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# Central Government Supply Estimates 2023-24

## Main Supply Estimates

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May 2023



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# Central Government Supply Estimates 2023-24

## Main Supply Estimates

for the year ending 31 March 2024

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

*Ordered by the House of Commons*

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TREASURY CHAMBERS

VICTORIA ATKINS

18 May 2023

# Section 1.

## Introduction

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

### The main spending aggregates

3. The present basis for planning and controlling public expenditure was announced in the Economic and Fiscal Strategy Report 1998, *Stability and Investment in the Long Term (Cm 3978)* and the *Comprehensive Spending Review, Modern Public Services for Britain: Investing in Reform (Cm 4011)* and took effect from 1999-2000.
4. Total Managed Expenditure (TME) includes resource and capital Departmental Expenditure Limits (DEL) for which plans were set in the Spending Review 2021 and Annually Managed Expenditure (AME). AME is subject to annual review as part of the Budget process.
5. The main elements of DEL and AME that are not funded through the Supply Estimates are central government expenditure funded directly from other sources, e.g. the National Insurance Fund.

### 2023-24 Main Supply Estimates

6. The total resource and capital expenditure, for which authority is sought in the 2023-24 Main Estimates is £973.6 billion. This spending is broadly consistent with the Government's plans for public expenditure as a whole. Further information is contained in individual departmental Annual Reports and Accounts to be published in the summer.
7. **Table 1** below shows the total voted Supply provision sought for 2023-24 for Estimates, compared to the provision for 2022-23 and the outturn for 2021-22.
8. **Table 2** in Section 5 shows: the voted net resource and capital requirement within each of the budgetary boundaries; and the net cash requirements sought for each Estimate in 2023-24; the total provision for 2022-23; and the outturn for 2021-22.

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

	£ million		
	2023-24 ††	2022-23 †	2021-22 †
	Plans	Provisions	Outturn
Total Resource and Capital Departmental Expenditure Limit †††	480,719	471,623	465,685
Total Resource and Capital Annually Managed Expenditure	399,130	391,917	458,843
<b>Total Net Budget</b>	<b>879,849</b>	<b>863,540</b>	<b>924,529</b>
Total Non-Budget Expenditure	93,781	89,311	87,543
<b>Total Resource and Capital in Estimates</b>	<b>973,629</b>	<b>952,851</b>	<b>1,012,072</b>
Resource to cash adjustments	-152,957	-194,515	-329,826
<b>Total Net cash requirement</b>	<b>820,672</b>	<b>758,336</b>	<b>682,246</b>

† Figures for 2021-22 outturn and 2022-23 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2023-24 Estimate structure.

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

††† Figures include grants paid to Academies which are voted by Parliament. See paragraph 3 of DFE's Estimate for further details.

9. The 2023-24 Main Estimates are presented in seven volumes. This volume covers central government departments. Separate booklets are being presented to Parliament by:

- the House of Commons: Administration;
- the Parliamentary Works Grant;
- the National Audit Office;
- the Electoral Commission;
- the Local Government Boundary Commission for England; and
- the Independent Parliamentary Standards Authority.

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

10. Parliament votes limits on:

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

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

### Departmental Expenditure Limits (DEL)

12. Departments are expected to manage their resource and capital budgets within DEL. Failure to live within announced plans would be treated as a breach (as well as an Excess Vote) requiring investigation into its cause, an examination of the financial procedures of the department concerned and, where appropriate, a reduction in the corresponding DEL in future year(s).
13. Where there is an agreed change to a department's DEL, it must be announced to Parliament before the end of the financial year. This is usually done through the presentation of a Supplementary Estimate, which clearly identifies both voted and non-voted DEL totals. Where the department has a change to DEL, or the administration budget limit (see below), but doesn't require a Supplementary Estimate (perhaps because all the movements are non-voted) Parliament should be notified through a Written Ministerial Statement before the end of the financial year.
14. **Table 3** in Section 5 shows the control limits for all expenditure (voted and non-voted) within resource DEL for 2023-24 for the Main Estimates.

### Administration budgets

15. Administration budgets are set for most civil service departments and their executive agencies and arm's length bodies (ALBs), unless specific exemptions have been agreed. Administration budgets are a subset of resource DEL. These budgets help drive economy and efficiency in the running of government itself. They cover the costs of all central government administration other than the costs of direct frontline service provision. Departments may, with Treasury approval, offset negative DEL income relating to their administrative activities against their administration budgets.
16. Administration budgets for 2023-24 for the Main Estimates are set out in **Table 4** in Section 5. All changes require the specific approval of the Treasury. Exceeding the administration budget would constitute a breach regardless of the position on overall resource DEL and would be subject to investigation, report and possible penalty similar to that described above for breaches of overall resource DEL. In addition, and although not a separate voted limit, any breach of the administration budget would also result in an Excess Vote.
17. **Table 5** in Section 5 shows the control limits for all expenditure (voted and non-voted) within capital DEL for 2023-24 for the Main Estimates.

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

18. The Clear Line of Sight (Alignment) reforms outlined in Cm 7567 of March 2009 simplified government's financial reporting to Parliament by aligning, as far as possible, the recording of government spending in Supply Estimates with departmental budgets and accounts. The reforms were approved by the House of Commons following a debate and vote in the House in July 2010, and commenced from April 2011. The main reforms were that:
  - Parliamentary controls over government spending should be aligned with the Treasury's budgeting controls, and all expenditure should be voted net of income;
  - Estimates and accounting boundaries were extended to accommodate the spending of ALBs classified to the Central Government sector;
  - All non-voted departmental expenditure and income should be brought into the coverage of the Estimates.

19. Where complete alignment of Parliamentary controls, Departmental budgets and resource accounts is not practical, it is necessary for expenditure items to be reported differently in different documents. From 2016-17, the Department for Education's (DFE) Estimate and accounts will not wholly align to the budgets set by the Treasury. DFE's Estimates and Accounts now include the grant paid to Academies by DFE within the Estimate's Resource DEL and Capital DEL controls. The actual spending of Academies will instead be reported separately to Parliament on an Academic year basis.
20. DFE's budgeting controls as set by the Treasury, will continue to include the spending of Academies on a financial year basis whilst these entities remain classified to the Central Government Sector. DFE's Resource DEL and Capital DEL budgets as set by the Treasury (which include the spending of Academies) can be viewed in Tables 3 and 5 of this publication, whilst DFE's Resource AME budget can be viewed in Part III Note A of DFE's Estimate.

## Section 2.

# Format of Supply Estimates

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1. This section explains the format of Main Estimates. The format of Supplementary Estimates will be described in their introductory pages when they are published in the financial year.
2. A total of 52 Central Government Main Estimates are presented for 2023-24. There is a single Estimate for each department. Separate Estimates are produced for those public service pension schemes having their own resource accounts. In addition, there are six independent Estimates presented separately by the respective bodies: House of Commons Administration, the Parliamentary Works Grant, the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority and the Local Government Boundary Commission for England.

### Structure

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

### Introduction

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

### Part I

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

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

## Part II

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

department to carry out its business as specified in the ambits and is also subject to parliamentary control. The reconciliation starts with the net resource requirement and the net capital requirement, adjusts for arm's length bodies, removes any non-cash items, reflects movements in working balances and removes non-voted budget items.

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

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

### **Contingent liabilities**

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

### **Income**

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



The source of all types of income and the amounts is detailed in Part III Note B for each Estimate.

**Publication date**

23. In recent years, the Government has aimed to present the Main Estimates as soon as possible after the March Budget, subject to Parliament sitting.

## Section 3.

# Parliamentary Procedure

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### Supply Procedure

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

### Designation Order

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

designated<sup>1</sup> and therefore removing a body that was included in an earlier Order for a financial year effectively removes the requirement for its consolidation in that financial year.

#### **Vote on Account**

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

#### **Main Estimates**

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

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

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

#### **Revised Estimates**

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

#### **Supplementary Estimates**

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

#### **Contingencies Fund**

11. There is a cash-based Contingencies Fund, which may be used to finance urgent cash expenditure in anticipation of parliamentary approval of Estimates. Normally total advances outstanding at any one time must not exceed 2 per cent of the previous year's total cash Supply provision. Drawings on the Fund are repaid when Parliament has voted the additional cash (together with any associated resource and/or capital consumption). The Contingencies Fund limit was exceptionally raised to 50 per cent for the 2020-21 financial year by the Contingencies Fund Act 2020. The limit was revised to 12 per cent for the 2021-22 financial year by the

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

Contingencies Fund Act 2021. It returned to 2 per cent for 2022-23 and remains at this level.

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

#### **Accounts and audit**

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

#### **Excess Votes**

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

#### **Parliamentary debate**

19. The House of Commons has the opportunity to debate individual Estimates on three Estimates Days in each Parliamentary Session. Each debate is generally informed by a report from the relevant Select Committee. At the end of the debate the Estimates are voted on. The time available in Estimates Days is allocated on the advice of the Liaison Committee whose membership includes the chairmen of the Departmental Select Committees. In addition, the Government would make

some extra time available for debates on any necessary Out-of-turn Supplementary Estimates.

20. Proceedings on Bills related to Supply Estimates are formal, i.e. not open to debate.

#### **Parliamentary Timetable**

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

#### **Consolidated Fund standing services**

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

## Section 4.

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

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### Supply and Appropriation Act

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

### Limitations on types of income

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

### Resource income

4. The following forms of income are usually treated as a benefit to the resource budget, which means they may be used to reduce or eliminate the amount of resource requested for current or resource purposes:
  - sales of goods and services;
  - royalties and associated payments for use of Intellectual Property Rights (IPR);
  - sales of some licences where the Office for National Statistics (ONS) has determined that there is a significant degree of service to the individual applicant;
  - income from insurance payments;
  - income in respect of compensation (where the ONS treat the income as impacting on the current budget);
  - income from leases of property, plant and equipment (rental income);
  - those donations that are treated as current in the national accounts (NB donations can be capital as well);
  - income obtained from National Lottery distributing bodies that finances current expenditure;
  - some income associated with financial transactions, such as interest and dividends;
  - income from the European Union (EU) that finances current expenditure;

- income from taxes, licence fees treated as tax in the National Accounts and levies, but which the Chief Secretary to the Treasury has agreed may be netted off<sup>1</sup> budgets. Note that although described as netting off, the income appears in the Estimate in normal income columns; and
- income from fines and penalties, where the Chief Secretary to the Treasury has agreed that they may be netted off budgets.

### Capital income

5. The following types of income benefit the capital budget, that is, they may be used to reduce or eliminate the amount of resource requested for capital purposes:
  - income from fixed asset sales – limited to the net book value (NBV) of the asset (not including any profit/loss on disposal);
  - income from National Lottery distributing bodies that finances capital expenditure;
  - capital grants from the private sector, including developer contributions and capital donations;
  - capital grants from the European Union (EU);
  - income from exercising an overage (claw-back) agreement;
  - income from sale of inventories (stocks) that score in the capital budget;
  - privatisation proceeds; and
  - income from the disposal of financial assets.

### Limitation on amounts

6. In addition to the above types of income there are rules surrounding the amount of income that departments may use:
  - The Spending Review (SR) settlement set negative DEL income targets. Departments are allowed to retain up to 10 per cent of income receipts above the levels envisaged in the SR settlement. Note that this does *not* include the income of arm's length bodies (ALBs) which is netted off in Supply;
  - Any income in excess of the 10 per cent is treated as non-budget and **must** be surrendered to the Consolidated Fund; and
  - Where the SR settlement did not clearly set out an expected level of income, departments may retain total negative income up to 5 per cent of expenditure.

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

7. The following types of income cannot be used as departmental income:
  - Taxation, regulatory controls, including certain statutory licences, duties, fines, penalties. These are all outside of the departmental budget and should be in a Trust Statement, unless, exceptionally, the entity has specific agreement from HM Treasury that it may be treated as either negative DEL or AME;
  - Where the department is simply acting as agent for another party (e.g. for the EU), and has no direct policy involvement and carries no risk or reward;

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

- Income from a completely new activity not included in the Estimate; and
- Where the income is treated as a reduction in expenditure (e.g. the repayment of a grant). In such cases the payment would be credited back to the expenditure subhead, netting off the spending rather than appearing as income.

**Describing the income: ambits**

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





# **Section 5.**

## **Summary of Supply Estimates**

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**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Supply Estimates presented by HM Treasury</b>			
<b>Department of Health and Social Care</b>			
<b>Departmental Expenditure Limit</b>			
Resource	151,017,513	139,881,363	158,351,480
Capital	12,087,800	11,192,788	9,119,036
<b>Annually Managed Expenditure</b>			
Resource	10,880,000	-35,957,397	47,970,727
Capital	105,600	105,600	-
<b>Total Net Budget</b>			
Resource	161,897,513	103,923,966	206,322,207
Capital	12,193,400	11,298,388	9,119,036
<b>Non-Budget Expenditure</b>	-	-	<b>2,457,088</b>
<b>Net Cash Requirement</b>	<b>169,253,661</b>	<b>149,492,047</b>	<b>163,475,997</b>
<b>Department for Education</b>			
<b>Departmental Expenditure Limit</b>			
Resource † † †	85,993,287	75,797,421	72,945,619
Capital † † †	7,037,910	6,268,705	4,797,486
<b>Annually Managed Expenditure</b>			
Resource	-4,431,618	-10,391,430	-5,179,580
Capital	34,428,688	27,253,153	21,863,392
<b>Total Net Budget</b>			
Resource	81,561,669	65,405,991	67,766,039
Capital	41,466,598	33,521,858	26,660,878
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>100,993,369</b>	<b>92,785,956</b>
<b>Home Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	14,607,973	17,105,529	14,711,574
Capital	931,299	1,052,343	823,381
<b>Annually Managed Expenditure</b>			
Resource	2,717,720	2,127,790	2,647,395
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,325,693	19,233,319	17,358,969
Capital	931,299	1,052,343	823,381
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,600,000</b>	<b>19,800,000</b>	<b>16,972,682</b>
<b>National Crime Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	633,600	637,477	503,420
Capital	105,871	107,719	45,403
<b>Annually Managed Expenditure</b>			
Resource	50,000	50,000	13,850
Capital	350	350	-
<b>Total Net Budget</b>			
Resource	683,600	687,477	517,270
Capital	106,221	108,069	45,403
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>840,000</b>	<b>815,933</b>	<b>532,930</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Ministry of Justice</b>			
<b>Departmental Expenditure Limit</b>			
Resource	10,725,504	10,101,953	9,231,192
Capital	2,307,501	1,457,565	1,420,858
<b>Annually Managed Expenditure</b>			
Resource	481,568	633,431	349,941
Capital	23,303	23,304	10,546
<b>Total Net Budget</b>			
Resource	11,207,072	10,735,384	9,581,133
Capital	2,330,804	1,480,869	1,431,404
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>11,010,574</b>	<b>10,124,798</b>
<b>Crown Prosecution Service</b>			
<b>Departmental Expenditure Limit</b>			
Resource	773,584	704,648	628,012
Capital	28,800	49,330	2,678
<b>Annually Managed Expenditure</b>			
Resource	5,950	5,950	-1,003
Capital	2,859	2,859	-1,734
<b>Total Net Budget</b>			
Resource	779,534	710,598	627,009
Capital	31,659	52,189	944
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>703,793</b>	<b>633,672</b>
<b>Serious Fraud Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	58,299	78,565	69,352
Capital	2,900	5,502	2,595
<b>Annually Managed Expenditure</b>			
Resource	-	4,500	-1,780
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,299	83,065	67,572
Capital	2,900	5,502	2,595
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>78,916</b>	<b>70,552</b>
<b>HM Procurator General and Treasury Solicitor</b>			
<b>Departmental Expenditure Limit</b>			
Resource	11,703	10,304	-2,769
Capital	2,000	4,350	1,810
<b>Annually Managed Expenditure</b>			
Resource	-	500	-437
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,703	10,804	-3,206
Capital	2,000	4,350	1,810
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>15,316</b>	<b>-11,183</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Ministry of Defence</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,010,971	40,881,151	39,737,516
Capital	18,337,938	20,472,404	14,179,994
<b>Annually Managed Expenditure</b>			
Resource	1,928,087	-8,500,000	10,786,644
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,939,058	32,381,151	50,524,160
Capital	18,337,938	20,472,404	14,179,994
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>53,103,785</b>	<b>43,874,288</b>
<b>Security and Intelligence Agencies</b>			
<b>Departmental Expenditure Limit</b>			
Resource	3,518,390	3,313,914	2,936,425
Capital	1,283,019	1,172,426	919,035
<b>Annually Managed Expenditure</b>			
Resource	38,277	33,900	130,722
Capital	2,221	2,200	-
<b>Total Net Budget</b>			
Resource	3,556,667	3,347,814	3,067,147
Capital	1,285,240	1,174,626	919,035
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>4,020,365</b>	<b>3,376,788</b>
<b>Foreign, Commonwealth and Development Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	7,743,984	7,061,665	6,914,968
Capital	3,640,820	2,306,485	1,749,633
<b>Annually Managed Expenditure</b>			
Resource	418,768	933,753	-123,836
Capital	280,000	289,500	660,650
<b>Total Net Budget</b>			
Resource	8,162,752	7,995,418	6,791,132
Capital	3,920,820	2,595,985	2,410,283
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,366,055</b>	<b>10,145,046</b>	<b>9,856,986</b>
<b>Department for Levelling Up, Housing and Communities</b>			
<b>Departmental Expenditure Limits - Housing and Communities</b>			
Resource	3,030,829	4,379,018	2,709,571
Capital	7,193,948	7,155,093	6,142,371
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	14,624,638	11,851,896	21,262,114
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,875,251	13,723,410	7,666,114
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,530,718	29,954,324	10,375,685
Capital	7,193,948	7,155,093	6,142,371
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777</b>	<b>27,787,674</b>	<b>31,070,890</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Department for Culture, Media and Sport</b>			
<b>Departmental Expenditure Limits</b>			
Resource	1,685,570	2,299,761	1,993,322
Capital	662,345	669,596	654,375
<b>Annually Managed Expenditure</b>			
Resource	4,374,043	4,323,418	3,642,838
Capital	1,209,267	954,638	69,019
<b>Total Net Budget</b>			
Resource	6,059,613	6,623,179	5,636,160
Capital	1,871,612	1,624,234	723,394
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>6,629,394</b>	<b>6,692,387</b>
<b>Department for Science, Innovation and Technology</b>			
<b>Departmental Expenditure Limit</b>			
Resource	563,233	603,726	520,481
Capital	13,082,582	11,052,587	9,837,846
<b>Annually Managed Expenditure</b>			
Resource	11,025,853	1,551,606	321,904
Capital	2,480,000	1,023,698	-67,020
<b>Total Net Budget</b>			
Resource	11,589,086	2,155,332	842,385
Capital	15,562,582	12,076,285	9,770,826
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>13,305,088</b>	<b>10,032,868</b>
<b>Department for Transport</b>			
<b>Departmental Expenditure Limit</b>			
Resource	17,026,697	18,071,520	18,569,577
Capital	20,705,191	20,588,203	19,151,091
<b>Annually Managed Expenditure</b>			
Resource	4,993,737	6,078,041	3,449,396
Capital	82,986	-76,989	78,337
<b>Total Net Budget</b>			
Resource	22,020,434	24,149,561	22,018,973
Capital	20,788,177	20,511,214	19,229,428
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>32,730,591</b>	<b>30,367,987</b>
<b>Department for Energy Security and Net Zero</b>			
<b>Departmental Expenditure Limit</b>			
Resource	3,066,194	17,124,875	3,174,200
Capital	5,913,633	8,287,658	10,722,661
<b>Annually Managed Expenditure</b>			
Resource	42,461,720	-45,720,173	114,834,928
Capital	118,099	167,636	20,803
<b>Total Net Budget</b>			
Resource	45,527,914	-28,595,298	118,009,128
Capital	6,031,732	8,455,294	10,743,464
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>60,825,195</b>	<b>15,014,638</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Department for Environment, Food and Rural Affairs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,790,070	4,743,138	4,289,701
Capital	2,823,109	1,761,604	1,333,878
<b>Annually Managed Expenditure</b>			
Resource	2,665,085	483,015	432,741
Capital	110,355	555,999	2,655
<b>Total Net Budget</b>			
Resource	7,455,155	5,226,153	4,722,442
Capital	2,933,464	2,317,603	1,336,533
<b>Non-Budget Expenditure</b>	<b>10,000</b>	<b>10,001</b>	<b>1,699</b>
<b>Net Cash Requirement</b>	<b>7,991,237</b>	<b>6,437,975</b>	<b>5,277,439</b>
<b>Department for Business and Trade</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1,605,278	1,541,074	6,420,793
Capital	1,053,891	805,435	755,275
<b>Annually Managed Expenditure</b>			
Resource	97,223	377,985	-262,327
Capital	1,707,150	1,797,823	-3,598,270
<b>Total Net Budget</b>			
Resource	1,702,501	1,919,059	6,158,466
Capital	2,761,041	2,603,258	-2,842,995
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,292,494</b>	<b>2,966,853</b>	<b>3,158,400</b>
<b>HM Land Registry</b>			
<b>Departmental Expenditure Limit</b>			
Resource	424,270	409,148	364,593
Capital	60,200	58,349	109,507
<b>Annually Managed Expenditure</b>			
Resource	19,000	17,000	-307
Capital	-	2,000	-
<b>Total Net Budget</b>			
Resource	443,270	426,148	364,286
Capital	60,200	60,349	109,507
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>484,470</b>	<b>459,108</b>	<b>405,520</b>
<b>Department for Work and Pensions</b>			
<b>Departmental Expenditure Limit</b>			
Resource	8,766,394	8,525,281	8,224,114
Capital	747,395	530,054	577,616
<b>Annually Managed Expenditure</b>			
Resource	130,590,997	114,431,143	103,995,717
Capital	333,030	155,728	88,263
<b>Total Net Budget</b>			
Resource	139,357,391	122,956,424	112,219,831
Capital	1,080,425	685,782	665,879
<b>Non-Budget Expenditure</b>	<b>4,733,219</b>	<b>5,106,388</b>	<b>2,049,113</b>
<b>Net Cash Requirement</b>	<b>145,288,956</b>	<b>130,924,110</b>	<b>113,066,829</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>HM Revenue and Customs</b>			
<b>Departmental Expenditure Limit</b>			
Resource	6,141,983	6,143,665	5,465,401
Capital	627,148	660,511	664,529
<b>Annually Managed Expenditure</b>			
Resource	14,365,675	13,174,598	29,017,062
Capital	109	110	7
<b>Total Net Budget</b>			
Resource	20,507,658	19,318,263	34,482,463
Capital	627,257	660,621	664,536
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>20,538,784</b>	<b>20,296,561</b>	<b>37,363,662</b>
<b>HM Treasury</b>			
<b>Departmental Expenditure Limit</b>			
Resource	351,430	379,190	385,839
Capital	8,092	14,881	15,151
<b>Annually Managed Expenditure</b>			
Resource	15,919,326	199,487,108	51,571,938
Capital	50,077,415	4,640,647	-3,779,191
<b>Total Net Budget</b>			
Resource	16,270,756	199,866,298	51,957,777
Capital	50,085,507	4,655,528	-3,764,040
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>57,574,861</b>	<b>13,917,829</b>	<b>57,306</b>
<b>Cabinet Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	949,832	977,104	1,237,244
Capital	365,836	794,853	271,670
<b>Annually Managed Expenditure</b>			
Resource	270,468	271,419	73,438
Capital	-	13,947	-
<b>Total Net Budget</b>			
Resource	1,220,300	1,248,523	1,310,682
Capital	365,836	808,800	271,670
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,477,078</b>	<b>1,247,731</b>	<b>1,387,012</b>
<b>Scotland Office and Office of the Advocate General</b>			
<b>Departmental Expenditure Limit</b>			
Resource	13,568	13,334	11,548
Capital	450	45	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,568	13,334	11,548
Capital	450	45	-
<b>Non-Budget Expenditure</b>	<b>45,252,526</b>	<b>42,904,720</b>	<b>43,120,822</b>
<b>Net Cash Requirement</b>	<b>45,266,317</b>	<b>42,917,853</b>	<b>43,133,559</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Wales Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	5,778	5,564	5,964
Capital	30	72	-
<b>Annually Managed Expenditure</b>			
Resource	-	10	-303
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,778	5,574	5,661
Capital	30	72	-
<b>Non-Budget Expenditure</b>	<b>21,424,831</b>	<b>19,942,823</b>	<b>19,942,334</b>
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>19,948,319</b>	<b>20,809,471</b>
<b>Northern Ireland Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,449	52,752	35,107
Capital	3,305	2,105	1,594
<b>Annually Managed Expenditure</b>			
Resource	1	108,634	33,601
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,450	161,386	68,708
Capital	3,305	2,105	1,594
<b>Non-Budget Expenditure</b>	<b>22,359,952</b>	<b>21,347,311</b>	<b>19,972,000</b>
<b>Net Cash Requirement</b>	<b>22,715,671</b>	<b>21,499,496</b>	<b>20,007,275</b>
<b>National Savings and Investments</b>			
<b>Departmental Expenditure Limit</b>			
Resource	250,753	176,576	156,260
Capital	9,460	28,118	58
<b>Annually Managed Expenditure</b>			
Resource	700	6,700	-
Capital	-	1,300	-
<b>Total Net Budget</b>			
Resource	251,453	183,276	156,260
Capital	9,460	29,418	58
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>193,757</b>	<b>145,049</b>
<b>Charity Commission</b>			
<b>Departmental Expenditure Limit</b>			
Resource	31,304	32,348	30,407
Capital	3,000	3,107	1,562
<b>Annually Managed Expenditure</b>			
Resource	-	200	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,304	32,548	30,407
Capital	3,000	3,107	1,562
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>31,573</b>	<b>31,006</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Competition and Markets Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	136,662	123,582	97,937
Capital	7,993	8,731	2,675
<b>Annually Managed Expenditure</b>			
Resource	15,000	15,000	7,875
Capital	1,000	1,000	-
<b>Total Net Budget</b>			
Resource	151,662	138,582	105,812
Capital	8,993	9,731	2,675
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>136,242</b>	<b>123,005</b>	<b>92,134</b>
<b>The Statistics Board</b>			
<b>Departmental Expenditure Limit</b>			
Resource	348,452	363,823	448,889
Capital	23,827	38,208	25,278
<b>Annually Managed Expenditure</b>			
Resource	-2,000	8,400	-5,835
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	346,452	372,223	443,054
Capital	23,827	38,208	25,278
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>383,684</b>	<b>486,195</b>
<b>Office for Standards in Education, Children's Services and Skills</b>			
<b>Departmental Expenditure Limit</b>			
Resource	155,778	155,977	126,822
Capital	4,200	6,849	5,012
<b>Annually Managed Expenditure</b>			
Resource	-18	88	104
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	155,760	156,065	126,926
Capital	4,200	6,849	5,012
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>153,879</b>	<b>158,015</b>	<b>128,822</b>
<b>Office for Qualifications and Examination Regulation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	29,822	28,432	24,772
Capital	637	742	397
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,822	28,432	24,772
Capital	637	742	397
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>28,482</b>	<b>24,690</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Food Standards Agency</b>			
<b>Departmental Expenditure Limit</b>			
Resource	115,569	116,904	103,445
Capital	14,130	11,457	10,378
<b>Annually Managed Expenditure</b>			
Resource	9,603	9,603	2,484
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	125,172	126,507	105,929
Capital	14,130	11,457	10,378
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>126,337</b>	<b>109,798</b>
<b>The National Archives</b>			
<b>Departmental Expenditure Limit</b>			
Resource	46,822	46,909	40,240
Capital	4,300	5,860	6,383
<b>Annually Managed Expenditure</b>			
Resource	-	3	-142
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,822	46,912	40,098
Capital	4,300	5,860	6,383
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>45,611</b>	<b>41,011</b>
<b>United Kingdom Supreme Court</b>			
<b>Departmental Expenditure Limit</b>			
Resource	4,773	4,783	3,143
Capital	3,254	704	460
<b>Annually Managed Expenditure</b>			
Resource	1,000	1,000	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,773	5,783	3,143
Capital	3,254	704	460
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>6,577</b>	<b>4,037</b>	<b>2,708</b>
<b>Government Actuary's Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	235	187	-1,093
Capital	9,850	350	77
<b>Annually Managed Expenditure</b>			
Resource	30	100	71
Capital	370	10	-
<b>Total Net Budget</b>			
Resource	265	287	-1,022
Capital	10,220	360	77
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>79</b>	<b>-1,424</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Office of Gas and Electricity Markets</b>			
<b>Departmental Expenditure Limit</b>			
Resource	24,123	6,949	-9,807
Capital	2,500	5,130	3,567
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,123	6,949	-9,807
Capital	2,500	5,130	3,567
<b>Non-Budget Expenditure</b>	-	1	-
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>49,494</b>	<b>-10,762</b>
<b>Office of Rail and Road</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	4	3
Capital	720	720	619
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1	4	3
Capital	720	720	619
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>5,000</b>	<b>-530</b>
<b>Water Services Regulation Authority</b>			
<b>Departmental Expenditure Limit</b>			
Resource	160	1,021	-900
Capital	860	3,075	485
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	160	1,021	-900
Capital	860	3,075	485
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>7,831</b>	<b>-1,083</b>
<b>Export Credits Guarantee Department</b>			
<b>Departmental Expenditure Limit</b>			
Resource	1	2	-
Capital	3,540	2,216	-323,965
<b>Annually Managed Expenditure</b>			
Resource	1,633,343	1,109,391	1,413
Capital	2,035,967	798,953	457,131
<b>Total Net Budget</b>			
Resource	1,633,344	1,109,393	1,413
Capital	2,039,507	801,169	133,166
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>1,135,374</b>	<b>-117,027</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England</b>			
<b>Departmental Expenditure Limit</b>			
Resource	41,620	40,885	32,234
Capital	11,748	14,248	1,778
<b>Annually Managed Expenditure</b>			
Resource	783	402	71
Capital	380	120	-
<b>Total Net Budget</b>			
Resource	42,403	41,287	32,305
Capital	12,128	14,368	1,778
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,665</b>	<b>40,643</b>	<b>32,781</b>
<b>House of Lords</b>			
<b>Departmental Expenditure Limit</b>			
Resource	165,775	155,399	129,907
Capital	36,471	73,435	40,466
<b>Annually Managed Expenditure</b>			
Resource	1	43,715	7,519
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,776	199,114	137,426
Capital	36,471	73,435	40,466
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>184,517</b>	<b>211,792</b>	<b>151,695</b>
<b>House of Commons: Members</b>			
<b>Departmental Expenditure Limit</b>			
Resource	19,351	17,915	16,639
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,351	17,915	16,639
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>19,330</b>	<b>17,895</b>	<b>16,572</b>
<b>Crown Estate Office</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,366	2,365	2,365
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,366	2,365	2,365
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Armed Forces Pension and Compensation Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,077,658	8,620,964	6,711,187
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,077,658	8,620,964	6,711,187
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,021,967</b>	<b>1,523,079</b>	<b>1,058,249</b>
<b>Foreign, Commonwealth and Development Office: Overseas Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,000	11,000	7,274
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,000	11,000	7,274
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>42,000</b>	<b>45,600</b>	<b>44,865</b>
<b>National Health Service Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,964,134	47,154,711	34,475,677
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,964,134	47,154,711	34,475,677
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-4,073,888</b>	<b>-3,458,212</b>	<b>-4,350,585</b>
<b>Teachers' Pensions Scheme (England and Wales)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,978,953	22,170,954	17,935,089
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,978,953	22,170,954	17,935,089
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,388,184</b>	<b>1,984,395</b>	<b>1,684,124</b>

**Table 2 Supply Estimates by department**

	£'000		
	2023-24 Plans	2022-23 † Provisions	2021-22 † † † Outturn
<b>UK Atomic Energy Authority Pension Schemes</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	246,600	268,216	193,129
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	246,600	268,216	193,129
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>257,400</b>	<b>278,544</b>	<b>218,531</b>
<b>Ministry of Justice: Judicial Pensions Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	188,935	202,700	85,342
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	188,935	202,700	85,342
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576</b>	<b>-104,000</b>	<b>-123,018</b>
<b>Cabinet Office: Civil Superannuation</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,961,000	16,452,760	11,647,201
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,961,000	16,452,760	11,647,201
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>979,390</b>	<b>774,165</b>
<b>Royal Mail Statutory Pension Scheme</b>			
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,279,000	877,000	598,631
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,279,000	877,000	598,631
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>1,692,000</b>	<b>1,573,000</b>	<b>1,454,430</b>

**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
<b>Total (Supply Estimates presented by HM Treasury)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	380,553,222	373,966,732	381,895,256
Capital	99,149,503	96,673,613	83,074,703
<b>Annually Managed Expenditure</b>			
Resource	306,130,219	354,203,483	443,038,838
Capital	92,999,149	37,713,586	15,804,588
<b>Total Net Budget</b>			
Resource	686,683,441	728,170,215	803,671,980
Capital	192,148,652	134,387,199	98,879,291
<b>Total Non-Budget Expenditure</b>			
	93,780,528	89,311,244	87,543,056
<b>Total Net cash requirement</b>			
	819,720,786	757,459,683	681,433,462
<b>Supply Estimates presented elsewhere † † † †</b>			
House of Commons: Administration			
<b>Departmental Expenditure Limit</b>			
Resource	401,026	401,049	369,191
Capital	150,892	124,699	106,376
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	401,026	401,049	369,191
Capital	150,892	124,699	106,376
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>			
	<b>492,433</b>	<b>426,724</b>	<b>393,555</b>
Parliamentary Works Grant			
<b>Departmental Expenditure Limit</b>			
Resource	85,500	77,000	117,152
Capital	100	5,000	1,248
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	85,500	77,000	117,152
Capital	100	5,000	1,248
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>			
	<b>85,600</b>	<b>82,000</b>	<b>108,063</b>
National Audit Office			
<b>Departmental Expenditure Limit</b>			
Resource	91,100	83,900	78,214
Capital	3,700	8,600	1,880
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	91,100	83,900	78,214
Capital	3,700	8,600	1,880
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net Cash Requirement</b>			
	<b>91,234</b>	<b>86,539</b>	<b>76,510</b>



**Table 2 Supply Estimates by department**

	<b>£'000</b>		
	<b>2023-24 Plans</b>	<b>2022-23 † Provisions</b>	<b>2021-22 † † † Outturn</b>
Electoral Commission			
<b>Departmental Expenditure Limit</b>			
Resource	28,755	25,222	16,498
Capital	2,005	1,424	579
<b>Annually Managed Expenditure</b>			
Resource	50	50	-14
Capital	100	100	-
<b>Total Net Budget</b>			
Resource	28,805	25,272	16,484
Capital	2,105	1,524	579
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>29,133</b>	<b>26,123</b>	<b>16,254</b>
Independent Parliamentary Standards Authority			
<b>Departmental Expenditure Limit</b>			
Resource	250,389	251,513	21,773
Capital	250	1,261	174
<b>Annually Managed Expenditure</b>			
Resource	150	150	-48
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	250,539	251,663	21,725
Capital	250	1,261	174
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>250,112</b>	<b>252,794</b>	<b>215,815</b>
Local Government Boundary Commission for England			
<b>Departmental Expenditure Limit</b>			
Resource	2,633	2,393	2,148
Capital	50	120	41
<b>Annually Managed Expenditure</b>			
Resource	10	15	6
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,643	2,408	2,154
Capital	50	120	41
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,599</b>	<b>2,444</b>	<b>2,166</b>

**Table 2 Supply Estimates by department**

	£'000		
	2023-24 Plans	2022-23 † Provisions	2021-22 † † † Outturn
<b>Total (Supply Estimates presented elsewhere)</b>			
<b>Departmental Expenditure Limit</b>			
Resource	859,403	841,077	604,976
Capital	156,997	141,104	110,298
<b>Annually Managed Expenditure</b>			
Resource	210	215	-56
Capital	100	100	-
<b>Total Net Budget</b>			
Resource	859,613	841,292	604,920
Capital	157,097	141,204	110,298
<b>Total Non-Budget Expenditure</b>	-	-	-
<b>Total Net cash requirement</b>	951,111	876,624	812,363
<b>Grand Total</b>			
<b>Departmental Expenditure Limit</b>			
Resource	381,412,625	374,807,809	382,500,232
Capital	99,306,500	96,814,717	83,185,001
<b>Annually Managed Expenditure</b>			
Resource	306,130,429	354,203,698	443,038,782
Capital	92,999,249	37,713,686	15,804,588
<b>Total Net Budget</b>			
Resource	687,543,054	729,011,507	804,276,900
Capital	192,305,749	134,528,403	98,989,589
<b>Total Non-Budget Expenditure</b>	93,780,528	89,311,244	87,543,056
<b>Total Net cash requirement</b>	820,671,897	758,336,307	682,245,825

† Figures for 2021-22 outturn and 2022-23 provision are adjusted for transfer, classification and machinery of government changes to reflect the 2023-24 Estimate structure.

†† Outturn figures in this summary table have been taken from audited, published accounts, they may differ slightly from those in the Estimate where the department has yet to update the central database.

