provisions		-180,900,000	-180,900,000
(Section O) Decrease in COVID-19		-180,900,000	-180,900,000
Total change in Resource AME (Voted)	71,120,000	-213,636,000	-142,516,000
(Section Q) Increase in Other reliefs and allowances	2,028,686,000		2,028,686,000
Total change in Resource AME (Non-Voted)	2,028,686,000		2,028,686,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Changes in HMRC Administration (excluding UK Transition and COVID-19) including funding from the Reserve, budget movements between HMRC and other Government departments, and budget surrenders	249,589,000	-288,748,000	-39,159,000
(Section A) Changes in HMRC Administration resulting from funding from the Reserve for COVID-19 activity	1,707,000		1,707,000
(Section A) Changes in HMRC Administration resulting from additional funding from the Reserve received and budget surrenders for UK Transition activity	117,529,000		117,529,000
(Section B) Changes in VOA Administration	355,000	-1,500,000	-1,145,000
Total change in Capital DEL (Voted)	369,180,000	-290,248,000	78,932,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above		-38,414,000	-38,414,000
Total change in Net Cash Requirement		-38,414,000	-38,414,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource†	-41,566,000	-7,374,000	-48,940,000
Capital	78,932,000	-	78,932,000
Annually Managed Expenditure			
Resource††	-142,516,000	2,028,686,000	1,886,170,000
Capital	-	-	-
Total Net Budget			
Resource	-184,082,000	2,021,312,000	1,837,230,000
Capital	78,932,000	-	78,932,000
Non-Budget Expenditure	-		
Net cash requirement† ††	-38,414,000		

Supplementary amounts required in the year ending 31 March 2022 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.

European Union transition and implementation of trade agreements.

Governmental response to the coronavirus Covid-19 pandemic.

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. All activities, including ensuring that systems are maintained and updated as necessary, to enable the integrity of the lists for current use and preparing for any possible future revaluations.

Income arising from:

Tax reliefs, entitlements, levies, regulatory and verification schemes.

Part I (continued)

Recovery of costs associated with debt collection and other law costs, overpayments, insurance and compensation claims, staff costs, apprenticeships funding, valuation and other services, transaction fees and excess cash receipts, and other services.

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, and other services.

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.

Recoveries of income from other government departments (including grants).

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.

Governmental response to the coronavirus Covid-19 pandemic.

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.

†£6,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £6,000,000 resource DEL spending supporting the service provided for under section D of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2022.

††£4,206,110,000 has been advanced from the Contingencies Fund to provide cash in respect of £4,206,110,000 resource AME spending supporting the service provided for under section O of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2022.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
969,139	4,851,782	-33,520	-8,046	935,619	4,843,736	659,132	78,932	738,064
<i>Of which:</i>								
A HMRC Administration								
955,139	3,892,492	-33,520	-32,427	921,619	3,860,065	634,712	80,077	714,789
B VOA Administration								
-	178,290	-	-4,355	-	173,935	24,420	-1,145	23,275
C Utilised Provisions								
14,000	16,000	-	22,736	14,000	38,736	-	-	-
D COVID-19								
-	765,000	-	6,000	-	771,000	-	-	-
Non Voted Expenditure								
49,000	203,000	-	-7,374	49,000	195,626	-	-	-
<i>Of which:</i>								
E National Insurance Fund								
49,000	203,000	-	-7,374	49,000	195,626	-	-	-
Total Spending in DEL								
		-33,520	-15,420			78,932		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	32,241,479	-	-142,516	-	32,098,963	10	-	10
<i>Of which:</i>								
G Tax Free Childcare								
-	399,980	-	21,295	-	421,275	-	-	-
H Providing payments in lieu of tax relief to certain bodies								
-	120,061	-	10,000	-	130,061	-	-	-
I Lifetime ISA								
-	512,500	-	33,825	-	546,325	-	-	-
K HMRC Administration								
-	30,000	-	6,000	-	36,000	-	-	-
L VOA - Payments of rates to LAs on behalf of certain bodies								
-	88,000	-	-10,000	-	78,000	-	-	-
N Utilised Provisions								
-	-30,010	-	-22,736	-	-52,746	-	-	-
O COVID-19								
-	19,157,000	-	-180,900	-	18,976,100	-	-	-

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Non Voted Expenditure								
-	24,941,474	-	2,028,686	-	26,970,160	-	-	-
<i>Of which:</i>								
Q Other Reliefs and Allowances								
-	11,727,465	-	2,028,686	-	13,756,151	-	-	-
Total Spending in AME								
		-	1,886,170					
Total for Estimate								
		-33,520	1,870,750			78,932		
<i>Of which:</i>								
Voted Expenditure								
		-33,520	-150,562			78,932		
Non Voted Expenditure								
		-	2,021,312					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	43,528,340	-38,414	43,489,926

Part II: Revised subhead detail including additional provision

£'000

**Revised
Plans**

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,047,239	-111,620	935,619	5,083,539	-239,803	4,843,736	1,058,105	-320,041	738,064
<i>Of which:</i>								
A HMRC Administration								
1,033,239	-111,620	921,619	4,055,548	-195,483	3,860,065	1,034,830	-320,041	714,789
B VOA Administration								
-	-	-	218,255	-44,320	173,935	23,275	-	23,275
C Utilised Provisions								
14,000	-	14,000	38,736	-	38,736	-	-	-
D COVID-19								
-	-	-	771,000	-	771,000	-	-	-
Non-voted expenditure								
49,000	-	49,000	195,626	-	195,626	-	-	-
<i>Of which:</i>								
E National Insurance Fund								
49,000	-	49,000	195,626	-	195,626	-	-	-
Total Spending in DEL								
1,096,239	-111,620	984,619	5,279,165	-239,803	5,039,362	1,058,105	-320,041	738,064
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	32,103,463	-4,500	32,098,963	10	-	10
<i>Of which:</i>								
F Child Benefit								
-	-	-	11,932,223	-	11,932,223	10	-	10
G Tax Free Childcare								
-	-	-	421,275	-	421,275	-	-	-
H Providing payments in lieu of tax relief to certain bodies								
-	-	-	130,061	-	130,061	-	-	-
I Lifetime ISA								
-	-	-	546,325	-	546,325	-	-	-
J Help to Save								
-	-	-	29,725	-	29,725	-	-	-
K HMRC Administration								
-	-	-	36,000	-	36,000	-	-	-
L VOA - Payments of rates to LAs on behalf of certain bodies								
-	-	-	82,500	-4,500	78,000	-	-	-
M VOA Administration								
-	-	-	2,000	-	2,000	-	-	-
N Utilised Provisions								
-	-	-	-52,746	-	-52,746	-	-	-
O COVID-19								
-	-	-	18,976,100	-	18,976,100	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Non-voted expenditure								
-	-	-	26,970,160	-	26,970,160	-	-	-
<i>Of which:</i>								
P Personal Tax Credit								
-	-	-	13,214,009	-	13,214,009	-	-	-
Q Other Reliefs and Allowances								
-	-	-	13,756,151	-	13,756,151	-	-	-
Total Spending in AME								
-	-	-	59,073,623	-4,500	59,069,123	10	-	10
Total for Estimate								
1,096,239	-111,620	984,619	64,352,788	-244,303	64,108,485	1,058,115	-320,041	738,074
<i>Of which:</i>								
Voted Expenditure								
1,047,239	-111,620	935,619	37,187,002	-244,303	36,942,699	1,058,115	-320,041	738,074
Non Voted Expenditure								
49,000	-	49,000	27,165,786	-	27,165,786	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	63,255,874	1,837,230	65,093,104
Net Capital Requirement	659,142	78,932	738,074
Accruals to cash adjustments	4,806,798	66,736	4,873,534
<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	-383,734	50,000	-333,734
New provisions and adjustments to previous provisions	-32,000	-6,000	-38,000
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-2,478	-	-2,478
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,195,000	-	5,195,000
Use of provisions	30,010	22,736	52,746
Removal of non-voted budget items	-25,193,474	-2,021,312	-27,214,786
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-25,193,474	-2,021,312	-27,214,786
Net Cash Requirement	43,528,340	-38,414	43,489,926

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

	£'000
	Revised Plans
Gross Administration Costs	1,082,239
<i>Less:</i>	
Administration DEL Income	-111,620
Net Administration Costs	970,619
Gross Programme Costs	64,366,798
<i>Less:</i>	
Programme DEL Income	-239,803
Programme AME Income	-4,500
Non-budget income	-200
Net Programme Costs	64,122,295
Total Net Operating Costs	65,092,914
<i>Of which:</i>	
Resource DEL	5,971,245
Capital DEL	-
Resource AME	59,121,869
Capital AME	-
Non-budget	-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
Other adjustments	-10
Total Resource Budget	65,093,104
<i>Of which:</i>	
Resource DEL	6,023,981
Resource AME	59,069,123
<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	-
Other adjustments	-
Total Resource (Estimate)	65,093,104

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-351,423**

Of which:

Administration

Sales of Goods and Services

-111,620

Of which:

A: HMRC Administration

-111,620

Total Administration

-111,620

Programme

Sales of Goods and Services

-239,803

Of which:

A: HMRC Administration

-195,483

B: VOA Administration

-44,320

Total Programme

-239,803

Voted Resource AME **-4,500**

Of which:

Programme

Sales of Goods and Services

-4,500

Of which:

L: VOA - Payments of rates to LAs on behalf of certain bodies

-4,500

Total Programme

-4,500

Total Voted Resource Income **-355,923**

Voted Capital DEL **-320,041**

Of which:

Programme

Sales of Assets

-320,041

Of which:

A: HMRC Administration

-320,041

Total Programme

-320,041

Total Voted Capital Income **-320,041**

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

	Present Plans		Changes		Revised Plans	
	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)	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Bank Interest and Compensation	-200	-200	-	-	-200	-200
Total	-200	-200	-	-	-200	-200

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: Jim Harra

Executive Agency Accounting Officers:

Jonathan Russell For sections B, L and M (Chief Executive of the Valuation Office Agency)

Jim Harra 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 J - Staff Benefits

For the financial year 2021-22, budget holders have delegated authority to present reward vouchers to staff (grades from AA to Grade 6), under the terms of the Department's Reward and Recognition Scheme ("Simply Thanks").

The vouchers are for a range of well-known retail outlets and offer managers a quick way to show their appreciation for the good work and positive behaviours of staff and colleagues by awarding them £20 vouchers. The vouchers are funded from the Department's pre-existing budget for bonuses.

The Cycle to Work (CtW) scheme is part of the Government's Green Transport Plan to promote healthier journeys to work and reduce environmental pollution. The scheme allows staff to vary their contract of employment to sacrifice part of their salary and in return, are provided with the loan of a bike and cycling equipment. Staff are able to use the bike and equipment in their spare time as well as for cycling to work. Cycle Solutions administer the scheme on behalf of HMRC.

In HMRC, we use long service recognition to recognise jobholders who complete a total of 30, 40 and 50 years of service within the Civil Service. If a staff member meets the qualifying criteria and complete 40 or 50 years total service, they're entitled to a 'gift' to the value of £40. Note that the gift cannot be in the form of gift tokens/vouchers or any other form of money.

Childcare (Salary Sacrifice) Schemes are closed to new joiners but HMRC still operates a scheme for existing employees who opted into the scheme prior to its closure. This allows staff to vary their contract of employment to sacrifice part of their salary in exchange for childcare vouchers.

HMRC operates an Employee Discount Scheme, run and administered by Edenred, which provides staff 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

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Legal claims – Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	131,490
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities, 91 cases.	774
Other – the department has a further number of contingent liabilities.	112,686
Valuation Office Agency.	265

HM Treasury

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Core Treasury: An increase of £25,708,000 in administration costs, the most significant element of which is £34,400,000 to support the economic response to the pandemic. An increase of £117,436,000 in programme costs from a Reserve claim for the London Capital & Finance compensation scheme. The surrender of £14,644,000 of ringfenced funding and a reduction of £15,062 under the Treasury's Cash Management Scheme. There are net transfers from other departments of £69,000.	143,746,000		
(Section K) UK Government Investments: An increase of £2,472,000 funded by transfers from the Department for Business, Energy and Industrial Strategy, the Department of Education and Ministry of Defence.	1,750,000		
Departmental Unallocated Provision: reduced by £3,500,000 transferred to Section A.		-3,500,000	
Total change in Resource DEL (Voted)	145,496,000	-3,500,000	141,996,000
(Section N) Core Treasury (AME): an increase of £56,569,000 for oil and gas decommissioning and £10,480,000 for an impairment to fixed assets.	67,049,000		
(Section O) Provisions: an increase of £19,500,000 across various provisions.	19,500,000		
(Section T) Assistance to Financial Institutions: an increase of £60,000,000,000 to provide budgetary cover for a fall in the fair value of the Bank of England Asset Purchase Fund derivative.	60,000,000,000		
(Section U) Sovereign Grant Funding of Royal Household (Net): a reduction of £4,386,000 due to changes in the phasing of property maintenance work.		-4,386,000	

(Section V) UK Asset Resolution Limited (Net): An increase of £100,520,000 for a deferred tax adjustment as a result of changes to corporation tax.	100,520,000		
(Section W) Help to Buy (HMT) Limited (Net): an reduction to income of £48,500,000 due to reduced numbers registered with the scheme.	48,500,000		
		-1,250,000	
(Section X) Help to Buy ISA: a reduction of £1,250,000 due to reduced forecast operating expenditure.			
(Section Y) EU Withdrawal Agreement Financial Settlement: an increase of £5,585,000,000 for potential provision revaluation.	5,585,000,000		
(Section AA) UK Infrastructure Bank (Net): An increase of £122,505,000, primarily due to calculation of expected credit loss across financial interventions and clarity over impacts of investment activity.	122,505,000		
(Formerly Section AB) Pool Reinsurance Company Limited (Net): a reduction of £1,000 as a result of a derogation agreed by the Chief Secretary to exclude from consolidation into HM Treasury's Accounts.			-1,000
Total change in Resource AME (Voted)	65,943,074,000	-5,637,000	65,937,437,000
(Section AB) Royal Household Pensions: a reduction of £8,000 due to reforecasted cost.			-8,000
(Section AC) Civil List: a reduction of the balance of the Parliamentary annuity paid to HRH Prince Philip, Duke of Edinburgh.			-333,000
Total change in Resource AME (Non-Voted)		-341,000	-341,000
(Section A) Core Treasury: A net increase of £39,350,000 as a result of £41,800,000 for interventions under the UK Guarantee Scheme and the return of £2,450,000 ringfenced funding.	41,800,000	-2,450,000	
Total change in Capital DEL (Voted)	41,800,000	-2,450,000	39,350,000
(Section T) Assistance to Financial Institutions: an increase of £87,250,000 to provide budgetary cover for a call on a guarantee.	87,250,000		
(Section U) Sovereign Grant Funding of Royal Household (Net): a reduction of £4,185,000 due to changes in the phasing of capital works.			-4,185,000

(Section AA) UK Infrastructure Bank (Net): An increase of £132,798,000 due to increased investment activity.	45,548,000		
(Section Z) Reclaim Fund Ltd (Net): An increase of £45,000 due to increased forecasted capital expenditure.	45,000		
(Section S) Share Sales: proceeds from the sale of shares.		-1,963,595,000	
(Section Y) EU Withdrawal Agreement Financial Settlement: increase of £12,100,000 due to exchange rate changes reducing the sterling value of receipts.	12,100,000		
Total change in Capital AME (Voted)	144,943,000	-1,967,780,000	-1,822,837,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-928,733,000	
Total change in Net Cash Requirement		-928,733,000	-928,733,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource †	141,996,000	-	141,996,000
Capital	39,350,000	-	39,350,000
Annually Managed Expenditure			
Resource	65,937,437,000	-341,000	65,937,096,000
Capital	-1,822,837,000	-	-1,822,837,000
Total Net Budget			
Resource	66,079,433,000	-341,000	66,079,092,000
Capital	-1,783,487,000	-	-1,783,487,000
Non-Budget Expenditure		-	
Net cash requirement †	-928,733,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by HM Treasury on:

Departmental Expenditure Limit:Expenditure arising from:

Core Treasury functions covering economic and financial matters, including illegal money lending, a financial sanctions regime, consumer credit, legal claims, and the provision of guarantees. Assistance and compensation to institutions, businesses and individuals. The purchase of investments, honours and dignities, gilt administration compensation payments, business support measures and the administration costs of the department.

The Debt Management Office (DMO), including work for HM Treasury, other government departments and the Bank of England. The Government Internal Audit Agency, the Office of Tax Simplification, the National Infrastructure Commission, and infrastructure financing, both in the UK and abroad.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), Infrastructure Finance Unit Limited (including the activities of the UK Infrastructure Bank), IUK Investments Limited, IUK Investments Holdings limited, HMT UK Sovereign SUKUK plc, the Royal Mint Advisory Committee on the design of Coins, Medals, Seals and Decorations, UK Government Investments Limited.

The governmental response to the coronavirus Covid-19 pandemic, depreciation and other non-cash items in DEL.

* Promoting and supporting the financial services sector. UK Infrastructure Bank (formerly Infrastructure Finance Unit Limited).

Part I (continued)

Income arising from:

Income related to assistance to institutions, businesses and individuals, including fees and charges for the provision of guarantees, loan repayments, loan interest and fees, dividends, the sale of shares and debt royalties. Income from financial regulators, insurance sponsorship and supervision responsibilities. Recoveries in respect of Honours and Dignities.

Recoveries in respect of administration of the Treasury, including income from tenants and recharges for work and training. Income from the Government Finance Function and Government Economic and Social Research Team. Income from the sale of assets and redundant capital items.

Income from the administration of Pool Re and other related bodies.

Income due to the Debt Management Office, Government Internal Audit Agency and the National Infrastructure Commission for charges for services provided to other government departments and organisations.

Grant funding from DWP for the Kickstart scheme.

Annually Managed Expenditure:

Expenditure arising from:

Spending by HM Treasury on costs related to investment in, and financial assistance to, financial institutions and non-financial organisations, businesses and individuals. Includes credit easing, provision of guarantees, loans, compensation, warranties and indemnities and Infrastructure finance. Funding by core Treasury of tax costs and associated interest payments for certain retired police and fire service officers. Governmental response to the coronavirus Covid-19 pandemic.

The production costs of UK coinage, including manufacture, purchase of metal, storage and distribution.

Spending on Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions.

Spending by the Sovereign Grant to the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Ltd, Pool Reinsurance Company Ltd and Infrastructure Finance Unit Limited (including the activities of the UK Infrastructure Bank).

Costs associated with the UK exiting the EU as per the Withdrawal Agreement.

* UK Infrastructure Bank (formerly Infrastructure Finance Unit Limited).

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.

Income from the EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank.

HM Treasury will account for this Estimate.

† £ 120,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £ 120,000,000 resource DEL spending supporting the service provided for under section A of this Estimate. A corresponding amount is required to enable repayment to be made to the Fund by 31 March 2022.