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

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

**Table 3 Resource Departmental Expenditure Limits 2023-24**

	£'000		
	Voted	Non-Voted	Total
<b>Department †</b>			
Department of Health and Social Care	151,017,513	27,560,297	178,577,810
Department for Education ††	54,984,706	32,914,171	87,898,877
Home Office	14,607,973	-	14,607,973
National Crime Agency	633,600	-	633,600
Ministry of Justice	10,725,504	153,263	10,878,767
Crown Prosecution Service	773,584	-	773,584
Serious Fraud Office	58,299	-	58,299
HM Procurator General and Treasury Solicitor	11,703	-	11,703
Ministry of Defence	41,010,971	-	41,010,971
Security and Intelligence Agencies	3,518,390	-	3,518,390
Foreign, Commonwealth and Development Office	7,743,984	434,000	8,177,984
Department for Levelling Up, Housing and Communities - Housing and Communities	3,030,829	7,700	3,038,529
Department for Levelling Up, Housing and Communities - Local Government	14,624,638	-	14,624,638
Department for Culture, Media and Sport	1,685,570	-	1,685,570
Department for Science, Innovation and Technology	563,233	-	563,233
Department for Transport	17,026,697	15,030	17,041,727
Department for Energy Security and Net Zero	3,066,194	-1,009,300	2,056,894
Department for Environment, Food and Rural Affairs	4,790,070	-	4,790,070
Department for Business and Trade	1,605,278	-	1,605,278
HM Land Registry	424,270	-	424,270
Department for Work and Pensions	8,766,394	257,705	9,024,099
HM Revenue and Customs	6,141,983	233,000	6,374,983
HM Treasury	351,430	2,318	353,748
Cabinet Office	949,832	-	949,832
Scotland Office and Office of the Advocate General	13,568	-	13,568
Wales Office	5,778	-	5,778
Northern Ireland Office	41,449	-	41,449
Scottish Government	-	28,403,566	28,403,566
Welsh Government	-	17,791,539	17,791,539
Northern Ireland Executive	-	14,854,195	14,854,195
National Savings and Investments	250,753	-	250,753
Charity Commission	31,304	-	31,304
Competition and Markets Authority	136,662	-	136,662
The Statistics Board	348,452	-	348,452
Office for Standards in Education, Children's Services and Skills	155,778	-	155,778
Office of Qualifications and Examinations Regulation	29,822	-	29,822
Food Standards Agency	115,569	-	115,569
The National Archives	46,822	-	46,822
United Kingdom Supreme Court	4,773	3,000	7,773
Government Actuary's Department	235	-	235
Office of Gas and Electricity Markets	24,123	-	24,123
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	1	-	1
Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England	41,620	212	41,832
House of Lords	165,775	-	165,775
House of Commons: Members	19,351	-	19,351
<b>Sub-total Central Government</b>	<b>349,544,641</b>	<b>121,620,696</b>	<b>471,165,337</b>

**Table 3 Resource Departmental Expenditure Limits 2023-24**

	£'000		
	Voted	Non-Voted	Total
<b>Independent entities †††</b>			
House of Commons: Administration	401,026	-	401,026
Parliamentary Works Grant	85,500	-	85,500
National Audit Office	91,100	330	91,430
Electoral Commission	28,755	225	28,980
Independent Parliamentary Standards Authority	250,389	-	250,389
Local Government Boundary Commission for England	2,633	-	2,633
<b>Sub-total independent entities</b>	<b>859,403</b>	<b>555</b>	<b>859,958</b>
<b>Total</b>	<b>350,404,044</b>	<b>121,621,251</b>	<b>472,025,295</b>

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

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

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

**Table 4 Administration Budgets 2023-24**

	£'000		
	Voted	Non-Voted	Total
<b>Department</b>			
Department of Health and Social Care	2,816,645	-	2,816,645
Department for Education	561,150	-	561,150
Home Office	383,707	-	383,707
National Crime Agency	35,700	-	35,700
Ministry of Justice	531,793	-	531,793
Crown Prosecution Service	45,034	-	45,034
Serious Fraud Office	9,987	-	9,987
HM Procurator General and Treasury Solicitor	11,438	-	11,438
Ministry of Defence	2,004,152	-	2,004,152
Security and Intelligence Agencies	572,039	-	572,039
Foreign, Commonwealth and Development Office	326,548	-	326,548
Department for Levelling Up, Housing and Communities - Housing and Communities	336,725	-	336,725
Department for Culture, Media and Sport	215,225	-	215,225
Department for Science, Innovation and Technology	184,602	-	184,602
Department for Transport	371,509	34	371,543
Department for Energy Security and Net Zero	383,590	-	383,590
Department for Environment, Food and Rural Affairs	1,003,984	-	1,003,984
Department for Business and Trade	393,489	-	393,489
Department for Work and Pensions	1,027,401	-	1,027,401
HM Revenue and Customs	1,047,471	53,000	1,100,471
HM Treasury	348,367	-	348,367
Cabinet Office	501,703	-	501,703
Scotland Office and Office of the Advocate General	12,995	-	12,995
Wales Office	5,642	-	5,642
Northern Ireland Office	22,003	-	22,003
National Savings and Investments	250,753	-	250,753
Charity Commission	31,304	-	31,304
Competition and Markets Authority	32,655	-	32,655
Office for Standards in Education, Children's Services and Skills	21,758	-	21,758
Office of Qualifications and Examinations Regulation	15,407	-	15,407
Food Standards Agency	115,569	-	115,569
The National Archives	10,786	-	10,786
United Kingdom Supreme Court	1,115	-	1,115
Government Actuary's Department	235	-	235
Office of Gas and Electricity Markets	9,107	-	9,107
Office of Rail and Road	1	-	1
Water Services Regulation Authority	160	-	160
Export Credits Guarantee Department	1	-	1
<b>Total</b>	<b>13,641,750</b>	<b>53,034</b>	<b>13,694,784</b>

**Table 5 Capital Departmental Expenditure Limits 2023-24**

	£'000		
	Voted	Non-Voted	Total
<b>Department †</b>			
Department of Health and Social Care	12,087,800	-	12,087,800
Department for Education ††	5,862,778	1,175,132	7,037,910
Home Office	931,299	-	931,299
National Crime Agency	105,871	-	105,871
Ministry of Justice	2,307,501	-	2,307,501
Crown Prosecution Service	28,800	-	28,800
Serious Fraud Office	2,900	-	2,900
HM Procurator General and Treasury Solicitor	2,000	-	2,000
Ministry of Defence	18,337,938	-	18,337,938
Security and Intelligence Agencies	1,283,019	-	1,283,019
Foreign, Commonwealth and Development Office	3,640,820	-	3,640,820
Department for Levelling Up, Housing and Communities - Housing and Communities	7,193,948	-	7,193,948
Department for Culture, Media and Sport	662,345	-	662,345
Department for Science, Innovation and Technology	13,082,582	-1,114	13,081,468
Department for Transport	20,705,191	-	20,705,191
Department for Energy Security and Net Zero	5,913,633	-	5,913,633
Department for Environment, Food and Rural Affairs	2,823,109	-	2,823,109
Department for Business and Trade	1,053,891	-	1,053,891
HM Land Registry	60,200	-	60,200
Department for Work and Pensions	747,395	53,000	800,395
HM Revenue and Customs	627,148	-	627,148
HM Treasury	8,092	-	8,092
Cabinet Office	365,836	-	365,836
Scotland Office and Office of the Advocate General	450	-	450
Wales Office	30	-	30
Northern Ireland Office	3,305	-	3,305
Scottish Government	-	5,950,088	5,950,088
Welsh Government	-	3,146,661	3,146,661
Northern Ireland Executive	-	2,115,546	2,115,546
National Savings and Investments	9,460	-	9,460
Charity Commission	3,000	-	3,000
Competition and Markets Authority	7,993	-	7,993
The Statistics Board	23,827	-	23,827
Office for Standards in Education, Children's Services and Skills	4,200	-	4,200
Office of Qualifications and Examinations Regulation	637	-	637
Food Standards Agency	14,130	-	14,130
The National Archives	4,300	-	4,300
United Kingdom Supreme Court	3,254	-	3,254
Government Actuary's Department	9,850	-	9,850
Office of Gas and Electricity Markets	2,500	-	2,500
Office of Rail and Road	720	-	720
Water Services Regulation Authority	860	-	860
Export Credits Guarantee Department	3,540	-	3,540
Office of the Parliamentary Commissioner for Administration and the Health Service	11,748	-	11,748
Commissioner for England			
House of Lords	36,471	-	36,471
<b>Sub-total Central Government</b>	<b>97,974,371</b>	<b>12,439,313</b>	<b>110,413,684</b>

**Table 5 Capital Departmental Expenditure Limits 2023-24**

	<b>£'000</b>		
	<b>Voted</b>	<b>Non-Voted</b>	<b>Total</b>
<b>Independent entities †††</b>			
House of Commons: Administration	150,892	-	150,892
Parliamentary Works Grant	100	-	100
National Audit Office	3,700	-	3,700
Electoral Commission	2,005	-	2,005
Independent Parliamentary Standards Authority	250	-	250
Local Government Boundary Commission for England	50	-	50
<b>Sub-total independent entities</b>	<b>156,997</b>	<b>-</b>	<b>156,997</b>
<b>Total</b>	<b>98,131,368</b>	<b>12,439,313</b>	<b>110,570,681</b>

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

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

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

# **Section 6.**

## **Individual Main Estimates**

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# Department of Health and Social Care

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## Introduction

1. The Parliamentary Estimate for 2023-24 consolidates Arm's Length Bodies (ALBs) under Section 4A of the Government Resources and Accounts Act 2000.
  - a. The Department's Resource Accounting Boundary includes all bodies categorised as "Central government" by the Office for National Statistics. This means that the expenditure of bodies including, NHS Trusts, NHS Foundation Trusts and Executive ALBs are included in the Estimate.
  - b. The Estimate includes the budgeting boundaries, Resource and Capital Expenditure Limits and Resource and Capital Annually Managed Expenditure.
2. Given that all bodies within the Department of Health and Social Care Group are included in the Estimate, expenditure has been categorised into the following sectors:
  - a. NHS England. Estimate section A records the net expenditure of this sector, NHS England administration, programme and capital expenditure including the expenditure of Integrated Care Boards.
  - b. NHS Providers expenditure. This Estimate section records the net position of this sector.
  - c. DHSC Administration and Programme expenditure which includes all DHSC administration expenditure and programme expenditure on items such as European Economic Area Medical Costs.
  - d. Local Authorities including revenue programme Public Health funding.
  - e. Executive Agencies which includes the administration, programme and capital expenditure of the UK Health Security Agency and the Medicines and Healthcare Products Regulatory Agency.
  - f. Special Health Authorities which includes administration, programme and capital expenditure. A full list of Special Health Authorities is provided in Part III Note D.
  - g. Non-Departmental Public Bodies. This Estimate section records the net position of this sector. This includes administration, programme and capital expenditure. A full list of Non-Departmental Public Bodies is provided in Part III Note D.
  - h. Arm's Length and Other Bodies. This includes the Department of Health and Social Care owned companies and bodies which are not within the classifications of Estimate lines A to G.
  - i. The Department receives a proportion of National Insurance Contributions (NICs) as set out in the Social Security Act 1992. This receipt is treated as financing. As the authority for any spending financed by NICs is provided for in legislation, the proportion of NHS England costs funded by NICs is reported as non-voted DEL.
3. Expenditure that scores against the Annually Managed Expenditure control, such as provisions, certain impairments and Credit Guarantee Finance is set out in sections J to O.
4. The figures in the Estimate are based on the forecast consolidated income and expenditure position for each sector, after elimination of the forecast level of transactions between bodies within the DHSC Group.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	151,017,513,000	27,560,297,000	178,577,810,000
Capital	12,087,800,000	-	12,087,800,000
<b>Annually Managed Expenditure</b>			
Resource	10,880,000,000	-	10,880,000,000
Capital	105,600,000	-	105,600,000
<b>Total Net Budget</b>			
Resource	161,897,513,000	27,560,297,000	189,457,810,000
Capital	12,193,400,000	-	12,193,400,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	169,253,661,000	-	

Amounts required in the year ending 31 March 2024 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 NHS England, (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies, the UK Health Security Agency and the Medicines and Healthcare products Regulatory 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 and expenditure incurred in relation to Life sciences.

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 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 NHS England, (including Integrated Care Boards), NHS Providers, Special Health Authorities, Executive Non-Departmental Public Bodies, the UK Health Security Agency and the Medicines and Healthcare products Regulatory Agency.

Governmental response to the coronavirus Covid-19 pandemic.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	151,017,513,000	57,695,823,000	<b>93,321,690,000</b>
Capital	12,087,800,000	5,421,561,000	<b>6,666,239,000</b>
<b>Annually Managed Expenditure</b>			
Resource	10,880,000,000	4,896,000,000	<b>5,984,000,000</b>
Capital	105,600,000	47,520,000	<b>58,080,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>169,253,661,000</b>	<b>65,770,538,000</b>	<b>103,483,123,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
2,912,402	-95,757	2,816,645	149,477,769	-1,276,901	148,200,868	12,237,800	-150,000	12,087,800	139,881,363	11,192,788
<i>Of which:</i>										
A NHS England (net)										
2,000,906	-	2,000,906	27,682,149	-	27,682,149	444,137	-	444,137	23,207,800	386,807
B NHS Providers (net)										
-	-	-	108,811,192	-	108,811,192	8,297,926	-	8,297,926	98,511,000	8,153,114
C DHSC Programme and Admin expenditure										
598,434	-20,000	578,434	3,781,365	-466,000	3,315,365	2,991,060	-150,000	2,841,060	7,356,160	2,265,221
D Local Authorities (Public Health)										
-	-	-	3,370,210	-	3,370,210	-	-	-	3,201,720	-
E Executive Agencies										
27,826	-	27,826	2,182,540	-200,000	1,982,540	156,600	-	156,600	3,593,564	42,491
F Special Health Authorities expenditure										
193,849	-75,757	118,092	3,485,105	-610,901	2,874,204	40,312	-	40,312	2,862,810	67,693
G Non-Departmental Public Bodies (net)										
90,387	-	90,387	17,934	-	17,934	20,264	-	20,264	119,877	20,357
H Arm's Length and Other Bodies (net)										
1,000	-	1,000	147,274	-	147,274	287,501	-	287,501	1,028,432	257,105
<b>Non-voted expenditure</b>										
-	-	-	27,560,297	-	27,560,297	-	-	-	36,266,858	-
<i>Of which:</i>										
I NHS England financed from NI Conts										
-	-	-	27,560,297	-	27,560,297	-	-	-	36,266,858	-
<b>Total Spending in DEL</b>										
<b>2,912,402</b>	<b>-95,757</b>	<b>2,816,645</b>	<b>177,038,066</b>	<b>-1,276,901</b>	<b>175,761,165</b>	<b>12,237,800</b>	<b>-150,000</b>	<b>12,087,800</b>	<b>176,148,221</b>	<b>11,192,788</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	10,880,000	-	10,880,000	105,600	-	105,600	-35,957,397	105,600
<i>Of which:</i>										
J NHS England (net)										
-	-	-	250,000	-	250,000	-	-	-	282,196	-
K NHS Providers (net)										
-	-	-	2,000,000	-	2,000,000	13,378	-	13,378	2,000,000	-
L DHSC Programme and Admin expenditure										
-	-	-	645,000	-	645,000	92,222	-	92,222	-1,366,231	105,600
M Special Health Authorities expenditure										
-	-	-	7,882,000	-	7,882,000	-	-	-	-37,280,462	-
N Non-Departmental Public Bodies (net)										
-	-	-	2,000	-	2,000	-	-	-	3,000	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O Arm's Length and Other Bodies (net)										
-	-	-	101,000	-	101,000	-	-	-	104,100	-
<i>Executive Agencies</i>										
-	-	-	-	-	-	-	-	-	300,000	-
<b>Total Spending in AME</b>										
-	-	-	10,880,000	-	10,880,000	105,600	-	105,600	-35,957,397	105,600
<b>Total for Estimate</b>										
2,912,402	-95,757	2,816,645	187,918,066	-1,276,901	186,641,165	12,343,400	-150,000	12,193,400	140,190,824	11,298,388
<i>Of which:</i>										
<b>Voted Expenditure</b>										
2,912,402	-95,757	2,816,645	160,357,769	-1,276,901	159,080,868	12,343,400	-150,000	12,193,400	103,923,966	11,298,388
<b>Non Voted Expenditure</b>										
-	-	-	27,560,297	-	27,560,297	-	-	-	36,266,858	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>189,457,810</b>	<b>140,190,824</b>	<b>231,518,964</b>
<b>Net Capital Requirement</b>	<b>12,193,400</b>	<b>11,298,388</b>	<b>9,119,036</b>
<b>Accruals to cash adjustments</b>	<b>-4,837,252</b>	<b>34,269,693</b>	<b>-51,965,246</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-150,167,048	-134,073,788	-136,803,778
Add cash grant-in-aid	151,956,546	131,966,376	128,813,620
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,307,528	-2,228,988	-2,347,615
New provisions and adjustments to previous provisions	-12,599,222	34,755,393	-50,895,553
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-140,261
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	101,994
Increase (+) / Decrease (-) in debtors	3,000,000	-	-160,173
Increase (-) / Decrease (+) in creditors	-	-	5,122,427
Use of provisions	4,280,000	3,850,700	4,344,093
<b>Removal of non-voted budget items</b>	<b>-27,560,297</b>	<b>-36,266,858</b>	<b>-25,196,757</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-27,560,297	-36,266,858	-25,196,757
<b>Net Cash Requirement</b>	<b>169,253,661</b>	<b>149,492,047</b>	<b>163,475,997</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	2,912,402	3,387,911	2,700,945
<i>Less:</i>			
Administration DEL Income	-95,757	-80,407	-79,098
<b>Net Administration Costs</b>	<b>2,816,645</b>	<b>3,307,504</b>	<b>2,621,847</b>
Gross Programme Costs	189,977,661	140,921,190	232,495,637
<i>Less:</i>			
Programme DEL Income	-1,276,901	-1,689,064	-1,707,830
Programme AME Income	-	-	-6,731
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>188,700,760</b>	<b>139,232,126</b>	<b>230,781,076</b>
<b>Total Net Operating Costs</b>	<b>191,517,405</b>	<b>142,539,630</b>	<b>233,402,923</b>
<i>Of which:</i>			
Resource DEL	174,011,865	172,135,267	178,857,600
Capital DEL	2,191,540	2,348,806	1,883,959
Resource AME	15,314,000	-31,944,443	52,661,364
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-2,191,540	-2,348,806	-1,883,959
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	131,945	-	-
<b>Total Resource Budget</b>	<b>189,457,810</b>	<b>140,190,824</b>	<b>231,518,964</b>
<i>Of which:</i>			
Resource DEL	178,577,810	176,148,221	183,520,441
Resource AME	10,880,000	-35,957,397	47,998,523
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>189,457,810</b>	<b>140,190,824</b>	<b>231,518,964</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-1,372,658</b>	<b>-1,769,471</b>	<b>-1,786,928</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-95,757	-80,407	-79,098
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-20,000	-19,074	-8,195
E Executive Agencies	-	-177	-267
F Special Health Authorities expenditure	-75,757	-61,156	-70,636
Total Administration	-95,757	-80,407	-79,098
Programme			
Sales of Goods and Services	-1,276,901	-1,689,064	-1,707,830
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-466,000	-460,980	-1,452,655
E Executive Agencies	-200,000	-688,084	-211,076
F Special Health Authorities expenditure	-610,901	-540,000	-44,099
Total Programme	-1,276,901	-1,689,064	-1,707,830
<b>Voted Resource AME</b>	<b>-</b>	<b>-</b>	<b>-6,731</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-	-	-6,731
<i>Of which:</i>			
M Special Health Authorities expenditure	-	-	-6,731
Total Programme	-	-	-6,731
<b>Total Voted Resource Income</b>	<b>-1,372,658</b>	<b>-1,769,471</b>	<b>-1,793,659</b>
<b>Voted Capital DEL</b>	<b>-150,000</b>	<b>-116,500</b>	<b>-3,555,754</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-150,000	-116,500	-3,472,928
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-150,000	-100,000	25,536
E Executive Agencies	-	-16,500	-3,498,464
Repayments	-	-	-82,826
<i>Of which:</i>			
C DHSC Programme and Admin expenditure	-	-	-74,701
E Executive Agencies	-	-	-8,125
Total Programme	-150,000	-116,500	-3,555,754

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


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£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital AME</b>	-	-18,600	-
<i>Of which:</i>			
Programme			
Repayments	-	-18,600	-
<i>Of which:</i>			
L DHSC Programme and Admin expenditure	-	-18,600	-
Total Programme	-	-18,600	-
<b>Total Voted Capital Income</b>	<b>-150,000</b>	<b>-135,100</b>	<b>-3,555,754</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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:

<b>Accounting Officer:</b>	Chris Wormald
<b>Additional Accounting Officers:</b>	Shona Dunn
<b>Executive Agency Accounting Officers:</b>	
Dr Jenny Harries	UK Health Security Agency
Dr June Raine DBE	Medicines and Healthcare products Regulatory 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
Dr Matt Westmore	Health Research Authority
Peter Thompson	Human Fertilisation and Embryology Authority
Dr Colin Sullivan	Human Tissue Authority
Dr Sam Roberts	National Institute for Health and Care Excellence
Amanda Pritchard	NHS England (formerly NHS Commissioning Board)
Martin Steele	NHS Property Services

### 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)

### 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 England 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.

### Integrated Care Boards (ICBs):

Amanda Pritchard as Accounting Officer for NHS England (formerly NHS Commissioning Board), will appoint Accountable Officers for each Integrated Care Board and any repurposed 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 (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 Officers together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officers 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 England (formerly NHS Commissioning Board)	29,683,055	444,137	148,939,772
G	Care Quality Commission	31,719	15,000	33,152
G	Health Research Authority	20,726	4,354	22,871
G	Human Fertilisation and Embryology Authority	1,042	80	991
G	Human Tissue Authority	774	80	753
G	National Institute for Health and Care Excellence	54,060	750	52,326
H	Community Health Partnerships †	21,162	4,800	23,337
H	Genomics England Limited †	5,000	85,000	85,000
H	Health and Care Professions Council	1,000	1,500	1,500
H	NHS Property Services †	116,112	192,196	22,653
H	Nursing and Midwifery Council	5,000	4,005	4,005
H	Professional Standards Authority for Health and Social Care	-	-	-
J	NHS England (formerly NHS Commissioning Board)	250,000	-	-
N	Care Quality Commission	2,000	-	-
O	Community Health Partnerships †	1,000	-	-
O	NHS Property Services †	100,000	-	-
<b>Total ††</b>		<b>30,292,650</b>	<b>751,902</b>	<b>149,186,360</b>

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

†† The total amount recorded above differs from the amount shown in Part II: Resource to cash reconciliation as the NHS 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.	Unquantifiable
The Department holds 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 following committees: •Committee for Carcinogenicity; •Committee for Mutagenesis; •Committee for Medical Effects of Radiation; •Committee for Medical Aspects of Air Pollution; •Administration of Radioactive Substances Advisory Committee The Department would pay the legal costs and damages of any member who was personally subjected to any action arising out of the business activities of these committees and associated sub-committees.	Unquantifiable
The Department would need to meet the costs of damages awarded in litigation involving MHRA actions or decisions in carrying out its functions and activities on behalf of the Secretary of State for Health and Social Care.	Unquantifiable
The Department has an exemption certificate in place with the Medicines and Healthcare products Regulatory Agency (MHRA) regarding the National Institute of Biological Standards and Control (NIBSC). This relates to any liability to its employees as defined in section (1) of the Employers' Liability (Compulsory Insurance) Act 1969. The Department would indemnify the Board 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 undertaken to meet the cost of compensation payments arising from injury claims in relation to the immunisation of voluntary donors with specialised immunoglobulin.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Where there is a requirement for HMG to aero-medically 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
The Department is involved in a number of Employment Tribunal cases.	Unquantifiable
The Department holds contractual liabilities in respect of redundancy payments and entitlements, and it also 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
UK Health Security Agency 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, UKHSA also holds stocks of unlicensed anti-venoms and anti-toxins. If any recipients were to suffer an adverse reaction to using these products UKHSA 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.	12,955
Notified legal claims relating to NHS England, predominantly for contract and procurement dispute cases.	2,589
The Department holds an indemnity relating to the contract signed between His Majesty's Government and Pfizer/BioNTech for their Covid-19 vaccine.	Unquantifiable
The Department holds an indemnity relating to the contract signed between His Majesty's Government and AstraZeneca/Oxford for their Covid-19 vaccine.	Unquantifiable
The Department holds an indemnity as part of a contract between His Majesty's Government and Moderna regarding the Covid-19 vaccination programme.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Department has further contingent liabilities relating to the Covid-19 vaccine programme.	Unquantifiable
The Department holds a contingent liability relating to the two contracts signed between His Majesty's Government and the medicine supplier Pfizer for their Covid-19 antiviral drug PF 07321332+ritonavir, co-packaged and marketed as Paxlovid.	Unquantifiable
The Clinical Negligence Scheme for Coronavirus (CNSC), was launched on 3 April 2020 in response to the need for Government to provide indemnity cover for clinical negligence arising from the NHS healthcare arrangements put in place to respond to the Covid-19 pandemic. Any clinical negligence liabilities arising prior to or after this date from these coronavirus-related NHS activities are covered by CNSC by direction from Secretary of State under section 11 of the Coronavirus Act 2020 or, prior to the commencement of that section, under general powers to provide indemnity for clinical negligence. Contingent liabilities of £54 million are disclosed in the 2021-22 accounts for additional liabilities arising under these indemnity arrangements.	54,000
UK Health Security Agency 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.	Unquantifiable
The Department has issued a letter of comfort to Supply Chain Coordination Limited to requirements relating to Covid-19.	Unquantifiable
An indemnity has been issued for the Essex Mental Health Enquiry covering the chair and all other members of the enquiry team for the entire duration of the inquiry's work.	Unquantifiable
The Department also provides an indemnity in respect of an inquiry and a contingent liability in regard to a case under the Equalities Act.	Unquantifiable
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.	Unquantifiable
The Department holds a contingent liability relating to the interim compensation payments of the Infected Blood Inquiry.	Unquantifiable
NHS England holds a contingent liability for Sandwell Children's Trust Complex Placements.	1,592
NHS England holds a contingent liability for GP Non Reimbursable property costs.	2,990

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C4: Programme and administration expenditure.	World Health Organization	22,000



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# Department for Education

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## Introduction

1. This Estimate provides for expenditure by the Department for Education (including its Executive Agencies) and its Arm's Length Bodies.
2. Whilst its Parliamentary Control Totals exclude expenditure by the academy sector (instead disclosing grants to the sector by the Department), the Department's Budgetary Control Totals include academy expenditure whilst eliminating transactions between the Department and the academies sector.
3. 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.
4. Further information on the Department's expenditure and activities can be found in its Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	85,993,287,000	-	85,993,287,000
Capital	7,037,910,000	-	7,037,910,000
<b>Annually Managed Expenditure</b>			
Resource	-4,431,618,000	-	-4,431,618,000
Capital	34,428,688,000	-	34,428,688,000
<b>Total Net Budget †</b>			
Resource	81,561,669,000	-	81,561,669,000
Capital	41,466,598,000	-	41,466,598,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>110,017,577,000</b>		

Amounts required in the year ending 31 March 2024 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 and expenditure incurred in relation to historical child migrants.

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 and Oak National Academy 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.

Activities relating to the sale of income contingent student loans, including purchase of retention notes as financial instruments and repayments against the asset because 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 government departments and Devolved Administrations.

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

Governmental response to recovery following 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 its ALBs.

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

Expenditure and support to other central government departments in respect of EU Exit.

Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including capital loans and loan interest, grants, recoveries and impairments.

### Income arising from:

Administration and programme income in support of its objectives including:

The sale of goods and services and royalty receipts by the department including publications, its Executive Agencies, its ALBs, and other partner organisations. Sale of research publications. Receipts from 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 the 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.



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## Part I

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

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

The general administration receipts of the Department, its executive agencies, its ALBs, 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 government departments and Devolved Administrations.

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

Income and support to other central government departments relating to support for EU Exit.

Acting as the Agent for other government departments in relation to income and assurance made in relation to Covid-19 and the pandemic.

Governmental response to recovery following the 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 its ALBs.

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including capital repayments and loan interest, grant income, recoveries, and impairments.

### **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, and education maintenance allowances and loans.

Governmental response to recovery following the 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 its ALBs.

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

Revenue and capital expenditure to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

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## Part I

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### 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 because of UK Government Investment activity.

Governmental response to recovery following 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 its ALBs.

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

Income to support the reclassification of FE colleges, sixth form colleges and designated institutions in England to central government, including non-cash items for provisions, interest, impairment and other expenditure associated with loans.

Department for Education will account for this Estimate.

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## Part I

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	85,993,287,000	38,667,204,000	<b>47,326,083,000</b>
Capital	7,037,910,000	3,165,750,000	<b>3,872,160,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-4,431,618,000	-	<b>-4,431,618,000</b>
Capital	34,428,688,000	15,491,785,000	<b>18,936,903,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>110,017,577,000</b>	<b>47,499,423,000</b>	<b>62,518,154,000</b>

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

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
577,277	-16,127	561,150	85,647,655	-215,518	85,432,137	7,063,570	-25,660	7,037,910	75,797,421	6,268,705
<i>Of which:</i>										
A Activities to Support all Functions										
451,408	-16,078	435,330	266,783	-103,696	163,087	260,978	-	260,978	564,243	127,964
B Other School Funding (Department)										
-	-	-	989,791	-60,000	929,791	1,616,832	-716	1,616,116	1,111,013	1,495,549
C Other School Funding (ALB) (Net)										
5,994	-	5,994	1,572	-	1,572	-9,183	-	-9,183	7,194	-11,931
D Families and Children Services (Department)										
-	-	-	981,053	-	981,053	102,363	-	102,363	566,178	63,464
E Families and Children Services (ALB) (Net)										
3,929	-	3,929	12,094	-	12,094	2,239	-	2,239	18,921	2,832
F Standards and Testing Agency										
3,183	-	3,183	45,666	-	45,666	4,750	-	4,750	45,795	4,129
G Teaching Regulation Agency										
234	-	234	14,172	-	14,172	-	-	-	11,281	-
H Education and Skills Funding Agency (ESFA)										
50,628	-49	50,579	41,875	-	41,875	17,633	-	17,633	92,189	7,103
I Apprenticeships										
-	-	-	2,590,822	-	2,590,822	5,004	-	5,004	2,562,347	5,004
J Grants to LA Schools										
-	-	-	36,545,693	-8,455	36,537,238	2,343,544	-	2,343,544	33,753,865	2,549,779
K Grants to Academies										
-	-	-	31,008,581	-	31,008,581	1,180,715	-5,583	1,175,132	29,725,535	1,318,608
L Higher Education										
-	-	-	5,069,517	-41,274	5,028,243	26,068	-9,984	16,084	-532,695	21,180
M Further Education										
-	-	-	6,405,570	-2,093	6,403,477	1,215,477	-9,377	1,206,100	6,177,935	541,053
N Higher Education (ALB) (net)										
50,258	-	50,258	1,655,290	-	1,655,290	295,255	-	295,255	1,664,401	142,080
O Further Education (ALB) (net)										
11,643	-	11,643	19,176	-	19,176	1,895	-	1,895	29,219	1,891
<b>Total Spending in DEL</b>										
577,277	-16,127	561,150	85,647,655	-215,518	85,432,137	7,063,570	-25,660	7,037,910	75,797,421	6,268,705

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	12,691,415	-17,123,033	-4,431,618	38,352,534	-3,923,846	34,428,688	-10,391,430	27,253,153
<i>Of which:</i>										
P Activities to Support all Functions (Department)										
-	-	-	-7,017	-	-7,017	-	-	-	10,799	-
Q Executive Agencies										
-	-	-	300	-	300	-	-	-	360	-
R Higher Education AME										
-	-	-	12,594,646	-16,997,281	-4,402,635	38,163,282	-3,865,823	34,297,459	-10,350,600	27,068,072
S Further Education AME										
-	-	-	125,286	-125,752	-466	186,752	-58,023	128,729	-75,218	182,531
T Higher Education (ALB) (net) AME										
-	-	-	-26,700	-	-26,700	-	-	-	629	-
U Further Education (ALB) (net) AME										
-	-	-	4,900	-	4,900	2,500	-	2,500	22,600	2,550
<b>Total Spending in AME</b>										
-	-	-	12,691,415	-17,123,033	-4,431,618	38,352,534	-3,923,846	34,428,688	-10,391,430	27,253,153
<b>Total for Estimate</b>										
577,277	-16,127	561,150	98,339,070	-17,338,551	81,000,519	45,416,104	-3,949,506	41,466,598	65,405,991	33,521,858
<i>Of which:</i>										
<b>Voted Expenditure</b>										
577,277	-16,127	561,150	98,339,070	-17,338,551	81,000,519	45,416,104	-3,949,506	41,466,598	65,405,991	33,521,858
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>81,561,669</b>	<b>65,405,991</b>	<b>67,766,039</b>
<b>Net Capital Requirement</b>	<b>41,466,598</b>	<b>33,521,858</b>	<b>26,660,879</b>
<b>Accruals to cash adjustments</b>	<b>-13,010,690</b>	<b>2,065,520</b>	<b>-1,357,644</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,030,862	-1,880,386	-1,801,463
Add cash grant-in-aid	2,040,264	1,857,220	1,800,659
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-17,036,917	1,880,419	2,892,176
New provisions and adjustments to previous provisions	-90,066	-91,942	-108,085
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	3,992,908	185,609	-4,300,320
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	113,983	114,600	159,389
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>110,017,577</b>	<b>100,993,369</b>	<b>93,069,274</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	577,277	590,006	560,894
<i>Less:</i>			
Administration DEL Income	-16,127	-30,816	-25,881
<b>Net Administration Costs</b>	<b>561,150</b>	<b>559,190</b>	<b>535,013</b>
Gross Programme Costs	105,078,751	81,164,697	77,236,169
<i>Less:</i>			
Programme DEL Income	-216,234	-209,660	-305,710
Programme AME Income	-17,123,033	-9,719,587	-4,863,083
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>87,739,484</b>	<b>71,235,450</b>	<b>72,067,376</b>
<b>Total Net Operating Costs</b>	<b>88,300,634</b>	<b>71,794,640</b>	<b>72,602,389</b>
<i>Of which:</i>			
Resource DEL	85,879,304	75,682,821	72,822,477
Capital DEL	6,738,965	6,388,649	4,799,886
Resource AME	-4,317,635	-10,276,830	-5,020,200
Capital AME	-	-	226
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	36,972,321	35,689,125	36,862,364
<i>Adjustments to remove:</i>			
Capital in the SOCNE	-6,738,965	-6,388,649	-4,800,112
Grants to devolved administrations	-	-	-
Grants to Academies	-31,008,581	-29,725,535	-27,177,385
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-36,238
<b>Total Resource Budget*</b>	<b>87,525,409</b>	<b>71,369,581</b>	<b>77,451,018</b>
<i>Of which:</i>			
Resource DEL*	87,898,877	77,703,011	74,580,161
Resource AME*	-373,468	-6,333,430	2,870,857
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Grants to Academies	31,008,581	29,725,535	27,177,385
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Academies Budgetary Expenditure	-36,972,321	-35,689,125	-36,862,364
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>81,561,669</b>	<b>65,405,991</b>	<b>67,766,039</b>

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

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-231,645</b>	<b>-234,001</b>	<b>-286,973</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-7,918	-7,714	-17,726
<i>Of which:</i>			
A Activities to Support all Functions	-7,918	-7,714	-17,726
Other Income	-8,209	-23,102	-8,155
<i>Of which:</i>			
A Activities to Support all Functions	-8,160	-22,932	-7,974
H Education and Skills Funding Agency (ESFA)	-49	-170	-181
Total Administration	-16,127	-30,816	-25,881
Programme			
EU Grants Received	-	-105,500	-106,035
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-	-4,000	-106,035
M Further Education	-	-101,500	-
Sales of Goods and Services	-49,059	-36,865	-29,910
<i>Of which:</i>			
D Families and Children Services (Department)	-	-	-68
J Grants to LA Schools	-8,455	-	-
L Higher Education	-40,604	-36,865	-29,842
Interest and Dividends	-2,093	-820	-1,292
<i>Of which:</i>			
B Other School Funding (Department)	-	-	-48
H Education and Skills Funding Agency (ESFA)	-	-	-227
M Further Education	-2,093	-820	-1,017
Other Grants	-60,000	-	-62,266
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-1,606
B Other School Funding (Department)	-60,000	-	-60,000
D Families and Children Services (Department)	-	-	-660
Other Income	-104,366	-60,000	-61,589
<i>Of which:</i>			
A Activities to Support all Functions	-103,696	-	-59,195
B Other School Funding (Department)	-	-60,000	-976
D Families and Children Services (Department)	-	-	-53
L Higher Education	-670	-	-1,365
Total Programme	-215,518	-203,185	-261,092

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-17,123,033</b>	<b>-9,719,587</b>	<b>-4,863,083</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-17,123,033	-9,719,587	-4,863,083
<i>Of which:</i>			
R Higher Education AME	-16,997,281	-9,614,028	-4,826,199
S Further Education AME	-125,752	-105,559	-36,884
Total Programme	-17,123,033	-9,719,587	-4,863,083
<b>Total Voted Resource Income</b>	<b>-17,354,678</b>	<b>-9,953,588</b>	<b>-5,150,056</b>
<b>Voted Capital DEL</b>	<b>-25,660</b>	<b>-293,426</b>	<b>-361,327</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-241,596	-261,139
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-2,105
B Other School Funding (Department)	-	-241,596	-259,034
Other Grants	-716	-6,475	-44,618
<i>Of which:</i>			
A Activities to Support all Functions	-	-	-44
B Other School Funding (Department)	-716	-6,475	-43,968
M Further Education	-	-	-606
Other Income	-9,984	-11,570	-13,621
<i>Of which:</i>			
L Higher Education	-9,984	-11,570	-13,621
Repayments	-14,960	-33,785	-41,949
<i>Of which:</i>			
H Education and Skills Funding Agency (ESFA)	-	-	-9,528
J Grants to LA Schools	-	-5,700	-2,724
K Grants to Academies	-5,583	-14,230	-22,123
M Further Education	-9,377	-13,855	-7,574
Total Programme	-25,660	-293,426	-361,327
<b>Voted Capital AME</b>	<b>-3,923,846</b>	<b>-3,031,620</b>	<b>-3,016,096</b>
<i>Of which:</i>			
Programme			
Repayments	-3,923,846	-3,031,620	-3,016,096
<i>Of which:</i>			
R Higher Education AME	-3,865,823	-2,985,373	-2,985,695
S Further Education AME	-58,023	-46,247	-30,401
Total Programme	-3,923,846	-3,031,620	-3,016,096
<b>Total Voted Capital Income</b>	<b>-3,949,506</b>	<b>-3,325,046</b>	<b>-3,377,423</b>



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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-	-5,451	-5,451	-127	-127
<b>Total</b>	-	-	<b>-5,451</b>	<b>-5,451</b>	<b>-127</b>	<b>-127</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Miscellaneous receipts	-	-	-5,451	-5,451	-127	-127
<b>Total</b>	-	-	<b>-5,451</b>	<b>-5,451</b>	<b>-127</b>	<b>-127</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Susan Acland-Hood
<b>Executive Agency Accounting Officers:</b>	
David Withey	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.

<b>ALB Accounting Officers:</b>	
Muhammed Anwer	Aggregator Vehicle plc
Tim Balcon	Construction Industry Training Board
Andy Brown	Engineering Construction Industry Training Board
Jennifer Coupland	Institute for Apprenticeships & Technical Education
Lara Newman	Located Property Ltd
Matt Hood	Oak National Academy Limited
Susan Lapworth	Office for Students
Dame Rachel de Souza	Office of the Children's Commissioner
Colum Conway	Social Work England
Chris Larmer	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 Officers together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officers 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	-1,243	-25,000	-
C	Located Property Limited	2,043	7,100	9,143
C	Oak National Academy Limited	6,766	8,717	15,483
E	Office of the Children's Commissioner	2,860	40	2,730
E	Social Work England	13,163	2,199	13,200
N	Office for Students	1,424,830	223,000	1,646,209
N	Student Loans Company Limited	280,718	72,255	322,173
O	Institute for Apprenticeships and Technical Education	30,819	1,895	31,326
T	Student Loans Company Limited	-26,700	-	-
U	Construction Industry Training Board	2,600	2,500	-
U	Engineering Construction Industry Training Board	2,300	-	-
<b>Total</b>		<b>1,738,156</b>	<b>292,706</b>	<b>2,040,264</b>

## 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
Curriculum Body asset transfer - conditions set by previous provider for the asset transfer state that the DfE must indemnify the Foundation to cover all the related liabilities for the assets transferring (including IP infringement liabilities).	10,000
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.	823
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. Local authorities have identified around 16,000 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 7,926 potential retrospective claims.	1,557
Indemnity to cover the cost of a 35 year lease arrangement with a property company for an academy site.	12,500
Indemnity in respect of commercial lease of a Free School.	110
Indemnity for project costs to manage a Free School project in case the project has to be aborted.	300
Indemnity for a project for costs dependent on the planning permission decision by the local authority.	1,110
The Department has updated its data sharing agreement template for future agreements with third parties in line with the Data Protection Agreement Act 2018 and the Information Commissioner's Office enforcement powers. The Department is planning to offer indemnities to third parties which will be capped in agreement with HMT at £3 million in any financial year.	3,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The department has agreed with a contractor to cover losses incurred if a catastrophic event occurred during the development of one of its properties. The cover has been provided in accordance with Managing Public Money's view that government departments should not incur excessive insurance costs, but bear risks themselves where possible for value for money.	100,000
The department has entered an agreement with an NHS Trust to co-sign a s106, as required under planning law. This is because at the time the s106 agreement is signed, they still hold an interest in the land on which we are building. Before commencing the building works the legal title to this land will transfer to the DfE. This relates to the first of two landowners.	10,000
The department has entered an agreement with a Mental Health Trust to co-sign a s106, as required under planning law. This is because at the time the s106 agreement is signed, they still hold an interest in the land on which we are building. Before commencing the building works the legal title to this land will transfer to the DfE. This relates to the second of two landowners.	Unquantifiable
£10m capped liability indemnity from the Department for Education to an NHS trust. This indemnity will give them the legal cover and reassurance to transfer land and funding to the DfE for the construction of the roads, whilst still legally being responsible for the construction of roads under a S38 highways agreement with the Borough.	10,000
S184 Agreement: S184(9) of the Highways Act allows the highways authority to permit a developer to undertake crossover works and the S184 Agreement sets out the terms on which the works shall proceed.	10,000
A guarantee to Local Government Pension Scheme (LGPS) to meet the pension deficit if an Academy Trust closes.	Unquantifiable
A basic asset protection agreement (BAPA) between DfE and a Public Sector Company is in place whilst work is undertaken at a school and a college.	Unquantifiable
Uncapped indemnity related to Section 185 (s185) agreements entered into as part of school builds. S185 of the Water Industry Act 1991 relates to loss or damage caused to property and interruption to services (including third party claims) as a result of sewer works.	Unquantifiable
DfE contracts with lead suppliers for the delivery of the Early Career Framework (ECF) and National Professional Qualification (NPQ), 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.	Unquantifiable
The permanent site for an Academy school delivery was 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 liability for the DfE. These are considered by DfE to be remote and unquantifiable as they relate to breach of contractual conditions.	Unquantifiable
As a result of entering into contracts on site purchases, the DfE are subject to a number of overage clauses. These are considered to be remote as they relate to changes in contractual arrangements.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>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.</p>	Unquantifiable
<p>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.</p>	Unquantifiable
<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.</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>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.</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.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
The Student Loans Company (SLC) has an indemnity in place with a software supplier, which protects the supplier in respect of any litigation raised against it relating to the provision of services by them on behalf of SLC.	Unquantifiable
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.	Unquantifiable
Contingent liability in respect of a warranty provided to the SLC Pension Scheme Trustee to cover any potential shortfall between scheme assets and liabilities when transferring the remaining members of the SLC Pension Scheme into the Civil Service Pension Scheme.	33,000
Uncapped indemnity, relating to 19 agreements for schools/colleges in respect of 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.	Unquantifiable
Previously unquantified indemnity, relating to 16 agreements for schools/colleges, in respect of Section 278 (s278) agreements entered into as part of school builds. (Ranging in value from £137k to £11m each agreement). A 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.	136,432
Coal Authority Permits required to undertake a ground investigation (GI) survey as part of the delivery of a free school project, 14 agreements in place. The total value is unquantifiable.	Unquantifiable
The department has entered into a number of tenant default agreements which give rise to a contractual obligation to pay monies to the landlord up to a fixed cap in certain circumstances where the Free School tenant is in breach of its lease.	2,901
A contingent liability has been issued relating to the novation of grant funding contractual arrangements from the incumbent supplier to the newly appointed supplier. The maximum liability has been assessed as £6m.	6,000

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# Home Office

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## Introduction

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

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



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	14,607,973,000	-	14,607,973,000
Capital	931,299,000	-	931,299,000
<b>Annually Managed Expenditure</b>			
Resource	2,717,720,000	-	2,717,720,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,325,693,000	-	17,325,693,000
Capital	931,299,000	-	931,299,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>18,600,000,000</b>		

Amounts required in the year ending 31 March 2024 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 Office for Police Conduct, Security Industry Authority, Office of the Immigration Services Commissioner, College of Policing, Gangmasters Labour Abuse Authority and the Disclosure and Barring Service.). 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

### 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:

Police Forces and Fire and Rescue Services pensions; and other non-cash items.