Part II: Changes Proposed

£'000

						Net Capital		
Present		Net Resources Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
266,441	10,927	26,108	115,888	292,549	126,815	8,300	39,350	47,650
<i>Of which:</i>								
A Core Treasury								
193,850	5,166	26,858	116,888	220,708	122,054	6,663	39,350	46,013
K UK Government Investments Limited (Net)								
20,600	-	1,750	-	22,350	-	-	-	-
L UK Infrastructure Bank (Net)								
-	-	17,984	-	17,984	-	-	-	-
Infrastructure Finance Unit Limited (Net)								
17,984	-	-17,984	-	-	-	-	-	-
Departmental Unallocated Provision								
2,500	1,000	-2,500	-1,000	-	-	-	-	-
Total Spending in DEL								
		26,108	115,888			39,350		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	20,635,153	-	65,937,437	-	86,572,590	754,341	-1,822,837	-1,068,496
<i>Of which:</i>								
N Core Treasury (AME)								
-	2,050	-	67,049	-	69,099	-	-	-
O Provisions								
-	53,000	-	19,500	-	72,500	-	-	-
S Sale of shares								
-	-	-	-	-	-	-	-1,963,595	-1,963,595
T Assistance to financial institutions, businesses and individuals								
-	20,573,000	-	60,000,000	-	80,573,000	-	87,250	87,250
U Sovereign Grant funding of Royal Household (Net)								
-	114,802	-	-4,386	-	110,416	8,145	-4,185	3,960
V UK Asset Resolution Limited (Net)								
-	18,100	-	100,520	-	118,620	-	-	-
W Help to Buy (HMT) Limited (Net)								
-	-141,000	-	48,500	-	-92,500	-	-	-
X Help to Buy ISA								
-	7,850	-	-1,250	-	6,600	204,000	-	204,000
Y EU Withdrawal Agreement Financial Settlement								
-	-	-	5,585,000	-	5,585,000	-265,000	12,100	-252,900
Z Reclaim Fund Ltd (Net)								
-	-	-	-	-	-	196	45	241
AA UK Infrastructure Bank (Net)								
-	-	-	116,055	-	116,055	-	852,548	852,548

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Infrastructure Finance Unit Limited (Net)								
-	-6,450	-	6,450	-	-	807,000	-807,000	-
Pool Reinsurance Company Limited (Net)								
-	1	-	-1	-	-	-	-	-
Non Voted Expenditure								
-	4,035	-	-341	-	3,694	-	-	-
<i>Of which:</i>								
AB Royal Household Pensions								
-	3,676	-	-8	-	3,668	-	-	-
AC Civil List								
-	359	-	-333	-	26	-	-	-
Total Spending in AME								
		-	65,937,096			-1,822,837		
Total for Estimate								
		26,108	66,052,984			-1,783,487		
<i>Of which:</i>								
Voted Expenditure								
		26,108	66,053,325			-1,783,487		
Non Voted Expenditure								
		-	-341			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,435,590	-928,733	4,506,857

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
364,538	-71,989	292,549	128,215	-1,400	126,815	208,660	-161,010	47,650
<i>Of which:</i>								
A Core Treasury								
252,441	-31,733	220,708	122,054	-	122,054	207,023	-161,010	46,013
B Debt Management Office								
19,640	-1,400	18,240	6,160	-1,400	4,760	800	-	800
C Government Internal Audit Agency								
41,581	-38,856	2,725	-	-	-	135	-	135
D Office of Tax Simplification								
1,061	-	1,061	-	-	-	-	-	-
E Office for Budget Responsibility (Net)								
4,480	-	4,480	-	-	-	-	-	-
F IUK Investments Limited (Net)								
-	-	-	-	-	-	1	-	1
G IUK Investments Holdings Limited (Net)								
-	-	-	-	-	-	1	-	1
H HM Treasury UK Sovereign SUKUK plc (Net)								
-	-	-	1	-	1	-	-	-
I Royal Mint Advisory Committee on the design of coins (Net)								
1	-	1	-	-	-	-	-	-
J National Infrastructure Commission								
5,000	-	5,000	-	-	-	700	-	700
K UK Government Investments Limited (Net)								
22,350	-	22,350	-	-	-	-	-	-
L UK Infrastructure Bank (Net)								
17,984	-	17,984	-	-	-	-	-	-
Non-voted expenditure								
-	-	-	15,882	-13,752	2,130	-	-	-
<i>Of which:</i>								
M Banking and gilts registration services								
-	-	-	15,882	-13,752	2,130	-	-	-
Total Spending in DEL								
364,538	-71,989	292,549	144,097	-15,152	128,945	208,660	-161,010	47,650
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	86,577,290	-4,700	86,572,590	1,147,999	-2,216,495	-1,068,496
<i>Of which:</i>								
N Core Treasury (AME)								
-	-	-	69,099	-	69,099	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
O Provisions	-	-	-	72,500	-	72,500	-	-	-
P UK Coinage manufacturing costs	-	-	-	9,250	-	9,250	-	-	-
Q UK Coinage metal costs	-	-	-	9,250	-2,500	6,750	-	-	-
R Royal Mint dividend	-	-	-	-	-2,200	-2,200	-	-	-
S Sale of shares	-	-	-	-	-	-	-1,963,595	-1,963,595	-
T Assistance to financial institutions, businesses and individuals	-	-	-	80,573,000	-	80,573,000	87,250	-	87,250
U Sovereign Grant funding of Royal Household (Net)	-	-	-	110,416	-	110,416	3,960	-	3,960
V UK Asset Resolution Limited (Net)	-	-	-	118,620	-	118,620	-	-	-
W Help to Buy (HMT) Limited (Net)	-	-	-	-92,500	-	-92,500	-	-	-
X Help to Buy ISA	-	-	-	6,600	-	6,600	204,000	-	204,000
Y EU Withdrawal Agreement Financial Settlement	-	-	-	5,585,000	-	5,585,000	-	-252,900	-252,900
Z Reclaim Fund Ltd (Net)	-	-	-	-	-	-	241	-	241
AA UK Infrastructure Bank (Net)	-	-	-	116,055	-	116,055	852,548	-	852,548
Non-voted expenditure	-	-	-	4,104	-410	3,694	-	-	-
<i>Of which:</i>									
AB Royal Household Pensions	-	-	-	4,078	-410	3,668	-	-	-
AC Civil List	-	-	-	26	-	26	-	-	-
Total Spending in AME	-	-	-	86,581,394	-5,110	86,576,284	1,147,999	-2,216,495	-1,068,496
Total for Estimate	364,538	-71,989	292,549	86,725,491	-20,262	86,705,229	1,356,659	-2,377,505	-1,020,846
<i>Of which:</i>									
Voted Expenditure	364,538	-71,989	292,549	86,705,505	-6,100	86,699,405	1,356,659	-2,377,505	-1,020,846
Non Voted Expenditure	-	-	-	19,986	-14,162	5,824	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	20,918,686	66,079,092	86,997,778
Net Capital Requirement	762,641	-1,783,487	-1,020,846
Accruals to cash adjustments	-16,239,572	-65,224,679	-81,464,251
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-843,862	-310,296	-1,154,158
Add cash grant-in-aid	929,914	315,673	1,245,587
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-20,005,924	-60,009,056	-80,014,980
New provisions and adjustments to previous provisions	-53,000	-5,604,500	-5,657,500
Departmental Unallocated Provision	-3,500	3,500	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-	-200
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-4,300,000	-	-4,300,000
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	8,037,000	380,000	8,417,000
Removal of non-voted budget items	-6,165	341	-5,824
<i>Of which:</i>			
Consolidated Fund Standing Services	-5,806	8	-5,798
Other adjustments	-359	333	-26
Net Cash Requirement	5,435,590	-928,733	4,506,857

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

	£'000
	Revised Plans
Gross Administration Costs	364,538
<i>Less:</i>	
Administration DEL Income	-71,989
Net Administration Costs	292,549
Gross Programme Costs	87,081,741
<i>Less:</i>	
Programme DEL Income	-15,152
Programme AME Income	-5,110
Non-budget income	-200,000
Net Programme Costs	86,861,479
Total Net Operating Costs	87,154,028
<i>Of which:</i>	
Resource DEL	421,494
Capital DEL	152,250
Resource AME	86,576,284
Capital AME	204,000
Non-budget	-200,000
<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	-356,250
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	141,380
Other adjustments	58,620
Total Resource Budget	86,997,778
<i>Of which:</i>	
Resource DEL	421,494
Resource AME	86,576,284
<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	-
Total Resource (Estimate)	86,997,778

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-73,389**

Of which:

Administration

Sales of Goods and Services -71,989*Of which:*A Core Treasury -31,733B Debt Management Office -1,400C Government Internal Audit Agency -38,856Total Administration -71,989

Programme

Sales of Goods and Services -1,400*Of which:*B Debt Management Office -1,400Total Programme -1,400

Voted Resource AME **-4,700**

Of which:

Programme

Sales of Goods and Services -2,500*Of which:*G UK Coinage metal costs -2,500Interest and Dividends -2,200*Of which:*R Royal Mint dividend -2,200Total Programme -4,700

Total Voted Resource Income **-78,089**

Voted Capital DEL **-161,010**

Of which:

Programme

Sales of Assets -161,010*Of which:*A Core Treasury -161,010Total Programme -161,010

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Capital AME**-2,216,495***Of which:*

Programme

Other Income

-1,963,595

Of which:

S Sale of shares

-1,963,595

Repayments

-252,900

Of which:

Y EU Withdrawal Agreement Financial Settlement

-252,900

Total Programme

-2,216,495

Total Voted Capital Income

-2,377,505

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

	Present		Changes		Revised	
	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)	-	-7,046,000	-200,000	-948,091	-200,000	-7,994,091
Total	-	-7,046,000	-200,000	-948,091	-200,000	-7,994,091

Detailed description of CFER sources

£'000

	Present		Changes		Revised	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Pool Re insurance premiums	-	-	-200,000	-257,083	-200,000	-257,083
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-7,046,000	-	-172,034	-	-7,218,034
Repayment of Business Rates Relief	-	-	-	-518,974	-	-518,974
Total	-	-7,046,000	-200,000	-948,091	-200,000	-7,994,091

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:	Tom Scholar
Executive Agency Accounting Officers:	
Sir Robert Stheeman	UK Debt Management Office
Elizabeth Honer	Government Internal Audit Agency
James Heath	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
Charles Donald	UK Government Investments
Richard Hughes	Office for Budget Responsibility
John Flint	UK Infrastructure Bank Limited
Anne Jessop	Royal Mint Advisory Committee on the design of coins etc
Caroline Rainbird	Financial Services Compensation Scheme
Michael Stevens	The Royal Household 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
Adrian Smith	Reclaim Fund Limited

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 (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.

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	4,480	-	4,480
F	IUK Investments Limited	-	1	-
G	IUK Investments Holdings Limited	-	1	-
H	HM Treasury UK Sovereign SUKUK plc	1	-	-
I	Royal Mint Advisory Committee on the design	1	-	-
K	UK Government Investments Limited	22,350	-	22,350
L	UK Infrastructure Bank	17,984	-	17,984
U	Sovereign Grant funding of Royal Household	110,416	3,960	86,300
V	UK Asset Resolution Limited	118,620	-	58,620
W	Help to Buy (HMT) Limited	-92,500	-	-
Z	Reclaim Fund Ltd	-	241	-
AA	UK Infrastructure Bank	116,055	852,548	1,055,853
Total		297,407	856,751	1,245,587

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent liabilities limited by recourse to assets	
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. 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).	Unquantifiable up to 895,000,000
2. On 17 March 2020, HM Treasury authorised the Bank of England to purchase high quality Commercial Paper from non-financial institutions that made a material contribution to the UK economy. This authorisation allowed the Bank of England to purchase Commercial Paper both on the primary and secondary market. The government has indemnified the Bank of England and the Covid Corporate Financing Facility Ltd, which is the fund specifically created to implement the facility, from any losses arising out of or in connection with the facility.	Unquantifiable up to 30,000,000
3. 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.	Up to 1,110,000
4. 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.	Up to 11,400,000
5. On the 27 September 2018, the Chancellor announced the sale of a portfolio of UKAR's B&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.	Up to 195,000
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 £195 million.	
6. HM Treasury has taken on a contingent liability as a result of the sale of a portfolio of UKAR's B&B and NRAM loan book assets in April 2018. 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 £0.1 million.	Up to 1,000

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

Nature of liability	£'000
7. HMT provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to the purchasers of a portfolio of UKAR's B&B and NRAM commercial loan in December 2018. These have now closed. The remaining resulting contingent liability has a maximum value of £2.9 million, plus additional includes indemnities in force until December 2022 with maximum value £61m	Up to 61,000
8. On 2 April 2019 the Economic Secretary to the Treasury announced the sale in March 2019 of a portfolio of UKAR's NRAM together loans to Citi with majority funding from PIMCO. The proceeds from the sale were £4.9 billion. The remote contingent liability covers certain fundamental market standard warranties.	Up to 4,900,000
9. HM Treasury provided certain market-standard time and value capped warranties confirming regulatory, legislative and contractual compliance to purchasers of UKAR's NRAM together loans in March 2019. These gave rise to a contingent liability with a maximum value of £1 billion.	Up to 1,000,000
10. NRAM Limited provided certain warranties and indemnities to Cerberus in respect of the sale to Cerberus of certain loans and the shares in NRAM plc. The sale agreement set various time limits for bringing claims under the warranties. For most of the warranties this time limit was on or before 5 May 2019, while for certain tax-related warranties the time limit is 5 May 2023.	Unquantifiable
11. The UKAR Group's lending and other consumer credit business is governed by consumer credit law and other regulations. Claims upheld in favour of customers in relation to potential breaches of requirements could result in costs to the Group. It is not possible to provide any meaningful estimate or range of the possible cost.	Unquantifiable
12. On 26 February 2021 the Economic Secretary to the Treasury announced the sale of Bradford & Bingley plc (B&B), NRAM Limited and their remaining mortgage and loan portfolios to a consortium of Citibank and Davidson Kempner, with financing provided by PIMCO. The total consideration for this sale for the Exchequer was £5.0bn.	Up to 4,800,000
Certain warranties and indemnities were provided to the purchasers as part of this sale. In the event that a successful claim is made, it will fall to HM Treasury to meet the cost as UKAR will have no assets following the sale. Provision for any payment will be sought through the normal Supply procedure.	
The remote contingent liability includes certain remote fundamental market-standard warranties in relation to the sale, which are capped at 100% of the final sale price, giving a maximum liability of £4.8 billion.	
This contingent liability includes certain market standard intermediate warranties relating to the loan sale announced on 26 February 2021, which are capped at 20% of the final sale price, giving a maximum contingent liability of £1bn.	Up to 1,000,000

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

Nature of liability	£'000
This contingent liability includes certain general warranties relating to the loan sale announced on 26 February 2021, which are capped at 5% of the final sale price, giving a maximum contingent liability of £241m.	Up to 241,000
This contingent liability consists of a broker commission warranty in relation to the loan assets transaction announced on 26 February 2021, capped at 100% of the principal balance of the loans, or £4.8bn.	Up to 4,800,000
The contingent liability includes certain remote fundamental market-standard warranties in relation to the share sale announced on 26 February 2021, which are capped at 100% of the sale price (or c.£290m). This also includes a separate set of fundamental warranties relating to the loan assets, capped at the value attributed to the written-off debt portfolio (£28 million).	290,000 and 28,000
The contingent liability includes certain market-standard business warranties in relation to the share sale announced on 26 February 2021, which are capped at 5% of the sale price (or £80 million).	Up to 80,000
This contingent liability arises from a tax covenant covering historic tax liabilities and certain tax risks associated with the transaction announced on the 26 February 2021, and is called at 100% of the purchase price of the shares, giving a maximum contingent liability of c.£290m.	Up to 290,000
UKAR provided other warranties in relation to the share sale announced on 26 February 2021, which is backed by HMT and so creates a contingent liability for HMT.	Up to 28,000
UKAR provided a number of other miscellaneous indemnities relating to the shares of the companies announced on 26 February 2021, which creates contingent liabilities for HMT. These amount to an aggregate cap of £290m.	Up to 290,000

Other Contingent Liabilities

13. In June 2018 HM Treasury and the Bank of England announced reforms to the Bank's financial framework to boost transparency, reinforce Bank resilience and independence and strengthen the financial system. The formal agreement that HM Treasury recapitalise the Bank in the event of a major capital loss results in a remote contingent liability for HM Treasury. This is currently unquantifiable as the occurrence of the conditions required for the contingent liability to crystallise cannot be accurately calculated, given the unprecedented nature of the economic conditions required, and as the framework is not for a finite term. The bank has a strong capital base, and the risk of a major capital loss to the Bank requiring further injection by HM Treasury is considered remote due to the unprecedented nature of the economic conditions that would cause it to crystallise.	Unquantifiable
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Part III: Note K - Contingent Liabilities (*continued*)

Nature of liability	£'000
<p>14. 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>	Up to 12,000,000
<p>The mortgage guarantee scheme was announced on 3 March 2021. The new Mortgage Guarantee Scheme will help to improve the efficiency of the mortgage market, enabling credit-worthy consumers to access 91% - 95% Loan-To-Value (LTV) mortgage products. 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. A maximum contingent liability of £3.9bn arises.</p>	Up to 3,900,000
<p>15. HM Treasury has confirmed to the FCA its intention to take appropriate steps (should they prove necessary) to ensure that Bradford & Bingley will continue to operate above the minimum regulatory capital requirements (Treasury Minute dated 2 June 2009). Maximum potential liabilities under this intervention are the minimum regulatory capital requirements as defined by the FCA which may vary as circumstances demand. If this contingent liability crystallised, it would result in a transaction between HMT and B&B, which would be eliminated at group level.</p>	Up to 37,500
<p>16. RFL acts as a dormant account fund operator. The Dormant Bank and Building Society Accounts Act 2008 enables banks and building societies that are a part of the scheme to transfer to RFL money that is held in eligible bank and building society accounts which have remained dormant for 15 years or more with no customer transactions. The Act ensures that the right of account holders to reclaim their money, at any time, and that it is protected in perpetuity by transferring the individual's claim against the bank or building society to RFL.</p>	Up to 869,000
<p>17. HM Treasury is currently engaged in litigation activity as the defendant. This may result in costs or damages being ordered against HM Treasury. HM Treasury has not disclosed all of the information that is ordinarily required under IAS 37 on the grounds that it may be prejudicial to legal privilege and the outcome of the litigation.</p>	Unquantifiable
<p>18. FSCS are responsible for compensation payments that may become due as a result of claims made to the FSCS by customers of authorised financial services firms which have failed. To qualify for compensation customers must be eligible under FSCS rules. These rules are outlined in the FCA Handbook and in the PRA Rulebook on Depositor Protection and Policyholder Protection. FSCS can only pay compensation for financial loss and there are limits to the amounts of compensation FSCS pays. There is significant uncertainty around the number of claims FSCS will receive from customers, the likelihood of eligible claims, the type or product of those claims, the amount of compensation FSCS will pay, and the timing of those payments. Therefore, it is not practicable to provide an estimate of the costs of potential claims FSCS may receive or claims FSCS have received but not yet decided. FSCS has a statutory duty to pursue recoveries that are reasonably possible and cost effective to pursue which will offset some of the compensation it will pay out.</p>	Unquantifiable

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

Nature of liability	£'000
19. The Treasury provides guarantees to the UK oil and gas industry in the form of Decommissioning Relief Deeds. These deeds provide companies with certainty on the level of tax relief they will receive on future decommissioning of North Sea oil fields. Currently there have been no changes to the tax regime that would generate a liability to be paid under any decommissioning relief agreements, of which there were 98 in force at the end of December 2020. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
20. The Royal Mint Trading Fund has a Memorandum of Understanding (MOU) arrangement with the National Loans Fund by which it can draw down funds in the form of a financing facility subject to demand. The upper limit of this financing facility is £36 million. Parliamentary authority limits the overall amount of public money available to the Royal Mint at £50 million. If the Royal Mint Trading Fund was unable to meet this commitment the National Loans Fund funding conditions dictate that the amount outstanding would have to be met from within the Treasury's DEL .	Up to 36,000
21. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the civil service pensions scheme when the Royal Mint's pensions transferred under new fair deal. This would only materialise in the event that the Royal Mint failed to make payments to the PCSPS	Unquantifiable
22. HM Treasury provided BlackRock Investment Management (UK) Ltd. with a capped £3m indemnity for support on the design of the Bounce Back Loan Scheme, which was created to support small businesses during the Covid-19 pandemic. The limited indemnity covers the risk that BlackRock could become liable to third parties for claims made in the context of their engagement.	Unquantifiable up to 3,000
23. UKGI provided an uncapped indemnity to an investment bank providing corporate finance advice on a specific UKGI mandate to cover the risk that they could become liable to market participants for any misrepresentation, misleading statements or omissions (based on information from HM Government) made in the context of their engagement.	Unquantifiable
24. 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).	Unquantifiable
25. 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
26. 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
27. 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

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

Nature of liability	£'000
28. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
29. 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
30. 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
31. 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
32. 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
33. An indemnity similar to those given to civil servants under the Civil Service Management Code has been given to the members of the board of Royal Mint Limited for the period between 16 July 2009 and 31 December 2009. The indemnity remains in place for the HMG director on the board of Royal Mint Ltd on behalf of HMT as shareholder.	Unquantifiable
34. The Deed of Indemnity between HM Treasury, the Bank of England and BEAPFF provides that BEAPFF on behalf of itself and its officers and directors may at any time claim payment under the indemnity in respect of any indemnified losses incurred. The losses include all claims, losses, damages, liabilities, etc suffered or incurred by BEAPFF or its officers or directors as a result of, arising out of, in connection with, or which are attributable to, BEAPFF carrying on activities pursuant to or in connection with the APF, save to the extent that the losses arise from BEAPFF's own wilful default or reckless disregard of its obligations. Maximum potential liabilities under this intervention are considered unquantifiable.	Unquantifiable
Statutory	
35. Pool Re and Pool Re (Nuclear) are responsible for arrangements for reinsurance of industrial and commercial property damage and consequential business interruption arising from terrorist attacks in Great Britain (excluding Northern Ireland). Treasury carries the contingent liability for these risks. These arrangements are given statutory authority under the Reinsurance (Acts of Terrorism) Act 1993.	Unquantifiable
36. The Bradford & Bingley plc Transfer of Securities and Property etc. Order 2008 requires HM Treasury to give a guarantee or to make other arrangements for the purposes of securing the assets of the remaining section of the Bradford & Bingley Pension Scheme are sufficient to meet its liabilities. This “remaining section” comprises the whole Scheme other than the portion relating to service with Bradford & Bingley International; responsibility for that latter part in effect transferred to Abbey on 29 September 2008. HM Treasury has therefore guaranteed to pay or procure the payment of any benefit amount which falls due for payment from the remaining section at a time when there are insufficient assets to pay that amount.	Unquantifiable