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

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	14,607,973,000	6,975,000,000	<b>7,632,973,000</b>
Capital	931,299,000	478,293,000	<b>453,006,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,717,720,000	2,534,160,000	<b>183,560,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>18,600,000,000</b>	<b>10,818,314,000</b>	<b>7,781,686,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
409,680	-25,973	383,707	18,621,565	-4,397,299	14,224,266	931,299	-	931,299	17,105,529	1,052,343
<i>Of which:</i>										
A Strategy										
18,745	-	18,745	51,728	-1,200	50,528	2,070	-	2,070	86,698	2,101
B Science, Technology, Analysis and Research										
13,988	-	13,988	27,311	-9,346	17,965	36,718	-	36,718	39,804	36,547
C Homeland Security Group										
52,654	-	52,654	1,271,317	-198,800	1,072,517	269,773	-	269,773	1,164,755	167,663
D Public Safety Group										
53,430	-2,325	51,105	11,152,886	-	11,152,886	208,146	-	208,146	11,487,799	221,489
E Migration and Borders Group										
45,224	-1,000	44,224	423,335	-	423,335	57,144	-	57,144	494,485	166,291
F Customer Services (Visas & Passports)										
-	-	-	1,388,024	-3,908,060	-2,520,036	87,066	-	87,066	-3,126,179	79,087
G Asylum and Protection Group										
-	-	-	1,180,670	-94,700	1,085,970	26,030	-	26,030	3,903,203	10,290
H Border Force										
-	-	-	746,189	-24,950	721,239	123,363	-	123,363	763,714	108,962
I Immigration Enforcement										
-	-	-	501,486	-19,000	482,486	-5,088	-	-5,088	647,890	44,253
J Corporate and Delivery										
155,767	-21,345	134,422	852,617	-955	851,662	66,296	-	66,296		159,485
K Digital, Data and Technology										
44,126	-1,303	42,823	548,965	-140,288	408,677	39,777	-	39,777	467,078	35,260
L Legal Advisors										
13,072	-	13,072	-	-	-	-	-	-	12,947	-
M Communications										
12,674	-	12,674	-	-	-	-	-	-	11,743	-
N Arm's Length Bodies (Net)										
-	-	-	122,142	-	122,142	20,004	-	20,004	126,558	20,915
O Departmental Unallocated Provision										
-	-	-	354,895	-	354,895	-	-	-	-	-
<b>Total Spending in DEL</b>										
409,680	-25,973	383,707	18,621,565	-4,397,299	14,224,266	931,299	-	931,299	17,105,529	1,052,343

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,717,720	-	2,717,720	-	-	-	2,127,790	-
<i>Of which:</i>										
P Police and Fire Superannuation										
-	-	-	2,717,720	-	2,717,720	-	-	-	2,152,612	-
<i>AME Charges</i>										
-	-	-	-	-	-	-	-	-	-24,822	-
<b>Total Spending in AME</b>										
-	-	-	2,717,720	-	2,717,720	-	-	-	2,127,790	-
<b>Total for Estimate</b>										
409,680	-25,973	383,707	21,339,285	-4,397,299	16,941,986	931,299	-	931,299	19,233,319	1,052,343
<i>Of which:</i>										
<b>Voted Expenditure</b>										
409,680	-25,973	383,707	21,339,285	-4,397,299	16,941,986	931,299	-	931,299	19,233,319	1,052,343
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>17,325,693</b>	<b>19,233,319</b>	<b>16,861,676</b>
<b>Net Capital Requirement</b>	<b>931,299</b>	<b>1,052,343</b>	<b>815,719</b>
<b>Accruals to cash adjustments</b>	<b>343,008</b>	<b>-485,662</b>	<b>-671,593</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-142,146	-147,473	-88,124
Add cash grant-in-aid	131,514	131,478	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-604,178	-712,201	-451,297
New provisions and adjustments to previous provisions	-	24,822	-135,557
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	3,385
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	957,818	217,712	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>18,600,000</b>	<b>19,800,000</b>	<b>17,005,802</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	409,680	445,602	376,691
<i>Less:</i>			
Administration DEL Income	-25,973	-48,864	-93,699
<b>Net Administration Costs</b>	<b>383,707</b>	<b>396,738</b>	<b>282,992</b>
Gross Programme Costs	21,666,678	23,983,159	20,758,329
<i>Less:</i>			
Programme DEL Income	-4,397,299	-4,909,220	-3,597,325
Programme AME Income	-	-	-
Non-budget income	-103,835	-103,463	-72,652
<b>Net Programme Costs</b>	<b>17,165,544</b>	<b>18,970,476</b>	<b>17,088,352</b>
<b>Total Net Operating Costs</b>	<b>17,549,251</b>	<b>19,367,214</b>	<b>17,371,344</b>
<i>Of which:</i>			
Resource DEL	14,607,973	17,105,529	14,455,194
Capital DEL	327,393	237,358	582,320
Resource AME	2,717,720	2,127,790	2,406,482
Capital AME	-	-	-
Non-budget	-103,835	-103,463	-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	-327,393	-237,358	-582,320
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	103,835	103,463	72,652
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>17,325,693</b>	<b>19,233,319</b>	<b>16,861,676</b>
<i>Of which:</i>			
Resource DEL	14,607,973	17,105,529	14,455,194
Resource AME	2,717,720	2,127,790	2,406,482
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>17,325,693</b>	<b>19,233,319</b>	<b>16,861,676</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-4,423,272</b>	<b>-4,958,084</b>	<b>-3,695,446</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-21,345	-44,710	-63,126
<i>Of which:</i>			
J: Corporate and Delivery	-21,345	-44,710	-63,126
Sales of Goods and Services	-1,303	-1,402	-1,331
<i>Of which:</i>			
E: Migration and Borders Group	-	-	-202
J: Corporate and Delivery	-	-	-466
K: Digital, Data and Technology	-1,303	-1,402	-663
Interest and Dividends	-	-	-13
<i>Of which:</i>			
J: Corporate and Delivery	-	-	-13
Other Income	-1,000	-427	-27,313
<i>Of which:</i>			
C: Homeland Security Group	-	-	4
D: Public Safety Group	-	-	-114
E: Migration and Borders Group	-1,000	-	1
J: Corporate and Delivery	-	-427	-27,189
K: Digital, Data and Technology	-	-	-15
Taxation	-2,325	-2,325	-1,916
<i>Of which:</i>			
D: Public Safety Group	-2,325	-2,325	-1,916
Total Administration	-25,973	-48,864	-93,699
Programme			
EU Grants Received	-	-2,000	-17,249
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-82
H: Border Force	-	-	-1,446
I: Immigration Enforcement	-	-2,000	-15,721
Sales of Goods and Services	-2,485,286	-2,423,992	-2,891,951
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-8,097
D: Public Safety Group	-	-	-913
F: Customer Services (Visas & Passports)	-2,258,560	-2,201,226	-2,688,821
G: Asylum and Protection Group	-94,700	-89,060	-69,965
H: Border Force	-	-	-3,447
K: Digital, Data and Technology	-132,026	-133,706	-120,708

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
Other Income	-1,038,805	-1,591,367	-68,458
<i>Of which:</i>			
Strategy	-1,200	-1,000	-
B: Science, Technology, Analysis and Research	-9,346	-8,985	-9,678
C: Homeland Security Group	-14,800	-14,800	-23,596
D: Public Safety Group	-	-	-612
E: Migration and Borders Group	-	-1,000	-1,114
F: Customer Services (Visas & Passports)	-976,292	-1,520,755	-6,240
G: Asylum and Protection Group	-	-	-1,695
H: Border Force	-24,950	-29,267	-5,613
I: Immigration Enforcement	-3,000	-12,007	-1,745
J: Corporate and Delivery	-955	-3,553	-12,623
K: Digital, Data and Technology	-8,262	-	-5,542
Taxation	-873,208	-891,861	-624,089
<i>Of which:</i>			
C: Homeland Security Group	-184,000	-184,000	-235,766
F: Customer Services (Visas & Passports)	-673,208	-687,647	-384,458
H: Border Force	-	-1,000	-3,541
I: Immigration Enforcement	-16,000	-19,214	-397
J: Corporate and Delivery	-	-	73
Total Programme	-4,397,299	-4,909,220	-3,601,747
<b>Total Voted Resource Income</b>	<b>-4,423,272</b>	<b>-4,958,084</b>	<b>-3,695,446</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-266,742</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-271,164
<i>Of which:</i>			
H: Border Force	-	-	-52
I: Immigration Enforcement	-	-	-4
J: Corporate and Delivery	-	-	-271,108
Sales of Goods and Services	-	-	4,422
<i>Of which:</i>			
B: Science, Technology, Analysis and Research	-	-	-332
F: Customer Services (Visas & Passports)	-	-	-525
H: Border Force	-	-	-1,599
I: Immigration Enforcement	-	-	4
J: Corporate and Delivery	-	-	6,874
Total Programme	-	-	-266,742
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-266,742</b>



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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-103,835	-103,835	-103,463	-103,463	-72,652	-72,652
<b>Total</b>	<b>-103,835</b>	<b>-103,835</b>	<b>-103,463</b>	<b>-103,463</b>	<b>-72,652</b>	<b>-72,652</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Consular Premium	103,835	103,835	103,463	103,463	-72,652	-72,652
<b>Total</b>	<b>103,835</b>	<b>103,835</b>	<b>103,463</b>	<b>103,463</b>	<b>-72,652</b>	<b>-72,652</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir Matthew Rycroft CBE

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

**ALB Accounting Officers:**

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

Sir 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
N	College of Policing (CoP)	36,720	5,895	37,615
N	Disclosure and Barring Service (DBS)	-600	6,959	6,960
N	Gangmasters Licensing Authority (GLA)	8,120	650	7,770
N	Independent Office for Police Conduct (IOPC)	73,758	3,016	71,645
N	Immigration Services Commissioner (ISC)	4,266	1,980	6,020
N	Security Industry Authority (SIA)	-122	1,504	1,504
<b>Total</b>		<b>122,142</b>	<b>20,004</b>	<b>131,514</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>The Home Office has entered into the following quantifiable contingent liabilities by offering guarantees, indemnities or by giving letters of comfort. None of these is a contingent liability within the meaning of IAS 37 since the likelihood of a transfer of economic benefit in settlement is too remote.</p>	
<b>Non-statutory liabilities</b>	
Indemnity provided to British Airports Authority (BAA) in respect of damage or injury caused to third parties from 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 1.13 24.03.23.	8,801
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

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).
3. France (loan of motion detection equipment and building/shelters; CO2 probes and loan of passive millimetre wave imager reflectors and ISO containers).

- 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.

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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> <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).</p> <p>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.</p> <p>Angiolini Inquiry (Minute dated 24 May 2022)            The Angiolini Inquiry was established on 31 January 2022 to review the circumstances of the abduction, rape and murder of Sarah Everard, and the abuse of power by a serving Metropolitan Police officer that risks undermining public confidence in the police.</p> <p>The Home Office agrees to indemnify Dame Elish Angiolini as Chair of the Inquiry, as well as current and former members of the Inquiry and any individual engaged at any time to aid the Inquiry, against any legal costs, actions or damages arising from the execution of their duties in connection with the Inquiry. The indemnity will also cover any civil liability for any act done or omission made in good faith in the execution of their duties.</p> <p>This indemnity applies only to acts done or omissions made during the Inquiry's work, from establishment on 31 January 2022 until the final report is published by the Home Secretary.</p> <p>The indemnity is subject to the proviso that any liability which is to any extent met by insurers on the beneficiary of this indemnity, or for which reimbursement is made to any extent by such insurers, shall in that event and to that extent no longer be the subject of the indemnity and, if previously met or reimbursed by the Government, shall to that extent be refunded by the beneficiary to the Government.</p>	

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
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### Western Jet Foil Indemnity

The Jetfoil project was tendered through the CCS framework in December 2021 to supply first a temporary and then a permanent pontoon solution for the disembarking for small boat arrivals at Dover Harbour Jetfoil basin. Indemnity granted to the supplier to protect against damage/loss resulting in pontoon breaking free as a result of extreme weather conditions.



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# National Crime Agency

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## Introduction

- 1 The Estimate provides for expenditure by and income of the National Crime Agency whose operational priorities are:
  - A) Increase the Agency's understanding of, and impact on, the criminals causing the most harm.
  - B) Strengthen the Agency's leadership role with partners and the public.
  - C) Build a workforce that meets the future threat.
  - D) Improve the foundations on which the Agency delivers operations.
- 2 For further information please see the published National Crime Agency's Annual Plan.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	633,600,000	-	633,600,000
Capital	105,871,000	-	105,871,000
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	-	50,000,000
Capital	350,000	-	350,000
<b>Total Net Budget</b>			
Resource	683,600,000	-	683,600,000
Capital	106,221,000	-	106,221,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>840,000,000</b>		

Amounts required in the year ending 31 March 2024 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:

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## Part I

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

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

Protect: increase protection against serious and organised crime.

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

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

For provision of training to both internal and external parties.

Activity to ensure the effective operation of the organisation 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 or other new threats.

Work in support of HM Government plans for negotiation and implementation 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.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

### 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.

From 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 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 and implementation 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 costs and pressures in relation to Covid 19 or other new threats.

The receipt or deployment of resources or people to other government departments to mitigate industrial action.

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## Part I

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**Annually Managed Expenditure:**

Expenditure arising from:

Pension and all other provisions and other non cash items.

National Crime Agency will account for this Estimate.

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	633,600,000	276,834,000	<b>356,766,000</b>
Capital	105,871,000	47,306,000	<b>58,565,000</b>
<b>Annually Managed Expenditure</b>			
Resource	50,000,000	22,500,000	<b>27,500,000</b>
Capital	350,000	-	<b>350,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>840,000,000</b>	<b>360,000,000</b>	<b>480,000,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
36,470	-770	35,700	848,296	-250,396	597,900	187,623	-81,752	105,871	637,477	107,719
<i>Of which:</i>										
A National Crime Agency										
36,470	-770	35,700	848,296	-250,396	597,900	187,623	-81,752	105,871	637,477	107,719
<b>Total Spending in DEL</b>										
36,470	-770	35,700	848,296	-250,396	597,900	187,623	-81,752	105,871	637,477	107,719
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	50,000	-	50,000	350	-	350	50,000	350
<i>Of which:</i>										
B National Crime Agency AME										
-	-	-	50,000	-	50,000	350	-	350	50,000	350
<b>Total Spending in AME</b>										
-	-	-	50,000	-	50,000	350	-	350	50,000	350
<b>Total for Estimate</b>										
36,470	-770	35,700	898,296	-250,396	647,900	187,973	-81,752	106,221	687,477	108,069
<i>Of which:</i>										
<b>Voted Expenditure</b>										
36,470	-770	35,700	898,296	-250,396	647,900	187,973	-81,752	106,221	687,477	108,069
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>683,600</b>	<b>687,477</b>	<b>517,270</b>
<b>Net Capital Requirement</b>	<b>106,221</b>	<b>108,069</b>	<b>45,403</b>
<b>Accruals to cash adjustments</b>	<b>50,179</b>	<b>20,387</b>	<b>-29,743</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-101,095	-84,545	-55,468
New provisions and adjustments to previous provisions	-50,350	-52,944	-23
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-159	-130	11,242
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	11,299
Increase (-) / Decrease (+) in creditors	201,783	158,006	2,521
Use of provisions	-	-	686
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>840,000</b>	<b>815,933</b>	<b>532,930</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	36,470	39,470	35,343
<i>Less:</i>			
Administration DEL Income	-770	-770	-131
<b>Net Administration Costs</b>	<b>35,700</b>	<b>38,700</b>	<b>35,212</b>
Gross Programme Costs	898,296	861,007	648,024
<i>Less:</i>			
Programme DEL Income	-331,500	-281,680	-222,798
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>566,796</b>	<b>579,327</b>	<b>425,226</b>
<b>Total Net Operating Costs</b>	<b>602,496</b>	<b>618,027</b>	<b>460,438</b>
<i>Of which:</i>			
Resource DEL	633,600	637,477	502,734
Capital DEL	-81,104	-69,450	-56,832
Resource AME	50,000	50,000	14,536
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	81,104	69,450	56,832
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>683,600</b>	<b>687,477</b>	<b>517,270</b>
<i>Of which:</i>			
Resource DEL	633,600	637,477	503,420
Resource AME	50,000	50,000	13,850
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>683,600</b>	<b>687,477</b>	<b>517,270</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-251,166</b>	<b>-213,000</b>	<b>-166,097</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-770	-770	-131
<i>Of which:</i>			
A: National Crime Agency	-770	-770	-131
Total Administration	-770	-770	-131
Programme			
Sales of Goods and Services	-250,396	-212,230	-146,653
<i>Of which:</i>			
A: National Crime Agency	-250,396	-212,230	-146,653
Other Grants	-	-	-6,601
<i>Of which:</i>			
A: National Crime Agency	-	-	-6,601
Other Income	-	-	-277
<i>Of which:</i>			
A: National Crime Agency	-	-	-277
Taxation	-	-	-12,435
<i>Of which:</i>			
A: National Crime Agency	-	-	-12,435
Total Programme	-250,396	-212,230	-165,966
<b>Total Voted Resource Income</b>	<b>-251,166</b>	<b>-213,000</b>	<b>-166,097</b>
<b>Voted Capital DEL</b>	<b>-81,752</b>	<b>-70,000</b>	<b>-57,329</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-648	-550	-497
<i>Of which:</i>			
A: National Crime Agency	-648	-550	-497
Other Grants	-81,104	-69,450	-56,832
<i>Of which:</i>			
A: National Crime Agency	-81,104	-69,450	-56,832
Total Programme	-81,752	-70,000	-57,329
<b>Total Voted Capital Income</b>	<b>-81,752</b>	<b>-70,000</b>	<b>-57,329</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.



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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 F - Accounting Policy changes**

The NCA has adopted IFRS 16 Lease accounting for the year 2023/2024 in line with HM Treasury policy, first applied in 2022/23.

The effect of this policy is to move some items into CDEL when previously they were RDEL items.

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

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Nature of liability	£'000
Indemnities issued to third parties for the use of their facilities for 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

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## Part III: Note L - International Subscriptions

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



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# Ministry of Justice

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## Introduction

1. This Main Estimate covers costs of the Ministry of Justice, Policy, Corporate Services and the associated offices, HM Prison and Probation Service, HM Courts and Tribunals Service, Criminal Injuries Compensation Authority, the Legal Aid Agency and the administration of private monies through the Office of the Public Guardian.
2. It covers costs of the Youth Justice Board, Parole Board, Criminal Cases Review Commission, Children and Family Court Advisory and Support Service, Judicial Appointments Commission, Office for Legal Complaints, Legal Services Board, Independent Monitoring Authority for the Citizens' Rights Agreements, Oasis Restore Trust and Gov Facility Services Limited.
3. It covers the provision for the cost of acquitted defendants, private prosecution costs and witnesses' allowances payable from central funds and specific grants to the costs of magistrates' courts.
4. The salaries of the higher judicial and district judges are met directly from the Consolidated Fund. This expenditure is estimated at £174m for 2023-24. Total voted and non-voted judicial costs are estimated at £674m.
5. Further details of the expenditure contained in this Main Estimate can be found in the Ministry of Justice 2022-23 Annual Report and Accounts.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	10,725,504,000	153,263,000	10,878,767,000
Capital	2,307,501,000	-	2,307,501,000
<b>Annually Managed Expenditure</b>			
Resource	481,568,000	-	481,568,000
Capital	23,303,000	-	23,303,000
<b>Total Net Budget</b>			
Resource	11,207,072,000	153,263,000	11,360,335,000
Capital	2,330,804,000		2,330,804,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	12,432,382,000		

Amounts required in the year ending 31 March 2024 for expenditure by Ministry of Justice on:

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

Administration of the Ministry of Justice, its Agencies, Arm's Length Bodies (ALBs) and associated offices 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; administrative justice (e.g. tribunals policy work), legal aid and legal support; 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; reducing reoffending; support for youth, women and vulnerable offenders; commissioning of prison, probation, and 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 the UK's exit from 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 these cannot be met by the Judicial Pensions Scheme.

Expenditure by the following Executive Agencies: His Majesty's Prison and Probation Service; His 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 ALBs: 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; Oasis Restore Trust and Gov Facility Services Limited.

Expenditure of advisory ALBs 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.

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

Income arising from:

Income related to the activities of His 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 His Majesty's Prison and Probation Service, including share of gross profits from sales and services; prisoners' earnings and contributions related to damage to property; 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.

Repayment of criminal injuries compensation; contributions from Other Government Departments towards the costs of inquests and inquiries.

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 Education and 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.



**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.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	10,725,504,000	4,550,462,000	<b>6,175,042,000</b>
Capital	2,307,501,000	792,041,000	<b>1,515,460,000</b>
<b>Annually Managed Expenditure</b>			
Resource	481,568,000	237,905,000	<b>243,663,000</b>
Capital	23,303,000	10,486,000	<b>12,817,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	12,432,382,000	5,081,571,000	<b>7,350,811,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
560,429	-28,636	531,793	11,850,808	-1,657,097	10,193,711	2,310,501	-3,000	2,307,501	10,101,953	1,457,565
<i>Of which:</i>										
A Policy, Corporate Services and Associated Offices										
479,992	-26,613	453,379	1,622,771	-1,276,772	345,999	281,170	-	281,170	810,114	392,054
B HM Prison and Probation Service										
24,225	-26	24,199	5,301,944	-168,469	5,133,475	1,847,718	-	1,847,718	4,722,160	843,966
C HM Courts and Tribunals Service										
22,658	-136	22,522	2,136,743	-56,118	2,080,625	178,459	-3,000	175,459	2,111,708	207,014
D Legal Aid Agency										
15,266	-78	15,188	2,209,074	-40,056	2,169,018	173	-	173	2,002,495	2,569
E Criminal Injuries Compensation Authority Agency										
1,229	-1,783	-554	168,405	-14,826	153,579	100	-	100	155,785	100
F Office of The Public Guardian										
34	-	34	89,826	-100,856	-11,030	100	-	100	-12,900	1,000
G Children and Family Court Advisory and Support Service (ALB)(Net)										
5,596	-	5,596	142,846	-	142,846	1,500	-	1,500	144,898	9,432
H Criminal Cases Review Commission (ALB)(Net)										
691	-	691	7,171	-	7,171	215	-	215	7,348	213
I Judicial Appointments Commission (ALB)(Net)										
437	-	437	8,493	-	8,493	1	-	1	9,073	1
J Legal Services Board (ALB)(Net)										
-	-	-	4,694	-	4,694	74	-	74	4,287	74
K Office for Legal Complaints (ALB)(Net)										
-	-	-	16,878	-	16,878	250	-	250	15,317	250
L Parole Board (ALB)(Net)										
3,671	-	3,671	23,391	-	23,391	140	-	140	24,304	290
M Youth Justice Board (ALB)(Net)										
3,204	-	3,204	110,975	-	110,975	600	-	600	101,786	600
N Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)										
3,426	-	3,426	2,347	-	2,347	1	-	1	5,577	1
O Oasis Restore Trust (ALB)(Net)										
-	-	-	5,250	-	5,250	-	-	-	-	-
<i>Government Facility Services Limited (ALB)(Net)</i>										
-	-	-	-	-	-	-	-	-	1	1

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	174,725	-21,462	153,263	-	-	-	144,527	-
<i>Of which:</i>										
P Higher Judiciary Judicial Salaries										
-	-	-	174,725	-	174,725	-	-	-	164,131	-
Q Office for Legal Complaints/Legal Services Board - Consolidated Fund Extra Receipts										
-	-	-	-	-21,462	-21,462	-	-	-	-19,604	-
<b>Total Spending in DEL</b>										
560,429	-28,636	531,793	12,025,533	-1,678,559	10,346,974	2,310,501	-3,000	2,307,501	10,246,480	1,457,565
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	481,568	-	481,568	23,303	-	23,303	633,431	23,304
<i>Of which:</i>										
R Policy, Corporate Services and Associated Offices										
-	-	-	200,065	-	200,065	21,802	-	21,802	252,610	20,700
S HM Prison and Probation Service										
-	-	-	201,000	-	201,000	-	-	-	201,000	1
T HM Courts and Tribunals Service										
-	-	-	80,300	-	80,300	1,500	-	1,500	76,900	2,500
U Legal Aid Agency										
-	-	-	-9,000	-	-9,000	-	-	-	67,000	1
V Criminal Injuries Compensation Authority Agency										
-	-	-	9,000	-	9,000	-	-	-	5,000	-
W Office of the Public Guardian										
-	-	-	200	-	200	-	-	-	200	1
X Children and Family Court Advisory and Support Service (ALB)(Net)										
-	-	-	-	-	-	1	-	1	30,300	100
Y Criminal Cases Review Commission (ALB)(Net)										
-	-	-	1	-	1	-	-	-	266	1
Z Parole Board (ALB)(Net)										
-	-	-	1	-	1	-	-	-	50	-
AA Youth Justice Board (ALB)(Net)										
-	-	-	1	-	1	-	-	-	100	-
<i>Judicial Appointments Commission (ALB)(Net)</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Legal Services Board (ALB)(Net)</i>										
-	-	-	-	-	-	-	-	-	1	-
<i>Office of Legal Complaints (ALB)(Net)</i>										
-	-	-	-	-	-	-	-	-	1	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions		
Resources						Capital			Resources	Capital	
Administration			Programme			Gross	Income	Net	Net	Net	
Gross	Income	Net	Gross	Income	Net						
1	2	3	4	5	6	7	8	9	10	11	
<i>Government Facility Services Limited (ALB)(Net)</i>						-	-	-	-	1	-
<i>Independent Monitoring Authority for the Citizens' Rights Agreements (ALB)(Net)</i>						-	-	-	-	1	-
<b>Total Spending in AME</b>						-	-	-	481,568	-	481,568
<b>Total for Estimate</b>						560,429	-28,636	531,793	12,507,101	-1,678,559	10,828,542
						2,333,804	-3,000	2,330,804	10,879,911	1,480,869	
<i>Of which:</i>											
<b>Voted Expenditure</b>						560,429	-28,636	531,793	12,332,376	-1,657,097	10,675,279
						2,333,804	-3,000	2,330,804	10,735,384	1,480,869	
<b>Non-voted Expenditure</b>						-	-	-	174,725	-21,462	153,263
						-	-	-	144,527	-	

## Part II: Resource to cash reconciliation

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>11,360,335</b>	<b>10,879,911</b>	<b>9,726,413</b>
<b>Net Capital Requirement</b>	<b>2,330,804</b>	<b>1,480,869</b>	<b>1,431,404</b>
<b>Accruals to cash adjustments</b>	<b>-1,105,494</b>	<b>-1,205,679</b>	<b>-1,220,223</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-341,855	-354,275	-321,107
Add cash grant-in-aid	336,876	309,917	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,185,648	-1,133,208	-827,047
New provisions and adjustments to previous provisions	-1,442,167	-499,423	-70,368
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-1,701
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	300,000	325,000	-
Use of provisions	1,227,300	146,310	-
<b>Removal of non-voted budget items</b>	<b>-153,263</b>	<b>-144,527</b>	<b>-145,280</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-174,725	-164,131	-163,084
Other adjustments	21,462	19,604	17,804
<b>Net Cash Requirement</b>	<b>12,432,382</b>	<b>11,010,574</b>	<b>9,792,314</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	560,391	576,737	490,614
<i>Less:</i>			
Administration DEL Income	-28,636	-28,626	-46,187
<b>Net Administration Costs</b>	<b>531,755</b>	<b>548,111</b>	<b>444,427</b>
Gross Programme Costs	12,507,140	12,038,150	10,704,543
<i>Less:</i>			
Programme DEL Income	-1,678,559	-1,706,350	-1,555,606
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>10,828,581</b>	<b>10,331,800</b>	<b>9,148,937</b>
<b>Total Net Operating Costs</b>	<b>11,360,336</b>	<b>10,879,911</b>	<b>9,593,364</b>
<i>Of which:</i>			
Resource DEL	9,651,468	10,100,090	9,242,922
Capital DEL	-	-	-
Resource AME	1,708,868	779,821	349,941
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	-	-	-501
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-1	-	133,550
<b>Total Resource Budget</b>	<b>11,360,336</b>	<b>10,879,911</b>	<b>9,726,413</b>
<i>Of which:</i>			
Resource DEL	10,878,767	10,246,480	9,376,472
Resource AME	481,568	633,431	349,941
<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	21,462	19,604	17,804
Other adjustments	-21,462	-19,604	-17,804
<b>Total Resource (Estimate)</b>	<b>11,360,335</b>	<b>10,879,911</b>	<b>9,726,413</b>

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

£'000

	2022-23 Plans	2021-22 Provision	2020-21 Outturn
<b>Voted Resource DEL</b>	<b>-1,685,733</b>	<b>-1,734,976</b>	<b>-1,601,793</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-28,636	-28,626	-10,469
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-26,613	-26,448	-10,436
B HM Prison and Probation Service	-26	-329	-
C HM Courts and Tribunals Service	-136	-	-33
D Legal Aid Agency	-78	-	-
E Criminal Injuries Compensation Authority Agency	-1,783	-1,849	-
Other Income	-	-	-35,718
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-35,542
B HM Prison and Probation Service	-	-	-125
E Criminal Injuries Compensation Authority Agency	-	-	-51
Total Administration	-28,636	-28,626	-46,187
Programme			
Sales of Goods and Services	-1,237,497	-1,277,750	-1,505,479
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-857,172	-877,494	-1,043,797
B HM Prison and Probation Service	-168,469	-220,017	-272,681
C HM Courts and Tribunals Service	-56,118	-46,405	-85,342
D Legal Aid Agency	-40,056	-30,961	-33,918
E Criminal Injuries Compensation Authority Agency	-14,826	-15,273	-1,249
F Office of The Public Guardian	-100,856	-87,600	-68,492
Other Income	-	-	-12,263
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-	-1,606
B HM Prison and Probation Service	-	-	-9,886
C HM Courts and Tribunals Service	-	-	-627
D Legal Aid Agency	-	-	-60
F Office of The Public Guardian	-	-	-84
Taxation	-419,600	-428,600	-37,864
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-419,600	-428,600	-37,864
Total Programme	-1,657,097	-1,706,350	-1,555,606
<b>Total Voted Resource Income</b>	<b>-1,685,733</b>	<b>-1,734,976</b>	<b>-1,601,793</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-3,000</b>	<b>-28,650</b>	<b>-2,226</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-3,000	-28,650	-2,226
<i>Of which:</i>			
A Policy, Corporate Services and Associated Offices	-	-20,000	-15
B HM Prison and Probation Service	-	-	-2,107
C HM Courts and Tribunals Service	-3,000	-8,650	-104
E Criminal Injuries Compensation Authority Agency	-	-	-
Total Programme	-3,000	-28,650	-2,226
<b>Total Voted Capital Income</b>	<b>-3,000</b>	<b>-28,650</b>	<b>-2,226</b>



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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-21,462	-21,462	-19,604	-19,604	-17,804	-17,804
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-21,462</b>	<b>-21,462</b>	<b>-19,604</b>	<b>-19,604</b>	<b>-17,804</b>	<b>-17,804</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Legal Services Board and Office for Legal Complaints receipts surrendered by the Ministry of Justice under The Legal Services Act 2007.	-21,462	-21,462	-19,604	-19,604	-17,804	-17,804
<b>Total</b>	<b>-21,462</b>	<b>-21,462</b>	<b>-19,604</b>	<b>-19,604</b>	<b>-17,804</b>	<b>-17,804</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Antonia Romeo
<b>Executive Agency Accounting Officers:</b>	
Amy Rees for Subhead B, S	Chief Executive, HM Prison and Probation Service
Nick Goodwin for Subhead C, T	Chief Executive, HM Courts and Tribunals Service
Jane Harbottle for Subhead D, U	Chief Executive, Legal Aid Agency
Linda Brown for Subhead E, V	Chief Executive, Criminal Injuries Compensation Authority
Amy Holmes for Subhead F, W	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.

<b>ALB Accounting Officers:</b>	
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
Stephanie Roberts-Bibby	Chief Operating Officer, Youth Justice Board
Stephanie Hill	Finance Director and Interim Accounting Officer, Gov Facility Services Ltd
Kate Chamberlain	Chief Executive, Independent Monitoring Authority for Citizens' Rights Agreements
Clare Wilson	Chief Operating Officer, Oasis Restore Trust

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		148,442	1,500	148,092
H	Criminal Cases Review Commission		7,862	215	7,927
I	Judicial Appointments Commission		8,930	1	8,742
J	Legal Services Board		4,694	74	4,553
K	Office for Legal Complaints		16,878	250	16,478
L	Parole Board		27,062	140	26,826
M	Youth Justice Board		114,179	600	112,780
N	Independent Monitoring Authority for the Citizens' Rights Agreements		5,773	1	6,228
O	Oasis Restore Trust		5,250	-	5,250
X	Children and Family Court Advisory and Support Service		-	1	-
Y	Criminal Cases Review Commission		1	-	-
Z	Parole Board		1	-	-
AA	Youth Justice Board		1	-	-
<b>Total</b>			<b>339,073</b>	<b>2,782</b>	<b>336,876</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
MoJ Headquarters Employment Tribunals: The department is currently defending a number of Employment Tribunal claims.	29,400
MoJ 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 compensation award decisions relating to miscarriages of justice and legal aid funding.	286
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.	800
Data Protection Act: There are claims against the department for alleged failure to comply with the Data Protection Act. These cases are ongoing.	128
HM Courts and Tribunal Service (HMCTS) is currently defending a number of Employment Tribunal claims.	254
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.	13,840
HMCTS: Schemes to refund court fees which were charged in error, or incorrectly set.	9,436
HMCTS is involved in a number of legal cases dealing with ex gratia, compensation and other claims.	1,078
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.	9,458
Claims against HM Prison and Probation Service by staff, prisoners and third parties, where the likelihood of a liability arising is deemed possible but not likely, or not reliably measurable.	50,000
Incidents Incurred But Not Yet Received (IBNYR): Criminal Injuries Compensation Authority Agency (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



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# Crown Prosecution Service

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## Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Foreign, Commonwealth & Development Office for the platform charges to the CPS.
4. It provides information relating to a budget transfer to Cabinet Office for the Funding for Civil Service Live 2023 from the CPS.
5. It provides information relating to a budget exchange to transfer funding from the prior financial year to this financial year.
6. It covers the CDEL, RDEL and CAME required in respect of the budget implications as a result of the implementation of IFRS 16. CPS adopted IFRS 16 on 1st April 2021.
7. The Crown Prosecution Service Annual Report and Accounts 2022-23 will contain further details.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	773,584,000	-	773,584,000
Capital	28,800,000	-	28,800,000
<b>Annually Managed Expenditure</b>			
Resource	5,950,000	-	5,950,000
Capital	2,859,000	-	2,859,000
<b>Total Net Budget</b>			
Resource	779,534,000	-	779,534,000
Capital	31,659,000	-	31,659,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>783,791,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Crown Prosecution Service on:

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

Administrative, operational, and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales. These costs include prosecution costs, costs of confiscating the proceeds of crime and capacity building in the Criminal Justice System along with staff costs, the hire of agents, support of voluntary sector organisations within the Criminal Justice System and associated depreciation and any non-cash costs falling in DEL.

Income arising from:

The CPS has two main sources of income, Costs awarded to CPS in court and the Asset Recovery Incentivisation Scheme. Additional to this we receive income from the following sources, revenue from contract with customers, refund of expenditure for seconded staff, collaborative working with partner organisations and other administrative income.

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

Write-offs and changes in allowance for irrecoverable debts, provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	773,584,000	329,966,000	<b>443,618,000</b>
Capital	28,800,000	21,299,000	<b>7,501,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,950,000	2,678,000	<b>3,272,000</b>
Capital	2,859,000	1,287,000	<b>1,572,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>783,791,000</b>	<b>328,211,000</b>	<b>455,580,000</b>



## Part II: Subhead detail

£'000

2023-24 Plans						2022-23 Provisions				
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
46,034	-1,000	45,034	772,550	-44,000	728,550	28,800	-	28,800	704,648	49,330
<i>Of which:</i>										
A Administration Costs in HQ and on Central Services										
46,034	-1,000	45,034	-	-	-	-	-	-	44,309	-
B Crown Prosecutions and Legal Services										
-	-	-	772,550	-44,000	728,550	28,800	-	28,800	660,339	49,330
<b>Total Spending in DEL</b>										
46,034	-1,000	45,034	772,550	-44,000	728,550	28,800	-	28,800	704,648	49,330
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	2,859
<i>Of which:</i>										
C CPS voted AME charges										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	2,859
<b>Total Spending in AME</b>										
-	-	-	5,950	-	5,950	2,859	-	2,859	5,950	2,859
<b>Total for Estimate</b>										
46,034	-1,000	45,034	778,500	-44,000	734,500	31,659	-	31,659	710,598	52,189
<i>Of which:</i>										
<b>Voted Expenditure</b>										
46,034	-1,000	45,034	778,500	-44,000	734,500	31,659	-	31,659	710,598	52,189
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>779,534</b>	<b>710,598</b>	<b>627,001</b>
<b>Net Capital Requirement</b>	<b>31,659</b>	<b>52,189</b>	<b>944</b>
<b>Accruals to cash adjustments</b>	<b>-27,402</b>	<b>-58,994</b>	<b>-14,874</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,593	-18,593	-16,116
New provisions and adjustments to previous provisions	-8,809	-8,809	1,204
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	38
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-31,592	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>783,791</b>	<b>703,793</b>	<b>613,071</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	46,034	44,809	31,356
<i>Less:</i>			
Administration DEL Income	-1,000	-500	-1,370
<b>Net Administration Costs</b>	<b>45,034</b>	<b>44,309</b>	<b>29,986</b>
Gross Programme Costs	778,500	706,489	650,880
<i>Less:</i>			
Programme DEL Income	-44,000	-40,200	-54,817
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>734,500</b>	<b>666,289</b>	<b>596,063</b>
<b>Total Net Operating Costs</b>	<b>779,534</b>	<b>710,598</b>	<b>626,049</b>
<i>Of which:</i>			
Resource DEL	773,584	704,648	627,053
Capital DEL	-	-	-
Resource AME	5,950	5,950	-1,004
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	-	-	952
<b>Total Resource Budget</b>	<b>779,534</b>	<b>710,598</b>	<b>627,001</b>
<i>Of which:</i>			
Resource DEL	773,584	704,648	628,005
Resource AME	5,950	5,950	-1,004
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>779,534</b>	<b>710,598</b>	<b>627,001</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-45,000</b>	<b>-40,700</b>	<b>-56,187</b>
<i>Of which:</i>			
Administration			
Other Income	-1,000	-500	-1,370
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-1,000	-500	-1,370
Total Administration	-1,000	-500	-1,370
Programme			
Other Grants	-	-	-23,797
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-23,797
Other Income	-	-	-1,248
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-1,248
Taxation	-44,000	-40,200	-29,772
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-44,000	-40,200	-29,772
Total Programme	-44,000	-40,200	-54,817
<b>Total Voted Resource Income</b>	<b>-45,000</b>	<b>-40,700</b>	<b>-56,187</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Max Hill KC

**Additional Accounting Officer:** Sue Hemming for sections A, B and C

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# Serious Fraud Office

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## Introduction

1. The Serious Fraud Office (SFO) is a specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption. It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands. The SFO handles a small number of large and very complex economic crime cases.
2. This Estimate covers the costs incurred in the administration and operation of the Serious Fraud Office (SFO). Included are the costs of staff, fees to counsel and accountants, witness expenses, use of information technology, other investigation and prosecution and litigation costs, expenditure on assisting investigations led by other departments within the Criminal Justice system as well as defendant's costs and damages where the SFO is liable for payment.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	58,299,000	-	58,299,000
Capital	2,900,000	-	2,900,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	58,299,000	-	58,299,000
Capital	2,900,000	-	2,900,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>58,474,000</b>		

Amounts required in the year ending 31 March 2024 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.