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

Nature of liability	£'000
<p>37. HM Treasury also has a remote contingent liability, which does not meet the threshold for disclosure in the financial statements in respect of the European Bank for Reconstruction and Development EBRD. The EBRD is a multilateral development bank (MDB) where HM Government (HMG) has an 8.52% capital shareholding (c.£2.3bn overall). Of this, c.£0.5bn is paid in capital, transferred from HM Government (HMG) to the EBRD when the Bank was created in 1991. The EBRD's shareholding is held by the UK Crown. The UK's overall capital contribution totals £2,300,000,000, of which previous payments have made up the 20% "paid-in" capital contribution requiring a cash transfer, the other 80%, £1,738,000,000, is "callable capital".</p>	
<p>38. The Treasury is a founder contributor of the Asian Infrastructure Bank (AIIB) and has made five capital contributions to the AIIB under the authority of the Asian Infrastructure Investment Bank (Initial Capital Contribution) Order 2015. Each payment has incurred a contingent liability which arises under the Articles of Agreement of the AIIB and for each payment of US\$122,180,000 creates a callable capital contribution of US\$488,760,000. The UK's contribution has been paid over five years, and now that the final payment has been made by the Treasury (in December 2019) the total callable capital is US\$2,443,800,000. (Treasury Minute dated 30 November 2015).</p>	<p>Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)</p>
<p>39. HM Treasury also has a remote contingent liability, which does not meet the threshold for disclosure in the financial statements, in respect of the UK's contingent liability to the European Investment Bank (EIB). The terms of this are set out in Article 150 of the Withdrawal Agreement and is limited to the callable and paid in capital the UK held as a member state. HM Treasury would need to meet any call on this contingent liability that crystallises after 31 March 2021. Any call before that date would be met by the Consolidated Fund, in accordance with the EU Withdrawal Act 2020. The remote contingent liability is valued at £31.6bn as at 31 March 2020. The UK will also maintain a contingent liability in respect of the returned paid in capital, which will wind down in relation to the amortisation of EIB operations approved before withdrawal.</p>	<p>31,600,000</p>
<p>40. HM Treasury, in addition, discloses here an unquantifiable remote contingent liability for any other liabilities that may ultimately fall to HM Treasury as result of the implementation of the Withdrawal Agreement.</p>	<p>Unquantifiable</p>

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

Nature of liability	£'000
<p>41. Under Article 136 of the Withdrawal Agreement, the UK remains party to corrections or adjustments to contributions required over the 2014-20 MFF that are made after the end of 2020 (the UK's final year of participation in the EU budget).</p> <p>Historically, any such adjustments were included in the calculation of future years' EU budget contributions – either increasing or reducing the UK's contribution for subsequent years and were accordingly not individually disclosed or recognised. Once the UK's participation in the EU Budget ends at the end of 2020, this will no longer be possible. Under the terms of the Withdrawal Agreement, any such corrections or adjustments paid or received before 31 March 2021, will be accounted for in the Consolidated Fund Accounts. Corrections or Adjustments to VAT/GNI contributions paid or received after 31 March 2021 will fall to HM Treasury and will be disclosed and recognised as they arise.</p> <p>Such adjustments will arise in the future, however, as at the balance sheet date they are unquantifiable and there is no indication of which direction the cashflow (i.e. whether outflow or inflow) will be. HM Treasury considers the best indicator will be the EU notifying the UK of the value of any receivable/payable under Article 148 of the Agreement (which covers payments after 2020).</p>	Unquantifiable
<p>42. Under Article 147 of the Withdrawal Agreement “Contingent liabilities related to legal cases”, the UK will pay a share of costs incurred by the EU in relation to certain legal cases around the EU Budget and financial interests where the facts forming the subject matter of those cases occurred before 31 December 2020. The EU disclose a number of contingent liabilities related to legal cases in their 2018 accounts, including cases where a reliable estimate of the cost cannot be made. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The EU disclose a number of contingent liabilities related to legal cases in their 2019 accounts, including cases where a reliable estimate of the cost cannot be made and instead the damages being sought are disclosed. If these contingent liabilities crystallised as obligations for the EU, which depends on future events, and were they to fall within the scope of this article they could give rise to a liability for HM Treasury in the future. The UK share of these disclosed items is estimated at £293m.</p>	293,000

Cabinet Office

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Budget Exchange			
(Subhead 1) Budget exchange to rollover underspent RDEL Admin budget into 2022/23.		-8,000,000	
Machinery of Government Transfers			
(Subhead A1) Transfer of functions from Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).		-9,932,000	
(Subhead D1) Corporate overhead supporting the transfer of functions from Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).		-2,029,000	
(Subhead A4) Transfer of functions from Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).		-28,823,000	
(Subhead C4) Transfer of responsibilities for the Union Campaign from the Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).		-5,000,000	
Reserve Claims			
(Subhead E1) Funding to cover the costs of VAT on transferred PFI contracts to Government Property Agency.	12,017,000		
(Subhead E1) Funding for Government Property Agency to cover the shortfall in freehold income from initial estimates in the SR20 settlement.	5,345,000		
(Subhead B1) Funding for implementing COVID measures at COP26	72,500,000		
(Subhead B1) Funding for Conference of Parties	80,400,000		
(Subhead B1) Funding for Conference of Parties (DEFRA contribution)	12,000,000		
(Subhead E1) Funding for Government Property Agency to cover PFI invoice costs.	7,892,000		
(Subhead B4) Funding for the mortuary service (Body Storage) due to C-19.	3,100,000		
(Subhead B4) To COVID-19 Task Force for coordinating UK's COVID-19 response	28,197,000		

(Subhead B4) Funding for the COVID-19 Taskforce for Office of National Statistics Opinions and Lifestyle Survey	8,291,000
(Subhead B4) Funding for free abortion access in England for women from Northern Ireland	428,000
(Subhead C4) To pilot an innovative Grants Application Portal, with a small number of departments, focused on grant schemes to charities.	3,580,000
(Subhead B4) Funding for the Grenfell Tower Inquiry	18,825,000
(Subhead C4) Funding for Transition Period communication campaign	7,200,000
(Subhead C4) Funding for COVID-19 public information campaign	68,500,000
(Subhead B4) Funding for National Land Data Programme	1,050,000
(Subhead B4) Funding for reclassification of sale proceeds of intellectual property in Commercial Models.	9,400,000
(Subhead E1) Additional Depreciation for 2021/22	52,744,000
 Outgoing Budgetary Cover Transfers	
(Subhead B1) To the Scottish Government for costs of the Conference of Parties (COP26).	-65,000,000
(Subhead A1) To the Department for Work and Pensions (DWP) to cover costs of the Government Security Centre for Security Education Awareness.	-141,000
(Subhead C1) To the Department for Business Energy Industrial Strategy (BEIS) to cover development server and hardware costs.	-214,000
(Subhead C1) To HM Treasury (HMT) to cover costs of OSCAR II discovery work.	-227,000
(Subhead B1) To the Department for Business Energy Industrial Strategy BEIS for costs of the Conference of Parties (COP26).	-1,911,000
(Subhead B1) To the Department for International Trade for costs of the Conference of Parties (COP26).	-150,000
(Subhead B1) To the Department for International Trade for costs of the Conference of Parties (COP26).	-15,000
(Subhead B4) To the Department for Education (DFE) to cover Opportunity Areas programmes to improve social mobility and tackle gender stereotypes.	-444,000
(Subhead C4) To the Department for Digital Culture Media Sports (DCMS) to cover costs of digital identity in the UK and the Trust Framework.	-200,000
(Subhead B4) To the Office for National Statistics (ONS) to cover costs of the ONS Opinions and Lifestyle Survey.	-8,291,000
(Subhead B4) To the HM Revenue and Customs (HMRC) to cover To HM Revenue and Customs for the Border Flow Service	-2,102,000
(Subhead B4) To the Department for Health and Social Care (DHSC) to provide funding for free abortion access in England for women from Northern Ireland.	-428,000
(Subhead B4) To the Ministry of Defence (MOD) to cover staff resource in National Security Secretariat.	-124,000

(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) to cover costs of national security communications.	-117,000
(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) for costs of the EU Exit transition period communications campaign.	-64,000
(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) for costs of the EU Exit transition period communications campaign.	-90,000
(Subhead C4) To the Department for food and Rural Affairs (DEFRA) for costs of the EU Exit transition period communications campaign.	-298,000
(Subhead C4) To the HM Revenue and Customs (HMRC) for costs of the EU Exit transition period communications campaign.	-139,000
(Subhead C4) To the HM Revenue and Customs (HMRC) for costs of the EU Exit transition period communications campaign.	-45,000
(Subhead C4) To the Department for Transport (DFT) for costs of the Covid-19 public information campaign.	-90,000
(Subhead C4) To the Department for Health and Social Care (DHSC) for costs of the Covid-19 public information campaign.	-4,000,000
(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) to cover costs of the GREAT campaign.	-2,350,000
(Subhead C4) To the Department for Digital Culture Media Sports (DCMS) to cover costs of the GREAT campaign.	-12,270,000
(Subhead C4) To the Department for International Trade (DiT) to cover costs of the GREAT campaign.	-10,090,000
(Subhead C4) To the Department for food and Rural Affairs (DEFRA) to cover costs of the GREAT campaign.	-1,235,000
(Subhead B4) To the Office for National Statistics (ONS) to cover costs of a veteran's review.	-40,000
(Subhead C4) To the Ministry of Justice (MOJ) to cover costs of the Grants Application Portal.	-44,000
(Subhead C4) To the Department for International Trade (DiT) to cover costs of the Grants Application Portal.	-44,000
(Subhead C4) To the Department for Digital Culture Media Sports (DCMS) to cover costs of the Grants Application Portal.	-87,000
(Subhead C4) To the Department for Transport (DFT) for costs of the EU Exit transition period communications campaign.	-72,000
(Subhead C4) To the Department for food and Rural Affairs (DEFRA) for costs of the EU Exit transition period communications campaign.	-19,000
(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) for costs of the EU Exit transition period communications campaign.	-105,000
(Subhead C4) To the Foreign and Commonwealth Development Office (FCDO) for costs of the EU Exit transition period communications campaign.	-171,000

Incoming Budgetary Cover Transfers

(Subhead B1) From the Ministry of Justice (MOJ) to cover Special Advisor pay costs.	96,000
(Subhead B1) From the Department for Education (DFE) to cover Special Advisor pay costs.	130,000
(Subhead B1) From the HM Treasury (HMT) to cover Special Advisor pay costs.	5,000
(Subhead B1) From the Department for Leveling Up, Housing and Communities (DULHC) to cover Special Advisor pay costs.	179,000
(Subhead B1) From the Department for Business Energy Industrial Strategy (BEIS) to cover Special Advisor pay costs.	69,000
(Subhead B1) From the Department for Digital Culture Media Sports (DCMS) to cover Special Advisor pay costs.	190,000
(Subhead B1) From the Department for Food and Rural Affairs (DEFRA) to cover Special Advisor pay costs.	188,000
(Subhead B1) From the Department for Transport (DFT) to cover Special Advisor pay costs.	5,000
(Subhead B1) From the Department for Health and Social Care (DHSC) to cover Special Advisor pay costs.	285,000
(Subhead B1) From the Department for International Trade (DiT) to cover Special Advisor pay costs.	127,000
(Subhead B1) From the Home Office (HO) to cover Special Advisor pay costs.	139,000
(Subhead C1) From the Department for Business Energy Industrial Strategy (BEIS) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for Digital Culture Media Sports (DCMS) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for food and Rural Affairs (DEFRA) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for Education (DFE) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Foreign and Commonwealth Development Office (FCDO) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for Health and Social Care (DHSC) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for International Trade (DiT) to cover costs of the Government Consulting Hub.	20,000
(Subhead C1) From the Department for Work and Pensions (DWP) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the HM Revenue and Customs (HMRC) to cover costs of the Government Consulting Hub.	195,000

(Subhead C1) From the HM Treasury (HMT) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Home Office (HO) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Department for Levelling Up, Housing and Communities (DLUHC) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Ministry of Defence (MOD) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Ministry of Justice (MOJ) to cover costs of the Government Consulting Hub.	195,000
(Subhead C1) From the Ministry of Defence (MOD) for costs of Civil Service Local.	384,000
(Subhead C1) From the Ministry of Justice (MOJ) for costs of Civil Service Local.	384,000
(Subhead C1) From the Department for Work and Pensions (DWP) for costs of Civil Service Local.	384,000
(Subhead C1) From the HM Revenue and Customs (HMRC) for costs of Civil Service Local.	384,000
(Subhead C1) From the Home Office (HO) for costs of Civil Service Local.	384,000
(Subhead B1) From the Department of Work and Pensions (DWP) to cover Special Advisor pay costs	7,000
(Subhead C4) From the Department for Education (DFE) to cover costs of the T-Level programme in Civil Service Human Resources.	328,000
(Subhead B4) From the Foreign and Commonwealth Development Office (FCDO) for the The Conflict, Stability And Security Fund.	1,490,000
(Subhead B4) From the Security and Intelligence Agencies (SIA) to cover costs of NSS Temp Staff	38,000
(Subhead B4) From the Department for Digital Culture Media Sports (DCMS) to cover costs of the Water in Fibre project.	80,000
(Subhead C4) From the Department for Levelling Up, Housing and Communities (DLUHC) to costs of the One Public Estate Programme, grant administration & delivery.	6,000,000
(Subhead C4) From the Department for Levelling Up, Housing and Communities (DLUHC) to cover costs of the One Public Estate Programme, grant administration & delivery.	480,000
(Subhead B4) From HM Treasury (HMT) to cover costs of the Infected Blood Inquiry.	15,810,000
(Subhead A4) From the Security and Intelligence Agencies (SIA) to cover costs of the National Cyber Security Programme (NCSP).	6,355,000
(Subhead B4) From the Security and Intelligence Agencies (SIA) to cover security costs.	273,000
(Subhead C4) From the Department for Business Energy Industrial Strategy (BEIS) for costs of the Covid-19 Help to Grow campaign.	234,000
(Subhead C4) From the Department for Health and Social Care (DHSC) to provide a Covid-19 communications campaign from NHS Test and Trace.	27,641,000

Return of Funding to HMT

(Subhead B4) Return of ring fenced underspends on G7 Summit.

-11,000,000

Switches

(Subhead C4) Switch from Admin to Programme to reflect revised estimates of Administration costs since SR20.

28,130,000

(Subhead C4) Switch from Admin to Programme to reflect revised estimates of Administration costs since SR20.

-28,130,000

Total change in Resource DEL (Voted)**484,223,000****-203,531,000****280,692,000****Machinery of Government Transfers**

(Subhead A4) Transfer of functions from Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).

-84,400,000

Reserve Claims

(Subhead D4) Funding for MEP pension costs.

2,300,000

(Subhead A4) Funding for Parliamentary by-elections, PCC by-elections and Recall Petitions throughout the year

6,500,000

Outgoing Budgetary Cover Transfers

(Subhead A4) To the Department for Levelling Up, Housing and Communities (DLUHC) to cover costs of by-elections.

-6,500,000

Total change in Resource DEL (Non-Voted)**8,800,000****-90,900,000****-82,100,000**

(Subhead J4) For provisions relating to leased building dilapidation costs, as required by the International Accounting Standards (IAS 37)

1,260,000

(Subhead K4) For provisions relating to leased building dilapidation costs, as required by the International Accounting Standards (IAS 37)

12,000,000

(Subhead K4) To cover losses due to property impairment

168,425,000

(Subhead J4) To cover losses due to property impairment

50,000

(Subhead J4) To cover legal provisions

56,630,000

(Subhead J4) To cover the creation of accounting provisions relating to doubtful debts, as required by the International Financial Reporting Standards (IFRS9).

300,000

(Subhead K4) To cover the creation of accounting provisions relating to doubtful debts, as required by the International Financial Reporting Standards (IFRS9).

11,950,000

108. (Subhead J4) To cover provisions relating to retirement benefit obligations and legal costs within the Equalities and Human Rights Commission

225,000

(Subhead J4) To cover costs of depreciation on donated assets.	112,000		
Total change in Resource AME (Voted)	250,952,000		250,952,000
Budget Exchange			
(Subhead E7) Budget exchange to enable GPA to fund the expenditure for the Bristol Hub.		-28,000,000	
Reserve Claims			
(Subhead B7) Funding for National Land Data Programme	460,000		
Outgoing Budgetary Cover Transfers			
(Subhead B7) To the Department for Transport (DFT) for costs of the Port Infrastructure Fund (PIF).		-42,200,000	
(Subhead B7) To the Department for Business Energy Industrial Strategy (BEIS) to cover costs of the ESRC Fellowship.		-47,000	
Incoming Budgetary Cover Transfers			
(Subhead B7) From the Department for Digital Culture Media Sports (DCMS) as its contribution towards the costs of the PSGA contract (FY 2021/22).	840,000		
(Subhead B7) From the Department for Education (DFE) as its contribution towards the costs of the PSGA contract (FY 2021/22).	50,000		
(Subhead B7) From the Department for Business Energy Industrial Strategy (BEIS) as its contribution towards the costs of the PSGA contract (FY 2021/22).	2,630,000		
(Subhead B7) From the Department for Health and Social Care (DHSC) as its contribution towards the costs of the PSGA contract (FY 2021/22).	1,400,000		
(Subhead B7) From HM Treasury (HMT) to cover costs of the Infected Blood Inquiry.	1,790,000		
(Subhead A7) From the Foreign and Commonwealth Development Office (FCDO) as a contribution to infrastructure investment in the cross-government Rosa platform.	2,360,000		
Total change in Capital DEL (Voted)	9,530,000	-70,247,000	-60,717,000
Adjustments to working capital balances			
Increase in Debtors for Cabinet Office	65,000,000		
Increase in Debtors for Government Property Agency	170,800,000		
An increase to reflect the reduction in non-voted items paid from Consolidated Fund Standing Services in Resource DEL		82,100,000	
Adjustments to remove non-cash items		-303,696,000	

Resources and capital consequences of the budgetary changes listed above.	389,093,000		
Total change in Net Cash Requirement	624,893,000	-221,596,000	403,297,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource † ††	280,692,000	-82,100,000	198,592,000
Capital	-60,717,000	-	-60,717,000
Annually Managed Expenditure			
Resource	250,952,000	-	250,952,000
Capital	-	-	-
Total Net Budget			
Resource	531,644,000	-82,100,000	449,544,000
Capital	-60,717,000	-	-60,717,000
Non-Budget Expenditure	-		
Net cash requirement ††	403,297,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Cabinet Office on:

Departmental Expenditure Limit:Expenditure arising from:

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.

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, expected credit losses, and depreciation on donated assets, impairments and associated non-cash items in AME.

Cabinet Office will account for this Estimate.

† The function relating to Elections was transferred to the Department for Levelling Up, Housing and Communities on 8 December 2021. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

(a) Departmental Expenditure Limit – Resource (non-voted) is reduced by £84,400,000.