**Serious Fraud Office** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	58,299,000	25,998,000	<b>32,301,000</b>
Capital	2,900,000	2,000,000	<b>900,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	1,125,000	<b>-1,125,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>58,474,000</b>	<b>26,156,000</b>	<b>32,318,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
9,987	-	9,987	50,112	-1,800	48,312	2,900	-	2,900	78,565	5,502
<i>Of which:</i>										
A Investigations and Prosecution										
9,987	-	9,987	50,112	-1,800	48,312	2,900	-	2,900	78,565	5,502
<b>Total Spending in DEL</b>										
9,987	-	9,987	50,112	-1,800	48,312	2,900	-	2,900	78,565	5,502
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	4,500	-
<i>Of which:</i>										
New Provisions and Adjustment to existing provisions										
-	-	-	-	-	-	-	-	-	4,500	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	4,500	-
<b>Total for Estimate</b>										
9,987	-	9,987	50,112	-1,800	48,312	2,900	-	2,900	83,065	5,502
<i>Of which:</i>										
<b>Voted Expenditure</b>										
9,987	-	9,987	50,112	-1,800	48,312	2,900	-	2,900	83,065	5,502
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>58,299</b>	<b>83,065</b>	<b>71,737</b>
<b>Net Capital Requirement</b>	<b>2,900</b>	<b>5,502</b>	<b>3,900</b>
<b>Accruals to cash adjustments</b>	<b>-2,725</b>	<b>-9,651</b>	<b>-3,545</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,301	-5,339	-983
New provisions and adjustments to previous provisions	-	-4,500	-2,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-62
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,576	188	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>58,474</b>	<b>78,916</b>	<b>72,092</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	9,987	9,635	9,717
<i>Less:</i>			
Administration DEL Income	-	-	7
<b>Net Administration Costs</b>	<b>9,987</b>	<b>9,635</b>	<b>9,724</b>
Gross Programme Costs	50,112	75,330	57,164
<i>Less:</i>			
Programme DEL Income	-1,800	-1,900	4,849
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>48,312</b>	<b>73,430</b>	<b>62,013</b>
<b>Total Net Operating Costs</b>	<b>58,299</b>	<b>83,065</b>	<b>71,737</b>
<i>Of which:</i>			
Resource DEL	58,299	78,565	69,237
Capital DEL	-	-	-
Resource AME	-	4,500	2,500
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>58,299</b>	<b>83,065</b>	<b>71,737</b>
<i>Of which:</i>			
Resource DEL	58,299	78,565	69,237
Resource AME	-	4,500	2,500
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>58,299</b>	<b>83,065</b>	<b>71,737</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-1,800</b>	<b>-1,900</b>	<b>4,856</b>
<i>Of which:</i>			
Administration			
Taxation	-	-	7
<i>Of which:</i>			
A Investigations and Prosecution	-	-	7
Total Administration	-	-	7
Programme			
Other Income	-1,800	-1,900	-
<i>Of which:</i>			
A Investigations and Prosecution	-1,800	-1,900	-
Taxation	-	-	4,849
<i>Of which:</i>			
A Investigations and Prosecution	-	-	4,849
Total Programme	-1,800	-1,900	4,849
<b>Total Voted Resource Income</b>	<b>-1,800</b>	<b>-1,900</b>	<b>4,856</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Lisa Osofsky

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

In discharging these responsibilities, particular regard is given to:

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

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





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# HM Procurator General and Treasury Solicitor

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## Introduction

- 1 This Estimate provides for the administrative costs of the Government Legal Department (GLD) within DEL (section A), which includes capital DEL expenditure. This section also covers disbursement costs of the Government Legal Department. Disbursement costs arise on the provision of legal services to government departments. Except for those associated with centrally funded services, these costs are fully recovered from client departments as disbursements on legal cases. The principal areas of this expenditure are counsel fees, expert witnesses and solicitors' agents fees.
- 2 Section B covers the administration costs of the Attorney General's Office including the salaries of two Ministers of the Crown and programme costs associated with continuing work on EU Exit. Section C covers the administrative costs of HM Crown Prosecution Service Inspectorate.
- 3 Further details of the Department's administration costs will be provided in the 2022-23 HM Procurator General and Treasury Solicitor Annual Report and Account and, for GLD, the 2022-23 Government Legal Department Annual Report and Account.
- 4 The Government Legal Department (formerly the Treasury Solicitor's Department), became an Agency on 1 April 1996. It has operated a system of full repayment of the majority of its legal services since 1990-91. The greater parts of its administrative costs are now met by receipts. Since 1999-2000, it has operated under a net operating cost control, allowing it the flexibility to respond to an increasing demand for its services. A small section of the Agency's work, which is considered to be in the public interest, remains centrally funded.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	11,703,000	-	11,703,000
Capital	2,000,000	-	2,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	11,703,000	-	11,703,000
Capital	2,000,000	-	2,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>15,301,000</b>		

Amounts required in the year ending 31 March 2024 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.

Income arising from:

Recovery of costs from other government departments and associated bodies including costs recovered for legal and administrative services provided and receipts from secondments of staff; favourable costs awarded; cost awards made by the courts in favour of the Attorney General; charges for Bona Vacantia work; recovery of costs from tenants in jointly occupied buildings; income in relation to the Government Legal Service operation; subscription services; photocopying services; receipts from sales of fixed assets and non-capital items; rent and rate rebates; recovery of old debts; receipts from staff; income from ICT services and other administrative income.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	11,703,000	5,318,000	<b>6,385,000</b>
Capital	2,000,000	1,283,000	<b>717,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>15,301,000</b>	<b>6,899,000</b>	<b>8,402,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
335,138	-323,700	11,438	265	-	265	2,000	-	2,000	10,304	4,350
<i>Of which:</i>										
A GLD Administration										
325,880	-323,700	2,180	-	-	-	2,000	-	2,000	766	4,350
B AGO Administration										
6,188	-	6,188	265	-	265	-	-	-	6,499	-
C CPSI Administration										
3,070	-	3,070	-	-	-	-	-	-	3,039	-
<b>Total Spending in DEL</b>										
335,138	-323,700	11,438	265	-	265	2,000	-	2,000	10,304	4,350
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	500	-
<i>Of which:</i>										
<i>AME Provision</i>										
-	-	-	-	-	-	-	-	-	500	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	500	-
<b>Total for Estimate</b>										
335,138	-323,700	11,438	265	-	265	2,000	-	2,000	10,804	4,350
<i>Of which:</i>										
<b>Voted Expenditure</b>										
335,138	-323,700	11,438	265	-	265	2,000	-	2,000	10,804	4,350
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>11,703</b>	<b>10,804</b>	<b>-3,206</b>
<b>Net Capital Requirement</b>	<b>2,000</b>	<b>4,350</b>	<b>1,810</b>
<b>Accruals to cash adjustments</b>	<b>1,598</b>	<b>162</b>	<b>-2,900</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-12,025	-11,883	-3,249
New provisions and adjustments to previous provisions	-	-500	437
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-88
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	13,623	12,545	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>15,301</b>	<b>15,316</b>	<b>-4,296</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	335,138	318,938	288,237
<i>Less:</i>			
Administration DEL Income	-323,700	-308,900	-291,358
<b>Net Administration Costs</b>	<b>11,438</b>	<b>10,038</b>	<b>-3,121</b>
Gross Programme Costs	265	766	-85
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>265</b>	<b>766</b>	<b>-85</b>
<b>Total Net Operating Costs</b>	<b>11,703</b>	<b>10,804</b>	<b>-3,206</b>
<i>Of which:</i>			
Resource DEL	11,703	10,304	-2,769
Capital DEL	-	-	-
Resource AME	-	500	-437
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>11,703</b>	<b>10,804</b>	<b>-3,206</b>
<i>Of which:</i>			
Resource DEL	11,703	10,304	-2,769
Resource AME	-	500	-437
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>11,703</b>	<b>10,804</b>	<b>-3,206</b>

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

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-323,700</b>	<b>-308,900</b>	<b>-291,358</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-323,700	-308,900	-284,660
<i>Of which:</i>			
A GLD Administration	-323,700	-308,900	-284,661
B AGO Administration	-	-	1
Other Income	-	-	-6,698
<i>Of which:</i>			
A GLD Administration	-	-	-6,572
B AGO Administration	-	-	-126
Total Administration	<u>-323,700</u>	<u>-308,900</u>	<u>-291,358</u>
<b>Total Voted Resource Income</b>	<b><u>-323,700</u></b>	<b><u>-308,900</u></b>	<b><u>-291,358</u></b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Susanna McGibbon, Treasury Solicitor
<b>Additional Accounting Officers:</b>	Douglas Wilson OBE, Director General of the Attorney General's Office, for Section B
	Andrew T Cayley CMG KC, HM Chief Inspector of the Crown Prosecution Service, for section C

Susanna McGibbon, Treasury Solicitor 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 Officers together with their respective responsibilities, is set out in writing.

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

The Government Legal Department has a Special Bonus Scheme that gives managers and staff the opportunity to recognise and reward individuals or teams for exceptional achievements relating to specific tasks or activities, or for acting as an outstanding role model in the demonstration of the Department's values. These bonuses can take the form of cash awards or vouchers.

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# Ministry of Defence

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## Introduction

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

**Part I**

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	41,010,971,000	-	41,010,971,000
Capital	18,337,938,000	-	18,337,938,000
<b>Annually Managed Expenditure</b>			
Resource	1,928,087,000	-	1,928,087,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	42,939,058,000	-	42,939,058,000
Capital	18,337,938,000	-	18,337,938,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	50,542,727,000		

Amounts required in the year ending 31 March 2024 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.

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## Part I (*continued*)

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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.

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	41,010,971,000	18,403,551,000	<b>22,607,420,000</b>
Capital	18,337,938,000	8,320,795,000	<b>10,017,143,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,928,087,000	867,639,000	<b>1,060,448,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>50,542,727,000</b>	<b>22,786,949,000</b>	<b>27,755,778,000</b>

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## Part II: Subhead detail

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2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
2,004,152	-	2,004,152	40,304,319	-1,297,500	39,006,819	18,457,938	-120,000	18,337,938	40,881,151	20,472,404
<i>Of which:</i>										
A Provision of Defence Capability Service Personnel Costs										
-	-	-	10,800,000	-	10,800,000	-	-	-	10,628,469	-
B Provision of Defence Capability Civilian Personnel Costs										
-	-	-	1,965,992	-	1,965,992	-	-	-	1,953,992	-
C Provision of Defence Capability Infrastructure costs										
-	-	-	5,074,650	-	5,074,650	-	-	-	5,146,483	-
D Provision of Defence Capability Inventory Consumption										
-	-	-	1,461,846	-	1,461,846	-	-	-	1,600,909	-
E Provision of Defence Capability Equipment Support Costs										
-	-	-	7,943,750	-	7,943,750	-	-	-	7,750,517	-
F Provision of Defence Capability Other Costs and Services										
-	-	-	1,199,606	-	1,199,606	-	-	-	1,560,749	-
G Provision of Defence Capability Receipts and other Income										
-	-	-	-	-1,297,500	-1,297,500	-	-	-	-1,517,000	-
H Provision of Defence Capability Depreciation and Impairments Costs										
-	-	-	8,802,482	-	8,802,482	-	-	-	8,246,070	-
I Provision of Defence Capability Cash Release of Provisions Costs										
-	-	-	431,315	-	431,315	-	-	-	359,740	-
J Provision of Defence Capability Capital Single Use Military Equipment										
-	-	-	-	-	-	9,246,492	-	9,246,492	-	8,521,128
K Provision of Defence Capability Other Capital (Fiscal)										
-	-	-	-	-	-	6,516,808	-	6,516,808	-	7,592,110
L Provision of Defence Capability Fiscal Assets / Estate Disposal										
-	-	-	-	-	-	-	-120,000	-120,000	-	-120,000
M Provision of Defence Capability Research and Development Costs										
-	-	-	180,874	-	180,874	2,430,000	-	2,430,000	162,986	2,174,000
N Provision of Defence Capability Administration Civilian Personnel Costs										
712,000	-	712,000	-	-	-	-	-	-	704,720	-
O Provision of Defence Capability Administration Other Costs and Services										
467,152	-	467,152	-	-	-	-	-	-	478,396	-
P Operations Service Personnel Staff Cost										
-	-	-	30,000	-	30,000	-	-	-	38,000	-
Q Operations and Peacekeeping Civilian Personnel Staff Costs										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
R Operations Infrastructure Costs										
-	-	-	50,000	-	50,000	-	-	-	155,500	-
S Operations Inventory Consumption										
-	-	-	91,000	-	91,000	-	-	-	91,000	-



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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
T Operations Equipment Support Costs										
-	-	-	73,500	-	73,500	-	-	-	435,000	-
U Operations Other Costs and Services										
-	-	-	60,000	-	60,000	-	-	-	107,000	-
V Operations Receipts and other Income										
-	-	-	-7,500	-	-7,500	-	-	-	-7,500	-
W Non-Departmental Public Bodies Costs (net)										
-	-	-	210,193	-	210,193	2,500	-	2,500	215,870	2,501
X Defence Capability Admin Service Pers Costs										
820,000	-	820,000	-	-	-	-	-	-	829,900	-
Y Defence Capability DE&S DEL Costs										
-	-	-	1,281,176	-	1,281,176	262,138	-	262,138	1,247,994	143,665
Z War Pension Benefits Programme Costs										
-	-	-	593,715	-	593,715	-	-	-	605,930	-
AA Conflict, Stability and Security Fund										
-	-	-	58,720	-	58,720	-	-	-	78,426	-
AB Cash Release of Provisions Admin Costs										
5,000	-	5,000	-	-	-	-	-	-	5,000	-
<i>Operations Capital Single Use Military Equipment</i>										
-	-	-	-	-	-	-	-	-	-	1,054,000
<i>Operations Other Capital (Fiscal)</i>										
-	-	-	-	-	-	-	-	-	-	1,105,000
<b>Total Spending in DEL</b>										
<b>2,004,152</b>	<b>-</b>	<b>2,004,152</b>	<b>40,304,319</b>	<b>-1,297,500</b>	<b>39,006,819</b>	<b>18,457,938</b>	<b>-120,000</b>	<b>18,337,938</b>	<b>40,881,151</b>	<b>20,472,404</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,928,087	-	1,928,087	-	-	-	-8,500,000	-
<i>Of which:</i>										
AC Provision of Defence Capability Depreciation and Impairment Costs										
-	-	-	202,197	-	202,197	-	-	-	202,197	-
AD Provision of Defence Capability Provisions Costs										
-	-	-	1,914,215	-	1,914,215	-	-	-	-8,585,447	-
AE Provision of Defence Cash Release of Provisions Costs										
-	-	-	-436,315	-	-436,315	-	-	-	-364,740	-
AF Movement On Fair Value of Financial Instruments										
-	-	-	247,990	-	247,990	-	-	-	247,990	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,928,087</b>	<b>-</b>	<b>1,928,087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-8,500,000</b>	<b>-</b>

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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
2,004,152	-	2,004,152	42,232,406	-1,297,500	40,934,906	18,457,938	-120,000	18,337,938	32,381,151	20,472,404
<i>Of which:</i>										
<b>Voted Expenditure</b>										
2,004,152	-	2,004,152	42,232,406	-1,297,500	40,934,906	18,457,938	-120,000	18,337,938	32,381,151	20,472,404
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>42,939,058</b>	<b>32,381,151</b>	<b>50,526,735</b>
<b>Net Capital Requirement</b>	<b>18,337,938</b>	<b>20,472,404</b>	<b>14,179,944</b>
<b>Accruals to cash adjustments</b>	<b>-10,734,269</b>	<b>250,230</b>	<b>-18,866,262</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-212,693	-218,371	-231,857
Add cash grant-in-aid	208,993	214,671	228,185
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,252,669	-8,696,257	-7,423,787
New provisions and adjustments to previous provisions	-1,914,215	8,585,447	-11,704,500
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-121,176
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	436,315	364,740	386,873
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>50,542,727</b>	<b>53,103,785</b>	<b>45,840,417</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	2,004,152	2,018,016	1,830,007
<i>Less:</i>			
Administration DEL Income	-	-	-79,970
<b>Net Administration Costs</b>	<b>2,004,152</b>	<b>2,018,016</b>	<b>1,750,037</b>
Gross Programme Costs	44,662,406	34,054,135	49,650,404
<i>Less:</i>			
Programme DEL Income	-1,297,500	-1,517,000	-2,011,838
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>43,364,906</b>	<b>32,537,135</b>	<b>47,638,566</b>
<b>Total Net Operating Costs</b>	<b>45,369,058</b>	<b>34,555,151</b>	<b>49,388,603</b>
<i>Of which:</i>			
Resource DEL	40,574,656	40,516,411	36,378,037
Capital DEL	2,430,000	2,174,000	1,837,261
Resource AME	2,364,402	-8,135,260	11,173,305
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	-2,430,000	-2,174,000	-1,837,261
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	2,975,393
<b>Total Resource Budget</b>	<b>42,939,058</b>	<b>32,381,151</b>	<b>50,526,735</b>
<i>Of which:</i>			
Resource DEL	41,010,971	40,881,151	39,740,091
Resource AME	1,928,087	-8,500,000	10,786,644
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>42,939,058</b>	<b>32,381,151</b>	<b>50,526,735</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-1,297,500</b>	<b>-1,517,000</b>	<b>-2,091,808</b>
<i>Of which:</i>			
Administration			
Other Income	-	-	-79,970
<i>Of which:</i>			
O Provision of Defence Capability Administration Other Costs and Services	-	-	-79,970
Total Administration	-	-	-79,970
Programme			
EU Grants Received	-	-	-2,330
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-2,330
Sales of Goods and Services	-1,297,500	-1,517,000	-1,583,376
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-1,297,500	-1,517,000	-1,544,427
V Operations Receipts and other Income	-	-	-4,259
Y Defence Capability DE&S DEL Costs	-	-	-27,930
AA Conflict, Stability and Security Fund	-	-	-6,760
Interest and Dividends	-	-	-27,461
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-27,467
AA Conflict, Stability and Security Fund	-	-	6
Other Income	-	-	-362,906
<i>Of which:</i>			
A Provision of Defence Capability Service Personnel Costs	-	-	-34,127
B Provision of Defence Capability Civilian Personnel Costs	-	-	-19,394
G Provision of Defence Capability Receipts and other Income	-	-	-307,172
V Operations Receipts and other Income	-	-	-12
Y Defence Capability DE&S DEL Costs	-	-	-2,152
AA Conflict, Stability and Security Fund	-	-	-49
Taxation	-	-	-35,765
<i>Of which:</i>			
G Provision of Defence Capability Receipts and other Income	-	-	-35,765
Total Programme	-1,297,500	-1,517,000	-2,011,838
<b>Total Voted Resource Income</b>	<b>-1,297,500</b>	<b>-1,517,000</b>	<b>-2,091,808</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-120,000</b>	<b>-120,000</b>	<b>-189,624</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-120,000	-120,000	-253,055
<i>Of which:</i>			
J Provision of Defence Capability Capital Single Use Military Equipment	-	-	-37,869
K Provision of Defence Capability Other Capital (Fiscal)	-	-	-129,142
L Provision of Defence Capability Fiscal Assets / Estate Disposal	-120,000	-120,000	-79,453
<i>Operations Other Capital (Fiscal)</i>	-	-	-6,591
Other Income	-	-	63,431
<i>Of which:</i>			
<i>Provision of Defence Capability New Loans and Loan Repayment</i>	-	-	63,431
Total Programme	-120,000	-120,000	-189,624
<b>Total Voted Capital Income</b>	<b>-120,000</b>	<b>-120,000</b>	<b>-189,624</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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:

<b>Accounting Officer:</b>	David Williams
<b>Executive Agency Accounting Officers:</b>	
Andy Start	Defence Equipment and Support
Vice Admiral Sir Chris Gardner KBE	Submarine Delivery Agency (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.

<b>ALB Accounting Officers:</b>	
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
Claire Horton	Commonwealth War Graves Commission
Neil Swift	Single Source Regulations Office
Anna Wright	Armed Forces Covenant Fund Trust
Iain Stevenson	Atomic Weapons Establishment (AWE) plc

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
DEL - W	Armed Forces Covenant Fund Trustee Ltd	10,633	-	10,633
DEL - W	Commonwealth War Graves Commission	53,965	-	53,965
DEL - W	International Military Services Limited	1	-	1
DEL - W	National Army Museum	7,181	-	7,181
DEL - W	National Museum of the Royal Navy	6,217	-	6,217
DEL - W	Royal Air Force Museum	10,523	-	10,523
DEL - W	Royal Hospital, Chelsea	13,668	-	13,668
DEL - W	Single Source Regulations Office	6,350	-	6,350
DEL - W	Territorial, Auxiliary and Volunteer Reserve Associations established under s 110 of the Reserve Act	101,655	2,500	100,455
<b>Total</b>		<b>210,193</b>	<b>2,500</b>	<b>208,993</b>

## Part III: Note J - Staff Benefits

For the Financial Year 2023-24, 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
<b><u>Statutory Liabilities Charged To Resource Estimates</u></b>	
1. Statutory liability for International Military Sales.	Unquantifiable
<b><u>Non-Statutory Liabilities Charged To Resource Estimates</u></b>	
2. Indemnity for utilities and services following the sale of Service housing.	1,000
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).	31,021
9. Environmental clean up costs.	17,193
10. Potential redundancy liability for employees at several sites due to United States Visiting Forces (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.	1,360
13. 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
14. Liabilities arising from insurance risk of exhibits on loan to the museums of the Royal Navy, Army and Royal Air Force	2,949

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

Nature of liability	£'000
15. Potential redundancy costs for employees at the Defence College of Technical Training.	4,742
16. 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
17. 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
18. Indemnity for contractors under standard contract terms for Cerberus Project.	Unquantifiable
19. Indemnity for possible damage caused by contractors on Government property.	747,200
20. Indemnity to contractors for third party claims.	Unquantifiable
21. Liability for redundancy.	216,505
22. New Fair Deal Arrangements for staff Pensions: staff transfers from Central Government.	12,326
23. Indemnities to AWE Management Ltd for nuclear risks.	Unquantifiable
24. Indemnities to Rolls-Royce and BAE Systems for risks associated with the handling of fissile materials.	Unquantifiable
25. Service Life Insurance is a life insurance scheme for Service personnel which aims to guarantee access to life insurance cover throughout their Service. The insurer undertakes to cover the risk for all deaths regardless of cause within a contracted mortality rate of 75 deaths per 100,000 members. Above this mortality rate MOD would be liable. Details of the scheme and key features can be found at <a href="http://www.sli365.com">www.sli365.com</a> .	Unquantifiable
26. Guarantee to NAAFI that the Department will reimburse 90% of their additional costs arising from any changes in MOD's service requirements.	Unquantifiable
27. Strategic Weapons System Activities Future Delivery Project – outsourced contract includes an indemnity for non-nuclear events and unintended detonation of explosives.	Unquantifiable
28. Liability arising from the Colchester Garrison PFI	20,000
29. Indemnity to SERCO under the Marine Services contract for losses and costs incurred due to the unintended detonation of explosives while being handled in performance of the contract.	Unquantifiable
30. 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
31. 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

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

Nature of liability	£'000
32. Overall cap on contractor liability within the future submarine design phase contract with Devonport Royal Dockyard Limited.	Unquantifiable
33. Cap on contractor liability for negligent performance within the future submarine design phase contract with BAE Systems Ltd.	Unquantifiable
34. Indemnities and limits of liability to contractors in respect of consequential and indirect losses.	Unquantifiable
35. 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
36. Potential liability from the use of standard terms and conditions in Public Finance Initiative (PFI) schemes.	Unquantifiable
37. Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	383,680
38. Liabilities arising from Foreign Military Sales activity.	3,300
39. 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.	21,000
40. Indemnity for contractors liability relating to explosion or ignition of Authority owned ammunition or explosives.	2,000
41. 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.	Unquantifiable
42. 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
43. 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
44. 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
45. Quantified 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.	1,971,774

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

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Nature of liability	£'000
46. Environmental and safety responsibility for a large number of shipwrecks both in UK waters and globally.	Unquantifiable
47. Third-party claims for injury/death and/or damage to property resulting from loss of a UK RJ aircraft.	200
48. Crown Guarantee - re. AWE Pension Scheme.	150,000
49. Unquantified 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.	Unquantifiable
50. Unquantified Liabilities arising from the use of Special Risk Indemnities in MOD contracts.	Unquantifiable

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

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
F-DEL	NATO Military Budget	262,101
F-DEL	UK Contribution to the Comprehensive Test Ban Treaty Verification Scheme	4,871
F-DEL	UK Contribution to North Atlantic Treaty Organisation Maintenance Supply Agency Headquarters Administration Budget.	2,832
<b>Total</b>		<b>269,804</b>





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# Security and Intelligence Agencies

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## Introduction

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,518,390,000	-	3,518,390,000
Capital	1,283,019,000	-	1,283,019,000
<b>Annually Managed Expenditure</b>			
Resource	38,277,000	-	38,277,000
Capital	2,221,000	-	2,221,000
<b>Total Net Budget</b>			
Resource	3,556,667,000	-	3,556,667,000
Capital	1,285,240,000	-	1,285,240,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	4,328,245,000		

Amounts required in the year ending 31 March 2024 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.

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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	3,518,390,000	1,406,174,000	<b>2,112,216,000</b>
Capital	1,283,019,000	559,236,000	<b>723,783,000</b>
<b>Annually Managed Expenditure</b>			
Resource	38,277,000	29,375,000	<b>8,902,000</b>
Capital	2,221,000	-	<b>2,221,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>4,328,245,000</b>	<b>1,739,703,000</b>	<b>2,588,542,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
619,511	-47,472	572,039	3,186,186	-239,835	2,946,351	1,283,019	-	1,283,019	3,313,914	1,172,426
<i>Of which:</i>										
A Security and Intelligence Agencies										
619,511	-47,472	572,039	3,186,186	-239,835	2,946,351	1,283,019	-	1,283,019	3,313,914	1,172,426
<b>Total Spending in DEL</b>										
619,511	-47,472	572,039	3,186,186	-239,835	2,946,351	1,283,019	-	1,283,019	3,313,914	1,172,426
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	38,277	-	38,277	2,221	-	2,221	33,900	2,200
<i>Of which:</i>										
B Spending in Annually Managed Expenditure										
-	-	-	38,277	-	38,277	2,221	-	2,221	33,900	2,200
<b>Total Spending in AME</b>										
-	-	-	38,277	-	38,277	2,221	-	2,221	33,900	2,200
<b>Total for Estimate</b>										
619,511	-47,472	572,039	3,224,463	-239,835	2,984,628	1,285,240	-	1,285,240	3,347,814	1,174,626
<i>Of which:</i>										
<b>Voted Expenditure</b>										
619,511	-47,472	572,039	3,224,463	-239,835	2,984,628	1,285,240	-	1,285,240	3,347,814	1,174,626
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>3,556,667</b>	<b>3,347,814</b>	<b>3,037,236</b>
<b>Net Capital Requirement</b>	<b>1,285,240</b>	<b>1,174,626</b>	<b>905,688</b>
<b>Accruals to cash adjustments</b>	<b>-513,662</b>	<b>-502,075</b>	<b>-465,535</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-731,441	-689,875	-574,784
New provisions and adjustments to previous provisions	-2,221	-2,200	-11,937
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-494
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	220,000	190,000	121,680
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>4,328,245</b>	<b>4,020,365</b>	<b>3,477,389</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	619,511	114,860	117,924
<i>Less:</i>			
Administration DEL Income	-47,472	-45,583	-39,155
<b>Net Administration Costs</b>	<b>572,039</b>	<b>69,277</b>	<b>78,769</b>
Gross Programme Costs	3,224,463	3,540,769	3,532,508
<i>Less:</i>			
Programme DEL Income	-239,835	-326,032	-296,122
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,984,628</b>	<b>3,214,737</b>	<b>3,236,386</b>
<b>Total Net Operating Costs</b>	<b>3,556,667</b>	<b>3,284,014</b>	<b>3,315,155</b>
<i>Of which:</i>			
Resource DEL	3,518,390	3,313,914	2,926,388
Capital DEL	-	-63,800	277,919
Resource AME	38,277	33,900	110,848
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	-	63,800	-277,919
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>3,556,667</b>	<b>3,347,814</b>	<b>3,037,236</b>
<i>Of which:</i>			
Resource DEL	3,518,390	3,313,914	2,926,388
Resource AME	38,277	33,900	110,848
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>3,556,667</b>	<b>3,347,814</b>	<b>3,037,236</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-287,307</b>	<b>-307,815</b>	<b>-286,789</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-47,472	-45,583	-39,155
<i>Of which:</i>			
A Security and Intelligence Agencies	-47,472	-45,583	-39,155
Total Administration	-47,472	-45,583	-39,155
Programme			
Sales of Goods and Services	-239,835	-262,232	-247,634
<i>Of which:</i>			
A Security and Intelligence Agencies	-239,835	-262,232	-247,634
Total Programme	-239,835	-262,232	-247,634
<b>Total Voted Resource Income</b>	<b>-287,307</b>	<b>-307,815</b>	<b>-286,789</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-63,800</b>	<b>-48,827</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-339
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-	-339
Other Grants	-	-63,800	-48,488
<i>Of which:</i>			
A Security and Intelligence Agencies	-	-63,800	-48,488
Total Programme	-	-63,800	-48,827
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-63,800</b>	<b>-48,827</b>



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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Simon Case
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Simon Case has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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# Foreign, Commonwealth and Development Office

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## Introduction

1. This Estimate provides for expenditure by the Foreign, Commonwealth and Development Office on frontline diplomacy and the overseas platform; subscriptions to international organisations; FCDO's contribution towards the expenses of the British Council; the Government's grant-in-aid to FCDO Services; Arm's Length Bodies (ALBs) and on associated running costs and non-cash items. It includes the United Kingdom's international development programme including the International Climate Fund (jointly with the Department for Energy Security and Net Zero and the Department for Environment, Food and Rural Affairs); and other FCDO programmes and grants including gifts of equipment and services.
2. The Estimate also provides for the Conflict, Stability and Security Fund.
3. The Annually Managed Expenditure control covers demand led and volatile spending including: provisions and impairments; unrealised gains/losses on foreign exchange; investments in British International Investment; tax reimbursements; actuarial gains/losses on pension schemes and depreciation on donated assets.
4. The only non-voted spending in the Estimate relates to the European Union Attributed Aid.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	7,743,984,000	434,000,000	8,177,984,000
Capital	3,640,820,000	-	3,640,820,000
<b>Annually Managed Expenditure</b>			
Resource	418,768,000	-	418,768,000
Capital	280,000,000	-	280,000,000
<b>Total Net Budget</b>			
Resource	8,162,752,000	434,000,000	8,596,752,000
Capital	3,920,820,000	-	3,920,820,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>11,366,055,000</b>		

Amounts required in the year ending 31 March 2024 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, peace-keeping 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.

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## Part I

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### 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.

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**Part I**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	7,743,984,000	3,556,968,000	<b>4,187,016,000</b>
Capital	3,640,820,000	1,670,049,000	<b>1,970,771,000</b>
<b>Annually Managed Expenditure</b>			
Resource	418,768,000	252,300,000	<b>166,468,000</b>
Capital	280,000,000	280,000,000	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>11,366,055,000</b>	<b>5,092,940,000</b>	<b>6,273,115,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans						2022-23 Provisions				
Administration			Programme			Capital			Resources	Capital
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
526,548	-200,000	326,548	7,548,784	-131,348	7,417,436	3,705,543	-64,723	3,640,820	7,061,665	2,306,485
<i>Of which:</i>										
A Operating Costs, frontline diplomacy and overseas network										
525,623	-200,000	325,623	1,505,279	-121,827	1,383,452	540,950	-15,000	525,950	1,803,015	519,782
B Funding for NDPBs within Departmental Group (Net)										
925	-	925	40,767	-	40,767	-	-	-	41,590	-
C British Council										
-	-	-	181,448	-8,448	173,000	40,000	-	40,000	165,712	79,675
D Regional bilateral programmes										
-	-	-	1,889,319	-	1,889,319	397,000	-	397,000	1,167,543	163,880
E Core multilateral programmes										
-	-	-	1,788,000	-	1,788,000	1,677,000	-	1,677,000	1,637,625	858,020
F Centrally managed programmes										
-	-	-	1,072,329	-1,073	1,071,256	1,050,593	-49,723	1,000,870	1,243,723	680,068
G International subscriptions, scholarships and BBC World Service										
-	-	-	292,916	-	292,916	-	-	-	334,079	-
H Conflict, Stability and Security Fund										
-	-	-	778,726	-	778,726	-	-	-	668,378	5,060
<b>Non-voted expenditure</b>										
-	-	-	434,000	-	434,000	-	-	-	552,000	-
<i>Of which:</i>										
I European Union Attributed Aid										
-	-	-	434,000	-	434,000	-	-	-	552,000	-
<b>Total Spending in DEL</b>										
526,548	-200,000	326,548	7,982,784	-131,348	7,851,436	3,705,543	-64,723	3,640,820	7,613,665	2,306,485
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	459,089	-40,321	418,768	280,000	-	280,000	933,753	289,500
<i>Of which:</i>										
J Other central programme and technical costs										
-	-	-	459,089	-40,321	418,768	-	-	-	933,753	-
K British International Investment										
-	-	-	-	-	-	280,000	-	280,000	-	289,500
<b>Total Spending in AME</b>										
-	-	-	459,089	-40,321	418,768	280,000	-	280,000	933,753	289,500



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
526,548	-200,000	326,548	8,441,873	-171,669	8,270,204	3,985,543	-64,723	3,920,820	8,547,418	2,595,985
<i>Of which:</i>										
<b>Voted Expenditure</b>										
526,548	-200,000	326,548	8,007,873	-171,669	7,836,204	3,985,543	-64,723	3,920,820	7,995,418	2,595,985
<b>Non Voted Expenditure</b>										
-	-	-	434,000	-	434,000	-	-	-	552,000	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>8,596,752</b>	<b>8,547,418</b>	<b>7,479,272</b>
<b>Net Capital Requirement</b>	<b>3,920,820</b>	<b>2,595,985</b>	<b>2,410,283</b>
<b>Accruals to cash adjustments</b>	<b>-717,517</b>	<b>-446,357</b>	<b>433,761</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-41,692	-41,590	439,225
Add cash grant-in-aid	41,692	41,590	36,264
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-503,749	-363,848	-215,518
New provisions and adjustments to previous provisions	-371,378	-1,112,938	-5,640
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-37,488	-13,238	63,542
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	807,119	-
Use of provisions	195,098	236,548	115,888
<b>Removal of non-voted budget items</b>	<b>-434,000</b>	<b>-552,000</b>	<b>-684,224</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-434,000	-552,000	-684,224
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,366,055</b>	<b>10,145,046</b>	<b>9,639,092</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	526,548	537,903	499,543
<i>Less:</i>			
Administration DEL Income	-200,000	-200,000	-236,293
<b>Net Administration Costs</b>	<b>326,548</b>	<b>337,903</b>	<b>263,250</b>
Gross Programme Costs	10,506,508	9,427,133	8,286,608
<i>Less:</i>			
Programme DEL Income	-131,348	-144,082	-305,004
Programme AME Income	-40,321	-41,487	-37,017
Non-budget income	-10,113	-3,260	-
<b>Net Programme Costs</b>	<b>10,324,726</b>	<b>9,238,304</b>	<b>7,944,587</b>
<b>Total Net Operating Costs</b>	<b>10,651,274</b>	<b>9,576,207</b>	<b>8,207,837</b>
<i>Of which:</i>			
Resource DEL	7,548,886	6,825,117	6,802,996
Capital DEL	2,498,635	1,584,049	1,412,789
Resource AME	613,866	1,170,301	-7,948
Capital AME	-	-	-
Non-budget	-10,113	-3,260	-
<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	-2,498,635	-1,584,049	-1,412,789
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	10,113	3,260	-
Other adjustments	434,000	552,000	684,224
<b>Total Resource Budget</b>	<b>8,596,752</b>	<b>8,547,418</b>	<b>7,479,272</b>
<i>Of which:</i>			
Resource DEL	8,177,984	7,613,665	7,603,108
Resource AME	418,768	933,753	-123,836
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,596,752</b>	<b>8,547,418</b>	<b>7,479,272</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-331,348</b>	<b>-344,082</b>	<b>-541,297</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-200,000	-200,000	-214,814
<i>Of which:</i>			
A: Operating Costs, frontline diplomacy and overseas network	-200,000	-200,000	-214,814
Interest and Dividends	-	-	-1,601
<i>Of which:</i>			
A: Operating Costs, frontline diplomacy and overseas network	-	-	-1,601
Other Income	-	-	-19,878
<i>Of which:</i>			
A: Operating Costs, frontline diplomacy and overseas network	-	-	-19,878
Total Administration	-200,000	-200,000	-236,293
Programme			
Sales of Goods and Services	-130,275	-142,550	-302,255
<i>Of which:</i>			
A: Operating Costs, frontline diplomacy and overseas network	-121,827	-129,868	-29,672
C: British Council	-8,448	-12,682	-
H: Conflict, Stability and Security Fund	-	-	-2,057
<i>Strategic priorities and other programme spending</i>	-	-	-270,526
Interest and Dividends	-1,073	-1,532	-2,749
<i>Of which:</i>			
F: Centrally managed programmes	-1,073	-1,532	-
<i>Strategic priorities and other programme spending</i>	-	-	-2,749
Total Programme	-131,348	-144,082	-305,004
<b>Voted Resource AME</b>	<b>-40,321</b>	<b>-41,487</b>	<b>-37,017</b>
<i>Of which:</i>			
Programme			
Other Income	-40,321	-41,487	-37,017
<i>Of which:</i>			
J: Other central programme and technical costs	-40,321	-41,487	-37,017
Total Programme	-40,321	-41,487	-37,017
<b>Total Voted Resource Income</b>	<b>-371,669</b>	<b>-385,569</b>	<b>-578,314</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-64,723</b>	<b>-104,400</b>	<b>-76,843</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-15,000	-21,500	-37,736
<i>Of which:</i>			
A: Operating Costs, frontline diplomacy and overseas network	-15,000	-21,500	-37,736
Repayments	-49,723	-82,900	-39,107
<i>Of which:</i>			
F: Centrally managed programmes	-49,723	-82,900	-
<i>Strategic priorities and other programme spending</i>	-	-	-39,107
Total Programme	-64,723	-104,400	-76,843
<b>Total Voted Capital Income</b>	<b>-64,723</b>	<b>-104,400</b>	<b>-76,843</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-10,113	-10,113	-682,304	-689,150	-	-
<b>Total</b>	<b>-10,113</b>	<b>-10,113</b>	<b>-682,304</b>	<b>-689,150</b>	<b>-</b>	<b>-</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Interest payments for the British Council loan.	-10,113	-10,113	-3,260	-3,260	-	-
Receipts in respect of capital sales proceeds	-	-	-679,044	-685,890	-	-
<b>Total</b>	<b>-10,113</b>	<b>-10,113</b>	<b>-682,304</b>	<b>-689,150</b>	<b>-</b>	<b>-</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**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 (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	Commonwealth and Scholarship Commission	28,224	-	28,224
B	Great Britain China Centre	350	-	350
B	Independent Commission of Aid Impact	3,918	-	3,918
B	Marshall Aid Commemoration Commission	2,700	-	2,700
B	Westminster Foundation for Democracy	6,500	-	6,500
<b>Total</b>		<b>41,692</b>	<b>-</b>	<b>41,692</b>



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Callable Capital: African Development Bank	2,694,083
Callable Capital: Asian Development Bank	2,451,972
Callable Capital: Caribbean Development Bank	101,187
Callable Capital: Inter-American Development Bank	1,312,735
Callable Capital: Multilateral Investment Guarantee Agency	62,065
Callable Capital: International Bank for Reconstruction and Development	9,339,471
Callable Capital: International Bank for Reconstruction and Development maintenance of value	52,485
Other payments to IFIs where uncertainty exists due to future performance conditions	2,477,000
Guarantee: EIB lending	208,219
Guarantee: Iraq IBRD loan guarantee	382,430
Guarantee: Jordan IBRD loan guarantee	251,710
Guarantee: Egypt IBRD loan guarantee	227,700
Guarantee: Ukraine IBRD loan guarantee	1,941,550
Guarantee: Room2Run African Development Bank loan portfolio guarantee	1,295,470
Callable Capital: PIDG GuarantCo	130,000
Cabi Pension Deficit Liability	32,259
Various legal disputes	63,847
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	425,000

## Part III: Note L - International Subscriptions

Section in Part II: Subhead Detail	Body	£'000
G	UN Regular Budget	85,100
G	North Atlantic Treaty Organisation (NATO) Civil Budget	37,600
G	Council of Europe	36,000
G	Organisation for Economic Co-operation and Development (OECD)	14,200
G	Commonwealth Secretariat	5,600
G	Organisation for Security and Co-operation in Europe (OSCE)	5,100
G	United Nations Educational, Scientific and Cultural Organisation (UNESCO)	4,800
G	Commonwealth for Technical Cooperation (CFTC)	4,200
G	UN Office for the Commissioner of Human Rights	3,000
G	Food and Agriculture Organisation (FAO)	3,000
G	Commonwealth Learning and Youth	1,800
G	Commonwealth Voluntary Extra Budgetary Resources (EBR) programmes	1,300
G	Commonwealth Foundation	1,100



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# Department for Levelling Up, Housing and Communities

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## Introduction

1. The Department for Levelling Up, Housing and Communities supports communities across the UK to thrive, making them great places to live and work. Our work includes investing in local areas to drive growth and create jobs, delivering the homes our country needs, supporting our community and faith groups, and overseeing local government, planning and building safety. We work to strengthen the Union to ensure that its benefits, and the impact of levelling up across all parts of the UK, are clear and visible to all citizens. Our priority outcomes are being refreshed and agreed with HM Treasury as part of the development of the 2023-24 Outcome Delivery Plan.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	3,030,829,000	7,700,000	3,038,529,000
Capital	7,193,948,000	-	7,193,948,000
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	14,624,638,000	-	14,624,638,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,875,251,000	-	19,875,251,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	37,530,718,000	7,700,000	37,538,418,000
Capital	7,193,948,000	-	7,193,948,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>31,469,777,000</b>		

Amounts required in the year ending 31 March 2024 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 and supporting those already homeless.