†† The function relating to UK Governance, devolution, the union and the boycotts divestments and sanctions functions was transferred to the Department for Levelling Up, Housing and Communities on 8 December 2021. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government transfer are:

(a) Departmental Expenditure Limit – Resource (Voted) is reduced by £ 45,784,000; and
 (b) the net cash requirement is reduced by £ 45,784,000.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
615,436	600,174	142,438	138,254	757,874	738,428	428,765	-60,717	368,048
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
40,770	39,912	-9,395	-20,668	31,375	19,244	3,195	3,749	6,944
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
370,290	196,566	52,445	109,179	422,735	305,745	177,270	-31,749	145,521
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
61,300	283,930	7,118	65,538	68,418	349,468	38,700	-500	38,200
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
131,982	64,050	23,095	-5,372	155,077	58,678	12,640	-8,982	3,658
E Executive Agency - Government Property Agency								
8,458	-	57,104	-	65,562	-	196,960	-23,735	173,225
F Arm's Length Bodies (NET)								
2,636	15,716	12,071	-10,423	14,707	5,293	-	500	500
Non Voted Expenditure								
-	84,400	-	-82,100	-	2,300	-	-	-
<i>Of which:</i>								
G UK Members of the European Parliament								
-	-	-	2,300	-	2,300	-	-	-
Elections								
-	84,400	-	-84,400	-	-	-	-	-
Total Spending in DEL								
		142,438	56,154			-60,717		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,500	-	250,952	-	252,452	-	-	-
<i>Of which:</i>								
H Cabinet Office AME								
-	1	-	58,577	-	58,578	-	-	-
I Executive Agency - Government Property Agency - AME								
-	1,499	-	192,375	-	193,874	-	-	-
Total Spending in AME								
		-	250,952			-		

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Total for Estimate								
		142,438	307,106				-60,717	
<i>Of which:</i>								
Voted Expenditure		142,438	389,206				-60,717	
Non Voted Expenditure		-	-82,100				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,572,101	403,297	1,975,398

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,698,586	-940,712	757,874	950,687	-212,259	738,428	382,038	-13,990	368,048
<i>Of which:</i>								
A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy								
33,025	-1,650	31,375	121,456	-102,212	19,244	6,944	-	6,944
B Support the design and implementation of HM Government's policies and the Prime Minister's priorities								
467,808	-45,073	422,735	310,615	-4,870	305,745	145,521	-	145,521
C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government								
436,445	-368,027	68,418	437,000	-87,532	349,468	38,200	-	38,200
D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities								
176,385	-21,308	155,077	76,408	-17,730	58,678	3,658	-	3,658
E Executive Agency - Government Property Agency								
570,167	-504,605	65,562	-	-	-	187,215	-13,990	173,225
F Arm's Length Bodies (NET)								
14,756	-49	14,707	5,208	85	5,293	500	-	500
Non-voted expenditure								
-	-	-	2,300	-	2,300	-	-	-
<i>Of which:</i>								
G UK Members of the European Parliament								
-	-	-	2,300	-	2,300	-	-	-
Total Spending in DEL								
1,698,586	-940,712	757,874	952,987	-212,259	740,728	382,038	-13,990	368,048
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	252,452	-	252,452	-	-	-
<i>Of which:</i>								
H Cabinet Office AME								
-	-	-	58,578	-	58,578	-	-	-
I Executive Agency - Government Property Agency - AME								
-	-	-	193,874	-	193,874	-	-	-
Total Spending in AME								
-	-	-	252,452	-	252,452	-	-	-

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

						Capital		
Administration		Resources		Programme				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Total for Estimate								
1,698,586	-940,712	757,874	1,205,439	-212,259	993,180	382,038	-13,990	368,048
<i>Of which:</i>								
Voted Expenditure								
1,698,586	-940,712	757,874	1,203,139	-212,259	990,880	382,038	-13,990	368,048
Non Voted Expenditure								
-	-	-	2,300	-	2,300	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	1,301,510	449,544	1,751,054
Net Capital Requirement	428,765	-60,717	368,048
Accruals to cash adjustments	-73,774	-67,630	-141,404
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-18,352	-2,148	-20,500
Add cash grant-in-aid	18,023	2,414	20,437
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-72,913	-52,744	-125,657
New provisions and adjustments to previous provisions	-	-250,952	-250,952
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-532	-	-532
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	235,800	235,800
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-84,400	82,100	-2,300
<i>Of which:</i>			
Consolidated Fund Standing Services	-84,400	82,100	-2,300
Other adjustments	-	-	-
Net Cash Requirement	1,572,101	403,297	1,975,398

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

£'000

Revised
Plans

Gross Administration Costs	1,698,586
<i>Less:</i>	
Administration DEL Income	-940,712
Net Administration Costs	757,874
Gross Programme Costs	848,690
<i>Less:</i>	
Programme DEL Income	-212,259
Programme AME Income	-
Non-budget income	-
Net Programme Costs	636,431
Total Net Operating Costs	1,394,305
<i>Of which:</i>	
Resource DEL	1,498,602
Capital DEL	-100,000
Resource AME	252,452
Capital AME	-
Non-budget	-256,749
<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	100,000
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	256,749
Other adjustments	-
Total Resource Budget	1,751,054
<i>Of which:</i>	
Resource DEL	1,498,602
Resource AME	252,452
<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	-
Total Resource (Estimate)	1,751,054

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL

-1,152,971

Of which:

Administration

Sales of Goods and Services

-211,752

Of which:

A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy

-371

B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

-10,258

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government

-185,725

D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities

-7,024

E Executive Agency - Government Property Agency

-8,374

Other Grants

-28

Of which:

f Arm's Length Bodies (NET)

-28

Other Income

-728,932

Of which:

A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy

-1,279

Support the design and implementation of HM Government's policies and the Prime Minister's priorities

-34,815

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government

-182,302

D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities

-14,284

E Executive Agency - Government Property Agency

-496,231

F Arm's Length Bodies (NET)

-21

Total Administration

-940,712

Programme

Sales of Goods and Services

-149,634

Of which:

A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy

-102,316

B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

-3,964

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government

-42,217

D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities

-1,137

Other Income

-62,774

Of which:

A Maintain the integrity of the Union, co-ordinate the security of the realm and sustain a flourishing democracy

104

B Support the design and implementation of HM Government's policies and the Prime Minister's priorities

-906

C Ensure the delivery of the finest public services by attracting and developing the best public servants and improving the efficiency of government

-45,315

D Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities

-16,593

F Arm's Length Bodies (NET)

-64

Taxation

149

Of which:

F Arm's Length Bodies (NET)

149

Total Programme

-212,259

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Total Voted Resource Income

-1,152,971

Voted Capital DEL

-13,990

Of which:

Programme

Sales of Assets

-13,990

Of which:

E Executive Agency - Government Property Agency

-13,990

Total Programme

-13,990

Total Voted Capital Income

-13,990

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

	Present Plans		Changes		Revised Plans	
	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)	-7,425	-7,425	-249,324	-249,324	-256,749	-256,749
Total	-7,425	-7,425	-249,324	-249,324	-256,749	-256,749

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Disposal of Sunningdale Park	-7,425	-7,425	-	-	-7,425	-7,425
Sale of equity shareholding and other income from joint ventures	-	-	-216,733	-216,733	-216,733	-216,733
Cash proceeds from the sale of Behavioural Insights Team	-	-	-6,600	-6,600	-6,600	-6,600
Proceeds from sale of face covering machines	-	-	-141	-141	-141	-141
Sale of intellectual property to Axelos	-	-	-25,850	-25,850	-25,850	-25,850
Total	-7,425	-7,425	-249,324	-249,324	-256,749	-256,749

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, Chief Executive of the Civil Service and Cabinet Office Permanent Secretary

Additional Accounting Officers: Thalia Baldwin, Director Geospatial Commission.

Executive Agency Accounting Officers:

Steven Boyd Chief Executive of the Government Property Agency

Simon Tse Chief Executive of the Crown Commercial Service

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:

Harry Rich the Registrar of Consultant Lobbyists

Peter J. Lawrence OBE Chief Executive of the Civil Service Commission

Marcial Boo Chief Executive of the Equality and Human Rights Commission

Alex Chisholm, 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.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
DEL - F	Civil Service Commission	2,395	-	2,395
DEL - F	Commission for Equality and Human Rights	17,412	500	17,849
DEL - F	Registrar of Consultant Lobbyists	193	-	193
Total		20,000	500	20,437

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Indemnity for Ventilator Provider, 2020</p> <p>In agreeing the emergency provision of ventilators, Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the rapidly manufactured ventilator systems (RMVSSs) and for the contract manufacturers of RMVS. The basic functionality of a ventilator is well understood and we believe that the risk here is low. Indemnity two is for the product liability for the designers of the RMVS and for the contract manufacturers of RMVS. The need is driven by the unprecedented speed of the development of this medical device compared to typical development times frequently measured in months and years. This indemnity was issued as part of contracts signed 26 March to 28 March 2020. Where the Cabinet Office extend the provisions of these now standard terms for accelerated manufacturing process, similar indemnities will be offered.</p>	Unquantifiable
<p>Commercially Sensitive</p> <p>Cabinet Office have entered into contingent liabilities by offering contractual guarantee limitations to supplier liabilities. There are some liabilities where details are not given due to reasons of commercial sensitivity, of which the likelihood of a future outflow of 136 Accountability Report Annual Report and Accounts 2020-21 economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p>Protocol on Ireland and Northern Ireland</p> <p>The European Commission has sent a letter of formal notice to the United Kingdom with regard to measures taken by the Government in March to avoid disruption to critical goods flows in Northern Ireland. This marks the beginning of a formal infringement process against the United Kingdom. The Government is defending its position robustly, and a remote contingent liability exists in 2020-21 pending the outcome of this process</p>	Unquantifiable
<p>Indemnity for the Official Receiver</p> <p>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.</p>	Unquantifiable
<p>IR35</p> <p>Since April 2017 the responsibility for assessment of employment status of contingent workers is the public sector body. The department is responsible for deciding whether engagements are inside of the offpayroll working rules or not, and informing the fee-paying agency so appropriate deductions can be made. Since 2019 HMRC has been undertaking audit compliance work on our determinations for workers engaged since April 2017. The department applied the off-payroll rules with care. However it may be liable for any tax unpaid as a result of an incorrect determination passed to the fee-paying agency. We are therefore disclosing an unquantifiable liability in respect of tax and NI that would have been paid to HMRC had the engagements been considered inside scope of IR35.</p>	Unquantifiable
<p>Legally privileged</p> <p>Cabinet Office has contingent liabilities subject to legal privilege for which details are not given to avoid prejudicing the position of the department, of which the likelihood of future outflow of economic resources is considered unlikely.</p>	Unquantifiable

Scotland Office and Office of the Advocate General

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
"(Section A)" Increase to Admin budget to cover cross government costs	755,000		
"(Section A)" Transfer from MoJ to cover increase in staff costs	72,000		
"(Section A)" Increase to Programme budget to cover increased depreciation costs	90,000		
"(Section A)" Transfer from Admin budget to other Non Cash items to cover increase in audit fees	12,000		
"(Section A)" Transfer to Non Cash items from Admin budget to cover increase in audit fees		-12,000	
Total change in Resource DEL (Voted)	929,000	-12,000	917,000
"(Section C)" Provision to cover dilapidations in respect of Edinburgh Hub	260,000		
Total change in Resource AME (Voted)	260,000		260,000
"(Section D)" Increase in Grant to the Scottish Consolidated Fund	12,754,627,000		
Total change in Non-Budget	12,754,627,000		12,754,627,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	12,755,454,000	-12,000	
Total change in Net Cash Requirement	12,755,454,000	-12,000	12,755,442,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	917,000	-	917,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	260,000	-	260,000
Capital	-	-	-
Total Net Budget			
Resource	1,177,000	-	1,177,000
Capital	-	-	-
Non-Budget Expenditure †	12,754,627,000		
Net cash requirement †	12,755,442,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Annually Managed Expenditure:Expenditure arising from:

* Provison created to cover dilapidations in respect of Edinburgh Hub.

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.

† £12,000,000,000 has been advanced from the Contingencies Fund to provide cash in respect of £12,000,000,000 non-budget spending supporting the service provided for under section D of this Estimate. A corresponding cash amount is required to enable repayment to be made to the Fund by March 2022.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
10,740	468	827	90	11,567	558	50	-	50
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
10,740	60	827	90	11,567	150	50	-	50
Total Spending in DEL								
		827	90					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	260	-	260	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	260	-	260	-	-	-
Total Spending in AME								
		-	260					
Non-Budget spending								
Voted Expenditure								
-	31,655,920	-	12,754,627	-	44,410,547	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	20,014,375	-	12,754,627	-	32,769,002	-	-	-
Total Non-Budget Spending								
		-	12,754,627					
Total for Estimate								
		827	12,754,977					
<i>Of which:</i>								
Voted Expenditure								
		827	12,754,977					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	31,667,075	12,755,442	44,422,517

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Net		Programme				
Gross	Income	Gross	Income	Gross	Income	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
15,594	-4,027	11,567	558	-	558	50	-	50
<i>Of which:</i>								
A Scotland Office and Office of The Advocate General								
15,594	-4,027	11,567	150	-	150	50	-	50
B Boundary Commission For Scotland								
-	-	-	408	-	408	-	-	-
Total Spending in DEL								
15,594	-4,027	11,567	558	-	558	50	-	50
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	260	-	260	-	-	-
<i>Of which:</i>								
C Provisions								
-	-	-	260	-	260	-	-	-
Total Spending in AME								
-	-	-	260	-	260	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	44,410,547	-	44,410,547	-	-	-
<i>Of which:</i>								
D Grant Payable to The Scottish Consolidated Fund								
-	-	-	32,769,002	-	32,769,002	-	-	-
E Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund								
-	-	-	11,641,545	-	11,641,545	-	-	-
Total Non-Budget Spending								
-	-	-	44,410,547	-	44,410,547	-	-	-
Total for Estimate								
15,594	-4,027	11,567	44,411,365	-	44,411,365	50	-	50
<i>Of which:</i>								
Voted Expenditure								
15,594	-4,027	11,567	44,411,365	-	44,411,365	50	-	50
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	31,667,128	12,755,804	44,422,932
Net Capital Requirement	50	-	50
Accruals to cash adjustments	-103	-362	-465
<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	-60	-90	-150
New provisions and adjustments to previous provisions	-	-260	-260
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-43	-12	-55
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	31,667,075	12,755,442	44,422,517

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

	£'000
	Revised Plans
Gross Administration Costs	15,594
<i>Less:</i>	
Administration DEL Income	-4,027
Net Administration Costs	11,567
Gross Programme Costs	44,411,365
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	44,411,365
Total Net Operating Costs	44,422,932
<i>Of which:</i>	
Resource DEL	12,125
Capital DEL	-
Resource AME	260
Capital AME	-
Non-budget	44,410,547
<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	-44,410,547
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	12,385
<i>Of which:</i>	
Resource DEL	12,125
Resource AME	260
<i>Adjustments to include:</i>	
Grants to devolved administrations	44,410,547
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	44,422,932

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-4,027***Of which:*

Administration

Sales of Goods and Services

-4,027

Of which:

A Scotland Office and Office of The Advocate General

-4,027

Total Administration

-4,027**Total Voted Resource Income**

-4,027

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

No CFER income or receipts are expected in 2021-22.

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: Laurence Rockey

Laurence Rockey 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.

Wales Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. Section A - Budget transfer (administration costs) from the Ministry of Justice to cover pay awards.	131,000		
ii. Section A - Budget increase (administration costs) to cover cross government charges relating to the Departments occupancy of space in the UK Government Cardiff Hub.	966,000		
iii. Section A - Budget increase (administration costs) relating to the vacation of the Departments previous office in Cardiff.	240,000		
iv. Section A - Budget reduction in depreciation (programme costs) following the transfer of the ownership of the Departments London Office (Gwydyr House) to the Government Property Agency.		-100,000	
v. Section A - Budget switch from administration cash to non-cash to cover increase in audit fees.	3,000	-3,000	
Total change in Resource DEL (Voted)	1,340,000	-103,000	1,237,000
vi. Section B - Increase in AME to cover potential future dilapidation costs at the Cardiff Hub.	40,000		
vii. Section B - Increase in AME cover potential impairment of office based assets.	10,000		
viii. Section B - Decrease in AME to cover release and writeback of provision relating to exit costs from vacating the Departments previous office in Cardiff.		-299,000	
Total change in Resource AME (Voted)	50,000	-299,000	-249,000
ix. Section C - Increase in funding to the Grant Payable to the Welsh Consolidated Fund.	549,343,000		
Total change in Non-Budget	549,343,000		549,343,000
x. Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	550,680,000	-3,000	
Total change in Net Cash Requirement	550,680,000	-3,000	550,677,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,237,000	-	1,237,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-249,000	-	-249,000
Capital	-	-	-
Total Net Budget			
Resource	988,000	-	988,000
Capital	-	-	-
Non-Budget Expenditure	549,343,000		
Net cash requirement	550,677,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Annually Managed Expenditure:Expenditure arising from:

* Change in provisions and impairments.

Non-Budget Expenditure:Expenditure arising from:

Payments of a grant to the Welsh Consolidated Fund.

Wales Office will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
4,890	236	1,337	-100	6,227	136	30	-	30
<i>Of which:</i>								
A Wales Office								
4,890	236	1,337	-100	6,227	136	30	-	30
Total Spending in DEL								
		1,337	-100				-	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	-249	-	-249	-	-	-
<i>Of which:</i>								
B Provisions and impairments								
-	-	-	-249	-	-249	-	-	-
Total Spending in AME								
		-	-249				-	
Non-Budget spending								
Voted Expenditure								
-	20,313,844	-	549,343	-	20,863,187	-	-	-
<i>Of which:</i>								
C Grant Payable to the Welsh Consolidated Fund								
-	18,249,783	-	549,343	-	18,799,126	-	-	-
Total Non-Budget Spending								
		-	549,343				-	
Total for Estimate								
		1,337	548,994				-	
<i>Of which:</i>								
Voted Expenditure								
		1,337	548,994				-	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	20,318,794	550,677	20,869,471

Part II: Revised subhead detail including additional provision

£'000

Revised Plans									
Resources						Capital			
Administration		Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	
1	2	3	4	5	6	7	8	9	
Spending in Departmental Expenditure Limits (DEL)									
Voted expenditure									
6,327	-100	6,227	136	-	136	30	-	30	
<i>Of which:</i>									
A Wales Office									
6,327	-100	6,227	136	-	136	30	-	30	
Total Spending in DEL									
6,327	-100	6,227	136	-	136	30	-	30	
Spending in Annually Managed Expenditure (AME)									
Voted expenditure									
-	-	-	-249	-	-249	-	-	-	
<i>Of which:</i>									
B Provisions and impairments									
-	-	-	-249	-	-249	-	-	-	
Total Spending in AME									
-	-	-	-249	-	-249	-	-	-	
Non-Budget spending									
Voted expenditure									
-	-	-	20,863,187	-	20,863,187	-	-	-	
<i>Of which:</i>									
C Grant Payable to the Welsh Consolidated Fund									
-	-	-	18,799,126	-	18,799,126	-	-	-	
D Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund									
-	-	-	2,064,061	-	2,064,061	-	-	-	
Total Non-Budget Spending									
-	-	-	20,863,187	-	20,863,187	-	-	-	
Total for Estimate									
6,327	-100	6,227	20,863,074	-	20,863,074	30	-	30	
<i>Of which:</i>									
Voted Expenditure									
6,327	-100	6,227	20,863,074	-	20,863,074	30	-	30	
Non Voted Expenditure									
-	-	-	-	-	-	-	-	-	

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	20,318,970	550,331	20,869,301
Net Capital Requirement	30	-	30
Accruals to cash adjustments	-206	346	140
<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	-175	100	-75
New provisions and adjustments to previous provisions	-	19	19
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-31	-13	-44
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	240	240
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	20,318,794	550,677	20,869,471

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

	£'000
	Revised Plans
Gross Administration Costs	6,087
<i>Less:</i>	
Administration DEL Income	-100
Net Administration Costs	5,987
Gross Programme Costs	20,863,314
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-28,000
Net Programme Costs	20,835,314
Total Net Operating Costs	20,841,301
<i>Of which:</i>	
Resource DEL	6,123
Capital DEL	-
Resource AME	-9
Capital AME	-
Non-budget	20,835,187
<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	-20,863,187
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	28,000
Other adjustments	-
Total Resource Budget	6,114
<i>Of which:</i>	
Resource DEL	6,363
Resource AME	-249
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	20,863,187
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	20,869,301

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-100***Of which:*

Administration

Other Income

-100

Of which:

A Wales Office

-100

Total Administration

-100

Total Voted Resource Income**-100**

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

	Present Plans		Changes		Revised Plans	
	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)	-28,000	-28,000	-	-	-28,000	-28,000
Total	-28,000	-28,000	-	-	-28,000	-28,000

Detailed description of CFER sources

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-28,000	-28,000	-	-	-28,000	-28,000
Total	-28,000	-28,000	-	-	-28,000	-28,000

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.