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 (EU) 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; 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 Department including payments to the Valuation Office Agency; research and development programmes; supporting the effective functioning of the local audit system.

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.

Delivery of the Building Safety Portfolio through supporting and monitoring the rectification of safety issues relating to buildings and enforcement by local regulators; reviewing the current building safety system and implementing changes to that system as they are required; delivery of energy performance of buildings regime. UK-wide delivery of insurance products to rectify building safety issues and a National Regulator for Construction Products, and the delivery of a new Building Safety Regulator for England along with training and recruitment of local regulators.

Exiting the EU 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 Department; 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 Department for Levelling Up, Housing and Communities, its ALBs, and associated offices, ensuring that they deliver on the Department's objectives.

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

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; EU 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 Department; research and development programmes.

Exiting the EU and net spending by ALBs and public corporations, including Homes England.

Delivery of the Building Safety portfolio and 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 Department; purchase and management of exchange rate contracts to hedge exposure risk; financial transactions devolved to and delivered by local authorities.

Administration of the Department for Levelling Up, Housing and Communities, its ALBs, and associated offices, ensuring that they deliver on the Department'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.

#### **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 for future liabilities, 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 Department 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.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit - Housing and Communities</b>			
Resource	3,030,829,000	1,891,649,000	<b>1,139,180,000</b>
Capital	7,193,948,000	3,512,734,000	<b>3,681,214,000</b>
<b>Departmental Expenditure Limit - Local Government</b>			
Resource	14,624,638,000	5,700,000,000	<b>8,924,638,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	19,875,251,000	6,794,089,000	<b>13,081,162,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777,000</b>	<b>14,509,022,000</b>	<b>16,960,755,000</b>



## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in DEL - Housing and Communities</b>										
<b>Voted expenditure</b>										
347,151	-10,426	336,725	2,709,272	-15,168	2,694,104	7,193,948	-	7,193,948	4,379,018	7,155,093
<i>Of which:</i>										
A Local Government and Public Services										
-	-	-	158,425	-	158,425	129,744	-	129,744	1,412,065	109,935
B Housing and Planning										
-	-	-	1,435,867	-15,168	1,420,699	2,138,264	-	2,138,264	1,613,217	1,546,056
C Local Growth and Devolution										
-	-	-	777,039	-	777,039	1,349,631	-	1,349,631	537,999	1,621,688
D Elections, Union and Constitution										
-	-	-	53,372	-	53,372	18,037	-	18,037	32,010	9,800
E Supporting Families										
-	-	-	235,000	-	235,000	810	-	810	207,465	340
F Research, Data and Trading Funds										
-	-	-	5,519	-	5,519	9,161	-	9,161	16,530	10,535
G DLUHC Staff, Building and Infrastructure Costs										
274,290	-10,426	263,864	2,419	-	2,419	35,065	-	35,065	289,779	23,084
H Departmental Unallocated Provision										
-	-	-	-	-	-	555,724	-	555,724	-	-
I Local Government and Public Services (ALB)(Net)										
17,738	-	17,738	-	-	-	500	-	500	17,959	857
J Housing and Planning (ALB)(Net)										
55,123	-	55,123	41,631	-	41,631	2,957,012	-	2,957,012	251,994	3,832,798
<b>Non-voted expenditure</b>										
-	-	-	7,700	-	7,700	-	-	-	7,700	-
<i>Of which:</i>										
K Elections										
-	-	-	7,700	-	7,700	-	-	-	7,700	-
<b>Total Spending in DEL - Housing and Communities</b>										
347,151	-10,426	336,725	2,716,972	-15,168	2,701,804	7,193,948	-	7,193,948	4,386,718	7,155,093
<b>Spending in DEL - Local Government</b>										
<b>Voted expenditure</b>										
-	-	-	14,624,638	-	14,624,638	-	-	-	11,851,896	-
<i>Of which:</i>										
L Revenue Support Grant										
-	-	-	1,905,423	-	1,905,423	-	-	-	1,672,058	-
M Other Grants and Payments										
-	-	-	12,656,700	-	12,656,700	-	-	-	10,092,368	-
N Business Rates Retention										
-	-	-	62,515	-	62,515	-	-	-	87,470	-
<b>Total Spending in DEL - Local Government</b>										
-	-	-	14,624,638	-	14,624,638	-	-	-	11,851,896	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	22,583,514	-2,708,263	19,875,251	-	-	-	13,723,410	-
<i>Of which:</i>										
O Local Government and Public Services										
-	-	-	49,601	-	49,601	-	-	-	389,618	-
P Housing and Planning										
-	-	-	102,113	-	102,113	-	-	-	121,878	-
Q Local Growth and Devolution										
-	-	-	5,000	-	5,000	-	-	-	15,000	-
R DLUHC Staff, Building and Infrastructure Costs										
-	-	-	-168	-	-168	-	-	-	-1,667	-
S Non-Domestic Rates Outturn Adjustments										
-	-	-	350,000	-	350,000	-	-	-	135,000	-
T Local Government and Public Services (ALB)(Net)										
-	-	-	5,707	-	5,707	-	-	-	5,091	-
U Housing and Planning (ALB)(Net)										
-	-	-	2,632,237	-	2,632,237	-	-	-	1,729,163	-
V Business Rates Retention										
-	-	-	19,439,024	-2,708,263	16,730,761	-	-	-	11,329,327	-
<b>Total Spending in AME</b>										
-	-	-	22,583,514	-2,708,263	19,875,251	-	-	-	13,723,410	-
<b>Total for Estimate</b>										
347,151	-10,426	336,725	39,925,124	-2,723,431	37,201,693	7,193,948	-	7,193,948	29,962,024	7,155,093
<i>Of which:</i>										
<b>Voted Expenditure</b>										
347,151	-10,426	336,725	39,917,424	-2,723,431	37,193,993	7,193,948	-	7,193,948	29,954,324	7,155,093
<b>Non-voted Expenditure</b>										
-	-	-	7,700	-	7,700	-	-	-	7,700	-

## Part II: Resource to cash reconciliation

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>37,538,418</b>	<b>29,962,024</b>	<b>31,694,434</b>
<b>Net Capital Requirement</b>	<b>7,193,948</b>	<b>7,155,093</b>	<b>6,142,366</b>
<b>Accruals to cash adjustments</b>	<b>-13,254,889</b>	<b>-9,321,743</b>	<b>-8,428,143</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-5,709,948	-5,837,862	-2,952,691
Add cash grant-in-aid	992,797	1,979,971	2,065,134
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-143,177	-147,661	-8,583
New provisions and adjustments to previous provisions	-60,620	-415,921	-67,444
Departmental Unallocated Provision	-555,724	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-14,747,719	-11,829,960	-7,490,660
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	6,958,910	6,917,568	-
Use of provisions	10,592	12,122	26,101
<b>Removal of non-voted budget items</b>	<b>-7,700</b>	<b>-7,700</b>	<b>-54,929</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-7,700	-7,700	-54,929
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,469,777</b>	<b>27,787,674</b>	<b>29,353,728</b>

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

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn
Gross Administration Costs	320,726	325,592	261,110
<i>Less:</i>			
Administration DEL (Housing and Communities) Income	-10,426	-10,633	-11,921
Administration DEL (Local Government) Income	-	-	-
<b>Net Administration Costs</b>	<b>310,300</b>	<b>314,959</b>	<b>249,189</b>
Gross Programme Costs	44,150,499	38,305,131	45,001,679
<i>Less:</i>			
Programme DEL (Housing and Communities) Income	-15,168	-12,177	-18,967
Programme DEL (Local Government) Income	-	-	-1,155,852
Programme AME Income	-2,708,263	-6,149,738	-8,684,448
Non-budget income	-183,000	-185,817	-183,048
<b>Net Programme Costs</b>	<b>41,244,068</b>	<b>31,957,399</b>	<b>34,959,364</b>
<b>Total Net Operating Costs</b>	<b>41,554,368</b>	<b>32,272,358</b>	<b>35,208,553</b>
<i>Of which:</i>			
Resource DEL (Housing and Communities)	3,009,892	4,356,733	2,734,914
Resource DEL (Local Government)	14,624,638	11,851,896	21,262,119
Capital DEL (Housing and Communities)	6,319,118	4,765,115	3,676,685
Capital DEL (Local Government)	-	-	-
Resource AME	19,913,720	13,763,217	7,717,883
Capital AME	-	-	-
Non-budget	-2,313,000	-2,464,603	-183,048
<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	-4,006,118	-2,300,512	-3,493,637
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	2,313,000	2,464,603	183,048
Other adjustments	-2,322,832	-2,474,425	-203,530
<b>Total Resource Budget</b>	<b>37,538,418</b>	<b>29,962,024</b>	<b>31,694,434</b>
<i>Of which:</i>			
Resource DEL (Housing and Communities)	3,038,529	4,386,718	2,768,232
Resource DEL (Local Government)	14,624,638	11,851,896	21,262,119
Resource AME	19,875,251	13,723,410	7,664,083
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>37,538,418</b>	<b>29,962,024</b>	<b>31,694,434</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL - Housing and Communities</b>	<b>-25,594</b>	<b>-22,810</b>	<b>-322,008</b>
<i>Of which:</i>			
Administration			
EU Grants Received	-	-	-8,805
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-	-	-8,805
Sales of Goods and Services	-	-	-2,427
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-	-	-2,427
Other Income	-10,426	-10,633	-689
<i>Of which:</i>			
G DLUHC Staff, Building and Infrastructure Costs	-10,426	-10,633	-689
<b>Total Administration</b>	<b>-10,426</b>	<b>-10,633</b>	<b>-11,921</b>
Programme			
EU Grants Received	-	-	-286,307
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-286,307
Sales of Goods and Services	-15,168	-12,177	-16,267
<i>Of which:</i>			
A Local Government and Public Services	-	-	-55
B Housing and Planning	-15,168	-12,177	-15,212
F Research, Data and Trading Funds	-	-	-1,000
Interest and Dividends	-	-	-763
<i>Of which:</i>			
A Local Government and Public Services	-	-	-763
Other Grants	-	-	-3,903
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-3,903
Other Income	-	-	-2,847
<i>Of which:</i>			
A Local Government and Public Services	-	-	-112
B Housing and Planning	-	-	-748
C Local Growth and Devolution	-	-	-678
G DLUHC Staff, Building and Infrastructure Costs	-	-	-1,309
<b>Total Programme</b>	<b>-15,168</b>	<b>-12,177</b>	<b>-310,087</b>
<b>Voted Resource DEL - Local Government</b>	<b>-</b>	<b>-</b>	<b>-2,065</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-
<i>Of which:</i>			
M Other Grants and Payments	-	-	-2,065
<b>Total Programme</b>	<b>-</b>	<b>-</b>	<b>-2,065</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-2,708,263</b>	<b>-6,149,738</b>	<b>-8,684,448</b>
<i>Of which:</i>			
Programme			
Other Grants	-2,708,263	-6,149,738	-8,684,448
<i>Of which:</i>			
Other Grants and Payments	-	-	-5,624,692
S Non-Domestic Rates Outturn Adjustments	-	-50,000	-
V Business Rates Retention	-2,708,263	-6,099,738	-3,059,756
Total Programme	-2,708,263	-6,149,738	-8,684,448
<b>Total Voted Resource Income</b>	<b>-2,733,857</b>	<b>-6,172,548</b>	<b>-9,008,521</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-23,285</b>	<b>-904,215</b>
<i>Of which:</i>			
Programme			
EU Grants Received	-	-	-287,058
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-287,058
Other Grants	-	-	-580,464
<i>Of which:</i>			
B Housing and Planning	-	-	-572,572
C Local Growth and Devolution	-	-	-7,720
G DLUHC Staff, Building and Infrastructure Costs	-	-	-172
Other Income	-	-	-14,274
<i>Of which:</i>			
C Local Growth and Devolution	-	-	-14,274
Repayments	-	-23,285	-22,419
<i>Of which:</i>			
A Local Government and Public Services	-	-19,295	-21,651
B Housing and Planning	-	-3,990	-
F Research, Data and Trading Funds	-	-	-768
Total Programme	-	-23,285	-904,215
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-23,285</b>	<b>-904,215</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-2,313,000	-2,313,000	-2,464,603	-2,464,603	-2,098,700	-2,098,700
<b>Total</b>	<b>-2,313,000</b>	<b>-2,313,000</b>	<b>-2,464,603</b>	<b>-2,464,603</b>	<b>-2,098,700</b>	<b>-2,098,700</b>

### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Capital Pooled Housing Receipts	-183,000	-183,000	-185,817	-185,817	-183,048	-183,048
HCA Housing Supply: Help to Buy	-2,125,000	-2,125,000	-2,272,158	-2,272,158	-1,905,411	-1,905,411
HCA Housing Supply: First Buy	-5,000	-5,000	-6,628	-6,628	-10,241	-10,241
<b>Total</b>	<b>-2,313,000</b>	<b>-2,313,000</b>	<b>-2,464,603</b>	<b>-2,464,603</b>	<b>-2,098,700</b>	<b>-2,098,700</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sarah Healey

**Executive Agency Accounting Officers:**

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

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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

£'000

### Section in Part II:

Subhead Detail	Body	Resources	Capital	Grant-in-aid
I	Commission for Local Administration in England	12,228	335	12,479
I	Valuation Tribunal Service	5,510	165	5,653
J	Homes England	81,338	2,955,332	958,189
J	The Housing Ombudsman	-601	1,300	214
J	The Leasehold Advisory Service	1,924	-	1,922
J	Regulator of Social Housing	14,093	380	14,340
T	Commission for Local Administration in England	4,378	-	-
T	Valuation Tribunal Service	1,329	-	-
U	Homes England	2,631,958	-	-
U	The Housing Ombudsman	-1,301	-	-
U	Regulator of Social Housing	1,580	-	-
<b>Total</b>		<b>2,752,436</b>	<b>2,957,512</b>	<b>992,797</b>

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A	UK Holocaust Memorial Programme	7,874
A	Chairship of International Holocaust Remembrance Alliance	200

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## Part III: Note J - Staff Benefits

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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.	118
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
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 2022, 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	64
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.	243
Estimated £2.5 million self-correction to the European Regional Development Fund (ERDF) programme to reduce the total error rate below 2% following the European Commission audit.	2,500

## Part III: Note K - Contingent Liabilities

### Nature of liability

£'000

#### 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:

Professional Indemnity Insurance (PII) Scheme – The department provides state backing to an insurer who administers PII policies for qualified professionals to enable them to access the indemnity cover they need to undertake EWS1 assessments. The cost of the scheme, including the expected losses, will be offset through premiums. This will be recognised on the Statement of Financial Position. The contingent liability is unlimited because there is no theoretical cap on the size of claims that could be made. However, the risk is limited by the number of buildings, the number of EWS1 assessments, insurance only being issued to qualified professionals and audit of the certificates. Unquantifiable

The department operates two guarantee schemes for the affordable housing sector (AHGS). The AHGS 2013 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, with £3.2 billion drawn down. At 31 December 2022, a financial guarantee against the 2013 scheme has been recognised in the Statement of Financial Position with a value of £28.4 million. A second scheme was launched in 2020, guaranteeing debt of no more than £3 billion. At 31 December 2022, £399 million of borrowing had been approved and drawn down. The financial guarantee in the Statement of Financial Position had a value of nil.

The department has provided a guarantee scheme for the private rented sector, guaranteeing debt of no more than £3.5 billion. At 31 December 2022, the department has approved borrowing of circa £1.8 billion of which £1.5 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 with a value of £76.1 million.

On the 7 May 2019, the department launched the ENABLE Build guarantee scheme, guaranteeing debt of no more than £1 billion. At 31 December 2022, £346 million 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 with a value of £52,000.

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 2022, the department had loaned the trading fund £4,579,000.

4,579

## 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 but the department continues to be responsible for governance arrangements and the letter of comfort continues to be in place.</p>	Unquantifiable
<p>An indemnity to Returning Officers for UK Parliamentary elections; For the purposes of UK Parliamentary elections, Returning Officers and Acting Returning Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under the existing insurance policies that Returning Officers hold. The indemnity will cover costs arising in relation to UK Parliamentary elections including by-elections, where the date of the poll is on or before the 1 May 2024.</p>	Unquantifiable
<p>An indemnity to Police Area Returning Officers and Local Returning Officers for the Police and Crime Commissioner elections held on 6 May 2021. For the purposes of Police and Crime Commissioner elections, Police Area Returning Officers and Local Returning Officers throughout England and Wales are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at polling stations to significant election petitions challenging the outcome of a poll and associated legal costs. The indemnity is to cover the costs of any claims against them, which are not covered under any existing insurance policies that Police Area Returning Officers and Local Returning Officers hold. The Department will also certificate the Returning Officers under The Employers' Liability (Compulsory Insurance) Regulations 1998 in respect of any liability to their employees. The indemnity and certificate will remain in place to provide cover to Police Area Returning Officers and Local Returning Officers for any by-elections that are held prior to the next scheduled Police and Crime Commissioner elections on 2 May 2024.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<p>An indemnity to Petition Officers for any Recall Petition that may be held between the date the indemnity came into force, 8 June 2016, and 6 May 2024; For the purposes of Recall Petitions, Petition Officers throughout Great Britain are statutorily independent officers. They stand separate from both central and local government. As a result, they can be exposed to a variety of legal risks varying from minor claims for injury at signing locations to recall petition complaints, challenging the outcome of a petition and associated legal costs. The Cabinet Office has not provided an indemnity for Petition Officers previously as the Recall Petition legislation came into effect only in 2015. This follows the same process where the Cabinet Office has provided an indemnity to Returning Officers for the UK Parliamentary elections in May 2015, as well as all other recent electoral events. The indemnity is to cover the costs of any claims against Petition Officers, which are not otherwise recoverable under the charges provisions contained in paragraph 3 of Schedule 1 to the Recall of MPs Act 2015.</p>	Unquantifiable

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# Department for Culture, Media and Sport †

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## Introduction

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

† In the Vote on Account, this Estimate was titled 'Department for Digital, Culture, Media and Sport'.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,685,570,000	-	1,685,570,000
Capital	662,345,000	-	662,345,000
<b>Annually Managed Expenditure</b>			
Resource	4,374,043,000	1,269,068,000	5,643,111,000
Capital	1,209,267,000	355,029,000	1,564,296,000
<b>Total Net Budget</b>			
Resource	6,059,613,000	1,269,068,000	7,328,681,000
Capital	1,871,612,000	355,029,000	2,226,641,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>6,017,267,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Department for Culture, Media and Sport † on:

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

Administration, operating and legal costs of the Department and grants to other government departments. Net spending and sponsorship of Arm's Length Bodies (ALBs), sponsored bodies and associated offices.

Delivery of Covid-19 response activities for Culture, Media and Sport sectors, including loan book management and insurance schemes.

Research, development and surveys. Funding for UK membership of various international organisations. The closure or restructure of organisations and legal cases. Management of overseas development funding for cultural protection.

Support for the cultural and heritage sectors, libraries, archive institutions, UK City of Culture programme and the wider visitor economy. The Government Indemnity Scheme, Blythe House programme and legacy relating to Unboxed: Creativity in the UK. Royal Palaces, Royal Parks, national heritage and historic buildings, ancient monuments and sites, Listed Places of Worship schemes, memorials and ceremonial occasions, Government Art Collection.

Promoting trade, inward investment and global engagement.

Investment in elite and community/grassroots sport and facilities. Delivery of 2012 Olympic and Paralympic games legacy, Commonwealth Games 2022 legacy and related programmes. Bidding for and staging of major sporting events.

Expenditure associated with ensuring that commercial gambling is socially responsible and that the National Lottery and society lotteries are effectively regulated.

Sponsorship of and support for the creative industries. Support for broadcasting, radio, journalism, gambling, film and video licensing, the Gambling Commission and regulatory regimes and schemes.

## Part I (continued)

Building a stronger civil society through a range of public, private and civil society partners, and increasing and improving services, facilities and positive activities for young people; ensuring a robust legal and regulatory framework for charities; maximising sustainable income streams, and providing support into civil society.

Associated non-cash costs in DEL.

### Income arising from:

Proceeds from the sale of properties, assets and the early release of office leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests and data protection enquiries and repayment of loan principal and related interest.

Other government departments, ALBs, devolved administrations, local authorities, and the private sector.

Covid-19 response activities for Culture, Media and Sport sectors.

Government Art Collection, recovery of commemorative and ceremonial costs, recovery of costs for repairs to listed buildings.

Cultural objects of significance received under the Cultural Gifts scheme and passed to the Acceptance in Lieu panel. The National Lottery Distribution Fund, National Lottery operator's licence fees and recoveries from the issue of licensing certificates.

The legacy of the Olympic and Paralympic Games 2012, Commonwealth Games 2022, Unboxed: Creativity in the UK and related programmes.

Voluntary donations to fund a new Queen's Award for Voluntary Service operating system.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Funding the BBC, Channel Four, S4C and regulators sponsored by the department.

Provisions, impairments and other AME expenditure from DCMS and its sponsored bodies.

National Lottery grants made by the Lottery Distributing Bodies.

Associated AME non-cash costs.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,685,570,000	1,025,473,000	<b>660,097,000</b>
Capital	662,345,000	530,593,000	<b>131,752,000</b>
<b>Annually Managed Expenditure</b>			
Resource	4,374,043,000	1,939,418,000	<b>2,434,625,000</b>
Capital	1,209,267,000	407,035,000	<b>802,232,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>6,017,267,000</b>	<b>3,490,883,000</b>	<b>2,526,384,000</b>

† In the Vote on Account, this Estimate was titled 'Department for Digital, Culture, Media and Sport'.

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
216,764	-1,539	215,225	1,606,583	-136,238	1,470,345	662,385	-40	662,345	2,117,175	532,566
<i>Of which:</i>										
A Support for the Museums and Galleries sector										
-	-	-	28,512	-	28,512	4,174	-	4,174	28,918	1,110
B Museums and Galleries sponsored ALBs (net)										
-	-	-	440,157	-	440,157	176,139	-	176,139	469,131	249,116
C Libraries sponsored ALBs (net)										
8,970	-	8,970	112,000	-	112,000	40,421	-	40,421	130,764	13,508
D Support for the Arts sector										
-	-1,507	-1,507	5,993	-79,686	-73,693	50,830	-	50,830	-3,871	330
E Arts and culture ALBs (net)										
18,418	-	18,418	458,153	-	458,153	13,140	-	13,140	474,863	50,707
F Support for the Sports sector										
-	-	-	52,302	-2,330	49,972	126,760	-	126,760	-17,484	64,200
G Sport sponsored ALBs (net)										
15,430	-	15,430	139,212	-	139,212	42,035	-	42,035	163,643	47,585
H Ceremonial and support for the Heritage sector										
255	-32	223	33,958	-2,017	31,941	-	-	-	110,965	8,500
I Heritage sponsored ALBs (net)										
23,600	-	23,600	54,306	-	54,306	72,116	-	72,116	80,850	65,567
J Tourism sponsored ALBs (net)										
27,559	-	27,559	10,153	-	10,153	2,504	-	2,504	52,396	2,475
K Support for the Broadcasting and Media sectors										
-	-	-	903	-1,000	-97	-	-	-	36,774	1,885
L Broadcasting and Media sponsored ALBs (net)										
-	-	-	23,007	-	23,007	1,048	-	1,048	29,750	3,866
M Administration and Research										
117,120	-	117,120	14,452	-	14,452	11,640	-	11,640	164,807	9,186
N Support for Horseracing and the Gambling sector										
-	-	-	-	-51,205	-51,205	-	-40	-40	-32,712	-
O Gambling Commission(net)										
-	-	-	49,163	-	49,163	578	-	578	33,834	521
P Civil Society and Youth										
-	-	-	140,524	-	140,524	121,000	-	121,000	50,986	14,000
Q National Citizen Service										
5,412	-	5,412	43,788	-	43,788	-	-	-	72,185	10
<i>Birmingham 2022 and Festival 2022 (net)</i>										
-	-	-	-	-	-	-	-	-	271,376	-

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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total Spending in DEL</b>										
216,764	-1,539	215,225	1,606,583	-136,238	1,470,345	662,385	-40	662,345	2,117,175	532,566
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	4,374,043	-	4,374,043	1,209,267	-	1,209,267	4,323,418	954,638
<i>Of which:</i>										
R British Broadcasting Corporation(net)										
-	-	-	4,252,399	-	4,252,399	1,009,267	-	1,009,267	4,200,925	754,638
S Channel Four Television										
-	-	-	-	-	-	200,000	-	200,000	-	200,000
T Provisions, Impairments and other AME spend										
-	-	-	50,695	-	50,695	-	-	-	50,689	-
U Levy bodies (net)										
-	-	-	1	-	1	-	-	-	2	-
V S4C (net)										
-	-	-	3,606	-	3,606	-	-	-	6,565	-
W Provisions, Impairments and other AME spend (ALB) (net)										
-	-	-	67,342	-	67,342	-	-	-	65,237	-
<b>Non-voted expenditure</b>										
-	-	-	1,269,068	-	1,269,068	355,029	-	355,029	1,467,727	272,552
<i>Of which:</i>										
X Lottery Grants										
-	-	-	1,269,068	-	1,269,068	355,029	-	355,029	1,467,727	272,552
<b>Total Spending in AME</b>										
-	-	-	5,643,111	-	5,643,111	1,564,296	-	1,564,296	5,791,145	1,227,190
<b>Total for Estimate</b>										
216,764	-1,539	215,225	7,249,694	-136,238	7,113,456	2,226,681	-40	2,226,641	7,908,320	1,759,756
<i>Of which:</i>										
<b>Voted Expenditure</b>										
216,764	-1,539	215,225	5,980,626	-136,238	5,844,388	1,871,652	-40	1,871,612	6,440,593	1,487,204
<b>Non Voted Expenditure</b>										
-	-	-	1,269,068	-	1,269,068	355,029	-	355,029	1,467,727	272,552

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>7,328,681</b>	<b>7,908,320</b>	<b>7,090,848</b>
<b>Net Capital Requirement</b>	<b>2,226,641</b>	<b>1,759,756</b>	<b>738,211</b>
<b>Accruals to cash adjustments</b>	<b>-1,913,958</b>	<b>-1,594,830</b>	<b>65,471</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-7,109,923	-7,239,514	-5,882,663
Add cash grant-in-aid	5,443,467	5,931,326	6,026,287
<i>Adjustments to remove non-cash items:</i>			
Depreciation	14,773	-23,868	-5,921
New provisions and adjustments to previous provisions	-62,275	-53,700	-45,563
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200,000	-197,645	-26,669
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-11,429	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-1,624,097</b>	<b>-1,740,279</b>	<b>-1,798,474</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-1,624,097	-1,740,279	-1,798,474
<b>Net Cash Requirement</b>	<b>6,017,267</b>	<b>6,332,967</b>	<b>6,096,056</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	216,321	233,045	146,427
<i>Less:</i>			
Administration DEL Income	-1,539	-2,385	-2,620
<b>Net Administration Costs</b>	<b>214,782</b>	<b>230,660</b>	<b>143,807</b>
Gross Programme Costs	7,294,622	8,773,003	7,314,249
<i>Less:</i>			
Programme DEL Income	-136,278	-83,289	-189,290
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,158,344</b>	<b>8,689,714</b>	<b>7,124,959</b>
<b>Total Net Operating Costs</b>	<b>7,373,126</b>	<b>8,920,374</b>	<b>7,268,766</b>
<i>Of which:</i>			
Resource DEL	1,681,835	2,112,431	1,823,367
Capital DEL	48,180	370,192	179,832
Resource AME	5,643,111	5,791,145	5,265,567
Capital AME	-	646,606	-
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	-48,180	-1,016,798	-179,832
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	3,735	4,744	1,914
<b>Total Resource Budget</b>	<b>7,328,681</b>	<b>7,908,320</b>	<b>7,090,848</b>
<i>Of which:</i>			
Resource DEL	1,685,570	2,117,175	1,829,178
Resource AME	5,643,111	5,791,145	5,261,670
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>7,328,681</b>	<b>7,908,320</b>	<b>7,090,848</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-137,777</b>	<b>-85,674</b>	<b>-164,365</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-1,539	-799	-350
<i>Of which:</i>			
D Support for the Arts sector	-1,507	-195	-
H Ceremonial and support for the Heritage sector	-32	-	-
K Support for the Broadcasting and Media sectors	-	-40	-
M Administration and Research	-	-564	-350
Other Grants	-	-1,479	-1,570
<i>Of which:</i>			
D Support for the Arts sector	-	-1,446	-1,498
H Ceremonial and support for the Heritage sector	-	-33	-32
K Support for the Broadcasting and Media sectors	-	-	-40
Other Income	-	-107	-700
<i>Of which:</i>			
M Administration and Research	-	-107	-700
Total Administration	-1,539	-2,385	-2,620
Programme			
EU Grants Received	-	-	-14
<i>Of which:</i>			
P Civil Society and Youth	-	-	-14
Sales of Goods and Services	-136,238	-24,518	-70,827
<i>Of which:</i>			
D Support for the Arts sector	-79,686	-	-3,467
F Support for the Sports sector	-2,330	-	-
H Ceremonial and support for the Heritage sector	-2,017	-	-16,818
K Support for the Broadcasting and Media sectors	-1,000	-695	-23,752
N Support for Horseracing and the Gambling sector	-51,205	-23,823	-26,790
Interest and Dividends	-	-	-413
<i>Of which:</i>			
P Civil Society and Youth	-	-	-413
Other Grants	-	-58,771	-89,539
<i>Of which:</i>			
D Support for the Arts sector	-	-53,586	-80,764
F Support for the Sports sector	-	-4,644	-7,000
H Ceremonial and support for the Heritage sector	-	-541	-815
K Support for the Broadcasting and Media sectors	-	-	-960
Other Income	-	-	-952
<i>Of which:</i>			
H Ceremonial and support for the Heritage sector	-	-	-27
<i>Olympics - legacy programmes</i>	-	-	-42
P Civil Society and Youth	-	-	-883
Total Programme	-136,238	-83,289	-161,745

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Total Voted Resource Income</b>	<b>-137,777</b>	<b>-85,674</b>	<b>-164,365</b>
<b>Voted Capital DEL</b>	<b>-40</b>	<b>-2,146</b>	<b>-69,376</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-19,423
<i>Of which:</i>			
M Administration and Research	-	-	-19,423
Sales of Goods and Services	-40	-	-
<i>Of which:</i>			
N Support for Horseracing and the Gambling sector	-40	-	-
Other Grants	-	-	-27,545
<i>Of which:</i>			
H Ceremonial and support for the Heritage sector	-	-	-195
<i>Olympics - legacy programmes</i>	-	-	-27,350
Repayments	-	-2,146	-22,408
<i>Of which:</i>			
D Support for the Arts sector	-	-	-1,012
F Support for the Sports sector	-	-	-16,199
M Administration and Research	-	-2,146	-
P Civil Society and Youth	-	-	-5,197
Total Programme	-40	-2,146	-69,376
<b>Total Voted Capital Income</b>	<b>-40</b>	<b>-2,146</b>	<b>-69,376</b>



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

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

£'000

	2022-23 Plans		2021-22 Provisions		2020-21 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-16,509	-	11,279	-	-10,935
<b>Total</b>	-	-16,509	-	11,279	-	-10,935

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Gambling Commission fines & penalties	-	-16,500	-	-11,270	-	-10,926
Sports Grounds Safety authority	-	-9	-	-9	-	-9
<b>Total</b>	-	-16,509	-	-11,279	-	-10,935

## 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:** Ruth Hannant and Polly Payne

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been

### ALB Accounting Officers:

Darren Henley	Arts Council England
Tim Davie	BBC PSB Group
Ben Roberts	British Film Institute
Roly Keating	British Library
Hartwig Fischer	British Museum
Greg Pickup	Churches Conservation Trust
Sonia Solicari	Geffrye Museum
Duncan Wilson	Historic England
Nick Merriman	Horniman Museum and Gardens
Alan Delmonte	Horseracing Betting Levy Board
Caro Howell	Imperial War Museum
Mark Gifford	National Citizen Service Trust
Gabriele Finaldi	National Gallery
Eilish McGuinness	National Heritage Memorial Fund
David Knott	National Lottery Community Fund (previously Big Lottery Fund)
Laura Pye	National Museums Liverpool
Nicholas Cullinan	National Portrait Gallery
Douglas Gurr	Natural History Museum
Nat Edwards	Royal Armouries
Paddy Rodgers	Royal Museums Greenwich
Siân Doyle	S4C
Ian Blatchford	Science Museums Group
Bruce Boucher	Sir John Soane's Museum
Tim Hollingsworth	Sport England
Martyn Henderson	Sports Grounds Safety Authority (SGSA)
Maria Balshaw	Tate Group
Andrew Rhodes	The Gambling Commission
Jane Rumble	UK Anti-Doping
Sally Munday	United Kingdom Sports Council
Tristram Hunt	Victoria and Albert Museum
Patricia Yates	Visit Britain
Xavier Bray	Wallace Collection

Ruth Hannant and Polly Payne 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)

### Section in Part II:

Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	British Museum	67,519	3,717	45,357
B	Geffrye Museum	2,575	83	2,528
B	Horniman Museum	4,419	208	4,283
B	Imperial War Museums	22,583	2,672	21,790
B	Museums Unallocated	-	105,700	105,700
B	National Gallery	27,651	3,808	27,809
B	National Museums Liverpool	23,262	1,561	21,570
B	National Portrait Gallery	10,530	260	7,294
B	Natural History Museum	56,452	48,385	80,539
B	Royal Armouries	10,057	306	7,787
B	Royal Museums Greenwich	18,786	1,800	16,437
B	Science Museum Group	62,257	2,601	42,485
B	Sir John Soane's Museum	1,280	31	1,151
B	Tate Galleries	61,631	2,728	41,362
B	Victoria & Albert Museum	68,461	1,977	49,621
B	Wallace Collection	2,694	302	2,995
C	British Library	120,970	40,421	139,133
E	Arts Council of England	476,571	13,140	611,339
G	Sport England	66,998	33,672	174,689
G	Sports Grounds Safety Authority	1,685	-	1,661
G	UK Anti-Doping	9,211	-	8,901
G	UK Sport	76,748	8,363	78,012
I	Churches Conservation Trust	2,671	260	2,896
I	Historic England	74,100	64,678	100,776
I	National Heritage Memorial Fund	1,135	7,178	8,293
J	VisitBritain	37,712	2,504	40,206
L	British Film Institute	23,007	1,048	22,180
O	Gambling Commission	-1,869	538	-
O	National Lottery Commission	51,032	40	51,245
Q	National Citizen Service	49,200	-	49,197
R	BBC	4,252,399	1,009,267	3,676,231
V	S4C	3,606	-	-
W	Arts Council of England	57	-	-
W	Birmingham CWG 2022	2,081	-	-
W	British Film Institute	8,809	-	-
W	British Library	-1,090	-	-
W	British Museum	8,800	-	-
W	Geffrye Museum	140	-	-
W	Historic England	-250	-	-
W	Horniman Museum	1,670	-	-
W	Imperial War Museums	5,800	-	-
W	National Gallery	1,000	-	-
W	National Museums Liverpool	3,300	-	-
W	National Portrait Gallery	2,000	-	-
W	Natural History Museum	742	-	-
W	Royal Armouries	330	-	-

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

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Section in Part II:					
Subhead Detail	Body	Resources	Capital	Grant-in-aid	
W	Royal Museums Greenwich	2,700	-	-	
W	Science Museum Group	5,585	-	-	
W	Sir John Soane's Museum	150	-	-	
W	Sport England	2,172	-	-	
W	UK Sport	10,266	-	-	
W	Victoria & Albert Museum	7,500	-	-	
W	VisitBritain	5,580	-	-	
<b>Total</b>		<b>5,752,675</b>	<b>1,357,248</b>	<b>5,443,467</b>	

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

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

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### Section in Part II:

Subhead Detail	Service	£'000
DEL - H	Listed Places of Worship	42,000

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Government Indemnity Scheme:	
British Library	81,020
British Museum	1,185,979
Horniman Museum	1,169
Imperial War Museum	204,000
National Gallery	5,125,716
National Maritime Museum	55,100
National Museums Liverpool	50,549
National Museums Northern Ireland	84,711
National Portrait Gallery	389,032
Natural History Museum	51,436
Royal Armouries	15,375
Science Museum Group	232,120
Sir John Soane Museum	740
Southbank Centre	33,743
Tate	3,202,346
The National Archives	24,500
Victoria and Albert Museum	483,024
Wallace Collection	33,365
Other Non-DCMS Bodies	6,000,000
2. Artworks on loan to the Government Art Collection.	1,988
3. Guarantee for the Borrowing facility for Historic Royal Palaces.	4,000
4. Potential payment by Sport England to the Football Association in the event of termination of the Management Agreement for Lilleshall National Sports Centres.	500
5. Lottery Distribution Bodies (LDBs)	450,000
In 2021-22, the Lottery Distribution Bodies (LDBs) have contingent liabilities relating to future grant payments. The estimated value is £450m (2021-22: £519m). The LDBs include British Film Institute, National Lottery Community Fund (formerly Big Lottery Fund), National Lottery Heritage Fund, Sport England, and UK Sport.	
6. 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.	Unquantifiable
7. Tate Gallery - Property Law Claim Guarantee partially lost by Tate in court. The estimated quantifiable and held aside by the Tate gallery amounts to £1.2m.	1,200
8. 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.	226

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

Nature of liability	£'000
9. The Horserace Betting Levy Board has guaranteed payments by the British Horseracing Authority of certain contributions to the British Horseracing Authority Scheme.	30,300
10. 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.	55
11. Indemnity given to the Arts Council England and the Southbank Centre Limited for certain liabilities owed by Shirayama Shokusan Company Limited for potential costs in replacing the proposed new Jubilee Gardens.	Unquantifiable
12. Upon dissolution of the Olympic Delivery Authority (ODA), the following contingent liabilities passed to DCMS: <ol style="list-style-type: none"> <li>1. Contingent liability of up to £10m for one third of the cost of constructing new railway sidings at Lea Interchange.</li> <li>2. Indemnity to Lee Valley Regional Park Authority (LVRPA) against costs incurred for pollution / contamination from ODA's construction of the Lee Valley White Water Canoe Centre.</li> <li>3. Potential reimbursement to LVRPA of certain claw back liabilities payable to funders of the Lee Valley Hockey and Tennis Centre at Eton Manor.</li> </ol>	Unquantifiable
13. 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.	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>	
14. Contingent liabilities in respect of the Cultural Property (Armed Conflicts) Act 2017 for: <ol style="list-style-type: none"> <li>1. additional costs of imprisonment / legal costs incurred by the Ministry of Justice under the legislation;</li> <li>2. potential liability for compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.</li> </ol>	Unquantifiable
15. The core Department retains responsibility for the cost of historic liabilities of The Royal Parks above £100k. There is an unquantifiable contingent liability in respect of an incident in one of The Royal Parks which cannot yet be quantified.	Unquantifiable



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

Nature of liability	£'000
16. The National Gallery is recognising an unquantifiable liability in respect of funds received from Ronald S Lauder. 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.	Unquantifiable
17. Legal Challenge - A legal challenge was raised following the launch of the Fourth National Lottery Licence Competition (Gambling Commission). The value is unquantifiable due to a recent change in the nature of the claim.	Unquantifiable
18. The BFI Locked Box initiative enables UK-filmmakers supported through the BFI to benefit from their film's success. In short, a share of income from supported film productions is put aside (into a BFI Locked Box) and can be used by the filmmakers for the development and/or production of future projects. The value of this contingent liability as at 31 March 2022 is £3.1m (31 March 2021: £3.0m).	3,100
19. The government has ratified the 1954 Hague Convention for the Protection of Cultural Property in the Event of Armed Conflict and accede to its two Protocols. The Cultural Property (Armed Conflicts) Act 2017 created a number of new criminal offences in domestic law to enable the UK to ratify the Convention and accede to the Protocols. The offences include a serious breach of the Second Protocol, unauthorised use of the Cultural Emblem and the offence of dealing in unlawfully exported cultural property. The Department has an unquantifiable contingent liability for the additional costs related to imprisonment and legal costs incurred by the Ministry of Justice for prosecutions brought solely under this new legislation. The Department also has an unquantifiable contingent liability for any costs it may be required to cover relating to compensation which may be payable to buyers of 'good faith' that forfeit any cultural property.	Unquantifiable
20. Telecommunication (Security) Act	Unquantifiable
DCMS may be liable for legal costs and / or damages relating to the Secretary of State's use of powers under the Telecommunications (Security) Act to issue directions, in the interests of national security, to public communications providers, placing controls on their use of goods, services or facilities supplied, provided or made available by a designated vendor specified in the direction.	

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# Department for Science, Innovation and Technology †

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Department for Science, Innovation and Technology (including its associated Arm's Length Bodies, notably UK Research and Innovation and Ofcom), which was established on 7 February 2023, bringing together responsibility for Science and Innovation from the former Department for Business, Energy and Industrial Strategy, and Digital policy from the Department for Digital, Culture, Media and Sport.
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

† In the Vote on Account, this Estimate was titled Department for Business, Energy and Industrial Strategy.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	563,233,000	-	563,233,000
Capital	13,082,582,000	-1,114,000	13,081,468,000
<b>Annually Managed Expenditure</b>			
Resource	11,025,853,000	-	11,025,853,000
Capital	2,480,000,000	-	2,480,000,000
<b>Total Net Budget</b>			
Resource	11,589,086,000	-	11,589,086,000
Capital	15,562,582,000	-1,114,000	15,561,468,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>16,497,582,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Department for Science, Innovation and Technology † on:

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

Activities of the Geospatial Commission.

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

Support for space related programmes.

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

Support for the activities of the Position, Navigation and Timing (PNT) Office.

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.

The efficient management and discharge of liabilities falling to the Department and its partner organisations.

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.

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

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

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## Part I

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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 and associated offices.

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

Management of overseas development funding for digital development.

Delivery and sponsorship of digital infrastructure and telecommunications, including Building Digital UK delivery.

Sponsorship and support of the digital economy including developing a pro-innovation regulatory regime for AI.

The enablement of the use of secure digital identity products across the UK economy. The delivery of certain elements of the National Cyber Security Strategy and responsibilities concerning the security and resilience of the UK telecoms sector, the UK Network and Information Systems Regulations.

Development of policy and legislation to establish a new pro-competition regulatory regime for digital markets.

International activity to further the government's digital policy objectives.

The development of, and initiatives to increase UK contribution to the development of, technical digital standards. Tackling harmful content online, counter misinformation and disinformation.

Development and implementation of policy, including economic security policy, in relation to digital and emerging technologies.

Development of data policy for the economy, science, research as well as society and security, including the National Data Strategy. Work to enable trustworthy data innovation in the public and private sector.

### Income arising from:

Receipts from other Government Departments, arm's length bodies and devolved administrations.

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

Receipts from licences and levies; dividends; equity withdrawals; interest on loans and loan repayments from the Ordnance Survey, Met Office, UK Intellectual Property Office and National Physical Laboratory. Income from investments; receipts from financial investments made by 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 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.

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.

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## Part I

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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.

Proceeds from the sale of properties, assets and the early release of office leases, fees and charges for licences and receipts from concessionaires and sponsors, fees for provision of corporate and technology services, repayment of grants, fees charged for Subject Access Requests and data protection enquiries and repayment of loan principal and related interest. Fees charged to data controllers under data protection legislation and regulations. Fines and penalties collected by the ICO under legislation that it regulates.

Receipts from local authorities, and the private sector.

The sale of radio spectrum and contributions from other government departments toward the costs of joint schemes.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

The efficient management and discharge of liabilities falling to the Department and its partner organisations.

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.

Contributions to partner organisations' pension schemes, such as the Research Councils' Pension Scheme.

Activities of UK Government Investments on behalf of the Department.

The expenditure of The NESTA Trust.

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

**Department for Science, Innovation and Technology** will account for this Estimate.

## Part I

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	Voted Total	Allocated in Vote on Account †† †††	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	563,233,000	180,719,000	<b>382,514,000</b>
Capital	13,082,582,000	5,725,321,000	<b>7,357,261,000</b>
<b>Annually Managed Expenditure</b>			
Resource	11,025,853,000	7,610,457,000	<b>3,415,396,000</b>
Capital	2,480,000,000	622,298,000	<b>1,857,702,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>16,497,582,000</b>	<b>14,373,403,000</b>	<b>2,124,179,000</b>

† In the Vote on Account, this Estimate was titled Department for Business, Energy and Industrial Strategy.

†† The Vote on Account contained the following allocations which have transferred to the Department for Energy Security and Net Zero in line with Machinery of Government changes announced on 7 February 2023:

- Departmental Expenditure Limit - Resource is decreased by £1,866,954,000
- Departmental Expenditure Limit - Capital is decreased by £2,490,456,000
- Annually Managed Expenditure – Resource is decreased by £31,911,106,000
- Annually Managed Expenditure – Capital is decreased by £15,341,000
- The Net Cash Requirement is decreased by £21,461,626,000.

††† The Vote on Account contained the following allocations which have transferred to the Department for Business and Trade in line with Machinery of Government changes announced on 7 February 2023:

- Departmental Expenditure Limit - Resource is decreased by £429,834,000
- Departmental Expenditure Limit - Capital is decreased by £361,936,000
- Annually Managed Expenditure – Resource is decreased by £418,402,000
- Annually Managed Expenditure – Capital is decreased by £1,089,876,000
- The Net Cash Requirement is decreased by £2,930,506,000.

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
184,602	-	184,602	447,391	-68,760	378,631	13,117,082	-34,500	13,082,582	605,326	11,052,587
<i>Of which:</i>										
A Deliver an ambitious industrial strategy										
-	-	-	28,249	-4,970	23,279	391,999	-	391,999	22,134	386,245
B Promote competitive markets and responsible business practices										
-	-	-	-	-	-	4,000	-	4,000	-	-
C Science and Research										
-	-	-	37,637	-98	37,539	3,366,404	-5,700	3,360,704	9,376	1,861,803
D Capability										
99,296	-	99,296	55,890	-	55,890	1,156	-	1,156	179,711	12,032
E Government as Shareholder										
-	-	-	2,000	-63,692	-61,692	230,284	-28,800	201,484	-17,853	122,024
F Support for the Digital, Broadcasting and Media sectors										
59,771	-	59,771	40,906	-	40,906	93,199	-	93,199	98,531	72,552
G Building Digital UK										
900	-	900	44,555	-	44,555	442,950	-	442,950	37,339	53,810
H Science and Research (ALB) net										
6,000	-	6,000	241,260	-	241,260	8,562,534	-	8,562,534	261,627	8,513,473
I Capability (ALB) net										
1,585	-	1,585	-	-	-	-	-	-	1,500	-
J Government as Shareholder (ALB) net										
-	-	-	1,100	-	1,100	20,000	-	20,000	1,100	20,000
K Broadcasting and Media ALB (net)										
17,050	-	17,050	-4,206	-	-4,206	4,556	-	4,556	11,861	10,648
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-1,114	-1,114	-1,600	-2,102
<i>Of which:</i>										
L Science and Research (CFER)										
-	-	-	-	-	-	-	-1,114	-1,114	-1,600	-2,102
<b>Total Spending in DEL</b>										
<b>184,602</b>	<b>-</b>	<b>184,602</b>	<b>447,391</b>	<b>-68,760</b>	<b>378,631</b>	<b>13,117,082</b>	<b>-35,614</b>	<b>13,081,468</b>	<b>603,726</b>	<b>11,050,485</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	11,025,853	-	11,025,853	2,480,000	-	2,480,000	15,551,606	1,023,698
<i>Of which:</i>										
M Science and Research										
-	-	-	10,911,246	-	10,911,246	2,480,000	-	2,480,000	15,356,426	1,023,698
N Capability										
-	-	-	-338	-	-338	-	-	-	59	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O Deliver an ambitious industrial strategy (ALB) net										
-	-	-	28,759	-	28,759	-	-	-	28,002	-
P Science and Research (ALB) net										
-	-	-	86,181	-	86,181	-	-	-	167,117	-
Q Capability (ALB) net										
-	-	-	5	-	5	-	-	-	2	-
<b>Total Spending in AME</b>										
-	-	-	11,025,853	-	11,025,853	2,480,000	-	2,480,000	15,551,606	1,023,698
<b>Total for Estimate</b>										
184,602	-	184,602	11,473,244	-68,760	11,404,484	15,597,082	-35,614	15,561,468	16,155,332	12,074,183
<i>Of which:</i>										
<b>Voted Expenditure</b>										
184,602	-	184,602	11,473,244	-68,760	11,404,484	15,597,082	-34,500	15,562,582	16,156,932	12,076,285
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-1,114	-1,114	-1,600	-2,102



## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>11,589,086</b>	<b>16,155,332</b>	<b>824,564</b>
<b>Net Capital Requirement</b>	<b>15,561,468</b>	<b>12,074,183</b>	<b>9,647,535</b>
<b>Accruals to cash adjustments</b>	<b>-10,654,086</b>	<b>-14,928,129</b>	<b>-444,132</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-8,964,824	-9,015,330	-8,854,137
Add cash grant-in-aid	9,153,847	9,425,821	8,507,405
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-38,447	-30,247	-30,837
New provisions and adjustments to previous provisions	-10,805,006	-15,268,474	-69,268
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-39,917	-58
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	344	18	2,763
<b>Removal of non-voted budget items</b>	<b>1,114</b>	<b>3,702</b>	<b>4,901</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,114	3,702	4,901
<b>Net Cash Requirement</b>	<b>16,497,582</b>	<b>13,305,088</b>	<b>10,032,868</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	184,602	209,821	179,747
<i>Less:</i>			
Administration DEL Income	-	-2,208	-27,317
<b>Net Administration Costs</b>	<b>184,602</b>	<b>207,613</b>	<b>152,430</b>
Gross Programme Costs	26,276,278	27,685,754	10,791,749
<i>Less:</i>			
Programme DEL Income	-68,760	-94,114	-793,073
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>26,207,518</b>	<b>27,591,640</b>	<b>9,998,676</b>
<b>Total Net Operating Costs</b>	<b>26,392,120</b>	<b>27,799,253</b>	<b>10,151,106</b>
<i>Of which:</i>			
Resource DEL	562,889	603,708	512,943
Capital DEL	12,323,034	10,620,223	9,365,178
Resource AME	11,026,197	15,551,624	326,839
Capital AME	2,480,000	1,023,698	-53,854
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	-14,803,034	-11,643,921	-9,311,324
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-15,218
<b>Total Resource Budget</b>	<b>11,589,086</b>	<b>16,155,332</b>	<b>824,564</b>
<i>Of which:</i>			
Resource DEL	563,233	603,726	502,657
Resource AME	11,025,853	15,551,606	321,907
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	1,600	2,010
Other adjustments	-	-1,600	-2,010
<b>Total Resource (Estimate)</b>	<b>11,589,086</b>	<b>16,155,332</b>	<b>824,564</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-68,760</b>	<b>-30,692</b>	<b>-46,253</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-402	-195
<i>Of which:</i>			
D Capability	-	-402	-195
Other Grants	-	-1,648	-
<i>Of which:</i>			
D Capability	-	-1,648	-
Other Income	-	-158	-27,122
<i>Of which:</i>			
D Capability	-	-158	-27,069
F Support for the Digital, Broadcasting and Media sectors	-	-	-53
Total Administration	-	-2,208	-27,317
Programme			
Sales of Goods and Services	-	-	-208
<i>Of which:</i>			
C Science and Research	-	-	-1
D Capability	-	-	-148
F Support for the Digital, Broadcasting and Media sectors	-	-	-59
Interest and Dividends	-68,760	-23,650	-14,941
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-4,970	-4,841	-4,699
<i>Maximise investment opportunities and bolster UK interests</i>	-	-	-1,624
C Science and Research	-98	-106	-118
E Government as Shareholder	-63,692	-18,703	-8,500
Other Grants	-	-74	-1
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-	-1
D Capability	-	-74	-
Other Income	-	-4,760	-3,786
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-4,760	-3,394
<i>Maximise investment opportunities and bolster UK interests</i>	-	-	-216
C Science and Research	-	-	-176
Total Programme	-68,760	-28,484	-18,936
<b>Total Voted Resource Income</b>	<b>-68,760</b>	<b>-30,692</b>	<b>-46,253</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-34,500</b>	<b>-89,530</b>	<b>-145,179</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-667
<i>Of which:</i>			
D Capability	-	-	-22
F Support for the Digital, Broadcasting and Media sectors	-	-	-645
Sales of Goods and Services	-	-15,855	-17,713
<i>Of which:</i>			
A Deliver an ambitious industrial strategy	-	-15,855	-15,606
C Science and Research	-	-	-2,107
Other Grants	-	-48,175	-61,342
<i>Of which:</i>			
<i>Taking action on climate change and decarbonisation</i>	-	-	-9
C Science and Research	-	-48,175	-53,400
F Support for the Digital, Broadcasting and Media sectors	-	-	-7,933
Other Income	-	-	-41,853
<i>Of which:</i>			
<i>Maximise investment opportunities and bolster UK interests</i>	-	-	-30,115
F Support for the Digital, Broadcasting and Media sectors	-	-	-11,738
Repayments	-34,500	-25,500	-23,604
<i>Of which:</i>			
<i>Maximise investment opportunities and bolster UK interests</i>	-	-	-106
C Science and Research	-5,700	-	-2,699
E Government as Shareholder	-28,800	-25,500	-20,799
Total Programme	-34,500	-89,530	-145,179
<b>Total Voted Capital Income</b>	<b>-34,500</b>	<b>-89,530</b>	<b>-145,179</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-1,600	-1,600	-2,010	-2,010
Income in budgets surrendered to the Consolidated Fund (capital)	-1,114	-1,114	-2,102	-2,102	-2,091	-2,091
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-399,500	-	-1,009,264	-	-
<b>Total</b>	<b>-1,114</b>	<b>-400,614</b>	<b>-3,702</b>	<b>-1,012,966</b>	<b>-4,101</b>	<b>-4,101</b>

### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Loan interest Resource DEL	-	-	-1,600	-1,600	-2,010	-2,010
Loan repayments Capital DEL	-1,114	-1,114	-2,102	-2,102	-2,091	-2,091
<b>Non-Budget</b>						
Ofcom annual licence fees (Wireless Telegraphy Act Licence Fees)	-	-388,000	-	-1,003,000	-	-
Information Commissioner's Office civil monetary penalties & related bank interest	-	-11,500	-	-6,264	-	-
<b>Total</b>	<b>-1,114</b>	<b>-400,614</b>	<b>-3,702</b>	<b>-1,012,966</b>	<b>-4,101</b>	<b>-4,101</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Sarah Munby
<b>Executive Agency Accounting Officers:</b>	
Paul Norris	Building Digital UK
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.

<b>ALB Accounting Officers:</b>	
Ilan Gur	Advanced Research and Invention Agency
Jo Shanmugalingam	British Technology Investments
Prof. Ottoline Leyser	Diamond Light Source Limited
John Edwards	Information Commissioner
Sarah Munby	The NESTA Trust
Melanie Dawes	Office of Communications
Prof. Ottoline Leyser	UK Research and Innovation
Richard Semple	UK Shared Business Services Ltd

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 (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 Officers together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officers is set out in writing.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Advanced Research and Invention Agency	-	152,000	20,000
H	Diamond Light Source Limited	34,700	-	-
H	UK Research and Innovation	212,560	8,410,534	9,122,982
I	UK Shared Business Services Ltd	1,585	-	-
J	British Technology Investments	1,100	20,000	900
K	Information Commissioner	9,275	2,856	8,470
K	Office of Communications	3,569	1,700	1,495
O	The NESTA Trust	28,759	-	-
P	UK Research and Innovation	86,181	-	-
Q	UK Shared Business Services Ltd	5	-	-
<b>Total</b>		<b>377,734</b>	<b>8,587,090</b>	<b>9,153,847</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
As at 31 March 2022 the following liabilities fell to be met from the then Department for Business, Energy and Industrial Strategy's Estimate:-	
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
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
Others	
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<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>– 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>– 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 that will arise on the closure of the facility. The contingent liability will become a provision when a detailed closure plan has been documented and communicated to all those affected. The contingent liability is estimated to be £10.4 million (31 March 2020: £11.8 million).</p>	10,400
<p>UKRI – Corporation Tax: UKRI is subject to Corporation Tax on taxable profits. During 2021-22, HMRC raised enquiries into the 2018-19 Corporation Tax return. Subject to the position agreed with HMRC regarding the specific treatment of an absorption gain recognised within the 2018-19 tax return, UKRI may recognise a further Corporation tax liability, in addition to those already recognised. This enquiry was ongoing as at 31st March 2022 and UKRI did not have certainty over the value or validity of this obligation.</p>	Unquantifiable

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C7	European Space Agency	403,634
H7	European Molecular Biology Conference	4,513
H7	European Molecular Biology Laboratory	18,828
H7	Human Frontier Science Program	2,112
H7	International Agency for Research on Cancer	1,065
H7	The International Institute for Applied Systems Analysis	1,037
H7	European Organisation for Nuclear Research (CERN)	164,819
H7	European Southern Observatory (ESO)	29,316
H7	Institut Laue-Langevin (ILL)	20,975
H7	European Synchrotron Radiation Facility (ESRF)	9,080
H7	European X-ray Free-Electron Laser (XFEL)	4,978
H7	Engineering in Medicine and Biology Society	1,316

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# Department for Transport

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## Introduction

1. The Department for Transport (DfT), its agencies and its partners have the overall mission to create a safe, secure, efficient and reliable transport system that works for the people who depend on it; supporting a strong, productive economy and the jobs and homes people need.
2. The Department's strategic objectives as set out in its Priority Outcomes at Spending Review 2021 are to:
  - Grow and Level Up the Economy - by improving connectivity across the UK and enhancing the transport network on time and on budget.
  - Reduce our environmental impact by tackling climate change and improving air quality by decarbonising transport.
  - Improve Transport for the User by building confidence in the transport network and improve transport users' experience, ensuring that the network is safe, reliable, and inclusive.
  - Increase our global impact by boosting our influence and maximise trade by having an innovative, outward-facing approach.
3. The Department is responsible for providing guidance and funding, and setting policy and investment priorities to achieve its strategic objectives.

This includes supporting English local authorities to help them run and maintain their road networks, setting national aviation policy, providing strategic direction for the maritime sector, overseeing High Speed Rail projects, and supporting the development of other major infrastructure projects.

On roads, the Department invests in, maintains and operates the motorway and trunk road network in England through National Highways as well as sets policy to reduce congestion and pollution and work to promote lower-carbon transport, such as buses, cycling and walking.

The Department is also responsible for setting the strategic direction for the rail industry in England and Wales and funding investment in infrastructure through Network Rail.
4. The Estimate provides for planned budgetary expenditure of the Department for Transport (including its associated agencies: the Driver and Vehicle Licensing Agency, Vehicle Certification Agency, Driver and Vehicle Standards Agency, Maritime and Coastguard Agency, Active Travel England and arm's-length bodies and public corporations) in pursuit of the functions reflected in the section headings. It also provides for administrative expenditure by those bodies used in implementing and evaluating policy and on central services.
5. The expenditure is broken down between resource and capital, and resource provision is further sub-divided between administration and programme spend.

Part I of the Estimate sets out the control totals and descriptions of spending, some of which are replicated in the Supply legislation.

Part II provides a more detailed breakdown of those control limits and explain how the cash requirement is derived.

Part III contains various tables and notes that provide supplementary and background information.
6. The single net cash requirement is not split by DEL/AME or any other budgetary limits.
7. Further details about the expenditure of the Department for Transport can be found in the Annual Report and Accounts 2022-23 to be published in the summer.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	17,026,697,000	15,030,000	17,041,727,000
Capital	20,705,191,000	-	20,705,191,000
<b>Annually Managed Expenditure</b>			
Resource	4,993,737,000	-17,750,000	4,975,987,000
Capital	82,986,000	-	82,986,000
<b>Total Net Budget</b>			
Resource	22,020,434,000	-2,720,000	22,017,714,000
Capital	20,788,177,000	-	20,788,177,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>34,826,944,000</b>		

Amounts required in the year ending 31 March 2024 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.

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## Part I

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### Annually Managed Expenditure:

#### Expenditure arising from:

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

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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	17,026,697,000	7,650,656,000	<b>9,376,041,000</b>
Capital	20,705,191,000	9,455,135,000	<b>11,250,056,000</b>
<b>Annually Managed Expenditure</b>			
Resource	4,993,737,000	2,241,558,000	<b>2,752,179,000</b>
Capital	82,986,000	-	<b>82,986,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>34,826,944,000</b>	<b>14,890,286,000</b>	<b>19,936,658,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
383,682	-12,173	371,509	18,331,326	-1,676,138	16,655,188	20,844,191	-139,000	20,705,191	18,071,520	20,588,203
<i>Of which:</i>										
A Tolled Crossings										
-	-	-	1,280	-150,828	-149,548	675	-	675	-109,572	1,260
B Local Authority Transport										
-	-	-	362,647	-	362,647	1,477,853	-	1,477,853	362,175	1,322,687
C National Highways (net)										
45,000	-	45,000	2,794,293	-	2,794,293	3,611,000	-	3,611,000	2,803,431	3,213,506
D Funding of Other ALBs (net)										
1,071	-	1,071	-26,704	-	-26,704	24,100	-	24,100	-35,186	25,400
E Other Railways										
-	-	-	862,808	-369,303	493,505	164,560	-	164,560	255,592	126,434
F Sustainable Travel										
-	-	-	172,093	-10,299	161,794	689,456	-	689,456	157,872	557,065
G Bus Subsidies & Concessionary Fares										
-	-	-	611,234	-4,500	606,734	281,560	-	281,560	811,266	198,784
H GLA Transport Grants										
-	-	-	17,571	-	17,571	554,000	-	554,000	430,052	588,430
I Crossrail										
-	-	-	270	-41,005	-40,735	-	-139,000	-139,000	-27,743	108,017
J Aviation, Maritime, Security and Safety										
-	-	-	177,524	-86,838	90,686	174,761	-	174,761	101,236	106,753
K Maritime and Coastguard Agency										
8,830	-548	8,282	426,913	-15,382	411,531	55,626	-	55,626	416,168	38,401
L Motoring Agencies										
-	-	-	1,080,002	-972,414	107,588	72,482	-	72,482	73,484	60,169
M Science, Research and Support Functions										
-	-	-	30,788	-	30,788	19,797	-	19,797	31,203	16,588
N Central Administration										
325,341	-11,625	313,716	72,419	-4,644	67,775	15,668	-	15,668	349,226	48,395
O Support for Passenger Rail Services										
-	-	-	1,614,771	-	1,614,771	70,480	-	70,480	2,793,457	182,838
P High Speed Rail										
-	-	-	90,281	-20,925	69,356	557,724	-	557,724	101,641	229,175
Q Transport Development Fund										
-	-	-	25,554	-	25,554	1,354,000	-	1,354,000	50,300	1,067,350
R High Speed Two Limited (net)										
3,143	-	3,143	15,454	-	15,454	5,967,000	-	5,967,000	50,811	6,818,548
S East West Rail Company Limited (net)										
297	-	297	82,050	-	82,050	250	-	250	70,604	121

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
T Network Rail (net)										
-	-	-	9,920,078	-	9,920,078	5,753,199	-	5,753,199	9,385,503	5,878,282
<b>Non-voted expenditure</b>										
34	-	34	14,996	-	14,996	-	-	-	15,908	74
<i>Of which:</i>										
U Funding of Other ALBs (net)										
34	-	34	14,996	-	14,996	-	-	-	15,908	74
<b>Total Spending in DEL</b>										
383,716	-12,173	371,543	18,346,322	-1,676,138	16,670,184	20,844,191	-139,000	20,705,191	18,087,428	20,588,277
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	5,058,104	-64,367	4,993,737	105,500	-22,514	82,986	6,078,041	-76,989
<i>Of which:</i>										
V National Highways (net)										
-	-	-	10,000	-	10,000	100,000	-	100,000	10,000	50,000
W Network Rail (net)										
-	-	-	4,536,885	-	4,536,885	-	-	-	4,542,994	-
X Funding of Other ALBs (net)										
-	-	-	124,095	-	124,095	-	-	-	116,794	-
Y Other Railways										
-	-	-	287,278	-64,367	222,911	-	-14	-14	1,302,780	-
Z Aviation, Maritime, Security and Safety										
-	-	-	-571	-	-571	-	-22,500	-22,500	-1,066	-23,333
AA Maritime and Coastguard Agency										
-	-	-	1,000	-	1,000	-	-	-	13,150	-
AB Motoring Agencies										
-	-	-	-3,111	-	-3,111	-	-	-	-2,140	-
AC Central Administration										
-	-	-	102,028	-	102,028	-	-	-	96,000	-
AD High Speed Two Limited (net)										
-	-	-	-	-	-	5,000	-	5,000	-	5,000
AE East West Rail Company Limited (net)										
-	-	-	500	-	500	500	-	500	-	1
<i>High Speed Rail</i>										
-	-	-	-	-	-	-	-	-	-471	-108,657



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Non-voted expenditure</b>										
-	-	-	-17,750	-	-17,750	-	-	-	-1,853	-
<i>Of which:</i>										
AF Funding of Other ALBs (net)										
-	-	-	-17,750	-	-17,750	-	-	-	-1,853	-
<b>Total Spending in AME</b>										
-	-	-	5,040,354	-64,367	4,975,987	105,500	-22,514	82,986	6,076,188	-76,989
<b>Total for Estimate</b>										
383,716	-12,173	371,543	23,386,676	-1,740,505	21,646,171	20,949,691	-161,514	20,788,177	24,163,616	20,511,288
<i>Of which:</i>										
<b>Voted Expenditure</b>										
383,682	-12,173	371,509	23,389,430	-1,740,505	21,648,925	20,949,691	-161,514	20,788,177	24,149,561	20,511,214
<b>Non Voted Expenditure</b>										
34	-8,886	34	-2,754	-74,722	-2,754	-	-61,138	-	14,055	74

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>22,017,714</b>	<b>24,163,616</b>	<b>22,038,336</b>
<b>Net Capital Requirement</b>	<b>20,788,177</b>	<b>20,511,288</b>	<b>19,229,422</b>
<b>Accruals to cash adjustments</b>	<b>-7,981,667</b>	<b>-11,930,184</b>	<b>-10,257,924</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-32,967,211	-32,935,667	-26,860,352
Add cash grant-in-aid	24,355,477	21,299,319	16,635,042
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-208,705	-316,498	-198,695
New provisions and adjustments to previous provisions	-106,289	-1,099,509	-34,709
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	53,434	37,838	-58,454
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	322,862	832,798	-
Use of provisions	568,765	251,535	259,244
<b>Removal of non-voted budget items</b>	<b>2,720</b>	<b>-14,129</b>	<b>-19,352</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	2,720	-14,129	-19,352
<b>Net Cash Requirement</b>	<b>34,826,944</b>	<b>32,730,591</b>	<b>30,990,482</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	383,716	382,734	341,446
<i>Less:</i>			
Administration DEL Income	-12,173	-11,765	-12,302
<b>Net Administration Costs</b>	<b>371,543</b>	<b>370,969</b>	<b>329,144</b>
Gross Programme Costs	27,220,349	29,199,456	27,498,151
<i>Less:</i>			
Programme DEL Income	-1,676,138	-1,692,662	-1,831,966
Programme AME Income	-64,367	-147,135	-79,539
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>25,479,844</b>	<b>27,359,659</b>	<b>25,586,646</b>
<b>Total Net Operating Costs</b>	<b>25,851,387</b>	<b>27,730,628</b>	<b>25,915,790</b>
<i>Of which:</i>			
Resource DEL	16,989,084	18,056,869	18,535,273
Capital DEL	3,833,673	3,567,012	3,885,381
Resource AME	5,028,630	6,106,747	3,495,136
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-3,833,673	-3,567,012	-3,885,381
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	7,927
<b>Total Resource Budget</b>	<b>22,017,714</b>	<b>24,163,616</b>	<b>22,038,336</b>
<i>Of which:</i>			
Resource DEL	17,041,727	18,087,428	18,584,066
Resource AME	4,975,987	6,076,188	3,454,270
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,017,714</b>	<b>24,163,616</b>	<b>22,038,336</b>

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

	£'000		
	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-1,688,311</b>	<b>-1,655,592</b>	<b>-1,800,267</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-12,103	-11,556	-11,736
<i>Of which:</i>			
K Maritime and Coastguard Agency	-548	-587	-459
N Central Administration	-11,555	-10,969	-11,277
Interest and Dividends	-	-	-2
<i>Of which:</i>			
N Central Administration	-	-	-2
Other Income	-70	-209	-564
<i>Of which:</i>			
N Central Administration	-70	-209	-564
Total Administration	-12,173	-11,765	-12,302
Programme			
EU Grants Received	-83,334	-53,640	-42,301
<i>Of which:</i>			
J Aviation, Maritime, Security and Safety	-83,334	-53,640	-42,301
Sales of Goods and Services	-1,083,019	-1,093,181	-1,061,553
<i>Of which:</i>			
A Tolled Crossings	-150,828	-148,016	-146,183
E Other Railways	-314,916	-287,969	-133,095
F Sustainable Travel	-10,299	-5,305	41,324
G Bus Subsidies & Concessionary Fares	-4,500	-	-36
I Crossrail	-	-173	-
J Aviation, Maritime, Security and Safety	-3,504	-3,734	-24,639
K Maritime and Coastguard Agency	-15,382	-16,675	-15,917
L Motoring Agencies	-582,945	-630,452	-779,713
M Science, Research and Support Functions	-	-206	-369
N Central Administration	-645	-209	-182
O Support for Passenger Rail Services	-	-442	-2,743
Interest and Dividends	-45,021	-49,041	-33,435
<i>Of which:</i>			
E Other Railways	-	-	-72
I Crossrail	-41,005	-28,628	-28,922
L Motoring Agencies	-17	-	-17
N Central Administration	-3,999	-20,413	-4,424
Other Grants	-504	-3,059	-4,816
<i>Of which:</i>			
L Motoring Agencies	-504	-3,059	-4,816
Other Income	-463,825	-444,471	-645,491
<i>Of which:</i>			
B Local Authority Transport	-	-61	-22
E Other Railways	-54,387	-54,592	-54,964
F Sustainable Travel	-	-97	-44,042
G Bus Subsidies & Concessionary Fares	-	-4,800	-7,580
I Crossrail	-	-	-778

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

	£'000		
	2023-24 Plans	2022-23 Provision	2021-22 Outturn
J Aviation, Maritime, Security and Safety	-	-896	-77
L Motoring Agencies	-388,513	-360,351	-349,969
N Central Administration	-	-1,017	-22,272
O Support for Passenger Rail Services	-	-59	-165,787
P High Speed Rail	-20,925	-22,598	-
Taxation	-435	-435	-369
<i>Of which:</i>			
L Motoring Agencies	-435	-435	-369
<b>Total Programme</b>	<b>-1,676,138</b>	<b>-1,643,827</b>	<b>-1,787,965</b>
<b>Voted Resource AME</b>	<b>-64,367</b>	<b>-147,135</b>	<b>-79,539</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-64,367	-147,135	-79,539
<i>Of which:</i>			
Y Other Railways	-64,367	-146,069	-78,117
Z Aviation, Maritime, Security and Safety	-	-1,066	-1,422
<b>Total Programme</b>	<b>-64,367</b>	<b>-147,135</b>	<b>-79,539</b>
<b>Total Voted Resource Income</b>	<b>-1,752,678</b>	<b>-1,802,727</b>	<b>-1,879,806</b>
<b>Voted Capital DEL</b>	<b>-139,000</b>	<b>-299,386</b>	<b>-290,491</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-98,551	-6,860
<i>Of which:</i>			
L Motoring Agencies	-	-5,551	-6,860
N Central Administration	-	-93,000	-
EU Grants Received	-	-147	-1,327
<i>Of which:</i>			
F Sustainable Travel	-	-147	-1,327
Other Grants	-	-48,688	-16,145
<i>Of which:</i>			
B Local Authority Transport	-	-48,500	-
E Other Railways	-	-	-10,000
I Crossrail	-	-	-6,145
L Motoring Agencies	-	-188	-
Other Income	-	-	-26,529
<i>Of which:</i>			
O Support for Passenger Rail Services	-	-	-26,529
Repayments	-139,000	-152,000	-239,630
<i>Of which:</i>			
I Crossrail	-139,000	-152,000	-143,000
O Support for Passenger Rail Services	-	-	-96,630
<b>Total Programme</b>	<b>-139,000</b>	<b>-299,386</b>	<b>-290,491</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital AME</b>	<b>-22,514</b>	<b>-23,333</b>	<b>-11,679</b>
<i>Of which:</i>			
Programme			
Repayments	-22,514	-23,333	-11,679
<i>Of which:</i>			
Y Other Railways	-14	-	-12
Z Aviation, Maritime, Security and Safety	-22,500	-23,333	-11,667
Total Programme	-22,514	-23,333	-11,679
<b>Total Voted Capital Income</b>	<b>-161,514</b>	<b>-322,719</b>	<b>-302,170</b>

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

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

£'000

	2023-24 Plans		2022-23 Provision		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (NOT in the SoCNE)	-	-150,000	-	-	-	-
<b>Total</b>	-	<b>-150,000</b>	-	-	-	-

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provision		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Fees relating to the sale and transfer of personalised registration marks by the Driver and Vehicle Licensing Agency	-	-150,000	-	-	-	-
<b>Total</b>	-	<b>-150,000</b>	-	-	-	-

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Bernadette Kelly
<b>Executive Agency Accounting Officers:</b>	
Virginia McVea 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
Danny Williams for Section F	Active Travel England

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Nick Harris, Chief Executive Officer	National Highways
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	Transport Focus
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
Beth West, 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 (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
DEL- C	National Highways	2,839,294	3,611,000	5,415,000
DEL- D	Air Travel Trust	-39,857	-	-
DEL- D	British Transport Police Authority	7,615	24,100	-
DEL- D	Transport Focus	6,609	-	6,609
DEL- R	High Speed 2	18,598	5,967,000	7,024,170
DEL- S	East West Rail	82,347	250	78,000
DEL-T	Network Rail	9,920,077	5,753,199	11,831,698
AME- V	National Highways	10,000	100,000	-
AME- W	Network Rail	4,536,885	-	-
AME-X	Air Travel Trust	12,286	-	-
AME-X	British Transport Police Authority	111,809	-	-
AME-AD	High Speed 2	-	5,000	-
AME-AE	East West Rail	500	500	-
<b>Total</b>		<b>17,506,162</b>	<b>15,461,049</b>	<b>24,355,477</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Statutory liabilities:</b>	
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 and successor agreements, and other agreements to encourage railways investment.	557,895
CTRL Act 1996. Undertaking under the HS1 concession agreement	4,539,000
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
<b>Non-statutory liabilities</b>	
Reinstatement of International Maritime Organisation (IMO) building, and abatement of rent, if IMO building destroyed; and rehousing of IMO during rebuilding	90,000
National Highways (formerly Highways England) third party claims	10,070
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
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.	12,000
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	2,500
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	1,305,900

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
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.	162,990
Other contingent liabilities, including legal claims, comprising both quantifiable (disclosed) and unquantifiable amounts	184,775
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, and indemnities given since the Main Estimate	545,710
The Department has a potential constructive obligation to cover the costs of managing the SS Richard Montgomery, which ran aground off Sheerness in 1944, with a cargo of munitions. The Department has funded the costs of marking, guarding, inspections and mitigation works, indicating that it would fund other works as required.	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
J	International Civil Aviation Organisation	2,715
J	European Civil Aviation Conference	175



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# Department for Energy Security and Net Zero

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Department for Energy Security and Net Zero (including its associated Arm's Length Bodies, notably the Nuclear Decommissioning Authority (NDA), including the Site Licence Companies who are accountable to the NDA through arms length commercial contracts; the Low Carbon Contracts Company; and the United Kingdom Atomic Energy Authority).
2. A number of international subscriptions in excess of £1 million are borne by this Estimate. These are listed in the Notes to the Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	3,066,194,000	-1,009,300,000	2,056,894,000
Capital	5,913,633,000	-	5,913,633,000
<b>Annually Managed Expenditure</b>			
Resource	42,461,720,000	-	42,461,720,000
Capital	118,099,000	-142,400,000	-24,301,000
<b>Total Net Budget</b>			
Resource	45,527,914,000	-1,009,300,000	44,518,614,000
Capital	6,031,732,000	-142,400,000	5,889,332,000
<b>Non-Budget Expenditure</b>		-	
<b>Net cash requirement</b>	<b>18,260,644,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Department for Energy Security and Net Zero on:

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

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.

Support for business and other non-domestic energy bills.

Support for consumer and household energy bills.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

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 government 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 regulatory requirements and recovery of expenditure through cost sharing arrangements.

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## Part I

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

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

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

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.

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

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

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.

### Income arising from:

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

Receipts from other Government Departments and devolved administrations.

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

Receipts from licences and levies; dividends; equity withdrawals; interest on loans and loan repayments. Income from investments; 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. Receipts associated with the closure of Partner Organisations.

Receipts from partner organisations. 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.



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## Part I

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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).

Receipts relating to the Nuclear Decommissioning Authority.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Support for consumer and household, business and other non-domestic energy bills.

The Energy Security Strategy, to enable or encourage the supply of energy, including acquisition, and making available or enabling access at government expense to, energy or related infrastructure.

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; 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.

Activities of UK Government Investments on behalf of the Department.

Renewable Heat Incentive including Renewable Heat Premium Payments.

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

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

**Department for Energy Security and Net Zero** will account for this Estimate.

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**Part I**


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	<b>Voted Total</b>	<b>Allocated in Vote on Account †</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	3,066,194,000	1,866,954,000	<b>1,199,240,000</b>
Capital	5,913,633,000	2,490,456,000	<b>3,423,177,000</b>
<b>Annually Managed Expenditure</b>			
Resource	42,461,720,000	31,911,106,000	<b>10,550,614,000</b>
Capital	118,099,000	15,341,000	<b>102,758,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>18,260,644,000</b>	<b>21,461,626,000</b>	<b>-3,200,982,000</b>

† The Vote on Account allocations have been transferred from the Department for Science, Innovation and Technology in line with Machinery of Government changes announced on 7 February 2023.