Northern Ireland Office

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reserve Claim: Erskine House Move	785,000		
(Section A) Reserve Claim: CSO Income Support - Insolvency	670,000		
(Section A) Reserve Claim: CSO Income Support - Legacy	212,000		
(Section D) Reserve Claim: Independent Reporting Commission	451,000		
(Section A) Reserve Claim: US Envoy	50,000		
(Section A) Reserve Claim: Additional depreciation due to 20/21 year end adjustment in statutory accounts	203,000		
(Section B) Reserve Claim: Dedicated Mechanism	838,000		
(Section A) Reserve Claim: NI Centenary (NDNA)	1,608,000		
(Section A) Reserve Claim: NI Veterans Commissioners Office (NDNA)	217,000		
(Section A) Reserve Claim: International Fund for Ireland (NDNA)	1,000,000		
(Section A) EONI Electoral kiosks - RDEL/CDEL transfer		-30,000	
(Section A) NIHRC Audio-visual equipment - RDEL/CDEL transfer		-11,000	
(Section A): Surrender to HMT for GPA for London lease		-133,000	
(Section A) BCT: NI Business Innovation Showcase		-198,000	
(Section A) BCT: MoJ Y2 Pay Award	436,000		
(Section A) BCT: Transfer to NIE for ANI onboarding		-14,000	
Total change in Resource DEL (Voted)	6,470,000	-386,000	6,084,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section E) Increase in AME cover to support the PEACE PLUS programme plus numerous other provisions	749,315,000		
Total change in Resource AME (Voted)	749,315,000		749,315,000
(Section A) Reserve Claim: Erskine House Move	666,000		
(Section A) EONI Electoral kiosks - RDEL/CDEL transfer	30,000		
(Section A) NIHRC Audio-visual equipment - RDEL/CDEL transfer	11,000		
(Section A) Reserve Claim: Electoral Management System - Y1 design and implementation costs	1,000,000		
Total change in Capital DEL (Voted)	1,707,000		1,707,000
(Section F) Reduction in the grant to the Northern Ireland Consolidated Fund		-490,837,000	
Total change in Non-Budget		-490,837,000	-490,837,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above	6,685,000	-491,223,000	
Total change in Net Cash Requirement	6,685,000	-491,223,000	-484,538,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	6,084,000	-	6,084,000
Capital	1,707,000	-	1,707,000
Annually Managed Expenditure			
Resource	749,315,000	-	749,315,000
Capital	-	-	-
Total Net Budget			
Resource	755,399,000	-	755,399,000
Capital	1,707,000	-	1,707,000
Non-Budget Expenditure	-490,837,000		
Net cash requirement	-484,538,000		

Supplementary amounts required in the year ending 31 March 2022 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, Northern Ireland Human Rights Commission and Commissions or Reviews arising from the Belfast/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, Parades Commission for Northern Ireland, Civil Service Commissioners for Northern Ireland, 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, and New Decade New Approach. 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. 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.

Annually Managed Expenditure:Expenditure arising from:

Provisions.

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.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
20,441	14,325	2,173	3,911	22,614	18,236	260	1,707	1,967
<i>Of which:</i>								
A Northern Ireland Office								
20,441	11,160	2,173	2,622	22,614	13,782	260	1,707	1,967
B NI Human Rights Commission (net)								
-	1,873	-	838	-	2,711	-	-	-
D Independent Reporting Commission (net)								
-	451	-	451	-	902	-	-	-
Total Spending in DEL							1,707	
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1	-	749,315	-	749,316	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	1	-	749,315	-	749,316	-	-	-
Total Spending in AME							-	
Non-Budget spending								
Voted Expenditure								
-	21,465,938	-	-490,837	-	20,975,101	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	21,465,938	-	-490,837	-	20,975,101	-	-	-
Total Non-Budget Spending							-	
Total for Estimate							1,707	
<i>Of which:</i>								
Voted Expenditure								
		2,173	262,389				1,707	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	22,065,478	-484,538	21,580,940

Part II: Revised subhead detail including additional provision

£'000

**Revised
Plans**

Resources						Capital		
Administration		Net	Programme		Net	Gross	Income	Net
Gross	Income		Gross	Income				
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
27,841	-5,227	22,614	18,489	-253	18,236	1,967	-	1,967
<i>Of which:</i>								
A Northern Ireland Office								
27,841	-5,227	22,614	14,035	-253	13,782	1,967	-	1,967
B NI Human Rights Commission (net)								
-	-	-	2,711	-	2,711	-	-	-
C Parades Commission (net)								
-	-	-	841	-	841	-	-	-
D Independent Reporting Commission (net)								
-	-	-	902	-	902	-	-	-
Total Spending in DEL								
27,841	-5,227	22,614	18,489	-253	18,236	1,967	-	1,967
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	749,316	-	749,316	-	-	-
<i>Of which:</i>								
E Northern Ireland Office								
-	-	-	749,316	-	749,316	-	-	-
Total Spending in AME								
-	-	-	749,316	-	749,316	-	-	-
Non-Budget spending								
Voted expenditure								
-	-	-	20,975,101	-	20,975,101	-	-	-
<i>Of which:</i>								
F Grant Payable to The Northern Ireland Consolidated Fund								
-	-	-	20,975,101	-	20,975,101	-	-	-
Total Non-Budget Spending								
-	-	-	20,975,101	-	20,975,101	-	-	-
Total for Estimate								
27,841	-5,227	22,614	21,742,906	-253	21,742,653	1,967	-	1,967
<i>Of which:</i>								
Voted Expenditure								
27,841	-5,227	22,614	21,742,906	-253	21,742,653	1,967	-	1,967
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	21,500,705	264,562	21,765,267
Net Capital Requirement	260	1,707	1,967
Accruals to cash adjustments	564,513	-750,807	-186,294
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-3,165	-1,289	-4,454
Add cash grant-in-aid	3,165	-	3,165
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,046	-203	-2,249
New provisions and adjustments to previous provisions	-1	-749,315	-749,316
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	566,560	-	566,560
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	22,065,478	-484,538	21,580,940

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

	£'000
	Revised Plans
Gross Administration Costs	27,841
<i>Less:</i>	
Administration DEL Income	-5,227
Net Administration Costs	22,614
Gross Programme Costs	21,742,906
<i>Less:</i>	
Programme DEL Income	-253
Programme AME Income	-
Non-budget income	-
Net Programme Costs	21,742,653
Total Net Operating Costs	21,765,267
<i>Of which:</i>	
Resource DEL	40,850
Capital DEL	-
Resource AME	749,316
Capital AME	-
Non-budget	20,975,101
<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	-20,975,101
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	790,166
<i>Of which:</i>	
Resource DEL	40,850
Resource AME	749,316
<i>Adjustments to include:</i>	
Prior period adjustments	-
Grants to devolved administrations	20,975,101
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	21,765,267

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-5,480
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-5,227
<i>Of which:</i>	
A Northern Ireland Office	-5,227
Total Administration	<u>-5,227</u>
Programme	
Sales of Goods and Services	-253
<i>Of which:</i>	
A Northern Ireland Office	-253
Total Programme	<u>-253</u>
Total Voted Resource Income	<u><u>-5,480</u></u>

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

No CFER income or receipts are expected in 2021-22.

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: Madeleine Alessandri

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 Officer:

Madeleine Alessandri	Northern Ireland Human Rights Commission
Madeleine Alessandri	Parades Commission for Northern Ireland
Madeleine Alessandri	Independent Reporting Commission

Madeleine Alessandri 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 the ALB Accounting Officer is set out in writing.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	2,711	-	1,873
C	NI Parades Commission	841	-	841
D	Independent Reporting Commission	902	-	451
Total		4,454	-	3,165

National Savings and Investments

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
A Administration: Resourcing required for the implementation of the Green Savings Bond	5,650,000		
A Administration: Rescheduling of funding to support the modernisation of parts of NS&I's infrastructure for the mandatory retendering of the outsourcing contract		-27,000,000	
Total change in Resource DEL (Voted)	5,650,000	-27,000,000	-21,350,000
A Dilapidation provision required for NS&I's leased London property.	2,000,000		
Total change in Resource AME (Voted)	2,000,000		2,000,000
A Transfer of net book value of property and associated assets to Government Property Agency	371,000	-370,000	
Total change in Capital DEL (Voted)	371,000	-370,000	1,000
Increase in cash required to cover changes in working capital and relevant components of the above transactions		-21,349,000	
Total change in Net Cash Requirement		-21,349,000	-21,349,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-21,350,000	-	-21,350,000
Capital	1,000	-	1,000
Annually Managed Expenditure			
Resource	2,000,000	-	2,000,000
Capital	-	-	-
Total Net Budget			
Resource	-19,350,000	-	-19,350,000
Capital	1,000	-	1,000
Non-Budget Expenditure	-		
Net cash requirement	-21,349,000		

Supplementary amounts required in the year ending 31 March 2022 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, transformation activity, other payments and non-cash items. Other payments including payments in respect of recovered losses. And expenditure on capital items.

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 assets resulting in some capital income being used as sale proceeds.

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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
185,670	-	-21,350	-	164,320	-	660	1	661
<i>Of which:</i>								
A Administration								
185,670	-	-21,350	-	164,320	-	660	1	661
Total Spending in DEL								
		-21,350	-			1		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	300	-	2,000	-	2,300	-	-	-
<i>Of which:</i>								
B Administration								
-	300	-	2,000	-	2,300	-	-	-
Total Spending in AME								
		-	2,000			-		
Total for Estimate								
		-21,350	2,000			1		
<i>Of which:</i>								
Voted Expenditure								
		-21,350	2,000			1		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	192,480	-21,349	171,131

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
285,320	-121,000	164,320	-	-	-	661	-	661
<i>Of which:</i>								
A Administration								
285,320	-121,000	164,320	-	-	-	661	-	661
Total Spending in DEL								
285,320	-121,000	164,320	-	-	-	661	-	661
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	2,300	-	2,300	-	-	-
<i>Of which:</i>								
B Administration								
-	-	-	2,300	-	2,300	-	-	-
Total Spending in AME								
-	-	-	2,300	-	2,300	-	-	-
Total for Estimate								
285,320	-121,000	164,320	2,300	-	2,300	661	-	661
<i>Of which:</i>								
Voted Expenditure								
285,320	-121,000	164,320	2,300	-	2,300	661	-	661
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	185,970	-19,350	166,620
Net Capital Requirement	660	1	661
Accruals to cash adjustments	5,850	-2,000	3,850
<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	-2,400	-	-2,400
New provisions and adjustments to previous provisions	-300	-2,000	-2,300
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	4,000	-	4,000
Increase (-) / Decrease (+) in creditors	5,000	-	5,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	192,480	-21,349	171,131

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

	£'000
	Revised Plans
Gross Administration Costs	285,320
<i>Less:</i>	
Administration DEL Income	-121,000
Net Administration Costs	164,320
Gross Programme Costs	671
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	671
Total Net Operating Costs	164,991
<i>Of which:</i>	
Resource DEL	164,320
Capital DEL	371
Resource AME	2,300
Capital AME	-
Non-budget	-2,000
<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	-371
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	2,000
Total Resource Budget	166,620
<i>Of which:</i>	
Resource DEL	164,320
Resource AME	2,300
<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	-
Total Resource (Estimate)	166,620

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-121,000***Of which:*

Administration

Sales of Goods and Services

-121,000

Of which:

A Administration

-121,000

Total Administration

-121,000**Total Voted Resource Income**

-121,000

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

No CFER income or receipts are expected in 2021-22.

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 (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.

Charity Commission

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in depreciation due to capital investment.	300,000		
Total change in Resource DEL (Voted)	300,000		300,000
(Section B) Increase in AME to provide potential legal provisions.	200,000		
Total change in Resource AME (Voted)	200,000		200,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in stock, debtors and creditors.			
Total change in Net Cash Requirement	1,000,000		1,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	300,000	-	300,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	200,000	-	200,000
Capital	-	-	-
Total Net Budget			
Resource	500,000	-	500,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	1,000,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by 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.

Annually Managed Expenditure:Expenditure arising from:

* Expenditure in relation to the registration and regulation of charities. Expenditure in connection with legal provisions.

Charity Commission will account for this Estimate.

Part II: Changes Proposed

£'000

Present Admin 1	Present Prog 2	Net Resources Changes		Revised		Present 7	Net Capital	
		Admin 3	Prog 4	Admin 5	Prog 6		Changes 8	Revised 9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
30,250	-	300	-	30,550	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
30,250	-	300	-	30,550	-	2,200	-	2,200
Total Spending in DEL								
		300	-					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	200	-	200	-	-	-
Total Spending in AME								
		-	200					
Total for Estimate								
		300	200					
<i>Of which:</i>								
Voted Expenditure								
		300	200					
Non-Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	30,433	1,000	31,433

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
32,850	-2,300	30,550	-	-	-	2,200	-	2,200
<i>Of which:</i>								
A Giving the public confidence in the integrity of charity								
32,850	-2,300	30,550	-	-	-	2,200	-	2,200
Total Spending in DEL								
32,850	-2,300	30,550	-	-	-	2,200	-	2,200
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	200	-	200	-	-	-
<i>Of which:</i>								
B Provisions within AME								
-	-	-	200	-	200	-	-	-
Total Spending in AME								
-	-	-	200	-	200	-	-	-
Total for Estimate								
32,850	-2,300	30,550	200	-	200	2,200	-	2,200
<i>Of which:</i>								
Voted Expenditure								
32,850	-2,300	30,550	200	-	200	2,200	-	2,200
Non-Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	30,250	500	30,750
Net Capital Requirement	2,200	-	2,200
Accruals to cash adjustments	-2,017	500	-1,517
<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	-1,950	-300	-2,250
New provisions and adjustments to previous provisions	-	-200	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	1,000	1,000
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	30,433	1,000	31,433

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

	£'000
	Revised Plans
Gross Administration Costs	32,850
<i>Less:</i>	
Administration DEL Income	-2,300
Net Administration Costs	30,550
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	200
Total Net Operating Costs	30,750
<i>Of which:</i>	
Resource DEL	30,550
Capital DEL	-
Resource AME	200
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	-
Total Resource Budget	30,750
<i>Of which:</i>	
Resource DEL	30,550
Resource AME	200
<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	-
Total Resource (Estimate)	30,750

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-2,300***Of which:*

Administration

Sales of Goods and Services

-2,300

Of which:

A Giving the public confidence in the integrity of charity

-2,300

Total Administration

-2,300
Total Voted Resource Income

-2,300

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

No CFER income or receipts are expected in 2021-22.

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: 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.

Competition and Markets Authority

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in AME non-cash for litigation provision under section B of the Estimate	35,000,000		
Total change in Resource AME (Voted)	35,000,000		35,000,000

£

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	35,000,000	-	35,000,000
Capital	-	-	-
Total Net Budget			
Resource	35,000,000	-	35,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2022 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. Work to support HM Government with Post European Union exit delivery work and the potential administration of the future Subsidy Control regime. Work to support governmental response to the coronavirus Covid-19 pandemic. Preparatory work to set up the Office for the Internal Market (OIM) and Digital Markets Unit (DMU).

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 and other property related income, including compensation from the landlord; 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	10,000	-	35,000	-	45,000	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	10,000	-	35,000	-	45,000	-	-	-
Total Spending in AME								
		-	35,000				-	
Total for Estimate								
		-	35,000				-	
<i>Of which:</i>								
Voted Expenditure								
		-	35,000				-	
Non Voted Expenditure								
		-	-				-	
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	117,100	-	117,100

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500
<i>Of which:</i>								
A Competition Promotion								
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500
Total Spending in DEL								
29,640	-3,000	26,640	91,960	-3,000	88,960	7,500	-	7,500
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	45,000	-	45,000	-	-	-
<i>Of which:</i>								
B Competition Promotion								
-	-	-	45,000	-	45,000	-	-	-
Total Spending in AME								
-	-	-	45,000	-	45,000	-	-	-
Total for Estimate								
29,640	-3,000	26,640	136,960	-3,000	133,960	7,500	-	7,500
<i>Of which:</i>								
Voted Expenditure								
29,640	-3,000	26,640	136,960	-3,000	133,960	7,500	-	7,500
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	125,600	35,000	160,600
Net Capital Requirement	7,500	-	7,500
Accruals to cash adjustments	-16,000	-35,000	-51,000
<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	-6,000	-	-6,000
New provisions and adjustments to previous provisions	-10,000	-35,000	-45,000
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	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	117,100	-	117,100

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

£'000

Revised
Plans

Gross Administration Costs	29,640
<i>Less:</i>	
Administration DEL Income	-3,000
Net Administration Costs	26,640
Gross Programme Costs	136,960
<i>Less:</i>	
Programme DEL Income	-3,000
Programme AME Income	-
Non-budget income	-
Net Programme Costs	133,960
Total Net Operating Costs	160,600
<i>Of which:</i>	
Resource DEL	115,600
Capital DEL	-
Resource AME	45,000
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	-
Total Resource Budget	160,600
<i>Of which:</i>	
Resource DEL	115,600
Resource AME	45,000
<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	-
Total Resource (Estimate)	160,600

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-6,000***Of which:*

Administration

Sales of Goods and Services

-3,000

Of which:

A Competition Promotion

-3,000

Total Administration

-3,000

Programme

Sales of Goods and Services

-3,000

Of which:

A Competition Promotion

-3,000

Total Programme

-3,000

Total Voted Resource Income**-6,000**

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

No CFER income or receipts are expected in 2021-22.

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 Officer:	Erik Wilson for sections A & B

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.

The Statistics Board

Introduction

This Supplementary Estimate is required for the following purposes:

£				
£	Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
	Draw down additional funding as per the Integrated Data Service Programme (IDSP) Business Case	29,400,000		
	Surrender funding in relation to the Census Data Collection Transformation Programme (CDCTP)		-30,000,000	
	CDCTP RDEL to CDEL currency switch to fund software licenses to support Data Collection Transformation		-1,300,000	
	Baseline RDEL Hand back with corresponding CDEL Reserve claim to fund Post Census transformation hybrid office working space		-6,700,000	
	Hand back for GPA rental costs		-1,577,000	
	Draw down for Dasgupta Review response in relation to work on Natural Capital	300,000		
	BCT with Cabinet Office to fund COVID-19 Task Force / ONS Opinions Survey	8,291,000		
	BCT with Cabinet Office for Veteran's Review	40,000		
	Retained Income (RDEL) reduction; Technical adjustment to reflect the underspends in the Covid 19 Infection Survey.	122,000,000		
	Retained Income (RDEL) reduction; Technical adjustment to reflect the underspends in the Covid 19 Infection Survey.		-122,000,000	
	Return of Depreciation Budget		-1,000,000	
	Total change in Resource DEL (Voted)	160,031,000	-162,577,000	-2,546,000
	Revision of movements in provisions including CDCTP VES Scheme.	7,400,000		
	Total change in Resource AME (Voted)	7,400,000		7,400,000
	Draw down additional funding as per the Integrated Data Service Programme (IDSP) Business Case	9,000,000		
	CDCTP RDEL to CDEL currency switch to fund software licenses to support Data Collection Transformation	1,300,000		
	BCT with Home Office for Drug Misuse Report 2022	81,000		
	Baseline CDEL Reserve claim to fund Post Census transformation hybrid office working space with corresponding RDEL hand back	6,700,000		
£				

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
CDEL Retained Income Increase; Technical adjustment for GPA funded work on the Estate	6,900,000		
CDEL Retained Income Increase; Technical adjustment for GPA funded work on the Estate		-6,900,000	
Total change in Capital DEL (Voted)	23,981,000	-6,900,000	17,081,000
Increase in Net Cash Requirement to cover the additional DEL requirements set out above	15,535,000		
Total change in Net Cash Requirement	15,535,000		15,535,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-2,546,000	-	-2,546,000
Capital	17,081,000	-	17,081,000
Annually Managed Expenditure			
Resource	7,400,000	-	7,400,000
Capital	-	-	-
Total Net Budget			
Resource	4,854,000	-	4,854,000
Capital	17,081,000	-	17,081,000
Non-Budget Expenditure	-		
Net cash requirement	15,535,000		

Supplementary amounts required in the year ending 31 March 2022 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; providing analysis of statistics to enhance understanding; undertaking of various roles in an international context including 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.

*Undertaking and commissioning statistical research.

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 and through the sale of fixed assets.

*Research grants or funding for statistical research.

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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	517,685	-	-2,546	-	515,139	10,000	17,081	27,081
<i>Of which:</i>								
A Programme Expenditure								
-	517,685	-	-2,546	-	515,139	10,000	17,081	27,081
Total Spending in DEL								
		-	-2,546			17,081		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1,000	-	7,400	-	8,400	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	1,000	-	7,400	-	8,400	-	-	-
Total Spending in AME								
		-	7,400			-		
Total for Estimate								
		-	4,854			17,081		
<i>Of which:</i>								
Voted Expenditure								
		-	4,854			17,081		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	511,386	15,535	526,921

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
-	-	-	1,086,239	-571,100	515,139	34,181	-7,100	27,081
<i>Of which:</i>								
A Programme Expenditure								
-	-	-	1,086,239	-571,100	515,139	34,181	-7,100	27,081
Total Spending in DEL								
-	-	-	1,086,239	-571,100	515,139	34,181	-7,100	27,081
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	8,400	-	8,400	-	-	-
<i>Of which:</i>								
B Utilised Provisions								
-	-	-	8,400	-	8,400	-	-	-
Total Spending in AME								
-	-	-	8,400	-	8,400	-	-	-
Total for Estimate								
-	-	-	1,094,639	-571,100	523,539	34,181	-7,100	27,081
<i>Of which:</i>								
Voted Expenditure								
-	-	-	1,094,639	-571,100	523,539	34,181	-7,100	27,081
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	518,685	4,854	523,539
Net Capital Requirement	10,000	17,081	27,081
Accruals to cash adjustments	-17,299	-6,400	-23,699
<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	-16,299	1,000	-15,299
New provisions and adjustments to previous provisions	-1,000	-7,400	-8,400
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	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	511,386	15,535	526,921

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	1,094,639
<i>Less:</i>	
Programme DEL Income	-578,200
Programme AME Income	-
Non-budget income	-
Net Programme Costs	516,439
Total Net Operating Costs	516,439
<i>Of which:</i>	
Resource DEL	515,139
Capital DEL	-7,100
Resource AME	8,400
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	7,100
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	523,539
<i>Of which:</i>	
Resource DEL	515,139
Resource AME	8,400
<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	-
Total Resource (Estimate)	523,539

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-571,100**

Of which:

Programme

Sales of Goods and Services

-571,100

Of which:

A: Programme Expenditure

-571,100

Total Programme

-571,100

Total Voted Resource Income **-571,100**

Voted Capital DEL **-7,100**

Of which:

Programme

Other Grants

-7,100

Of which:

A: Programme Expenditure

-7,100

Total Programme

-7,100

Total Voted Capital Income **-7,100**

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

No CFER income or receipts are expected in 2021-22.