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
385,590	-2,000	383,590	2,691,752	-9,148	2,682,604	5,970,833	-57,200	5,913,633	17,124,873	8,287,658
<i>Of which:</i>										
A Delivering affordable energy for households and businesses										
-	-	-	508,637	-	508,637	1,345,188	-57,200	1,287,988	13,011,674	498,178
B Ensuring that our energy system is reliable and secure										
-	-	-	57,968	-8,148	49,820	152,458	-	152,458	1,736,513	4,761,779
C Taking action on climate change and decarbonisation										
-	-	-	180,068	-1,000	179,068	745,822	-	745,822	87,229	527,699
D Managing our energy legacy safely and responsibly										
-	-	-	180,080	-	180,080	5,070	-	5,070	205,644	14,189
E Science and Research										
-	-	-	6,122	-	6,122	199,043	-	199,043	3,102	-
F Deliver an ambitious industrial strategy										
-	-	-	7,577	-	7,577	-	-	-	7,800	-
G Capability										
335,623	-2,000	333,623	34,641	-	34,641	17,812	-	17,812	362,504	13,904
H Ensuring that our energy system is reliable and secure (ALB) net										
-	-	-	8,505	-	8,505	912,000	-	912,000	1	-
I Taking action on climate change and decarbonisation (ALB) net										
5,135	-	5,135	13,765	-	13,765	7,152	-	7,152	18,059	5,794
J Managing our energy legacy safely and responsibly (ALB) net										
11,092	-	11,092	48,345	-	48,345	25,590	-	25,590	37,882	32,122
K Science and Research (ALB) net										
-	-	-	11,830	-	11,830	260,600	-	260,600	10,600	233,000
L NDA and SLC expenditure (ALB) net										
33,740	-	33,740	1,634,214	-	1,634,214	2,300,098	-	2,300,098	1,643,865	2,200,993
<b>Non-voted expenditure</b>										
-	-	-	-	-1,009,300	-1,009,300	-	-	-	-1,068,925	-
<i>Of which:</i>										
M Nuclear Decommissioning Authority Income (CFER)										
-	-	-	-	-1,009,300	-1,009,300	-	-	-	-1,068,925	-
<b>Total Spending in DEL</b>										
<b>385,590</b>	<b>-2,000</b>	<b>383,590</b>	<b>2,691,752</b>	<b>-1,018,448</b>	<b>1,673,304</b>	<b>5,970,833</b>	<b>-57,200</b>	<b>5,913,633</b>	<b>16,055,948</b>	<b>8,287,658</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	42,461,720	-	42,461,720	118,099	-	118,099	-45,720,173	167,636
<i>Of which:</i>										
N Delivering affordable energy for households and businesses										
-	-	-	5,663,000	-	5,663,000	-	-	-	54,611,000	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O Managing our energy legacy safely and responsibly										
-	-	-	2,593	-	2,593	14,099	-	14,099	-51,600	18,677
P Science and Research										
-	-	-	975,800	-	975,800	104,000	-	104,000	1,183,431	148,589
Q Capability										
-	-	-	-137	-	-137	-	-	-	-845	-
R Renewable Heat Incentive										
-	-	-	1,203,000	-	1,203,000	-	-	-	1,063,461	-
S Deliver an ambitious industrial strategy										
-	-	-	-25,737	-	-25,737	-	-	-	-21,130	-
T Taking action on climate change and decarbonisation (ALB) net										
-	-	-	25,000,000	-	25,000,000	-	-	-	6,200,000	-
U Managing our energy legacy safely and responsibly (ALB) net										
-	-	-	1,535,286	-	1,535,286	-	-	-	-3,238,206	370
V Science and Research (ALB) net										
-	-	-	1,415	-	1,415	-	-	-	-770	-
W Government as Shareholder (ALB) net										
-	-	-	-80,000	-	-80,000	-	-	-	-80,000	-
X Nuclear Decommissioning Authority (ALB) net										
-	-	-	8,186,500	-	8,186,500	-	-	-	-105,393,713	-
<i>Taking action on climate change and decarbonisation</i>										
-	-	-	-	-	-	-	-	-	8,199	-
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-142,400	-142,400	-	-142,400
<i>Of which:</i>										
Y Managing our energy legacy safely and responsibly (CFER)										
-	-	-	-	-	-	-	-142,400	-142,400	-	-142,400
<b>Total Spending in AME</b>										
-	-	-	42,461,720	-	42,461,720	118,099	-142,400	-24,301	-45,720,173	25,236
<b>Total for Estimate</b>										
385,590	-2,000	383,590	45,153,472	-1,018,448	44,135,024	6,088,932	-199,600	5,889,332	-29,664,225	8,312,894
<i>Of which:</i>										
<b>Voted Expenditure</b>										
385,590	-2,000	383,590	45,153,472	-9,148	45,144,324	6,088,932	-57,200	6,031,732	-28,595,300	8,455,294
<b>Non Voted Expenditure</b>										
-	-	-	-	-1,009,300	-1,009,300	-	-142,400	-142,400	-1,068,925	-142,400

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>44,518,614</b>	<b>-29,664,225</b>	<b>117,315,641</b>
<b>Net Capital Requirement</b>	<b>5,889,332</b>	<b>8,312,894</b>	<b>10,601,064</b>
<b>Accruals to cash adjustments</b>	<b>-33,299,002</b>	<b>80,965,201</b>	<b>-113,737,518</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-39,915,267	98,330,003	-117,370,442
Add cash grant-in-aid	5,344,812	4,316,664	3,581,024
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-74,686	-61,619	-20,833
New provisions and adjustments to previous provisions	-1,143,354	-21,820,198	-117,178
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-565	8,083
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	2,281,658	-	-
Use of provisions	207,835	200,916	181,828
<b>Removal of non-voted budget items</b>	<b>1,151,700</b>	<b>1,211,325</b>	<b>835,451</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	1,151,700	1,211,325	835,451
<b>Net Cash Requirement</b>	<b>18,260,644</b>	<b>60,825,195</b>	<b>15,014,638</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	385,590	374,184	301,667
<i>Less:</i>			
Administration DEL Income	-2,000	-6,002	-5,739
<b>Net Administration Costs</b>	<b>383,590</b>	<b>368,182</b>	<b>295,928</b>
Gross Programme Costs	48,070,808	-26,485,259	126,517,316
<i>Less:</i>			
Programme DEL Income	-1,018,448	-1,080,108	-11,008
Programme AME Income	-	-	-36,297
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>47,052,360</b>	<b>-27,565,367</b>	<b>126,470,011</b>
<b>Total Net Operating Costs</b>	<b>47,435,950</b>	<b>-27,197,185</b>	<b>126,765,939</b>
<i>Of which:</i>			
Resource DEL	1,906,752	15,887,962	1,193,833
Capital DEL	2,770,136	2,300,790	7,451,929
Resource AME	42,655,062	-45,534,526	118,122,519
Capital AME	104,000	148,589	-2,342
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	-2,874,136	-2,449,379	-7,449,587
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-43,200	-17,661	-2,000,711
<b>Total Resource Budget</b>	<b>44,518,614</b>	<b>-29,664,225</b>	<b>117,315,641</b>
<i>Of which:</i>			
Resource DEL	2,056,894	16,055,948	2,480,713
Resource AME	42,461,720	-45,720,173	114,834,928
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	1,009,300	1,068,925	693,854
Other adjustments	-1,009,300	-1,068,925	-693,854
<b>Total Resource (Estimate)</b>	<b>44,518,614</b>	<b>-29,664,225</b>	<b>117,315,641</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-11,148</b>	<b>-17,185</b>	<b>-15,989</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-738	-846
<i>Of which:</i>			
G Capability	-	-738	-846
Other Grants	-2,000	-4,973	-47
<i>Of which:</i>			
G Capability	-2,000	-4,973	-47
Other Income	-	-291	-4,846
<i>Of which:</i>			
G Capability	-	-291	-4,846
Total Administration	-2,000	-6,002	-5,739
Programme			
Sales of Goods and Services	-8,145	-8,048	-7,881
<i>Of which:</i>			
B Ensuring that our energy system is reliable and secure	-8,145	-8,048	-7,818
C Taking action on climate change and decarbonisation	-	-	-46
G Capability	-	-	45
F Deliver an ambitious industrial strategy	-	-	-62
Interest and Dividends	-	-	-85
<i>Of which:</i>			
A Delivering affordable energy for households and businesses	-	-	-85
Other Grants	-1,000	-3,054	-10
<i>Of which:</i>			
C Taking action on climate change and decarbonisation	-1,000	-3,000	-10
G Capability	-	-54	-
Other Income	-3	-81	-2,274
<i>Of which:</i>			
A Delivering affordable energy for households and businesses	-	-	-59
B Ensuring that our energy system is reliable and secure	-3	-81	-22
C Taking action on climate change and decarbonisation	-	-	-2,060
F Deliver an ambitious industrial strategy	-	-	-133
Total Programme	-9,148	-11,183	-10,250
<b>Voted Resource AME</b>	<b>-</b>	<b>-</b>	<b>-36,297</b>
<i>Of which:</i>			
Programme			
Other Income	-	-	-36,297
<i>Of which:</i>			
N Delivering affordable energy for households and businesses	-	-	-13,206
O Managing our energy legacy safely and responsibly	-	-	-23,091
Total Programme	-	-	-36,297
<b>Total Voted Resource Income</b>	<b>-11,148</b>	<b>-17,185</b>	<b>-52,286</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-57,200</b>	<b>-63,200</b>	<b>-50,947</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-95
<i>Of which:</i>			
G Capability	-	-	-95
Other Grants	-	-	-758
<i>Of which:</i>			
C Taking action on climate change and decarbonisation	-	-	-758
Repayments	-57,200	-63,200	-50,094
<i>Of which:</i>			
A Delivering affordable energy for households and businesses	-57,200	-63,200	-50,094
Total Programme	-57,200	-63,200	-50,947
<b>Total Voted Capital Income</b>	<b>-57,200</b>	<b>-63,200</b>	<b>-50,947</b>



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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-1,009,300	-1,009,300	-1,068,925	-1,068,925	-693,073	-493,000
Income in budgets surrendered to the Consolidated Fund (capital)	-142,400	-142,400	-142,400	-142,400	-142,400	-142,400
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-	-
<b>Total</b>	<b>-1,151,700</b>	<b>-1,151,700</b>	<b>-1,211,325</b>	<b>-1,211,325</b>	<b>-835,473</b>	<b>-635,400</b>

### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Departmental Expenditure Limit</b>						
Nuclear Decommissioning Authority Resource DEL	-1,009,300	-1,009,300	-1,068,925	-1,068,925	-693,073	-493,000
<b>Annually Managed Expenditure</b>						
Coal Pension Capital AME	-142,400	-142,400	-142,400	-142,400	-142,400	-142,400
<b>Total</b>	<b>-1,151,700</b>	<b>-1,151,700</b>	<b>-1,211,325</b>	<b>-1,211,325</b>	<b>-835,473</b>	<b>-635,400</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeremy Pocklington CB

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:

Simon Chesterman	Civil Nuclear Police Authority
Lisa Pinney	Coal Authority
Chris Stark	Committee on Climate Change
Neil McDermott	Electricity Settlements Company
Gwen Parry-Jones OBE	Great British Nuclear
Neil McDermott	Low Carbon Contracts Company
Declan Patrick Burke	NNB Holding Company (SZC) Ltd
David Peattie	Nuclear Decommissioning Authority
Stuart Payne	Oil and Gas Authority
Annie Shepperd	Salix Finance Ltd
Prof. Ian Chapman	United Kingdom Atomic Energy Authority

### Site Licence Company Accountability:

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

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

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis;
- making judgements and estimates on a reasonable basis;
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (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 Officers together with their respective responsibilities, is set out in writing. Similarly, the relationship between the Principal Accounting Officer and the ALB Accounting Officers is set out in writing.

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

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
H	Electricity Settlements Company	-1,739	-	-
H	NNB Holding Company (SZC) Ltd (HoldCo)	10,244	912,000	922,244
I	Committee on Climate Change	5,135	-	5,000
I	Low Carbon Contracts Company	1,965	7,152	15,510
I	Salix	11,800	-	19,900
J	Civil Nuclear Police Authority and Constabulary	5,087	5,190	5,540
J	Coal Authority	51,914	20,300	71,018
J	Oil and Gas Authority	2,436	100	3,700
K	United Kingdom Atomic Energy Authority	11,830	260,600	330,000
L	Nuclear Decommissioning Authority †	304,954	-60,902	3,971,900
L	Site Licence Companies	1,363,000	2,361,000	-
T	Low Carbon Contracts Company	25,000,000	-	-
U	Civil Nuclear Police Authority and Constabulary	269	-	-
U	Coal Authority	1,535,000	-	-
U	Oil & Gas Authority	17	-	-
V	United Kingdom Atomic Energy Authority	1,415	-	-
W	Enrichment Holdings Ltd	-80,000	-	-
X	Nuclear Decommissioning Authority	8,186,500	-	-
<b>Total</b>		<b>36,409,827</b>	<b>3,505,440</b>	<b>5,344,812</b>

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

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

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

Section in Part II: Subhead Detail	Service	£'000
A4-DEL	Energy Bills Support Scheme	229,900
C4-DEL	International Energy, and Climate Change: international subscriptions and contributions	8,663
D4-DEL	Non-proliferation, and Nuclear Energy: international subscriptions and contributions	22,764
D4-DEL	UK Coal Cohort Concessionary Fuel costs	2,582
I4-DEL	Low Carbon Contracts Company	30

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Contingent Liabilities notified to Parliament during 2022-23:-	
- Energy Price Guarantee Scheme	6,000
- Energy Bills Support Scheme and Alternative Fuel Payment in Northern Ireland (EBSS AFP NI)	3,125
As at 31 March 2022 the following liabilities fell to be met from the then Department for Business, Energy and Industrial Strategy's Estimate:-	
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
- 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 (as amended by the Nuclear Installations (Liability for Damage) Order 2016) for third-party claims in excess of the operator's liability in the event of a nuclear accident in the UK.	Unquantifiable
Indemnities have been provided to certain nuclear site companies and the Nuclear Decommissioning Authority in respect of personal injury claims in the event of a nuclear incident.	
- 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
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
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

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– 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 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
– A contingent liability arises in relation to the remediation of land contaminated by a nuclear occurrence as the Secretary of State is deemed to be the appropriate person to bear responsibility under section 9 of The Radioactive Contaminated Land (Modification of Enactments) (England) (Amendment) Regulations 2007 SI 2007/3245.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
Others	
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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. 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– 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.	5,000
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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. It is expected that any costs will be covered by future allocations of grant-in-aid.	Unquantifiable
– 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. It is expected that any deficit will be covered by future allocations of grant-in-aid.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable



## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– 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.	Unquantifiable
NDA – AGR Transfer: On 23 June 2021 the NDA, Government and EDF Energy entered into new decommissioning arrangements for seven Advanced Gas-cooled Reactor (AGR) stations in which Government has directed NDA to take on the future ownership of the stations for decommissioning. The work will be undertaken by the NDA subsidiary Magnox Limited. The NDA will recognise the estimated future liability in its financial statements for each of the stations at the respective points at which NDA takes ownership. The completion and timing of the transfer of ownership is currently uncertain and contingent on the fulfilment of a number of conditions by the parties involved. The NDA therefore recognises a contingent liability for the future decommissioning costs of the stations. This has been estimated by the current owner of the stations at £16,656 million (undiscounted) in its most recently published financial statements.	16,656
– 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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
C4-DEL	UN Framework Convention on Climate Change	2,700
C4-DEL	International Energy Agency	1,543
D4-DEL	International Atomic Energy Agency	19,434
D4-DEL	Organisation for the Prohibition of Chemical Weapons	3,020



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# Department for Environment, Food and Rural Affairs

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## Introduction

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (including Forestry England) and its contribution to cross border functions (including the Executive Agency Forest Research). A Memorandum of Understanding with the Scottish and Welsh Governments and Defra supports the funding of cross border functions covering forestry research, tree health, economics and forestry standards.
2. The Estimate is based on five main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure.
3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.
4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).
5. Defra has nine ALBs and two levy bodies. Details of the Grant in Aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.
6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry Commissioners, whose duties and functions are set out in the Forestry Acts, are accountable to the Secretary of State for Environment, Food and Rural Affairs. Forestry is a devolved matter with the Scottish and Welsh Governments maintaining separate arrangements for forestry. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forestry England, which is classified as a Public Corporation.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,790,070,000	-	4,790,070,000
Capital	2,823,109,000	-	2,823,109,000
<b>Annually Managed Expenditure</b>			
Resource	2,665,085,000	-	2,665,085,000
Capital	110,355,000	-	110,355,000
<b>Total Net Budget</b>			
Resource	7,455,155,000	-	7,455,155,000
Capital	2,933,464,000	-	2,933,464,000
<b>Non-Budget Expenditure</b>	10,000,000		
<b>Net Cash Requirement</b>	7,991,237,000		

Amounts required in the year ending 31 March 2024 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 European Union (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, trade with Northern Ireland, the EU and Internationally, health and welfare of animals, animal products and by-products, 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, emergency response/contingency services, noise mapping and manage other environmental risks. Consultation on town, urban and country developments. Climate modelling, risk assessment and adaptation.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the Covid-19 pandemic. 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; 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; income from sale of electricity generated on Defra group sites; 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; depreciation; revaluations and impairment losses; legacy and residual delivery body costs. Promotion of affordable insurance in relation to flood risk. Non-cash financing charges relating to reservoir operating agreement financial liabilities.

**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.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,790,070,000	2,760,709,000	<b>2,029,361,000</b>
Capital	2,823,109,000	1,332,900,000	<b>1,490,209,000</b>
<b>Annually Managed Expenditure</b>			
Resource	2,665,085,000	1,837,535,000	<b>827,550,000</b>
Capital	110,355,000	22,432,000	<b>87,923,000</b>
<b>Non-Budget Expenditure</b>	10,000,000	4,500,000	<b>5,500,000</b>
<b>Net Cash Requirement</b>	7,991,237,000	4,209,287,000	<b>3,781,950,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,007,666	-3,682	1,003,984	3,988,520	-202,434	3,786,086	2,826,509	-3,400	2,823,109	4,743,138	1,761,604
<i>Of which:</i>										
A Food and farming										
121,325	-	121,325	1,825,426	-8,371	1,817,055	422,325	-3,400	418,925	2,002,617	355,926
B Improve the environment and rural services										
135,424	-1,892	133,532	639,857	-25,433	614,424	641,177	-	641,177	674,577	216,534
C Protect the country from floods										
2,531	-	2,531	-	-	-	500	-	500	2,806	500
D Animal and plant health										
98,667	-	98,667	384,466	-104,666	279,800	235,528	-	235,528	459,976	151,507
E Marine and fisheries										
28,975	-	28,975	99,245	-22,961	76,284	45,183	-	45,183	83,108	28,665
F Departmental operating costs										
475,064	-1,790	473,274	348,392	-41,003	307,389	410,125	-	410,125	749,068	103,486
G Improve the environment and rural services (ALB) (net)										
88,544	-	88,544	264,346	-	264,346	183,450	-	183,450	354,910	172,108
H Protect the country from floods (ALB) (net)										
53,578	-	53,578	397,389	-	397,389	887,216	-	887,216	378,924	730,737
I Marine and fisheries (ALB) (net)										
3,558	-	3,558	29,399	-	29,399	1,005	-	1,005	37,152	2,141
<b>Total Spending in DEL</b>										
<b>1,007,666</b>	<b>-3,682</b>	<b>1,003,984</b>	<b>3,988,520</b>	<b>-202,434</b>	<b>3,786,086</b>	<b>2,826,509</b>	<b>-3,400</b>	<b>2,823,109</b>	<b>4,743,138</b>	<b>1,761,604</b>



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,665,085	-	2,665,085	110,355	-	110,355	483,015	555,999
<i>Of which:</i>										
J Food and farming										
-	-	-	1,752,881	-	1,752,881	-	-	-	50,881	-
K Improve the environment and rural services										
-	-	-	-215	-	-215	-	-	-	-286,450	-
L Animal and plant health										
-	-	-	3	-	3	-	-	-	5	-
M Marine and fisheries										
-	-	-	6	-	6	-	-	-	9	-
N Departmental operating costs										
-	-	-	711,338	-	711,338	94,000	-	94,000	458,484	532,950
O Food and farming (ALB) (net)										
-	-	-	5,535	-	5,535	14,359	-	14,359	9,659	14,931
P Improve the environment and rural services (ALB) (net)										
-	-	-	39,324	-	39,324	-	-	-	94,259	-
Q Protect the country from floods (ALB) (net)										
-	-	-	156,148	-	156,148	1,918	-	1,918	156,113	8,118
R Marine and fisheries (ALB) (net)										
-	-	-	65	-	65	78	-	78	55	-
<b>Total Spending in AME</b>										
-	-	-	2,665,085	-	2,665,085	110,355	-	110,355	483,015	555,999
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	90,810	-80,810	10,000	-	-	-	10,001	-
<i>Of which:</i>										
S Food and farming										
-	-	-	90,810	-80,810	10,000	-	-	-	10,001	-
<b>Total Non-Budget Spending</b>										
-	-	-	90,810	-80,810	10,000	-	-	-	10,001	-
<b>Total for Estimate</b>										
1,007,666	-3,682	1,003,984	6,744,415	-283,244	6,461,171	2,936,864	-3,400	2,933,464	5,236,154	2,317,603
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,007,666	-3,682	1,003,984	6,744,415	-283,244	6,461,171	2,936,864	-3,400	2,933,464	5,236,154	2,317,603
<b>Non-voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>7,465,155</b>	<b>5,236,154</b>	<b>4,723,390</b>
<b>Net Capital Requirement</b>	<b>2,933,464</b>	<b>2,317,603</b>	<b>1,336,533</b>
<b>Accruals to cash adjustments</b>	<b>-2,407,382</b>	<b>-1,115,782</b>	<b>-783,235</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,125,912	-1,959,107	-1,790,265
Add cash grant-in-aid	1,968,328	1,694,294	1,522,109
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-204,397	-144,064	-69,461
New provisions and adjustments to previous provisions	-2,576,989	-342,393	-440,181
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-19,372	-20,027	24,654
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	229
Increase (+) / Decrease (-) in debtors	500,000	-399,950	-233,155
Increase (-) / Decrease (+) in creditors	-	-	140,189
Use of provisions	50,960	55,465	62,646
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>751</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	751
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>7,991,237</b>	<b>6,437,975</b>	<b>5,277,439</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	999,669	979,145	798,059
<i>Less:</i>			
Administration DEL Income	-3,682	-6,093	-11,516
<b>Net Administration Costs</b>	<b>995,987</b>	<b>973,052</b>	<b>786,543</b>
Gross Programme Costs	9,065,551	6,418,504	5,580,455
<i>Less:</i>			
Programme DEL Income	-205,834	-309,780	-459,225
Programme AME Income	-	-	-
Non-budget income	-80,810	-97,882	-169,515
<b>Net Programme Costs</b>	<b>8,778,907</b>	<b>6,010,842</b>	<b>4,951,715</b>
<b>Total Net Operating Costs</b>	<b>9,774,894</b>	<b>6,983,894</b>	<b>5,738,258</b>
<i>Of which:</i>			
Resource DEL	4,650,105	4,596,103	4,122,343
Capital DEL	2,241,139	1,238,721	1,018,298
Resource AME	2,805,050	630,050	599,348
Capital AME	68,600	509,550	-
Non-budget	10,000	9,470	-1,731
<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	-2,309,739	-1,748,271	-1,018,298
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	531	3,430
Other adjustments	-10,000	-10,001	-1,699
<b>Total Resource Budget</b>	<b>7,455,155</b>	<b>5,226,153</b>	<b>4,721,691</b>
<i>Of which:</i>			
Resource DEL	4,790,070	4,743,138	4,288,950
Resource AME	2,665,085	483,015	432,741
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,001	1,699
<b>Total Resource (Estimate)</b>	<b>7,465,155</b>	<b>5,236,154</b>	<b>4,723,390</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-206,116</b>	<b>-312,443</b>	<b>-468,253</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services, Other Income and Taxation	-3,682	-6,093	-11,510
<i>Of which:</i>			
A Food and farming	-	-98	-332
B Improve the environment and rural services	-1,892	-2,697	-845
C Protect the country from floods	-	-	-6
D Animal and plant health	-	-	-26
E Marine and fisheries	-	-	-27
F Departmental operating costs	-1,790	-3,298	-10,274
Interest and Dividends	-	-	-6
<i>Of which:</i>			
F Departmental operating costs	-	-	-6
Total Administration	-3,682	-6,093	-11,516
Programme			
EU Grants Received	-	-147,547	-307,762
<i>Of which:</i>			
A Food and farming	-	-147,547	-299,203
D Animal and plant health	-	-	-1,101
E Marine and fisheries	-	-	-7,458
Sales of Goods and Services	-196,553	-153,624	-147,780
<i>Of which:</i>			
A Food and farming	-2,490	-2,447	-6,357
B Improve the environment and rural services	-25,433	-25,354	-25,490
D Animal and plant health	-104,666	-105,191	-86,346
E Marine and fisheries	-22,961	-20,507	-15,738
F Departmental operating costs	-41,003	-125	-13,849

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
Interest and Dividends	-	-	-15
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-15
Other Grants	-5,881	-5,179	-998
<i>Of which:</i>			
A Food and farming	-5,881	-5,070	-379
B Improve the environment and rural services	-	-109	-46
D Animal and plant health	-	-	-483
E Marine and fisheries	-	-	-90
Other Income	-	-	-182
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-182
Total Programme	-202,434	-306,350	-456,737
<b>Total Voted Resource Income</b>	<b>-206,116</b>	<b>-312,443</b>	<b>-468,253</b>
<b>Voted Capital DEL</b>	<b>-3,400</b>	<b>-3,430</b>	<b>-5,432</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-2,944
<i>Of which:</i>			
B Improve the environment and rural services	-	-	-2,583
D Animal and plant health	-	-	-259
E Marine and fisheries	-	-	-1
F Departmental operating costs	-	-	-101
Sales of Goods and Services	-	-	-268
<i>Of which:</i>			
A Food and farming	-	-	-268
Other Grants	-3,400	-3,430	-2,220
<i>Of which:</i>			
A Food and farming	-3,400	-3,430	-2,220
Total Programme	-3,400	-3,430	-5,432
<b>Total Voted Capital Income</b>	<b>-3,400</b>	<b>-3,430</b>	<b>-5,432</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-531	-531	-3,430	-3,430
<b>Total</b>	-	-	<b>-531</b>	<b>-531</b>	<b>-3,430</b>	<b>-3,430</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Thames Tideway Tunnel	-	-	-531	-531	-473	-473
National Institute of Agricultural Botany	-	-	-	-	-2,005	-2,005
Milk Marketing Board	-	-	-	-	-1	-1
Animal and Plant Health Agency Disease Outbreak	-	-	-	-	-951	-951
<b>Total</b>	-	-	<b>-531</b>	<b>-531</b>	<b>-3,430</b>	<b>-3,430</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	Tamara Finkelstein
<b>Additional Accounting Officers:</b>	Richard Stanford CB MBE for sections B, K (Forestry Commission)
<b>Executive Agency Accounting Officers:</b>	
David Holdsworth	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
John Curtin	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	7,085	-	7,060
G	Environment Agency	138,888	60,734	146,226
G	Joint Nature Conservation Committee	9,877	-	10,618
G	National Forest Company	2,509	2,445	4,874
G	Natural England	159,865	101,424	241,000
G	Office for Environmental Protection	8,384	1,100	10,230
G	Royal Botanic Gardens, Kew	26,282	17,747	37,833
H	Environment Agency	450,967	887,216	1,440,000
I	Marine Management Organisation	32,957	1,005	70,487
O	Agriculture & Horticulture Development Board	5,535	14,359	-
P	Environment Agency	39,295	-	-
P	Natural England	29	-	-
Q	Environment Agency	56,113	-	-
Q	Flood Re	100,035	1,918	-
R	Sea Fish Industry Authority	65	78	-
<b>Total</b>		<b>1,037,886</b>	<b>1,088,026</b>	<b>1,968,328</b>



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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
A to F - DEL	Payments for Committees and Tribunals.	58
B, F - DEL	Grain Verification Scheme	242

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## **Part III: Note H - Expenditure in the form of adjustable advances**

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Under the Sustainable Farming Incentive scheme, advance payments are made to agreement holders, such as landowners and tenant farmers.

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## Part III: Note J - Staff Benefits

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Defra operates an Employee Voluntary benefits discount scheme and Recognition scheme, which provides staff access via a secure login to an employee benefits portal. This portal allows:

Employees as part of the In-year bonus scheme to recognise other colleagues for one off exceptional pieces of work with a retail voucher of up to £250. This voucher scheme is funded by existing Pay remit monies for each Defra group delivery body and has replaced an outdated paper scheme as advised by a Government Internal Audit recommendation since April 2021.

Employees to access discounted retail vouchers and purchase certain goods and services at a discounted rate. The cost of any items purchased is met by the employee.

Employees to access a white goods and technology benefit, health cash plans, Gym discounts and many other voluntary benefits.

Defra group pays the portal provider an admin charge for all the services above.

Defra Group staff have access to a Mindfulness App. Staff can sign up to this App. 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 is £20.9 million. This contingent liability is backed by Defra and, if realised, will be funded as part of the Defra Spending Review process.</p>	20,940
<p>A supplier to the Environment Agency (EA) has raised formal disputes which they allege may be valued at around £13 million; it is possible that further items may be disputed thereby increasing this value. The Environment Agency does not agree that it has an obligation, and the disputes will proceed through an adjudication process as per the contract. It is currently unclear whether there will be an economic outflow nor when an outflow, if any, would occur.</p>	13,000
<p>Small potential liabilities against the Defra group.</p>	1,100
<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 Rural Payments Agency) 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

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## Part III: Note L - International Subscriptions

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<b>Section in Part II: Subhead Detail</b>	<b>Body</b>	<b>£'000</b>
A4 - DEL	United Nations Environment Programme - International Environment	3,900
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	10,000
F7 - DEL	Contribution for Copernicus	116,000

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

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

**£'000**

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Taxes, fines and charges

Environment Agency -20

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**Total -20**

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# Department for Business and Trade †

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## Introduction

1. The Estimate provides for expenditure and income for the Department for Business and Trade including its associated Arm's Length Bodies, notably the British Business Bank, Companies House, Insolvency Service, Northern Powerhouse Investment Limited, Competition Service and BIS (Postal Services Act 2011) Company Limited.
2. The Department for Business and Trade's objectives are as follows:
  - a. Redraw our rules to ensure businesses thrive, markets are competitive and consumers are protected.
  - b. Secure investment from UK and international businesses.
  - c. Advise, support and promote British businesses to grow and export.
  - d. Open up new markets for businesses by removing barriers and striking trade deals.
  - e. Promote free trade, economic security and resilient supply chains.
3. The Department for International Trade and parts of the Department for Business, Energy and Industrial Strategy merged to form the Department for Business and Trade in line with the Machinery of Government changes announced on 7 February 2023. The disaggregation of funding to the Department for Business and Trade's Arms Length Bodies will be finalised at the Supplementary Estimate.

† In the Vote on Account, this Estimate was titled Department for International Trade



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,605,278,000	-	1,605,278,000
Capital	1,053,891,000	-	1,053,891,000
<b>Annually Managed Expenditure</b>			
Resource	97,223,000	449,027,000	546,250,000
Capital	1,707,150,000	-	1,707,150,000
<b>Total Net Budget</b>			
Resource	1,702,501,000	449,027,000	2,151,528,000
Capital	2,761,041,000	-	2,761,041,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	4,292,494,000		

Amounts required in the year ending 31 March 2024 for expenditure by Department for Business and Trade: †

**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, Support Trade Remedies Authority as an arm's length body; including grants, associated capital and other related expenditure and non-cash items, developing trade relationships and supporting supply chain management and resilience, and commencing, pursuing and defending UK trade disputes and UK's present and future relationship with the World Trade Organization (WTO).

Administration of the Department for Business and Trade, including continued administration of ex-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, and domestic legal proceedings.

Funding to provide compensation to Group Litigation Order (GLO) claimants who have suffered detriment arising from the errors in the Post Office Horizon IT system or the other matters identified in the relevant High Court judgments.

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 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.

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.

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.

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

Expenditure arising from the UK's departure from the European Union. Governmental response to the coronavirus Covid-19 pandemic and Inquiry. Grants to local authorities.

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

Developing, implementing and enforcing trade sanctions.

Regulating military and other sensitive exports such as dual-use items done through a licensing system, ensuring UK exports are consistent with our national and international obligations and standards.

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; 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.

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

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;

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

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. Income from investments; receipts from financial investments made by the British Business Bank; repayment of loans and investments; repayment of capital grants; repayments of grants and contributions; receipts from asset sales.

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.

Income relating to legal services and legal proceedings, 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; interest payments; non-cash income.

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

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

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.

Activities of UK Government Investments on behalf of the Department.

Proceeds of Crime income generated in criminal enforcement.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Depreciation, impairments, amortisation, revaluation, provisions, bad debts and 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; miscellaneous programmes.

The management of asset sales.

Payment of corporation tax.

The provision of repayable credit facilities for Post Office Ltd; contributions to partner organisations' pension schemes; and the provision of parental leave schemes.

Activities of UK Government Investments on behalf of the Department.

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

The Redundancy Payments Service.

Income arising from:

Receipts from asset sales.

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.

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

**Department for Business and Trade** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account ††	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,605,278,000	702,215,000	903,063,000
Capital	1,053,891,000	369,839,000	684,052,000
<b>Annually Managed Expenditure</b>			
Resource	97,223,000	419,790,000	-322,567,000
Capital	1,707,150,000	1,089,890,000	617,260,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>4,292,494,000</b>	<b>3,212,193,000</b>	<b>1,080,301,000</b>

† In the Vote on Account, this Estimate was titled Department for International Trade

†† The following Vote on Account allocations were transferred from the Department for Science, Innovation and Technology in line with Machinery of Government changes announced on 7 February 2023:

- a) Departmental Expenditure Limit - Resource is increased by £429,834,000
- b) Departmental Expenditure Limit - Capital is increased by £361,936,000
- c) Annually Managed Expenditure – Resource is increased by £418,402,000
- d) Annually Managed Expenditure – Capital is increased by £1,089,876,000
- e) The Net Cash Requirement is increased by £2,930,506,000.

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
393,489	-	393,489	1,211,789	-	1,211,789	1,120,431	-66,540	1,053,891	1,541,074	805,435
<i>Of which:</i>										
A DBT - Department for Business and Trade										
393,489	-	393,489	1,196,766	-	1,196,766	1,013,442	-66,540	946,902	1,459,025	-173,831
B DBT - Arm's Length Bodies (ALB) (Net)										
-	-	-	15,023	-	15,023	106,989	-	106,989	82,049	979,266
<b>Total Spending in DEL</b>										
<b>393,489</b>	<b>-</b>	<b>393,489</b>	<b>1,211,789</b>	<b>-</b>	<b>1,211,789</b>	<b>1,120,431</b>	<b>-66,540</b>	<b>1,053,891</b>	<b>1,541,074</b>	<b>805,435</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	400,210	-302,987	97,223	9,707,150	-8,000,000	1,707,150	377,985	1,797,823
<i>Of which:</i>										
C DBT - Department for Business and Trade										
-	-	-	337,700	-302,987	34,713	9,707,000	-8,000,000	1,707,000	128,676	1,797,823
D DBT - Arm's Length Bodies (ALB) (Net)										
-	-	-	62,510	-	62,510	150	-	150	249,309	-
<b>Non-voted expenditure</b>										
-	-	-	449,027	-	449,027	-	-	-	480,000	-
<i>Of which:</i>										
E DBT - Department for Business and Trade										
-	-	-	449,027	-	449,027	-	-	-	480,000	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>849,237</b>	<b>-302,987</b>	<b>546,250</b>	<b>9,707,150</b>	<b>-8,000,000</b>	<b>1,707,150</b>	<b>857,985</b>	<b>1,797,823</b>
<b>Total for Estimate</b>										
<b>393,489</b>	<b>-</b>	<b>393,489</b>	<b>2,061,026</b>	<b>-302,987</b>	<b>1,758,039</b>	<b>10,827,581</b>	<b>-8,066,540</b>	<b>2,761,041</b>	<b>2,399,059</b>	<b>2,603,258</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
393,489	-	393,489	1,611,999	-302,987	1,309,012	10,827,581	-8,066,540	2,761,041	1,919,059	2,603,258
<b>Non Voted Expenditure</b>										
-	-	-	449,027	-	449,027	-	-	-	480,000	-

**Part II: Resource to cash reconciliation**

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>2,151,528</b>	<b>2,399,059</b>	<b>6,419,454</b>
<b>Net Capital Requirement</b>	<b>2,761,041</b>	<b>2,603,258</b>	<b>-2,842,995</b>
<b>Accruals to cash adjustments</b>	<b>-171,048</b>	<b>-1,555,464</b>	<b>-157,071</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-184,672	-1,310,624	-161,696
Add cash grant-in-aid	241,328	16,802	462,919
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-306,958	-310,079	-25,902
New provisions and adjustments to previous provisions	-4,300	-98,597	-510,840
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	82,954	78,664	33,744
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	21,027	-
Increase (-) / Decrease (+) in creditors	-	15,685	-
Use of provisions	600	31,658	44,704
<b>Removal of non-voted budget items</b>	<b>-449,027</b>	<b>-480,000</b>	<b>-260,988</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-449,027	-480,000	-260,988
<b>Net Cash Requirement</b>	<b>4,292,494</b>	<b>2,966,853</b>	<b>3,158,400</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	393,489	364,639	339,946
<i>Less:</i>			
Administration DEL Income	-	-2,194	-8,348
<b>Net Administration Costs</b>	<b>393,489</b>	<b>362,445</b>	<b>331,598</b>
Gross Programme Costs	3,728,059	3,831,651	3,242,499
<i>Less:</i>			
Programme DEL Income	-	-173,207	-267,886
Programme AME Income	-302,987	-302,987	-325,710
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>3,425,072</b>	<b>3,355,457</b>	<b>2,648,903</b>
<b>Total Net Operating Costs</b>	<b>3,818,561</b>	<b>3,717,902</b>	<b>2,980,501</b>
<i>Of which:</i>			
Resource DEL	1,605,278	1,539,824	6,416,930
Capital DEL	759,133	295,050	44,109
Resource AME	547,000	890,150	43,663
Capital AME	907,150	992,878	-3,524,201
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	-1,666,283	-1,287,928	3,480,092
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-750	-30,915	-41,139
<b>Total Resource Budget</b>	<b>2,151,528</b>	<b>2,399,059</b>	<b>6,419,454</b>
<i>Of which:</i>			
Resource DEL	1,605,278	1,541,074	6,420,793
Resource AME	546,250	857,985	-1,339
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,151,528</b>	<b>2,399,059</b>	<b>6,419,454</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	-	<b>-175,401</b>	<b>-254,596</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-428	-1,306
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-428	-1,306
Other Grants	-	-1,611	-
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-1,611	-
Other Income	-	-155	-7,042
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-155	-7,042
<b>Total Administration</b>	<b>-</b>	<b>-2,194</b>	<b>-8,348</b>
Programme			
Sales of Goods and Services	-	-96,068	-209,808
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-96,068	-209,808
Interest and Dividends	-	-16,273	-1,553
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-16,273	-1,553
Other Grants	-	-117	-
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-117	-
Other Income	-	-45,644	-21,782
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-45,644	-21,782
Taxation	-	-15,105	-13,105
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-15,105	-13,105
<b>Total Programme</b>	<b>-</b>	<b>-173,207</b>	<b>-246,248</b>
<b>Voted Resource AME</b>	<b>-302,987</b>	<b>-302,987</b>	<b>-315,599</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-220,033	-220,033	-296,511
<i>Of which:</i>			
C DBT - Department for Business and Trade	-220,033	-220,033	-296,511
Interest and Dividends	-	-	-3,101
<i>Of which:</i>			
C DBT - Department for Business and Trade	-	-	-3,101
Other Income	-82,954	-82,954	-15,987
<i>Of which:</i>			
C DBT - Department for Business and Trade	-82,954	-82,954	-15,987
<b>Total Programme</b>	<b>-302,987</b>	<b>-302,987</b>	<b>-315,599</b>
<b>Total Voted Resource Income</b>	<b>-302,987</b>	<b>-478,388</b>	<b>-570,195</b>



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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-66,540</b>	<b>-376,940</b>	<b>-134,363</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-26
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-	-26
Sales of Goods and Services	-	-	-2,000
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-	-2,000
Other Grants	-	-	-19,638
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-	-19,638
Other Income	-66,540	-263,607	-99,092
<i>Of which:</i>			
A DBT - Department for Business and Trade	-66,540	-263,607	-99,092
Repayments	-	-113,333	-13,607
<i>Of which:</i>			
A DBT - Department for Business and Trade	-	-113,333	-13,607
Total Programme	<b>-66,540</b>	<b>-376,940</b>	<b>-134,363</b>
<b>Voted Capital AME</b>	<b>-8,000,000</b>	<b>-8,000,000</b>	<b>-2,765,000</b>
<i>Of which:</i>			
Programme			
Repayments	-8,000,000	-8,000,000	-2,765,000
<i>Of which:</i>			
C DBT - Department for Business and Trade	-8,000,000	-8,000,000	-2,765,000
Total Programme	<b>-8,000,000</b>	<b>-8,000,000</b>	<b>-2,765,000</b>
<b>Total Voted Capital Income</b>	<b>-8,066,540</b>	<b>-8,376,940</b>	<b>-2,899,363</b>

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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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:

<b>Accounting Officer:</b>	Gareth Davies
<b>Executive Agency Accounting Officers:</b>	
Louise Smyth	Companies House
Dean Beale	Insolvency 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:

Susan Clews	Advisory, Conciliation and Arbitration Service
Louis Taylor	British Business Bank
Carl Creswell	BIS (Postal Services Act 2011) Company Limited
Charles Dhanowa	Competition Service
Louis Taylor	Cornwall and Isles of Scilly Investment Limited
Louis Taylor	Midlands Engine Investments Limited
Louis Taylor	Northern Powerhouse Investments Limited
Gareth Davies	Postal Services Holding Company Limited
Sir Jonathan Thompson	Financial Reporting Council Limited
Oliver Griffiths	Trade Remedies Authority

Gareth Davies 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	Advisory, Conciliation and Arbitration Service		-	1,200	-
B	British Business Bank		-	113,472	-
B	Competition Service		-	280	-
B	Cornwall and Isles of Scilly Investments Limited		-	-671	-
B	Midlands Engine Investment Limited		-	15,552	-
B	Northern Powerhouse Investment Limited		-	-26,607	-
B	Trade Remedies Authority ††		15,023	3,763	18,786
D	Advisory, Conciliation and Arbitration Service		-150	150	56,660
D	BIS (Postal Services Act 2011) Company Limited		10,000	-	-
D	British Business Bank		39,675	-	150,353
D	Competition Service		266	-	5,628
D	Cornwall and Isles of Scilly Investments Limited		-	-	258
D	Midlands Engine Investment Limited		-	-	6,157
D	Northern Powerhouse Investment Limited		12,719	-	3,486
<b>Total</b>			<b>77,533</b>	<b>107,139</b>	<b>241,328</b>

† The Department for International Trade and parts of the Department for Business, Energy and Industrial Strategy merged to form the Department for Business and Trade in line with the Machinery of Government changes announced on 7 February 2023. The disaggregation of funding to the Department for Business and Trade's ALB's will be finalised at the Supplementary Estimate.