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 Ian Diamond

Sir Ian Diamond 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.

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

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.		-2,600,000	
Transfer of Resource DEL to RAME to cover provisions.		-250,000	
Budget exchange. Amount surrendered in 2021-22 in return for reciprocal increase in 2022-23.		-2,667,000	
Reduction in depreciation ring-fenced RDEL. In the Spending Review 2020, a detailed review of ring-fenced RDEL cover for depreciation was not conducted and it was agreed that HMT would commission departments over the summer to provide more detailed projections for 2021-22.		-155,000	
Transfer of Resource DEL from the DfE in relation to the budgetary impact of delays in legislative and policy change.	1,015,000		
Transfer of Resource DEL from the DfE in relation to funding to undertake inspections of schools, colleges and other organisations delivering publicly funded education and training that had previously been graded as 'outstanding' and therefore exempt from inspection.	4,000,000		
Total change in Resource DEL (Voted)	5,015,000	-5,672,000	-657,000
Transfer of Resource DEL to RAME to cover provisions.	250,000		
Total change in Resource AME (Voted)	250,000		250,000
Transfer of Resource DEL to Capital DEL to allow Ofsted to invest in capital assets.	2,600,000		
Total change in Capital DEL (Voted)	2,600,000		2,600,000

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Transfer of Resource DEL to non-cash RAME to cover provisions.		-250,000	
Budget exchange. Amount surrendered in 2021-22 in return for reciprocal increase in 2022-23.		-2,667,000	
Transfer of Resource DEL from the DfE in relation to the budgetary impact of delays in legislative and policy change.	1,015,000		
Transfer of Resource DEL from the DfE in relation to funding to undertaking inspections of organisations providing publicly funded education and training that had previously been exempt from inspection.	4,000,000		
Total change in Net Cash Requirement	5,015,000	-2,917,000	2,098,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-657,000	-	-657,000
Capital	2,600,000	-	2,600,000
Annually Managed Expenditure			
Resource	250,000	-	250,000
Capital	-	-	-
Total Net Budget			
Resource	-407,000	-	-407,000
Capital	2,600,000	-	2,600,000
Non-Budget Expenditure	-		
Net cash requirement	2,098,000		

Supplementary amounts required in the year ending 31 March 2022 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. Governmental response to the coronavirus Covid-19 pandemic including (but not limited to) advice and support, and the deployment or secondment of staff to and from Ofsted in support of the response.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, independent schools and further education colleges, and publicly funded adult education and training. Transactions with departmental and other government bodies: receipts for inspection and other related 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.

* The accreditation of online education providers.

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
18,215	119,944	-	-657	18,215	119,287	3,500	2,600	6,100
<i>Of which:</i>								
A Administration and Inspection								
18,215	119,944	-	-657	18,215	119,287	3,500	2,600	6,100
Total Spending in DEL								
		-	-657			2,600		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-25	-	250	-	225	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-25	-	250	-	225	-	-	-
Total Spending in AME								
		-	250			-		
Total for Estimate								
		-	-407			2,600		
<i>Of which:</i>								
Voted Expenditure								
		-	-407			2,600		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	136,786	2,098	138,884

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
18,215	-	18,215	166,462	-47,175	119,287	6,100	-	6,100
<i>Of which:</i>								
A Administration and Inspection								
18,215	-	18,215	166,462	-47,175	119,287	6,100	-	6,100
Total Spending in DEL								
18,215	-	18,215	166,462	-47,175	119,287	6,100	-	6,100
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	225	-	225	-	-	-
<i>Of which:</i>								
B Activities to Support All Functions								
-	-	-	225	-	225	-	-	-
Total Spending in AME								
-	-	-	225	-	225	-	-	-
Total for Estimate								
18,215	-	18,215	166,687	-47,175	119,512	6,100	-	6,100
<i>Of which:</i>								
Voted Expenditure								
18,215	-	18,215	166,687	-47,175	119,512	6,100	-	6,100
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	138,134	-407	137,727
Net Capital Requirement	3,500	2,600	6,100
Accruals to cash adjustments	-4,848	-95	-4,943
<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	-4,810	155	-4,655
New provisions and adjustments to previous provisions	-10	-250	-260
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	35	-	35
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	136,786	2,098	138,884

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

£'000

Revised
Plans

Gross Administration Costs	18,215
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	18,215
Gross Programme Costs	166,687
<i>Less:</i>	
Programme DEL Income	-47,175
Programme AME Income	-
Non-budget income	-
Net Programme Costs	119,512
Total Net Operating Costs	137,727
<i>Of which:</i>	
Resource DEL	137,467
Capital DEL	-
Resource AME	260
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	-
Total Resource Budget	137,727
<i>Of which:</i>	
Resource DEL	137,502
Resource AME	225
<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	-
Total Resource (Estimate)	137,727

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-47,175***Of which:*

Programme

Sales of Goods and Services

-47,175

Of which:

A Administration and Inspection

-47,175

Total Programme

-47,175**Total Voted Resource Income**

-47,175

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

No CFER income or receipts are expected in 2021-22.

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.

Office of Qualifications and Examinations Regulation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in Administration income threshold to recover the costs associated with staff secondments and penalties imposed on Awarding Organisations.		-127,000	
(Section A) Cost associated with staff secondment and penalties imposed on Awarding Organisations offset by the increase in income.	127,000		
(Section A) The return of funds to the Department for Education following their re-plan of work on the Digital Functional Skills programme.		-170,000	
(Section A) Funding from the Department for Education following the Secretary of State's decision to defer the 2021 National Reference Tests from financial year 2020-21 to financial year 2021-22.	325,000		
(Section A) Budget exchange from 2021-22 to 2022-23 reflecting the risk of legal costs transferring to 2022-23.		-300,000	
(Section A) Depreciation adjustment.	140,000		
Total change in Resource DEL (Voted)	592,000	-597,000	-5,000
Revisions to the Net Cash Requirement reflect net changes to resources as set out above, excluding depreciation (non-cash item).		-145,000	
Total change in Net Cash Requirement		-145,000	-145,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-5,000	-	-5,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-5,000	-	-5,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-145,000		

Supplementary amounts required in the year ending 31 March 2022 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; continuing delivery of vocational and technical education reforms; monitoring and evaluating 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.

Exploring, investigating and acknowledging opportunities for innovation, including the use of artificial intelligence to improve the quality of marking in high-stakes qualifications.

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 regulatory counterparts 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.

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

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
15,510	9,626	-	-5	15,510	9,621	400	-	400
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,510	9,626	-	-5	15,510	9,621	400	-	400
Total Spending in DEL								
		-	-5					
Total for Estimate								
		-	-5					
<i>Of which:</i>								
Voted Expenditure								
		-	-5					
Non Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	25,315	-145	25,170

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
15,692	-182	15,510	9,621	-	9,621	400	-	400
<i>Of which:</i>								
A Regulation of qualifications and statutory assessments								
15,692	-182	15,510	9,621	-	9,621	400	-	400
Total Spending in DEL								
15,692	-182	15,510	9,621	-	9,621	400	-	400
Total for Estimate								
15,692	-182	15,510	9,621	-	9,621	400	-	400
<i>Of which:</i>								
Voted Expenditure								
15,692	-182	15,510	9,621	-	9,621	400	-	400
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	25,136	-5	25,131
Net Capital Requirement	400	-	400
Accruals to cash adjustments	-221	-140	-361
<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	-171	-140	-311
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-50	-	-50
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	25,315	-145	25,170

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

	£'000
	Revised Plans
Gross Administration Costs	15,692
<i>Less:</i>	
Administration DEL Income	-182
Net Administration Costs	15,510
Gross Programme Costs	9,621
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	9,621
Total Net Operating Costs	25,131
<i>Of which:</i>	
Resource DEL	25,131
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	-
Total Resource Budget	25,131
<i>Of which:</i>	
Resource DEL	25,131
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	-
Total Resource (Estimate)	25,131

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-182**
Of which:

Administration

Other Income -182*Of which:*A Regulation of qualifications and statutory assessments -182Total Administration -182

Total Voted Resource Income -182

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

No CFER income or receipts are expected in 2021-22.

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: Dr Jo Saxton

Dr Jo Saxton 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 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

Taxes, fines and charges

The fines element of financial penalties imposed on awarding organisations -50

Total -50

Food Standards Agency

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A): £2,032k reduction to RDEL and corresponding increase in CDEL for increased capital investment.		-2,032,000	
Total change in Resource DEL (Voted)		-2,032,000	-2,032,000
(Section A): £2,032k reduction to RDEL and corresponding increase in CDEL for increased capital investment.	2,032,000		
Total change in Capital DEL (Voted)	2,032,000		2,032,000
Decrease in Creditors due to timings of payments and forecast crystallisation of accruals.	3,000,000		
Total change in Net Cash Requirement	3,000,000		3,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-2,032,000	-	-2,032,000
Capital	2,032,000	-	2,032,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-2,032,000	-	-2,032,000
Capital	2,032,000	-	2,032,000
Non-Budget Expenditure	-		
Net cash requirement	3,000,000		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Food Standards Agency on:

Departmental Expenditure Limit:Expenditure arising from:

Protecting the public from public health risks related to food safety, feed safety, food standards and protecting related consumer interests, supporting local authorities and port health authorities to deliver food and/or feed law official controls; 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; trade negotiations and related activities with non-EU countries; advice and education, marketing and publications; digital and data services for food businesses, local authorities and consumers, information and communication services to food businesses and consumers; 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. Governmental response to the coronavirus Covid-19 pandemic.

* Protecting other consumer interests in relation to food.

Animal health and welfare monitoring, surveillance and enforcement.

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, food crime – Proceeds of Crime Act (POCA) activities, receipt of court costs and fees, 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.

Part I

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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
110,355	-	-2,032	-	108,323	-	9,038	2,032	11,070
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
110,355	-	-2,032	-	108,323	-	9,038	2,032	11,070
Total Spending in DEL								
		-2,032	-			2,032		
Total for Estimate								
		-2,032	-			2,032		
<i>Of which:</i>								
Voted Expenditure								
		-2,032	-			2,032		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	116,444	3,000	119,444

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
143,323	-35,000	108,323	-	-	-	11,370	-300	11,070
<i>Of which:</i>								
A Food Standards Agency Westminster (DEL)								
143,323	-35,000	108,323	-	-	-	11,370	-300	11,070
Total Spending in DEL								
143,323	-35,000	108,323	-	-	-	11,370	-300	11,070
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,603	-	9,603	-	-	-
<i>Of which:</i>								
B Food Standards Agency Westminster (AME)								
-	-	-	9,603	-	9,603	-	-	-
Total Spending in AME								
-	-	-	9,603	-	9,603	-	-	-
Total for Estimate								
143,323	-35,000	108,323	9,603	-	9,603	11,370	-300	11,070
<i>Of which:</i>								
Voted Expenditure								
143,323	-35,000	108,323	9,603	-	9,603	11,370	-300	11,070
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	119,958	-2,032	117,926
Net Capital Requirement	9,038	2,032	11,070
Accruals to cash adjustments	-12,552	3,000	-9,552
<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	-2,879	-	-2,879
New provisions and adjustments to previous provisions	-11,954	-	-11,954
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-70	-	-70
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	3,000	3,000
Use of provisions	2,351	-	2,351
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	116,444	3,000	119,444

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

	£'000
	Revised Plans
Gross Administration Costs	140,972
<i>Less:</i>	
Administration DEL Income	-35,000
Net Administration Costs	105,972
Gross Programme Costs	17,902
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	17,902
Total Net Operating Costs	123,874
<i>Of which:</i>	
Resource DEL	105,972
Capital DEL	5,948
Resource AME	11,954
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	-5,948
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-
Other adjustments	-
Total Resource Budget	117,926
<i>Of which:</i>	
Resource DEL	108,323
Resource AME	9,603
<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	-
Total Resource (Estimate)	117,926

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL **-35,000**
Of which:

Administration

Sales of Goods and Services

-35,000

Of which:

A Food Standards Agency Westminster (DEL)

-35,000

Total Administration

-35,000

Total Voted Resource Income **-35,000**

Voted Capital DEL **-300**
Of which:

Programme

Sales of Assets

-300

Of which:

A Food Standards Agency Westminster (DEL)

-300

Total Programme

-300

Total Voted Capital Income **-300**

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

No CFER income or receipts are expected in 2021-22.

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: Emily Miles

Emily Miles 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.

The National Archives

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) To reflect budget cover transfer	175,000		
(Section A) To reflect movements from current year Resource DEL to Capital DEL		-3,167,000	
(Section A) To reflect decrease in depreciation		-180,000	
Total change in Resource DEL (Voted)	175,000	-3,347,000	-3,172,000
(Section B) To reflect movements in current year provision for an onerous lease	25,000		
(Section B) To reflect depreciation generated from a donated asset	6,000		
Total change in Resource AME (Voted)	31,000		31,000
(Section A) To reflect movements from current year Resource DEL to Capital DEL	3,167,000		
(Section A) To reflect capital spend deferral into 2022/23		-560,000	
Total change in Capital DEL (Voted)	3,167,000	-560,000	2,607,000
(Section A) To reflect budget cover transfer	175,000		
(Section A) To reflect capital spend deferral		-560,000	
To reflect deferral of cash deposit due for release in future years		-807,000	
Total change in Net Cash Requirement	175,000	-1,367,000	-1,192,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-3,172,000	-	-3,172,000
Capital	2,607,000	-	2,607,000
Annually Managed Expenditure			
Resource	31,000	-	31,000
Capital	-	-	-
Total Net Budget			
Resource	-3,141,000	-	-3,141,000
Capital	2,607,000	-	2,607,000
Non-Budget Expenditure	-		
Net cash requirement	-1,192,000		

Supplementary amounts required in the year ending 31 March 2022 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.

£'000

Present		Net Resources Changes		Revised		Present	Net Capital	
Admin	Prog	Admin	Prog	Admin	Prog		Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
10,540	34,460	-36	-3,136	10,504	31,324	4,600	2,607	7,207
<i>Of which:</i>								
A The National Archives (DEL)								
10,540	34,460	-36	-3,136	10,504	31,324	4,600	2,607	7,207
Total Spending in DEL								
		-36	-3,136			2,607		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	31	-	31	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	31	-	31	-	-	-
Total Spending in AME								
		-	31			-		
Total for Estimate								
		-36	-3,105			2,607		
<i>Of which:</i>								
Voted Expenditure								
		-36	-3,105			2,607		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	42,445	-1,192	41,253

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
10,504	-	10,504	44,104	-12,780	31,324	7,207	-	7,207
<i>Of which:</i>								
A The National Archives (DEL)								
10,504	-	10,504	44,104	-12,780	31,324	7,207	-	7,207
Total Spending in DEL								
10,504	-	10,504	44,104	-12,780	31,324	7,207	-	7,207
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	31	-	31	-	-	-
<i>Of which:</i>								
B The National Archives (AME)								
-	-	-	31	-	31	-	-	-
Total Spending in AME								
-	-	-	31	-	31	-	-	-
Total for Estimate								
10,504	-	10,504	44,135	-12,780	31,355	7,207	-	7,207
<i>Of which:</i>								
Voted Expenditure								
10,504	-	10,504	44,135	-12,780	31,355	7,207	-	7,207
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	45,000	-3,141	41,859
Net Capital Requirement	4,600	2,607	7,207
Accruals to cash adjustments	-7,155	-658	-7,813
<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	-7,200	174	-7,026
New provisions and adjustments to previous provisions	-	-25	-25
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	45	-807	-762
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	42,445	-1,192	41,253

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

£'000

Revised
Plans

Gross Administration Costs	10,504
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	10,504
Gross Programme Costs	44,135
<i>Less:</i>	
Programme DEL Income	-12,780
Programme AME Income	-
Non-budget income	-
Net Programme Costs	31,355
Total Net Operating Costs	41,859
<i>Of which:</i>	
Resource DEL	41,828
Capital DEL	-
Resource AME	31
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	-
Total Resource Budget	41,859
<i>Of which:</i>	
Resource DEL	41,828
Resource AME	31
<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	-
Total Resource (Estimate)	41,859

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL

-12,780

Of which:

Programme

Sales of Goods and Services

-12,780

Of which:

A The National Archives (DEL)

-12,780

Total Programme

-12,780

Total Voted Resource Income

-12,780

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

No CFER income or receipts are expected in 2021-22.

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.

United Kingdom Supreme Court

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Reserve claim funding for in-year pressures relating to loss of admin income due to the pandemic	100,000		
Total change in Resource DEL (Voted)	100,000		100,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	100,000		
Total change in Net Cash Requirement	100,000		100,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	100,000	-	100,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	100,000	-	100,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	100,000		

Supplementary amounts required in the year ending 31 March 2022 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 and Outreach activities of the UKSC, 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 the President, Deputy President and Justices and maintenance of links with apex courts in other countries. The court's response to the coronavirus Covid-19 pandemic.

Income arising from:

Court fees and receipts, contributions from the devolved government and court services in England and Wales, Scotland, and Northern Ireland, contributions from the Ministry of Justice to cover support provided to the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC), 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, 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.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1,020	2,900	100	-	1,120	2,900	500	-	500
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,020	2,900	100	-	1,120	2,900	500	-	500
Total Spending in DEL								
		100	-					
Total for Estimate								
		100	-					
<i>Of which:</i>								
Voted Expenditure								
		100	-					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,970	100	3,070

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration		Programme		Net				
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
1,180	-60	1,120	10,573	-7,673	2,900	500	-	500
<i>Of which:</i>								
A United Kingdom Supreme Court								
1,180	-60	1,120	10,573	-7,673	2,900	500	-	500
Non-voted expenditure								
-	-	-	3,000	-	3,000	-	-	-
<i>Of which:</i>								
B UK Supreme Court Non-Voted								
-	-	-	3,000	-	3,000	-	-	-
Total Spending in DEL								
1,180	-60	1,120	13,573	-7,673	5,900	500	-	500
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	1,000	-	1,000	-	-	-
<i>Of which:</i>								
C United Kingdom Supreme Court								
-	-	-	1,000	-	1,000	-	-	-
Total Spending in AME								
-	-	-	1,000	-	1,000	-	-	-
Total for Estimate								
1,180	-60	1,120	14,573	-7,673	6,900	500	-	500
<i>Of which:</i>								
Voted Expenditure								
1,180	-60	1,120	11,573	-7,673	3,900	500	-	500
Non Voted Expenditure								
-	-	-	3,000	-	3,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	7,920	100	8,020
Net Capital Requirement	500	-	500
Accruals to cash adjustments	-2,450	-	-2,450
<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	-	-2,450
New provisions and adjustments to previous provisions	-	-	-
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	-	-	-
Removal of non-voted budget items	-3,000	-	-3,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-	-3,000
Other adjustments	-	-	-
Net Cash Requirement	2,970	100	3,070

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

£'000

Revised
Plans

Gross Administration Costs	1,180
<i>Less:</i>	
Administration DEL Income	-60
Net Administration Costs	1,120
Gross Programme Costs	14,573
<i>Less:</i>	
Programme DEL Income	-7,673
Programme AME Income	-
Non-budget income	-
Net Programme Costs	6,900
Total Net Operating Costs	8,020
<i>Of which:</i>	
Resource DEL	7,020
Capital DEL	-
Resource AME	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	-
Total Resource Budget	8,020
<i>Of which:</i>	
Resource DEL	7,020
Resource AME	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	-
Total Resource (Estimate)	8,020

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-7,733***Of which:*

Administration

Sales of Goods and Services

-60

Of which:

A United Kingdom Supreme Court

-60

Total Administration

-60

Programme

Sales of Goods and Services

-7,673

Of which:

A United Kingdom Supreme Court

-7,673

Total Programme

-7,673

Total Voted Resource Income**-7,733**

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

No CFER income or receipts are expected in 2021-22.

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: Vicky Fox

Vicky Fox 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.

Government Actuary's Department

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) COVID-19 support to manage increased financial risk	250,000		
Total change in Resource DEL (Voted)	250,000		250,000
ii (Section C) Adjusted dilapidations provision	130,000		
Total change in Resource AME (Voted)	130,000		130,000
Revised net cash requirement to reflect the changes to resources as set out above	250,000		
Total change in Net Cash Requirement	250,000		250,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	250,000	-	250,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	130,000	-	130,000
Capital	-	-	-
Total Net Budget			
Resource	380,000	-	380,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	250,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1	-	250	-	251	-	200	-	200
<i>Of which:</i>								
A Administration								
-19	-	250	-	231	-	200	-	200
Total Spending in DEL								
		250	-					
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	50	-	130	-	180	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	50	-	130	-	180	-	-	-
Total Spending in AME								
		-	130					
Total for Estimate								
		250	130					
<i>Of which:</i>								
Voted Expenditure								
		250	130					
Non Voted Expenditure								
		-	-					

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	122	250	372

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
25,475	-25,224	251	-	-	-	200	-	200
<i>Of which:</i>								
A Administration								
25,455	-25,224	231	-	-	-	200	-	200
B Use of Provisions (DEL)								
20	-	20	-	-	-	-	-	-
Total Spending in DEL								
25,475	-25,224	251	-	-	-	200	-	200
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	180	-	180	-	-	-
<i>Of which:</i>								
C Provisions (AME)								
-	-	-	180	-	180	-	-	-
Total Spending in AME								
-	-	-	180	-	180	-	-	-
Total for Estimate								
25,475	-25,224	251	180	-	180	200	-	200
<i>Of which:</i>								
Voted Expenditure								
25,475	-25,224	251	180	-	180	200	-	200
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	51	380	431
Net Capital Requirement	200	-	200
Accruals to cash adjustments	-129	-130	-259
<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	-391	-	-391
New provisions and adjustments to previous provisions	-70	-130	-200
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-	-63
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	375	-	375
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	-	20
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	122	250	372

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

	£'000
	Revised Plans
Gross Administration Costs	25,455
<i>Less:</i>	
Administration DEL Income	-25,224
Net Administration Costs	231
Gross Programme Costs	200
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	200
Total Net Operating Costs	431
<i>Of which:</i>	
Resource DEL	231
Capital DEL	-
Resource AME	200
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	-
Total Resource Budget	431
<i>Of which:</i>	
Resource DEL	251
Resource AME	180
<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	-
Total Resource (Estimate)	431

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL	-25,224
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-25,224
<i>Of which:</i>	
A: Administration	-25,224
Total Administration	<u>-25,224</u>
Total Voted Resource Income	<u>-25,224</u>

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

No CFER income or receipts are expected in 2021-22.

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 (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.

Office of Gas and Electricity Markets

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Section A: reserve claim - provisions for possible legal challenge.	77,900,000		
Section A: Revised licence fee to reflect 21/22 costs in response to global energy market volatility.	8,054,000	-8,054,000	
Section A: Reduction in income relating to provision change.	5,946,000		
Section A: Transfer from BEIS for Heat Networks.	755,000		
Section B: Transfer from RDEL to CDEL for system development costs.	8,435,000	-8,435,000	
Section B: Depreciation associated with capital investment in D&S systems.	565,000		
Section C: Income and Expenditure relating to Green Gas Support Scheme levy.	1,000,000	-1,000,000	
Section C: Transfer from BEIS for Green Gas setup.	2,470,000		
Section C: Transfer from RDEL to CDEL for Green Gas setup.		-1,691,000	
Total change in Resource DEL (Voted)	105,125,000	-19,180,000	85,945,000
Section A: Reserve claim for building and IT costs.	600,000		
Section B: Transfer from RDEL to CDEL for system development costs and associated income.	8,435,000	-8,435,000	
Section C: Transfer from RDEL for Green Gas system setup costs.	1,691,000		
Total change in Capital DEL (Voted)	10,726,000	-8,435,000	2,291,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. It also takes account of movements in debtors and creditors.	12,248,000		
Total change in Net Cash Requirement	12,248,000		12,248,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	85,945,000	-	85,945,000
Capital	2,291,000	-	2,291,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	85,945,000	-	85,945,000
Capital	2,291,000	-	2,291,000
Non-Budget Expenditure	-		
Net cash requirement	12,248,000		

Supplementary amounts required in the year ending 31 March 2022 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.

* Administration and payments made under the Green Gas Support Scheme.

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.

* Income arising from fees and charges levied under the Green Gas Support Scheme; bank interest.

Office of Gas and Electricity Markets will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-7,300	-	84,411	1,534	77,111	1,534	1,500	2,291	3,791
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
-8,001	-	83,846	755	75,845	755	1,500	600	2,100
B Ofgem E-Serve: Administration								
701	-	565	-	1,266	-	-	-	-
C Ofgem Green Gas: Administration								
-	-	-	779	-	779	-	1,691	1,691
Total Spending in DEL								
		84,411	1,534			2,291		
Total for Estimate								
		84,411	1,534			2,291		
<i>Of which:</i>								
Voted Expenditure								
		84,411	1,534			2,291		
Non Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	12,068	12,248	24,316

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
218,241	-141,130	77,111	1,534	-	1,534	12,226	-8,435	3,791
<i>Of which:</i>								
A Gas and Electricity Markets Authority: Administration								
176,516	-100,671	75,845	755	-	755	2,100	-	2,100
B Ofgem E-Serve: Administration								
40,725	-39,459	1,266	-	-	-	8,435	-8,435	-
C Ofgem Green Gas: Administration								
1,000	-1,000	-	779	-	779	1,691	-	1,691
Total Spending in DEL								
218,241	-141,130	77,111	1,534	-	1,534	12,226	-8,435	3,791
Total for Estimate								
218,241	-141,130	77,111	1,534	-	1,534	12,226	-8,435	3,791
<i>Of which:</i>								
Voted Expenditure								
218,241	-141,130	77,111	1,534	-	1,534	12,226	-8,435	3,791
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	-7,300	85,945	78,645
Net Capital Requirement	1,500	2,291	3,791
Accruals to cash adjustments	17,868	-75,988	-58,120
<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	-594	-2,094
New provisions and adjustments to previous provisions	-	-74,500	-74,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-	-85
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	8,453	-2,948	5,505
Increase (-) / Decrease (+) in creditors	3,000	-2,000	1,000
Use of provisions	8,000	4,054	12,054
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	12,068	12,248	24,316

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

	£'000
	Revised Plans
Gross Administration Costs	218,241
<i>Less:</i>	
Administration DEL Income	-141,130
Net Administration Costs	77,111
Gross Programme Costs	1,534
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	1,534
Total Net Operating Costs	78,645
<i>Of which:</i>	
Resource DEL	78,645
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	-
Total Resource Budget	78,645
<i>Of which:</i>	
Resource DEL	78,645
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	-
Total Resource (Estimate)	78,645

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL	-141,130
<i>Of which:</i>	
Administration	
Sales of Goods and Services	-42,135
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-3,970
B Ofgem E-Serve: Administration	-38,165
Taxation	-98,995
<i>Of which:</i>	
A Gas and Electricity Markets Authority: Administration	-96,701
B Ofgem E-Serve: Administration	-1,294
C Ofgem Green Gas: Administration	-1,000
Total Administration	<u>-141,130</u>
 Total Voted Resource Income	 <u>-141,130</u>
 Voted Capital DEL	 -8,435
<i>Of which:</i>	
Programme	
Sales of Assets	-8,435
<i>Of which:</i>	
B Ofgem E-Serve: Administration	-8,435
Total Programme	<u>-8,435</u>
 Total Voted Capital Income	 <u>-8,435</u>

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

No CFER income or receipts are expected in 2021-22.

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 Brearley

Jonathan Brearley 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

Intangible assets relating to bespoke software developed by Ofgem are recognised at historic cost and depreciated over the life of the scheme or four years, whichever is lower.

Water Services Regulation Authority

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(SECTION A) Increase in RDEL ring-fenced expenditure in relation to depreciation and will be offset by a reduction in RDEL non ring-fenced expenditure. Depreciation change: Rollout of replacement mobile phones and surface pro laptops for staff, and an upgrade of video conferencing equipment in Birmingham and London offices.	90,000	-90,000	
(SECTION A) Token increase in RDEL to enable Parliament to vote Supplementary Estimate.	1,000		
Total change in Resource DEL (Voted)	91,000	-90,000	1,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	1,000	-	1,000
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	1,000	-	1,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	-		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Water Services Regulation Authority on:

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 noncash 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 participants' share of collaborative projects, sale of fixed assets and any other miscellaneous cost recovery receipts.

Water Services Regulation Authority will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
150	-	1	-	151	-	600	-	600
<i>Of which:</i>								
A Water Services Regulation Authority								
150	-	1	-	151	-	600	-	600
Total Spending in DEL								
		1	-					
Total for Estimate								
		1	-					
<i>Of which:</i>								
Voted Expenditure								
		1	-					
Non-Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,753	-	5,753

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
31,801	-31,650	151	-	-	-	600	-	600
<i>Of which:</i>								
A Water Services Regulation Authority								
31,801	-31,650	151	-	-	-	600	-	600
Total Spending in DEL								
31,801	-31,650	151	-	-	-	600	-	600
Total for Estimate								
31,801	-31,650	151	-	-	-	600	-	600
<i>Of which:</i>								
Voted Expenditure								
31,801	-31,650	151	-	-	-	600	-	600
Non-Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	150	1	151
Net Capital Requirement	600	-	600
Accruals to cash adjustments	5,003	-1	5,002
<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	-310	-90	-400
New provisions and adjustments to previous provisions	-150	-	-150
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-43	-	-43
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	5,353	89	5,442
Use of provisions	153	-	153
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	5,753	-	5,753

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

	£'000
	Revised Plans
Gross Administration Costs	31,801
<i>Less:</i>	
Administration DEL Income	-31,650
Net Administration Costs	151
Gross Programme Costs	-
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-
Net Programme Costs	-
Total Net Operating Costs	151
<i>Of which:</i>	
Resource DEL	151
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	-
Total Resource Budget	151
<i>Of which:</i>	
Resource DEL	151
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	-
Total Resource (Estimate)	151

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource DEL**-31,650***Of which:*

Administration

Taxation

-31,650

Of which:

A Water Services Regulation Authority

-31,650

Total Administration

-31,650

Total Voted Resource Income**-31,650**

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

No CFER income or receipts are expected in 2021-22.

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: David Black

David Black 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.

Export Credits Guarantee Department

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
The decrease of £100m represents change in the period in relation to claims provision, underwriting fund movement, impairment and impact of the foreign exchange movement.		-100,000,000	
Total change in Resource AME (Voted)		-100,000,000	-100,000,000
The reduction of £280m represents lower Direct Lending drawings when compared to the Main Estimate 2021-22, where some budgeted deals did not materialise, and others moved into 2022-23.		-280,000,000	
Total change in Capital AME (Voted)		-280,000,000	-280,000,000
The reduction of £600m mostly represents lower Direct Lending (CAME) drawings for the period, together with revised claims provision, foreign exchange movement and adjustment to the working capital (debtors and creditors).		-600,000,000	
Total change in Net Cash Requirement		-600,000,000	-600,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-100,000,000	-	-100,000,000
Capital	-280,000,000	-	-280,000,000
Total Net Budget			
Resource	-100,000,000	-	-100,000,000
Capital	-280,000,000	-	-280,000,000
Non-Budget Expenditure	-		
Net cash requirement	-600,000,000		

Supplementary amounts required in the year ending 31 March 2022 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), including Governmental response to the coronavirus Covid-19 pandemic.

Income arising from:

Some underwriting activity, notional income in respect of the Apprenticeship Levy and sponsorship income raised to defray specific marketing costs.

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.

Part II: Changes Proposed

£'000

	Present		Net Resources Changes		Revised		Net Capital		
	Admin 1	Prog 2	Admin 3	Prog 4	Admin 5	Prog 6	Present 7	Changes 8	Revised 9
Spending in Annually Managed Expenditure (AME)									
Voted Expenditure	-	748,384	-	-100,000	-	648,384	1,881,142	-280,000	1,601,142
<i>Of which:</i>									
B Export Credits	-	326,237	-	-150,000	-	176,237	-	-	-
E Direct Lending	-	422,144	-	50,000	-	472,144	1,881,748	-280,000	1,601,748
Total Spending in AME			-	-100,000				-280,000	
Total for Estimate			-	-100,000				-280,000	
<i>Of which:</i>									
Voted Expenditure			-	-100,000				-280,000	
Non Voted Expenditure			-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	2,143,186	-600,000	1,543,186

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted expenditure								
75,149	-75,148	1	-	-	-	1,600	-	1,600
<i>Of which:</i>								
A Export Credit Guarantees and Investments								
75,149	-75,148	1	-	-	-	1,600	-	1,600
Total Spending in DEL								
75,149	-75,148	1	-	-	-	1,600	-	1,600
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	939,147	-290,763	648,384	1,725,019	-123,877	1,601,142
<i>Of which:</i>								
B Export Credits								
-	-	-	430,303	-254,066	176,237	-	-	-
C Fixed Rate Export Finance / Export Finance Assistance								
-	-	-	368	-264	104	-	-	-
D Refinanced Loans and Interest Equalisation								
-	-	-	-	-101	-101	-	-606	-606
E Direct Lending								
-	-	-	508,476	-36,332	472,144	1,725,019	-123,271	1,601,748
Total Spending in AME								
-	-	-	939,147	-290,763	648,384	1,725,019	-123,877	1,601,142
Total for Estimate								
75,149	-75,148	1	939,147	-290,763	648,384	1,726,619	-123,877	1,602,742
<i>Of which:</i>								
Voted Expenditure								
75,149	-75,148	1	939,147	-290,763	648,384	1,726,619	-123,877	1,602,742
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	748,385	-100,000	648,385
Net Capital Requirement	1,882,742	-280,000	1,602,742
Accruals to cash adjustments	-487,941	-220,000	-707,941
<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	-525	-	-525
New provisions and adjustments to previous provisions	-602,865	209,398	-393,467
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-545,540	-	-545,540
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	560,673	-429,398	131,275
Increase (-) / Decrease (+) in creditors	100,316	-	100,316
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	2,143,186	-600,000	1,543,186

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

	£'000
	Revised Plans
Gross Administration Costs	75,149
<i>Less:</i>	
Administration DEL Income	-75,148
Net Administration Costs	1
Gross Programme Costs	939,147
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-290,763
Non-budget income	-
Net Programme Costs	648,384
Total Net Operating Costs	648,385
<i>Of which:</i>	
Resource DEL	1
Capital DEL	-
Resource AME	648,384
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	-
Total Resource Budget	648,385
<i>Of which:</i>	
Resource DEL	1
Resource AME	648,384
<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	-
Total Resource (Estimate)	648,385

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL **-75,148**

Of which:

Administration

Sales of Goods and Services

-75,124

Of which:

A Export Credit Guarantees and Investments

-75,124

Other Income

-24

Of which:

A Export Credit Guarantees and Investments

-24

Total Administration

-75,148

Voted Resource AME **-290,763**

Of which:

Programme

Sales of Goods and Services

-252,077

Of which:

B Export Credits

-252,077

Interest and Dividends

-38,686

Of which:

B Export Credits

-1,989

C Fixed Rate Export Finance / Export Finance Assistance

-264

D Refinanced Loans and Interest Equalisation

-101

E Direct Lending

-36,332

Total Programme

-290,763

Total Voted Resource Income **-365,911**

Voted Capital AME **-123,877**

Of which:

Programme

Repayments

-123,877

Of which:

D Refinanced Loans and Interest Equalisation

-606

E Direct Lending

-123,271

Total Programme

-123,877

Total Voted Capital Income **-123,877**

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

No CFER income or receipts are expected in 2021-22.

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.

House of Lords

Introduction

This Supplementary Estimate is required for the following purposes:

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
i. (Section A) Decrease in resource costs relating to the House of Lords in 2021-22		-6,671,000	
Total change in Resource DEL (Voted)		-6,671,000	-6,671,000
i. (Section C) Non-cash budgetary provision relating to movements in the revaluation of the Parliamentary Estate in 2021-22	10,519,000		
Total change in Resource AME (Voted)	10,519,000		10,519,000
i. (Section B) Decreased in year capital expenditure relating to timing of certain capital programmes and projects on the Parliamentary Estate.		-16,547,000	
Total change in Capital DEL (Voted)		-16,547,000	-16,547,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.		-23,127,000	
Total change in Net Cash Requirement		-23,127,000	-23,127,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-6,671,000	-	-6,671,000
Capital	-16,547,000	-	-16,547,000
Annually Managed Expenditure			
Resource	10,519,000	-	10,519,000
Capital	-	-	-
Total Net Budget			
Resource	3,848,000	-	3,848,000
Capital	-16,547,000	-	-16,547,000
Non-Budget Expenditure	-		
Net Cash Requirement	-23,127,000		

Supplementary amounts required in the year ending 31 March 2022 for 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; supporting the Parliamentary response to the coronavirus Covid-19 pandemic; 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; supporting the Parliamentary response to the coronavirus Covid-19 pandemic; and provisions and other non-cash costs falling in AME.

House of Lords Administration will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	148,133	-	-6,671	-	141,462	71,771	-16,547	55,224
<i>Of which:</i>								
A Administration								
-	109,872	-	-6,988	-	102,884	5,042	-258	4,784
B Works Services								
-	38,261	-	317	-	38,578	66,729	-16,289	50,440
Total Spending in DEL								
		-	-6,671			-16,547		
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	1	-	10,519	-	10,520	-	-	-
<i>Of which:</i>								
C Administration								
-	1	-	10,519	-	10,520	-	-	-
Total Spending in AME								
		-	10,519			-		
Total for Estimate								
		-	3,848			-16,547		
<i>Of which:</i>								
Voted Expenditure								
		-	3,848			-16,547		
Non-Voted Expenditure								
		-	-			-		

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	206,625	-23,127	183,498

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross 1	Income 2	Net 3	Gross 4	Income 5	Net 6	Gross 7	Income 8	Net 9
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
-	-	-	144,134	-2,672	141,462	55,224	-	55,224
<i>Of which:</i>								
A Administration								
-	-	-	105,553	-2,669	102,884	4,784	-	4,784
B Works Services								
-	-	-	38,581	-3	38,578	50,440	-	50,440
Total Spending in DEL								
-	-	-	144,134	-2,672	141,462	55,224	-	55,224
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	10,520	-	10,520	-	-	-
<i>Of which:</i>								
C Administration								
-	-	-	10,520	-	10,520	-	-	-
Total Spending in AME								
-	-	-	10,520	-	10,520	-	-	-
Total for Estimate								
-	-	-	154,654	-2,672	151,982	55,224	-	55,224
<i>Of which:</i>								
Voted Expenditure								
-	-	-	154,654	-2,672	151,982	55,224	-	55,224
Non-Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	148,134	3,848	151,982
Net Capital Requirement	71,771	-16,547	55,224
Accruals to cash adjustments	-13,280	-10,428	-23,708
<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	-12,040	-10,420	-22,460
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-75	-8	-83
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	50	-	50
Increase (+) / Decrease (-) in debtors	25	-	25
Increase (-) / Decrease (+) in creditors	-1,240	-	-1,240
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	206,625	-23,127	183,498

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

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
Net Administration Costs	-
Gross Programme Costs	154,654
<i>Less:</i>	
Programme DEL Income	-2,672
Programme AME Income	-
Non-budget income	-
Net Programme Costs	151,982
Total Net Operating Costs	151,982
<i>Of which:</i>	
Resource DEL	141,462
Capital DEL	-
Resource AME	10,520
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	-
Total Resource Budget	151,982
<i>Of which:</i>	
Resource DEL	141,462
Resource AME	10,520
<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	-
Total Resource (Estimate)	151,982

Part III: Note B - Analysis of Departmental Income

£'000

Revised
Plans

Voted Resource DEL**-2,672***Of which:*

Programme

Sales of Goods and Services

-2,672

Of which:

A Administration

-2,669

B Works Services

-3

Total Programme

-2,672**Total Voted Resource Income**

-2,672

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

No CFER income or receipts are expected in 2021-22.

Part III: Note D - Explanation of Accounting Officer responsibilities

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: Simon Burton, Clerk of the Parliaments

Simon Burton, Clerk of the Parliaments, has personal responsibility for the proper presentation of the 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.

Armed Forces Pension and Compensation Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
An increase in resource expenditure, driven by increased Current Service Costs as a result of higher employer contributions (SCAPE).	100,000,000		
An increase in resource expenditure, driven by a Past Service Cost increase in relation to a pension legal case.	1,300,000,000		
Total change in Resource AME (Voted)	1,400,000,000		1,400,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,400,000,000	-	1,400,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,400,000,000	-	1,400,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2022 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 purchases of added years.

Ministry of Defence will account for this Estimate.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	6,490,778	-	1,400,000	-	7,890,778	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	6,490,778	-	1,400,000	-	7,890,778	-	-	-
Total Spending in AME								
		-	1,400,000					
Total for Estimate								
		-	1,400,000					
<i>Of which:</i>								
Voted Expenditure								
		-	1,400,000					
Non Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,296,967	-	1,296,967

Part II: Revised subhead detail including additional provision

£'000

Revised Plans								
Resources						Capital		
Administration			Programme					
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	11,863,778	-3,973,000	7,890,778	-	-	-
<i>Of which:</i>								
A Retired pay, pensions and other payments to ex-service personnel								
-	-	-	11,863,778	-3,973,000	7,890,778	-	-	-
Total Spending in AME								
-	-	-	11,863,778	-3,973,000	7,890,778	-	-	-
Total for Estimate								
-	-	-	11,863,778	-3,973,000	7,890,778	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	11,863,778	-3,973,000	7,890,778	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	6,490,778	1,400,000	7,890,778
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-5,193,811	-1,400,000	-6,593,811
<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	-10,463,778	-1,400,000	-11,863,778
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	803	-	803
Increase (-) / Decrease (+) in creditors	-62,773	-	-62,773
Use of provisions	5,331,937	-	5,331,937
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,296,967	-	1,296,967

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

Gross Programme Costs	11,863,778
<i>Of which:</i>	
Increases in liability	8,636,611
Interest on scheme liability	3,227,167
Other expenditure	-
<i>Less:</i>	
Contributions received	-3,972,400
Transfers in	-600
Other income	-
Net Programme Costs	7,890,778
Total Net Operating Costs	7,890,778
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	7,890,778
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	7,890,778
<i>Of which:</i>	
Resource DEL	-
Resource AME	7,890,778
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	7,890,778

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-3,973,000
<i>Of which:</i>	
Programme	
Pensions	-3,973,000
<i>Of which:</i>	
A Retired pay, pensions and other payments to ex-service personnel	-3,973,000
Total Programme	<u>-3,973,000</u>
Total Voted Resource Income	<u>-3,973,000</u>

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

No CFER income or receipts are expected in 2021-22.

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: David Williams

David Williams 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.

Foreign, Commonwealth and Development Office: Overseas Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(Section A) Increase in expected credit losses	1,500,000		
Total change in Resource AME (Voted)	1,500,000		1,500,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,500,000	-	1,500,000
Capital	-	-	-
Total Net Budget			
Resource	1,500,000	-	1,500,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-		

Supplementary amounts required in the year ending 31 March 2022 for expenditure by Foreign, Commonwealth and Development Office: 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.

Foreign, Commonwealth and Development Office will account for this Estimate.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	8,000	-	1,500	-	9,500	-	-	-
<i>Of which:</i>								
A Interest On Liabilities and Other Expenses								
-	8,000	-	1,500	-	9,500	-	-	-
Total Spending in AME								
		-	1,500					
Total for Estimate								
		-	1,500					
<i>Of which:</i>								
Voted Expenditure								
		-	1,500					
Non Voted Expenditure								
		-	-					
						£'000		

	Present Plans	Changes	Revised Plans
Net Cash Requirement	49,500	-	49,500

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	9,500	-	9,500	-	-	-
<i>Of which:</i>								
A Interest On Liabilities and Other Expenses								
-	-	-	9,500	-	9,500	-	-	-
Total Spending in AME								
-	-	-	9,500	-	9,500	-	-	-
Total for Estimate								
-	-	-	9,500	-	9,500	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	9,500	-	9,500	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,000	1,500	9,500
Net Capital Requirement	-	-	-
Accruals to cash adjustments	41,500	-1,500	40,000
<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	-8,000	-1,500	-9,500
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	49,500	-	49,500
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	49,500	-	49,500

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	9,500
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	7,700
Other expenditure	1,800
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	9,500
Total Net Operating Costs	9,500
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	9,500
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-
<i>Adjustments to remove:</i>	
Capital in the FCRA	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	9,500
<i>Of which:</i>	
Resource DEL	-
Resource AME	9,500
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	9,500

Part III: Note B - Analysis of Departmental Income

No departmental income is expected in 2021-22.

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

No CFER income or receipts are expected in 2021-22.

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 Philip Barton KCMG OBE

Sir Philip Barton KCMG OBE 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.

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.	14
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.	143
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.	12

Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	73,000

National Health Service Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase in income from pension contributions		-656,962,000	
An increase in transfers-in receipts		-13,000,000	
Increase in interest due to change in assumptions and increase of pension contributions	374,970,000		
Increase in Current Service cost due to increase in pension contributions	1,590,981,000		
Total change in Resource AME (Voted)	1,965,951,000	-669,962,000	1,295,989,000
Increase in income		-669,962,000	
Increase in pension lump sum payments	416,000,000		
Increase in payments to HMRC in relation to Lifetime Allowance and Annual Allowance charges	61,000,000		
Increase in other pension payments	225,724,000		
Change in debtors/creditors	85,524,000		
Total change in Net Cash Requirement	788,248,000	-669,962,000	118,286,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,295,989,000	-	1,295,989,000
Capital	-	-	-
Total Net Budget			
Resource	1,295,989,000	-	1,295,989,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	118,286,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	33,706,361	-	1,295,989	-	35,002,350	-	-	-
<i>Of which:</i>								
A Pensions								
-	33,706,361	-	1,295,989	-	35,002,350	-	-	-
Total Spending in AME								
		-	1,295,989					
Total for Estimate								
		-	1,295,989					
<i>Of which:</i>								
Voted Expenditure								
		-	1,295,989					
Non Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-3,921,467	118,286	-3,803,181

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	52,552,799	-17,550,449	35,002,350	-	-	-
<i>Of which:</i>								
A Pensions								
-	-	-	52,552,799	-17,550,449	35,002,350	-	-	-
Total Spending in AME								
-	-	-	52,552,799	-17,550,449	35,002,350	-	-	-
Total for Estimate								
-	-	-	52,552,799	-17,550,449	35,002,350	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	52,552,799	-17,550,449	35,002,350	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	33,706,361	1,295,989	35,002,350
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-37,627,828	-1,177,703	-38,805,531
<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	-50,546,848	-1,965,951	-52,512,799
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	18,350	152,200	170,550
Increase (-) / Decrease (+) in creditors	-3,330	-66,676	-70,006
Use of provisions	12,904,000	702,724	13,606,724
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	-3,921,467	118,286	-3,803,181

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Revised
Plans

Gross Programme Costs	52,552,799
<i>Of which:</i>	
Increases in liability	42,537,829
Interest on scheme liability	9,974,970
Other expenditure	40,000
<i>Less:</i>	
Contributions received	-17,373,978
Transfers in	-75,000
Other income	-101,471
Net Programme Costs	35,002,350
Total Net Operating Costs	35,002,350
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	35,002,350
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	35,002,350
<i>Of which:</i>	
Resource DEL	-
Resource AME	35,002,350
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	35,002,350

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME**-17,550,449***Of which:*

Programme

Pensions

-17,550,449

Of which:

A Pensions

-17,550,449

Total Programme

-17,550,449

Total Voted Resource Income

-17,550,449

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

No CFER income or receipts are expected in 2021-22.

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: Michael Brodie

Michael Brodie 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.

Teachers' Pension Scheme (England and Wales)

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
SECTION A			
Increase mainly due to an increase in Current Service Cost caused by higher than forecast Employer contributions. Also an increase to the administration fee due to HMRC revisiting their guidance on the treatment of VAT on the recharges from Department for Education.	184,732,000		
SECTION A			
Decrease mainly due to an increase in Contribution Income.		-59,525,000	
Total change in Resource AME (Voted)	184,732,000	-59,525,000	125,207,000
Reduction to the Net Cash Requirement mainly due to increased contributions and a reduction in pension lump sum payments.			
		-105,923,000	
Total change in Net Cash Requirement		-105,923,000	-105,923,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	125,207,000	-	125,207,000
Capital	-	-	-
Total Net Budget			
Resource	125,207,000	-	125,207,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-105,923,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Present	Net Capital Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	17,873,811	-	125,207	-	17,999,018	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	17,873,811	-	125,207	-	17,999,018	-	-	-
Total Spending in AME								
		-	125,207				-	
Total for Estimate								
		-	125,207				-	
<i>Of which:</i>								
Voted Expenditure								
		-	125,207				-	
Non Voted Expenditure								
		-	-				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,883,413	-105,923	1,777,490

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	26,932,671	-8,933,653	17,999,018	-	-	-
<i>Of which:</i>								
A Pensions and associated payments								
-	-	-	26,932,671	-8,933,653	17,999,018	-	-	-
Total Spending in AME								
-	-	-	26,932,671	-8,933,653	17,999,018	-	-	-
Total for Estimate								
-	-	-	26,932,671	-8,933,653	17,999,018	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	26,932,671	-8,933,653	17,999,018	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	17,873,811	125,207	17,999,018
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-15,990,398	-231,130	-16,221,528
<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	-26,740,542	-142,964	-26,883,506
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	27,590	24,800	52,390
Increase (-) / Decrease (+) in creditors	-6,778	33,031	26,253
Use of provisions	10,729,332	-145,997	10,583,335
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,883,413	-105,923	1,777,490

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	26,932,671
<i>Of which:</i>	
Increases in liability	20,685,922
Interest on scheme liability	6,197,584
Other expenditure	49,165
<i>Less:</i>	
Contributions received	-8,897,229
Transfers in	-15,001
Other income	-21,423
Net Programme Costs	17,999,018
Total Net Operating Costs	17,999,018
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	17,999,018
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	17,999,018
<i>Of which:</i>	
Resource DEL	-
Resource AME	17,999,018
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	17,999,018

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-8,933,653
<i>Of which:</i>	
Programme	
Pensions	-8,933,653
<i>Of which:</i>	
A Pensions and associated payments	-8,933,653
Total Programme	<u>-8,933,653</u>
Total Voted Resource Income	<u>-8,933,653</u>

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

No CFER income or receipts are expected in 2021-22.

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: Susan Acland-Hood

Susan Acland-Hood 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 K - Contingent Liabilities

Nature of liability	£'000
In the unlikely event of a default by the approved Additional Voluntary Contributions provider, the Scheme will guarantee pension payments. This guarantee does not apply to members who make payments to other institutions offering Free Standing AVCs.	23,000

UK Atomic Energy Authority Pension Schemes

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase due to higher than previously forecast pension liabilities.	936,000		
Total change in Resource AME (Voted)	936,000		936,000
Revisions to the Net Cash Requirement reflect the net effect of changes to resources as set out above. It also takes account of movements in debtors and creditors.	16,968,000		
Total change in Net Cash Requirement	16,968,000		16,968,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	936,000	-	936,000
Capital	-	-	-
Total Net Budget			
Resource	936,000	-	936,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	16,968,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	196,900	-	936	-	197,836	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	196,900	-	936	-	197,836	-	-	-
Total Spending in AME								
		-	936				-	
Total for Estimate								
		-	936				-	
<i>Of which:</i>								
Voted Expenditure								
		-	936				-	
Non Voted Expenditure								
		-	-				-	
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	230,200	16,968	247,168

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	250,756	-52,920	197,836	-	-	-
<i>Of which:</i>								
A Pensions, transfer values, repayments of contributions								
-	-	-	250,756	-52,920	197,836	-	-	-
Total Spending in AME								
-	-	-	250,756	-52,920	197,836	-	-	-
Total for Estimate								
-	-	-	250,756	-52,920	197,836	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	250,756	-52,920	197,836	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	196,900	936	197,836
Net Capital Requirement	-	-	-
Accruals to cash adjustments	33,300	16,032	49,332
<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	-242,100	-8,656	-250,756
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	-	10,000	10,000
Use of provisions	275,400	14,688	290,088
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	230,200	16,968	247,168

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	250,756
<i>Of which:</i>	
Increases in liability	141,156
Interest on scheme liability	109,600
Other expenditure	-
<i>Less:</i>	
Contributions received	-46,224
Transfers in	-6,372
Other income	-324
Net Programme Costs	197,836
Total Net Operating Costs	197,836
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	197,836
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	197,836
<i>Of which:</i>	
Resource DEL	-
Resource AME	197,836
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	197,836

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-52,920
<i>Of which:</i>	
Programme	
Pensions	-52,920
<i>Of which:</i>	
A Pensions, transfer values, repayments of contributions	-52,920
Total Programme	<u>-52,920</u>
Total Voted Resource Income	<u>-52,920</u>

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

No CFER income or receipts are expected in 2021-22.

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 Munby

Sarah Munby 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.

Ministry of Justice: Judicial Pensions Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
(SECTION A) Increase in current service cost.	1,288,000		
(SECTION A) Increase in Net Interest Cost.	1,900,000		
(SECTION A) Increase in Provisions.	100,000,000		
Total change in Resource AME (Voted)	103,188,000		103,188,000
(SECTION B) Decrease in current service cost.		-18,688,000	
Total change in Resource AME (Non-Voted)		-18,688,000	-18,688,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above.	19,414,000		
Total change in Net Cash Requirement	19,414,000		19,414,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	103,188,000	-18,688,000	84,500,000
Capital	-	-	-
Total Net Budget			
Resource	103,188,000	-18,688,000	84,500,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net Cash Requirement	19,414,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Changes Proposed

£'000

Net Resources						Net Capital		
Present		Changes		Revised		Present	Changes	Revised
Admin	Prog	Admin	Prog	Admin	Prog	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	99,812	-	103,188	-	203,000	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	99,812	-	103,188	-	203,000	-	-	-
Non-Voted Expenditure								
-	164,688	-	-18,688	-	146,000	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	164,688	-	-18,688	-	146,000	-	-	-
Total Spending in AME								
		-	84,500				-	
Total for Estimate								
		-	84,500				-	
<i>Of which:</i>								
Voted Expenditure								
		-	103,188				-	
Non-Voted Expenditure								
		-	-18,688				-	

£'000

	Present Plans	Changes	Revised Plans
Net Cash Requirement	-120,414	19,414	-101,000

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	-	-	419,000	-216,000	203,000	-	-	-
<i>Of which:</i>								
A Judicial Pension Scheme								
-	-	-	419,000	-216,000	203,000	-	-	-
Non-Voted Expenditure								
-	-	-	146,000	-	146,000	-	-	-
<i>Of which:</i>								
B Judicial Pension Scheme								
-	-	-	146,000	-	146,000	-	-	-
Total Spending in AME								
-	-	-	565,000	-216,000	349,000	-	-	-
Total for Estimate								
-	-	-	565,000	-216,000	349,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	419,000	-216,000	203,000	-	-	-
Non-Voted Expenditure								
-	-	-	146,000	-	146,000	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	264,500	84,500	349,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-220,226	-83,774	-304,000
<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	-314,812	-103,188	-418,000
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	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	94,586	19,414	114,000
Removal of non-voted budget items	-164,688	18,688	-146,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-164,688	18,688	-146,000
Other adjustments	-	-	-
Net Cash Requirement	-120,414	19,414	-101,000

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Revised Plans
Gross Programme Costs	565,000
<i>Of which:</i>	
Increases in liability	337,000
Interest on scheme liability	81,000
Other expenditure	147,000
<i>Less:</i>	
Contributions received	-216,000
Transfers in	-
Other income	-
Net Programme Costs	349,000
Total Net Operating Costs	349,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	349,000
Capital AME	-
Non-budget	-
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in 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	-
Total Resource Budget	349,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	349,000
<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	-
Total Resource (Estimate)	349,000

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME**-216,000***Of which:*

Programme

Pensions

-216,000

Of which:

A Judicial Pension Scheme

-216,000

Total Programme

-216,000
Total Voted Resource Income

-216,000

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

No CFER income or receipts are expected in 2021-22.

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

Antonio 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 (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.

Cabinet Office: Civil Superannuation

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Recalculation of current service costs due to changes in payroll receipts and benefits paid.	1,379,000,000		
Total change in Resource AME (Voted)	1,379,000,000		1,379,000,000
Consequences of the above movements in the liability.		-258,000,000	
Total change in Net Cash Requirement		-258,000,000	-258,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	1,379,000,000	-	1,379,000,000
Capital	-	-	-
Total Net Budget			
Resource	1,379,000,000	-	1,379,000,000
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	-258,000,000		

Supplementary amounts required in the year ending 31 March 2022 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 II: Changes Proposed

£'000

Present		Net Resources Changes		Revised		Net Capital		
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
-	10,832,230	-	1,379,000	-	12,211,230	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	10,832,230	-	1,379,000	-	12,211,230	-	-	-
Total Spending in AME								
		-	1,379,000					
Total for Estimate								
		-	1,379,000					
<i>Of which:</i>								
Voted Expenditure								
		-	1,379,000					
Non Voted Expenditure								
		-	-					
£'000								

	Present Plans	Changes	Revised Plans
Net Cash Requirement	1,383,200	-258,000	1,125,200

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net			
1	2	3	4	5	6	7	8	9
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	18,226,460	-6,015,230	12,211,230	-	-	-
<i>Of which:</i>								
A Civil superannuation								
-	-	-	18,226,460	-6,015,230	12,211,230	-	-	-
Total Spending in AME								
-	-	-	18,226,460	-6,015,230	12,211,230	-	-	-
Total for Estimate								
-	-	-	18,226,460	-6,015,230	12,211,230	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	18,226,460	-6,015,230	12,211,230	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	10,832,230	1,379,000	12,211,230
Net Capital Requirement	-	-	-
Accruals to cash adjustments	-9,449,030	-1,637,000	-11,086,030
<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	-16,541,430	-1,676,000	-18,217,430
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	7,092,400	39,000	7,131,400
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,383,200	-258,000	1,125,200

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000
	Plans
Gross Programme Costs	18,226,460
<i>Of which:</i>	
Increases in liability	13,999,430
Interest on scheme liability	4,218,000
Other expenditure	9,030
<i>Less:</i>	
Contributions received	-5,869,716
Transfers in	-85,047
Other income	-60,467
Net Programme Costs	12,211,230
Total Net Operating Costs	12,211,230
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	12,211,230
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	12,211,230
<i>Of which:</i>	
Resource DEL	-
Resource AME	12,211,230
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	12,211,230

Part III: Note B - Analysis of Departmental Income

£'000

**Revised
Plans**

Voted Resource AME	-6,015,230
<i>Of which:</i>	
Programme	
Pensions	-6,015,230
<i>Of which:</i>	
A Civil superannuation	-6,015,230
Total Programme	<u>-6,015,230</u>
Total Voted Resource Income	<u>-6,015,230</u>

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

No CFER income or receipts are expected in 2021-22.

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 (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.

Royal Mail Statutory Pension Scheme

Introduction

This Supplementary Estimate is required for the following purposes:

£

Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Increase to ensure sufficient cashflow in place to cover benefit payments	15,000,000		
Total change in Net Cash Requirement	15,000,000		15,000,000

Part I

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	-	-	-
Capital	-	-	-
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	-	-	-
Capital	-	-	-
Non-Budget Expenditure	-		
Net cash requirement	15,000,000		

Supplementary amounts required in the year ending 31 March 2022 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.

Part II: Revised subhead detail including additional provision

£'000

Revised Plans

Resources						Capital		
Administration			Programme			Gross	Income	Net
Gross	Income	Net	Gross	Income	Net	7	8	9
1	2	3	4	5	6			
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
-	-	-	699,000	-	699,000	-	-	-
<i>Of which:</i>								
A RMSPS Pension Scheme								
-	-	-	699,000	-	699,000	-	-	-
Total Spending in AME								
-	-	-	699,000	-	699,000	-	-	-
Total for Estimate								
-	-	-	699,000	-	699,000	-	-	-
<i>Of which:</i>								
Voted Expenditure								
-	-	-	699,000	-	699,000	-	-	-
Non Voted Expenditure								
-	-	-	-	-	-	-	-	-

Part II: Resource to cash reconciliation

£'000

	Present Plans	Changes	Revised Plans
Net Resource Requirement	699,000	-	699,000
Net Capital Requirement	-	-	-
Accruals to cash adjustments	774,000	15,000	789,000
<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	-699,000	-	-699,000
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	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	1,473,000	15,000	1,488,000
Removal of non-voted budget items	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	1,473,000	15,000	1,488,000

Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

Plans

Gross Programme Costs	699,000
<i>Of which:</i>	
Increases in liability	-
Interest on scheme liability	699,000
Other expenditure	-
<i>Less:</i>	
Contributions received	-
Transfers in	-
Other income	-
Net Programme Costs	699,000
Total Net Operating Costs	699,000
<i>Of which:</i>	
Resource DEL	-
Capital DEL	-
Resource AME	699,000
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	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-
Other adjustments	-
Total Resource Budget	699,000
<i>Of which:</i>	
Resource DEL	-
Resource AME	699,000
<i>Adjustments to include:</i>	
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
Total Resource (Estimate)	699,000

Part III: Note B - Analysis of Departmental Income

No income is expected in 2021-22.

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

No CFER income or receipts are expected in 2021-22.

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.

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- 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.

HM Treasury contacts

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