†† The Department for Business and Trade process cash expenditure payments on behalf of the Trade Remedies Authority. Consequently, a notional value of grant-in-aid will be recognised in the Department's Annual Report and Accounts reflecting resource expenditure incurred on the ALB's behalf.

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

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

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<b>Section in Part II: Subhead Detail</b>	<b>Service</b>	<b>£'000</b>
B	Post Office Limited Group Litigation Order (GLO) claimants compensation funding	48,000

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## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p>Statutory Guarantees</p> <p>– 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.</p>	Unquantifiable
<p>Paid in capital subscription for the Common Fund for Commodities (CFC) - Government is committed to the payment of a subscription of £2.24m, in the form of Promissory Notes to be redeemed on request by the fund.</p>	2,240
<p>Callable capital subscription for CFC - Government is committed to the payment of a subscription of £1.96m to the fund.</p>	1,960
<p>Dilapidation liability for leased property - The Department is obligated to reimburse the Government Property Agency (GPA) for any dilapidations incurred during DBT's tenure on property leased through the GPA when the underlying lease agreements between GPA and its landlords expire. The Department also 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 scenario.</p>	3,800
<p>Statutory Indemnities</p> <p>– 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.</p>	Unquantifiable
<p>– 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>Legal Costs</p> <p>– 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.</p>	Unquantifiable
<p>– 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.</p>	Unquantifiable
<p>Indemnities against personal liability</p> <p>– 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.</p>	Unquantifiable

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
– Indemnities have been provided to the Official Receiver relating to actions undertaken in respect of administration of specified companies.	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
Others	
– 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.	Unquantifiable
– 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.	Unquantifiable
– 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.	Unquantifiable
– BBB - Financial guarantee: Under the Bank's Help to Grow financial guarantee programme, the Bank has entered in to financial guarantee agreements of £nil (31 March 2022: £nil). 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 2022 the amount lent under these financial guarantee agreements was £3 million.	3,000
– Wave Hub transfer: The department has indemnified Cornwall Council up to 5,000 2028 in respect of the transfer of Wave Hub to a maximum amount of £5 million.	5,000
– The 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

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
DEL - A	UK annual World Trade Organization subscription fee 23/24 Financial year	6,387





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# HM Land Registry

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## Introduction

1. This Estimate provides for all the staff costs and other expenditures of HM Land Registry (HMLR). HMLR safeguards and maximises the value of land and property ownership, including enabling personal and commercial lending to be secured against property across England and Wales.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	424,270,000	-	424,270,000
Capital	60,200,000	-	60,200,000
<b>Annually Managed Expenditure</b>			
Resource	19,000,000	-	19,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	443,270,000	-	443,270,000
Capital	60,200,000	-	60,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	484,470,000		

Amounts required in the year ending 31 March 2024 for expenditure by HM Land Registry on:

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

Support and operational costs, transformation, technology, equipment, other payments, associated depreciation and any other non-cash costs falling in DEL. Governmental response to the 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 Covid-19 pandemic.

**HM Land Registry** will account for this Estimate.

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
			<b>£</b>
<b>Departmental Expenditure Limit</b>			
Resource	424,270,000	190,089,000	<b>234,181,000</b>
Capital	60,200,000	29,520,000	<b>30,680,000</b>
<b>Annually Managed Expenditure</b>			
Resource	19,000,000	8,550,000	<b>10,450,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>484,470,000</b>	<b>206,599,000</b>	<b>277,871,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	424,270	-	424,270	60,201	-1	60,200	409,148	58,349
<i>Of which:</i>										
A HMLR Core DEL Expenditure										
-	-	-	424,270	-	424,270	60,201	-1	60,200	409,148	58,349
<b>Total Spending in DEL</b>										
-	-	-	424,270	-	424,270	60,201	-1	60,200	409,148	58,349
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	19,000	-	19,000	-	-	-	17,000	2,000
<i>Of which:</i>										
B HMLR Core AME Expenditure										
-	-	-	19,000	-	19,000	-	-	-	17,000	2,000
<b>Total Spending in AME</b>										
-	-	-	19,000	-	19,000	-	-	-	17,000	2,000
<b>Total for Estimate</b>										
-	-	-	443,270	-	443,270	60,201	-1	60,200	426,148	60,349
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	443,270	-	443,270	62,201	-1	62,200	426,148	60,349
<b>Non-voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>443,270</b>	<b>426,148</b>	<b>364,418</b>
<b>Net Capital Requirement</b>	<b>60,200</b>	<b>60,349</b>	<b>109,242</b>
<b>Accruals to cash adjustments</b>	<b>-19,000</b>	<b>-27,389</b>	<b>-11,442</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-35,505	-23,389	-11,749
New provisions and adjustments to previous provisions	-19,000	-19,000	307
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	35,505	15,000	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>			
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>484,470</b>	<b>459,108</b>	<b>462,218</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	443,270	426,148	364,418
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-370,000	-375,000	-321,633
<b>Net Programme Costs</b>	<b>73,270</b>	<b>51,148</b>	<b>42,785</b>
<b>Total Net Operating Costs</b>	<b>73,270</b>	<b>51,148</b>	<b>42,785</b>
<i>Of which:</i>			
Resource DEL	424,270	409,148	364,725
Capital DEL	-	-	-
Resource AME	19,000	17,000	-307
Capital AME	-	-	-
Non-budget	-370,000	-375,000	-321,633
<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	370,000	375,000	321,633
Other adjustments			
<b>Total Resource Budget</b>	<b>443,270</b>	<b>426,148</b>	<b>364,418</b>
<i>Of which:</i>			
Resource DEL	424,270	409,148	364,725
Resource AME	19,000	17,000	-307
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>443,270</b>	<b>426,148</b>	<b>364,418</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Capital DEL</b>	<b>-1</b>	<b>-1</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-1	-1	-
<i>Of which:</i>			
A HMLR Core DEL Expenditure	-1	-1	-
Total Programme	-1	-1	-
<b>Total Voted Capital Income</b>	<b>-1</b>	<b>-1</b>	<b>-</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-370,000	-370,000	-375,000	-375,000	-321,633	-321,633
<b>Total</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-375,000</b>	<b>-375,000</b>	<b>-321,633</b>	<b>-321,633</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from Fees and Charges	-370,000	-370,000	-375,000	-375,000	-321,633	-321,633
<b>Total</b>	<b>-370,000</b>	<b>-370,000</b>	<b>-375,000</b>	<b>-375,000</b>	<b>-321,633</b>	<b>-321,633</b>

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

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The Accounting Officer prepares resource accounts for each financial year.

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

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

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



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# Department for Work and Pensions

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## Introduction

DWP's vision is to improve people's quality of life both now and in the future, supporting people to become financially resilient by moving into and progressing in decent jobs while providing a safety net for those who cannot work. We trust and empower our people to deliver excellent services to our millions of customers every day, including the most vulnerable in society. Our departmental plan sets out our objectives for the next year and beyond that will help deliver that vision and how, together, we will achieve them.

## Our objectives

To deliver our vision we have three core objectives - which we expect to stand the test of time – into which everyone in DWP has a role to play: -

1. Maximising employment and in-work progression
2. Improving people's quality of life
3. Delivering excellent services for citizens and taxpayers

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	8,766,394,000	257,705,000	9,024,099,000
Capital	747,395,000	53,000,000	800,395,000
<b>Annually Managed Expenditure</b>			
Resource	130,590,997,000	134,873,294,000	265,464,291,000
Capital	333,030,000	-	333,030,000
<b>Total Net Budget</b>			
Resource	139,357,391,000	135,130,999,000	274,488,390,000
Capital	1,080,425,000	53,000,000	1,133,425,000
<b>Non-Budget Expenditure</b>	4,733,219,000		
<b>Net cash requirement</b>	145,288,956,000		

Amounts required in the year ending 31 March 2024 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 ongoing and longer-term impacts of the increased costs of living.

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 and the Department's pensions and advisory arm's length bodies and private, public and voluntary organisations.

Administrative costs associated with the Department's contribution to cross-government programmes.

The costs incurred from activity to support the detection and minimisation of fraud and error in the benefit system and 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 (EU) through the European Social Fund and expenditure relating to exiting the EU.

Information Technology, 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.

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## Part I (*continued*)

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

Assisting people to make plans for their retirement, including research into pensions, provision of pension guidance, private pension industry regulatory work, programmes, and measures to help improve independence and social inclusion for older people.

Provision for general levy payments to arm's length bodies.

Subsidies to housing, billing, levying and local authorities for administration and payment of Housing Benefit 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:

The administration of the Department and its Crown and Executive Non-Departmental Public Bodies in delivering their statutory responsibilities, in accordance with the prevailing legislation and regulations. 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.

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 ongoing and longer term impacts of the increased costs of living.

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.

### **Non-Budget Expenditure:**

#### Expenditure arising from:

Payment of the Grant to the Social Fund to fund Regulated, Discretionary and Winter Fuel payments.

Other relevant non-budget expenditure.

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

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**Part I (continued)**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	8,766,394,000	3,769,966,000	<b>4,996,428,000</b>
Capital	747,395,000	361,716,000	<b>385,679,000</b>
<b>Annually Managed Expenditure</b>			
Resource	130,590,997,000	49,482,099,000	<b>81,108,898,000</b>
Capital	333,030,000	147,445,000	<b>185,585,000</b>
<b>Non-Budget Expenditure</b>	4,733,219,000	2,110,736,000	<b>2,622,483,000</b>
<b>Net cash requirement</b>	145,288,956,000	55,995,328,000	<b>89,293,628,000</b>

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## Part II: Subhead detail

£'000

2023-24									2022-23	
Plans									Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,038,553	-11,152	1,027,401	8,055,653	-316,660	7,738,993	768,795	-21,400	747,395	8,525,281	530,054
<i>Of which:</i>										
A Core Department										
959,520	-11,152	948,368	5,624,839	-268,776	5,356,063	670,648	-21,400	649,248	6,182,530	352,197
B Health and Safety Executive (Net)										
57,131	-	57,131	114,808	-	114,808	25,147	-	25,147	161,172	15,115
C Money and Pensions Service (Net)										
-	-	-	160,737	-	160,737	9,000	-	9,000	154,699	12,581
D Other Arm's Length Bodies (Net)										
21,902	-	21,902	103,095	-	103,095	-	-	-	111,126	10,661
E Employment Programmes										
-	-	-	771,203	-	771,203	-	-	-	748,956	-
F Support for Local Authorities										
-	-	-	222,420	-	222,420	-	-	-	211,621	-
G Funding for Public Corporations										
-	-	-	33,401	-27,584	5,817	64,000	-	64,000	-8,631	139,500
H Other Benefits										
-	-	-	1,025,150	-20,300	1,004,850	-	-	-	963,808	-
<b>Non-voted expenditure</b>										
-	-	-	257,705	-	257,705	53,000	-	53,000	241,257	46,091
<i>Of which:</i>										
I National Insurance Fund - Core Department										
-	-	-	234,805	-	234,805	-	-	-	211,347	-
J Social fund										
-	-	-	22,900	-	22,900	53,000	-	53,000	29,910	46,091
<b>Total Spending in DEL</b>										
<b>1,038,553</b>	<b>-11,152</b>	<b>1,027,401</b>	<b>8,313,358</b>	<b>-316,660</b>	<b>7,996,698</b>	<b>821,795</b>	<b>-21,400</b>	<b>800,395</b>	<b>8,766,538</b>	<b>576,145</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	130,598,436	-7,439	130,590,997	335,504	-2,474	333,030	114,431,143	155,728
<i>Of which:</i>										
K Severe Disablement Benefit										
-	-	-	57,209	-	57,209	-	-	-	59,452	-
L Industrial Injuries Benefits Scheme										
-	-	-	737,082	-	737,082	-	-	-	711,206	-
M Universal Credit										
-	-	-	50,819,168	-	50,819,168	216,769	-	216,769	44,096,462	129,470
N Employment and Support Allowance (Non-Contributory)										
-	-	-	8,244,285	-	8,244,285	-	-	-	8,162,579	-



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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O Income Support										
-	-	-	618,167	-	618,167	-	-	-	720,879	-
P Pension Credit										
-	-	-	5,437,202	-	5,437,202	-	-	-	5,070,637	-
Q Financial Assistance Scheme										
-	-	-	238,826	-	238,826	-	-	-	-1,611,820	-
R Attendance Allowance										
-	-	-	6,685,754	-	6,685,754	-	-	-	5,794,677	-
S Personal Independence Payment										
-	-	-	21,854,707	-	21,854,707	-	-	-	18,315,284	-
T Disability Living Allowance										
-	-	-	6,732,207	-	6,732,207	-	-	-	6,122,914	-
U Carer's Allowance										
-	-	-	3,879,259	-	3,879,259	-	-	-	3,378,905	-
V Housing Benefit										
-	-	-	14,297,270	-	14,297,270	-	-	-	14,746,782	-
W Statutory Maternity Pay										
-	-	-	2,843,230	-	2,843,230	-	-	-	2,652,614	-
X Christmas Bonus (Non-Contributory)										
-	-	-	40,647	-	40,647	-	-	-	38,790	-
Y Jobseekers Allowance (Non-Contributory)										
-	-	-	142,252	-	142,252	-	-	-	203,362	-
Z State Pension (Non-Contributory)										
-	-	-	240,441	-	240,441	-	-	-	211,419	-
AA Support for Mortgage Interest										
-	-	-	543	-7,439	-6,896	83,735	-2,474	81,261	-7,546	26,258
AB Cost of Living Support Payments										
-	-	-	7,734,118	-	7,734,118	-	-	-	5,742,231	-
AC Other Expenditure										
-	-	-	-3,931	-	-3,931	35,000	-	35,000	22,316	-
<b>Non-voted expenditure</b>										
-	-	-	134,873,294	-	134,873,294	-	-	-	122,605,805	-
<i>Of which:</i>										
AD Incapacity Benefit										
-	-	-	2,467	-	2,467	-	-	-	752	-
AE Employment and Support Allowance (Contributory)										
-	-	-	4,955,196	-	4,955,196	-	-	-	4,680,113	-
AF Social Fund: Winter Fuel										
-	-	-	4,624,039	-	4,624,039	-	-	-	4,587,388	-
AG Social Fund: Other										
-	-	-	80,404	-	80,404	-	-	-	498,500	-
AH Maternity Allowance										
-	-	-	435,416	-	435,416	-	-	-	390,377	-

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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
AI Bereavement Benefits										
-	-	-	432,940	-	432,940	-	-	-	489,920	-
AJ Christmas Bonus (Contributory)										
-	-	-	128,324	-	128,324	-	-	-	126,216	-
AK Jobseekers Allowance (Contributory)										
-	-	-	100,139	-	100,139	-	-	-	91,126	-
AL State Pension (Contributory)										
-	-	-	124,114,369	-	124,114,369	-	-	-	111,741,413	-
<b>Total Spending in AME</b>										
-	-	-	265,471,730	-7,439	265,464,291	335,504	-2,474	333,030	237,036,948	155,728
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	4,733,219	-	4,733,219	-	-	-	5,106,388	-
<i>Of which:</i>										
AM Cash paid in to the Social Fund										
-	-	-	4,733,219	-	4,733,219	-	-	-	5,106,388	-
<b>Total Non-Budget Spending</b>										
-	-	-	4,733,219	-	4,733,219	-	-	-	5,106,388	-
<b>Total for Estimate</b>										
1,038,553	-11,152	1,027,401	278,518,307	-324,099	278,194,208	1,157,299	-23,874	1,133,425	250,909,874	731,873
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,038,553	-11,152	1,027,401	143,387,308	-324,099	143,063,209	1,104,299	-23,874	1,080,425	128,062,812	685,782
<b>Non Voted Expenditure</b>										
-	-	-	135,130,999	-	135,130,999	53,000	-	53,000	122,847,062	46,091

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>279,221,609</b>	<b>250,909,874</b>	<b>227,050,629</b>
<b>Net Capital Requirement</b>	<b>1,133,425</b>	<b>731,873</b>	<b>656,394</b>
<b>Accruals to cash adjustments</b>	<b>117,921</b>	<b>2,175,516</b>	<b>-1,868,015</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-491,820	-465,354	-441,090
Add cash grant-in-aid	472,364	397,027	413,460
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-592,282	-576,392	-509,789
New provisions and adjustments to previous provisions	-269,603	1,314,149	-1,147,557
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-738	-16,725	-255,259
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	400,000	400,000	-335,607
Increase (-) / Decrease (+) in creditors	600,000	600,000	-
Use of provisions	-	522,811	407,827
<b>Removal of non-voted budget items</b>	<b>-135,183,999</b>	<b>-122,893,153</b>	<b>-112,772,198</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-135,183,999	-122,893,153	-112,772,198
<b>Net Cash Requirement</b>	<b>145,288,956</b>	<b>130,924,110</b>	<b>113,066,810</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	1,038,553	994,672	952,134
<i>Less:</i>			
Administration DEL Income	-11,152	-26,680	-34,260
<b>Net Administration Costs</b>	<b>1,027,401</b>	<b>967,992</b>	<b>917,874</b>
Gross Programme Costs	273,801,538	245,751,533	224,701,911
<i>Less:</i>			
Programme DEL Income	-316,660	-901,548	-604,351
Programme AME Income	-7,439	-321,957	-445,790
Non-budget income	-	-4,614	-34,149
<b>Net Programme Costs</b>	<b>273,477,439</b>	<b>244,523,414</b>	<b>223,617,621</b>
<b>Total Net Operating Costs</b>	<b>274,504,840</b>	<b>245,491,406</b>	<b>224,535,495</b>
<i>Of which:</i>			
Resource DEL	9,024,099	8,758,037	8,953,385
Capital DEL	16,450	6,639	13,479
Resource AME	265,464,291	237,037,355	216,030,115
Capital AME	-	-314,000	-444,838
Non-budget	-	3,375	-16,646
<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	-16,450	307,361	431,359
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	4,614	34,149
Other adjustments	-	105	513
<b>Total Resource Budget</b>	<b>274,488,390</b>	<b>245,803,486</b>	<b>225,001,516</b>
<i>Of which:</i>			
Resource DEL	9,024,099	8,766,538	8,971,833
Resource AME	265,464,291	237,036,948	216,029,683
<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	4,733,219	5,106,388	2,049,113
<b>Total Resource (Estimate)</b>	<b>279,221,609</b>	<b>250,909,874</b>	<b>227,050,629</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-327,812</b>	<b>-924,729</b>	<b>-630,818</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-11,152	-22,506	-24,405
<i>Of which:</i>			
A Core Department	-11,152	-22,506	-24,405
Interest and Dividends	-	-	-200
<i>Of which:</i>			
A Core Department	-	-	-200
Other Grants	-	-760	-184
<i>Of which:</i>			
A Core Department	-	-760	-184
Other Income	-	-3,414	-9,471
<i>Of which:</i>			
A Core Department	-	-3,414	-9,471
Total Administration	-11,152	-26,680	-34,260
Programme			
EU Grants Received	-16,268	-573,756	-283,375
<i>Of which:</i>			
A Core Department	-16,268	-573,756	-283,375
Sales of Goods and Services	-158,241	-184,043	-187,337
<i>Of which:</i>			
A Core Department	-158,241	-133,118	-169,343
E Employment Programmes	-	-3,059	-17,994
H Other Benefits	-	-47,866	-
Interest and Dividends	-13,080	-26,246	-29,829
<i>Of which:</i>			
G Funding for Public Corporations	-13,080	-26,246	-29,829
Other Income	-	-3,120	-4,389
<i>Of which:</i>			
A Core Department	-	-3,120	-4,389
Taxation	-129,071	-110,884	-91,628
<i>Of which:</i>			
A Core Department	-94,267	-95,841	-78,896
G Funding for Public Corporations	-14,504	-15,043	-12,732
H Other Benefits	-20,300	-	-
Total Programme	-316,660	-898,049	-596,558

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-7,439</b>	<b>-7,957</b>	<b>-944</b>
<i>Of which:</i>			
Programme			
Interest and Dividends	-7,439	-7,957	-506
<i>Of which:</i>			
AA Support for Mortgage Interest	-7,439	-7,957	-506
Other Income	-	-	-438
<i>Of which:</i>			
O Income Support	-	-	-432
Y Jobseekers Allowance (Non-Contributory)	-	-	-6
Total Programme	-7,439	-7,957	-944
<b>Total Voted Resource Income</b>	<b>-335,251</b>	<b>-932,686</b>	<b>-631,762</b>
<b>Voted Capital DEL</b>	<b>-21,400</b>	<b>-774</b>	<b>-8,577</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-21,400	-76	-1,731
<i>Of which:</i>			
A Core Department	-21,400	-76	-1,731
Other Grants	-	-	-4,224
<i>Of which:</i>			
A Core Department	-	-	-4,224
Repayments	-	-698	-2,622
<i>Of which:</i>			
A Core Department	-	-698	-2,622
Total Programme	-21,400	-774	-8,577
<b>Voted Capital AME</b>	<b>-2,474</b>	<b>-315,876</b>	<b>-451,071</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-314,000	-444,838
<i>Of which:</i>			
M Universal Credit	-	-314,000	-444,838
Repayments	-2,474	-1,876	-6,233
<i>Of which:</i>			
AA Support for Mortgage Interest	-2,474	-1,876	-6,233
Total Programme	-2,474	-315,876	-451,071
<b>Total Voted Capital Income</b>	<b>-23,874</b>	<b>-316,650</b>	<b>-459,648</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-4,614	-	-34,149	-
<b>Total</b>	-	-	<b>-4,614</b>	-	<b>-34,149</b>	-

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income collected outside the ambit	-	-	-4,614	-	-34,149	-
<b>Total</b>	-	-	<b>-4,614</b>	-	<b>-34,149</b>	-

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Peter Schofield

In accordance with Chapter 3 of Managing Public Money (issued by the Treasury), the following individuals have been appointed as Accounting Officers of the department's ALBs.

### ALB Accounting Officers:

Sarah Albon	Health and Safety Executive
Peter Schofield	Disabled People's Employment Corporation (GB) Ltd (in members voluntary liquidation)
Nausicaa Delfas	The Pensions Regulator
Dominic Harris	The Pensions Ombudsman
Richard 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
DEL B	Health and Safety Executive	171,939	25,147	184,632
DEL D	The Pensions Regulator	114,457	-	110,478
DEL D	The Pensions Ombudsman	10,540	-	9,431
DEL C	Money and Pensions Service	160,737	9,000	167,823
<b>Total</b>		<b>457,673</b>	<b>34,147</b>	<b>472,364</b>

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

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

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Section in Part II: Subhead Detail	Service	£'000
DEL - A	Ex-gratia payment outside of the benefits system	6
DEL - A	Payments to Beneficiaries of the Industrial Injuries Disablement Benefit (IIDB) lump-sum compensation scheme to correct for reduced entitlement arising from cessation of face-to-face assessments due to the Covid-19 pandemic	2

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

For the financial year 2023-24, 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), as well as to recognise long service (through the Loyalty and Recognition Scheme).

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>1. Legal cases</b> - 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 five cases it considers to be a contingent liability that can be reliably estimated to £2,261m.</p>	2,261,498
<p><b>2. Compensation recovery</b> - We recognise recoveries from insurance companies for compensation claims made by benefit recipients. Once the recovery is made the insurance company has the right to mandatory reconsideration or appeal within a set time period. If the reconsideration or appeal is successful recoveries are refunded to the insurance company. Analysis of existing data suggests that it is reasonable to recognise a contingent liability of £13m for successful mandatory reconsideration or appeals. This is all expected to be settled within the following financial year.</p>	13,033
<p><b>3. Benefit underpayments</b> - Distinct from legal cases, the Department acknowledges that administrative errors (termed official error) by its staff will sometimes result in the underpayment of benefit. Where underpayments relating to official error are identified, we pay arrears in full at the earliest opportunity. The Department cannot quantify the cumulative historic liability which may exist due to limitations in data. Therefore, a contingent liability exists for underpayments not yet found and corrected. At present there is no mechanism by which we can calculate the value of historic official error corrected in year, to support an overall quantification of the outstanding liability. The Department will review processes and data sources available with a view to quantifying this liability in future.</p>	Unquantifiable
<p><b>4. European Social Fund (ESF) repayments</b> - 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 2.0% 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 2020-21 rate was 0.6% (3.2% for 2019-20, which triggered a financial correction of £3.7m for the variance between the actual error rate and the tolerance rate of 2.0%). Therefore, a risk remains that the 2.0% error tolerance level may be breached in future years.</p>	Unquantifiable
<p><b>5. The Rent Service employee pensions</b> - 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

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

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Nature of liability	£'000
<p><b>6. Compensation Claims</b> - Compensation payments may become due because of claims against us by staff and members of the public. Claims relate to employment tribunal, personal injury and Civil Service Appeals Board cases. There is significant uncertainty around the estimated liability and the timing of payments. This uncertainty can fluctuate based on factors such as medical evidence received, witness statements and whether claims proceed to trial or are settled early. Therefore, it is not practical to disclose an estimate of the financial effect or the timing of any outflow.</p>	Unquantifiable
<p><b>7. Scottish Devolution Programme Disputed IT Costs</b> - DWP are carrying out work at the request of the Scottish Government to implement welfare devolution. The financial principles that underpin this work are set out in a Fiscal Framework agreement between the two Governments. Scottish Government have raised a dispute over their liability to fund certain digital investment activity that DWP believes is essential to deliver devolution. Resolution of this dispute will be via the agreed escalation process that is part of the Fiscal Framework. Costs are yet to be defined therefore a reliable estimate of the contingent liability is not available.</p>	Unquantifiable

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## Part III: Note L - International Subscriptions

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Section in Part II: Subhead Detail	Body	£'000
Section A - DEL	International Labour Organisation	13,600



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# HM Revenue and Customs

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## Introduction

1 This Estimate covers the expenditure and income of HM Revenue and Customs (HMRC) including its Executive Agency, the Valuation Office Agency (VOA).

2 We are the UK's tax and customs authority. We're here to collect the money that pays for the UK's public services and give financial support to people.

Our vision is to be a trusted, modern tax and customs department.

Our strategic objectives set out what we will do to support our vision:

- Collect the right tax and pay out the right financial support
- Make it easy to get tax right and hard to bend or break the rules
- Maintain taxpayers' consent through fair treatment and protect society from harm
- Make HMRC a great place to work
- Support wider government economic aims through a resilient, agile tax administration system

3 The Valuation Office Agency (VOA) gives the government the valuations and property advice needed to support taxation and benefits.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	6,141,983,000	233,000,000	6,374,983,000
Capital	627,148,000	-	627,148,000
<b>Annually Managed Expenditure</b>			
Resource	14,365,675,000	21,105,246,000	35,470,921,000
Capital	109,000	-	109,000
<b>Total Net Budget</b>			
Resource	20,507,658,000	21,338,246,000	41,845,904,000
Capital	627,257,000	-	627,257,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>20,538,784,000</b>		

Amounts required in the year ending 31 March 2024 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 Covid-19 pandemic.

Payments to assist with Cost of Living.

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 and reforms to council tax and non-domestic rate systems.

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## Part I

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### Income arising from:

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

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.

Governmental response to the Covid-19 pandemic.

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 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.

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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	6,141,983,000	2,754,984,000	<b>3,386,999,000</b>
Capital	627,148,000	303,980,000	<b>323,168,000</b>
<b>Annually Managed Expenditure</b>			
Resource	14,365,675,000	5,975,271,000	<b>8,390,404,000</b>
Capital	109,000	50,000	<b>59,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>20,538,784,000</b>	<b>8,862,229,000</b>	<b>11,676,555,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans						2022-23 Provisions				
Resources						Capital			Resources	Capital
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,140,693	-93,222	1,047,471	5,344,611	-250,099	5,094,512	710,149	-83,001	627,148	6,143,665	660,511
<i>Of which:</i>										
A HMRC Administration										
1,124,693	-93,222	1,031,471	4,346,472	-195,899	4,150,573	701,486	-83,001	618,485	5,203,111	622,489
B VOA Administration										
-	-	-	244,139	-54,200	189,939	8,663	-	8,663	186,075	38,022
C Utilised Provisions										
16,000	-	16,000	19,000	-	19,000	-	-	-	30,000	-
D Cost of Living										
-	-	-	735,000	-	735,000	-	-	-	724,479	-
<b>Non-voted expenditure</b>										
53,000	-	53,000	180,000	-	180,000	-	-	-	256,575	-
<i>Of which:</i>										
E National Insurance Fund										
53,000	-	53,000	180,000	-	180,000	-	-	-	256,575	-
<b>Total Spending in DEL</b>										
<b>1,193,693</b>	<b>-93,222</b>	<b>1,100,471</b>	<b>5,524,611</b>	<b>-250,099</b>	<b>5,274,512</b>	<b>710,149</b>	<b>-83,001</b>	<b>627,148</b>	<b>6,400,240</b>	<b>660,511</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	14,370,275	-4,600	14,365,675	109	-	109	13,174,598	110
<i>Of which:</i>										
F Child Benefit										
-	-	-	12,896,922	-	12,896,922	-	-	-	11,859,752	10
G Tax Free Childcare										
-	-	-	618,352	-	618,352	-	-	-	531,957	-
H Providing payments in lieu of tax relief to certain bodies										
-	-	-	179,378	-	179,378	-	-	-	176,992	-
I Lifetime ISA										
-	-	-	540,474	-	540,474	-	-	-	466,809	-
J Help to Save										
-	-	-	43,819	-	43,819	-	-	-	67,522	-
K HMRC Administration										
-	-	-	30,000	-	30,000	109	-	109	30,000	100
L VOA - Payments of rates to LAs on behalf of certain bodies										
-	-	-	89,000	-4,600	84,400	-	-	-	71,066	-
M VOA Administration										
-	-	-	2,000	-	2,000	-	-	-	2,000	-
N Utilised Provisions										
-	-	-	-35,000	-	-35,000	-	-	-	-31,510	-

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
O COVID-19										
-	-	-	5,330	-	5,330	-	-	-	10	-
<b>Non-voted expenditure</b>										
-	-	-	21,105,246	-	21,105,246	-	-	-	24,987,480	-
<i>Of which:</i>										
P Personal Tax Credit										
-	-	-	8,768,082	-	8,768,082	-	-	-	10,581,755	-
Q Other Reliefs and Allowances										
-	-	-	12,337,164	-	12,337,164	-	-	-	14,405,725	-
<b>Total Spending in AME</b>										
-	-	-	35,475,521	-4,600	35,470,921	109	-	109	38,162,078	110
<b>Total for Estimate</b>										
1,193,693	-93,222	1,100,471	41,000,132	-254,699	40,745,433	710,258	-83,001	627,257	44,562,318	660,621
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,140,693	-93,222	1,047,471	19,714,886	-254,699	19,460,187	710,258	-83,001	627,257	19,318,263	660,621
<b>Non Voted Expenditure</b>										
53,000	-	53,000	21,285,246	-	21,285,246	-	-	-	25,244,055	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>41,845,904</b>	<b>44,562,318</b>	<b>57,820,823</b>
<b>Net Capital Requirement</b>	<b>627,257</b>	<b>660,621</b>	<b>662,047</b>
<b>Accruals to cash adjustments</b>	<b>-596,131</b>	<b>317,677</b>	<b>-147,787</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-701,190	-541,211	-183,864
New provisions and adjustments to previous provisions	-32,000	-32,000	-325
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	4,892
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	292,378	-
Increase (-) / Decrease (+) in creditors	102,059	567,000	-
Use of provisions	35,000	31,510	31,510
<b>Removal of non-voted budget items</b>	<b>-21,338,246</b>	<b>-25,244,055</b>	<b>-23,358,420</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-21,338,246	-25,244,055	-23,358,420
<b>Net Cash Requirement</b>	<b>20,538,784</b>	<b>20,296,561</b>	<b>34,976,663</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	1,177,693	1,099,519	1,065,838
<i>Less:</i>			
Administration DEL Income	-93,222	-86,312	-186,541
<b>Net Administration Costs</b>	<b>1,084,471</b>	<b>1,013,207</b>	<b>879,297</b>
Gross Programme Costs	41,016,132	43,815,867	57,189,909
<i>Less:</i>			
Programme DEL Income	-250,099	-261,426	-244,604
Programme AME Income	-4,600	-3,820	-4,412
Non-budget income	-200	-200	-200
<b>Net Programme Costs</b>	<b>40,761,233</b>	<b>43,550,421</b>	<b>56,940,693</b>
<b>Total Net Operating Costs</b>	<b>41,845,704</b>	<b>44,563,628</b>	<b>57,819,990</b>
<i>Of which:</i>			
Resource DEL	6,339,983	6,370,240	5,665,592
Capital DEL	-	-	9
Resource AME	35,505,921	38,193,588	52,154,589
Capital AME	-	-	-
Non-budget	-200	-200	-200
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-9
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200	200	200
Other adjustments	-	-1,510	642
<b>Total Resource Budget</b>	<b>41,845,904</b>	<b>44,562,318</b>	<b>57,820,823</b>
<i>Of which:</i>			
Resource DEL	6,374,983	6,400,240	5,697,744
Resource AME	35,470,921	38,162,078	52,123,079
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>41,845,904</b>	<b>44,562,318</b>	<b>57,820,823</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-343,321</b>	<b>-347,738</b>	<b>-431,145</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-93,222	-86,312	-179,416
<i>Of which:</i>			
A: HMRC Administration	-93,222	-86,312	-179,416
Other Income	-	-	-7,125
<i>Of which:</i>			
A: HMRC Administration	-	-	-7,125
Total Administration	-93,222	-86,312	-186,541
Programme			
Sales of Goods and Services	-250,099	-261,426	-241,012
<i>Of which:</i>			
A: HMRC Administration	-195,899	-215,956	-199,486
B: VOA Administration	-54,200	-45,470	-41,526
Other Income	-	-	-3,592
<i>Of which:</i>			
A: HMRC Administration	-	-	-2,603
B: VOA Administration	-	-	-989
Total Programme	-250,099	-261,426	-244,604
<b>Voted Resource AME</b>	<b>-4,600</b>	<b>-3,820</b>	<b>-4,412</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-4,600	-3,820	-4,412
<i>Of which:</i>			
L: VOA - Payments of rates to LAs on behalf of certain bodies	-4,600	-3,820	-4,412
Total Programme	-4,600	-3,820	-4,412
<b>Total Voted Resource Income</b>	<b>-347,921</b>	<b>-351,558</b>	<b>-435,557</b>
<b>Voted Capital DEL</b>	<b>-83,001</b>	<b>-84,494</b>	<b>-233,015</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-83,001	-84,494	-233,015
<i>Of which:</i>			
A: HMRC Administration	-83,001	-84,494	-233,015
Total Programme	-83,001	-84,494	-233,015
<b>Total Voted Capital Income</b>	<b>-83,001</b>	<b>-84,494</b>	<b>-233,015</b>



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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Bank Interest and Compensation	-200	-200	-200	-200	-200	-200
<b>Total</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>	<b>-200</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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 (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 F - Accounting Policy changes**

The introduction of a £5k minimum threshold for Intangible Non-Current Assets (except devices).

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## Part III: Note J - Staff Benefits

For the financial year 2023-24, 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 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.

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
<b><u>HMRC</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which HMRC is involved be determined against the department.	142,438
Guaranteed costs – possible liability where appointed liquidators have been guaranteed payment of their costs with a view to recovery of outstanding tax liabilities.	709
Other – the department has a further number of contingent liabilities.	75,000
<b><u>VOA</u></b>	
Legal claims - Costs that may be awarded should various legal cases in which VOA is involved be determined against it.	1,620

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# HM Treasury

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## Introduction

1. This Supply Estimate covers the administration and programme costs of the core Treasury, the Debt Management Office, Government Internal Audit Agency and National Infrastructure Commission.
2. Net spending by the department's Arms Length Bodies - Office for Budget Responsibility (including spending on the provision of independent forecasts to the Welsh Government, funded by a transfer from the Welsh Government), the UK Infrastructure Bank, IUK Investments Limited, IUK Investment Holdings Limited, HM Treasury UK Sovereign SUKUK plc, Royal Mint Advisory Committee on the design of coins, medals, seals and decorations, UK Government Investments Limited, the Royal Household, UK Asset Resolution Limited, Help to Buy (HMT) Limited, Reclaim Fund Limited and Pool Reinsurance Company Limited.
3. Spending on the production and storage of UK circulating coinage supplied to UK Banks and cash centres by the Royal Mint on behalf of HM Treasury. Financial stability measures and assistance to financial and non-financial institutions, businesses and individuals. Spending on Help to Buy including the ISA programme. Income from the European Investment Bank (EIB).
4. Non-voted spending in the Estimate relates to the provision of services by the Bank of England (DEL) and Royal Household pensions (AME). These payments are made under separate legislative authority and do not require authorisation in the Estimate.
5. Further details can be found in the 2022-23 Annual Report and Accounts

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	351,430,000	2,318,000	353,748,000
Capital	8,092,000	-	8,092,000
<b>Annually Managed Expenditure</b>			
Resource	15,919,326,000	4,080,000	15,923,406,000
Capital	50,077,415,000	-	50,077,415,000
<b>Total Net Budget</b>			
Resource	16,270,756,000	6,398,000	16,277,154,000
Capital	50,085,507,000	-	50,085,507,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	57,574,861,000		

Amounts required in the year ending 31 March 2024 for expenditure by HM Treasury on:

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

Core Treasury functions covering economic and financial matters, including promoting and supporting the financial services sector, 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 and business support measures. The administration costs of the department, depreciation, and other non-cash items.

Funding for the Department's executive agencies, the UK Debt Management Office (DMO), the National Infrastructure Commission (NIC) and the Government Internal Audit Agency (GIAA). Costs associated with the closure of the Office of Tax Simplification.

Spending on Treasury related bodies including the Office for Budget Responsibility (OBR), the UK Infrastructure Bank (UKIB), 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 (UKGI), UK Asset Resolution Limited (UKAR) and European Bank for Reconstruction and Development (EBRD).

Income arising from:

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, financial regulators, insurance sponsorship and supervision responsibilities.

## Part I (continued)

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

The administration of Pool Re and other related bodies.

DMO, GIAA, NIC and UKGI for services provided to other government departments and organisations.

### 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. Movements in the value of the Bank of England Asset Purchase Facility Fund (APF) derivative and payments to the APF. The production costs of UK coinage, including manufacture, purchase of metal, storage, and distribution.

Help to Buy ISA. Administration of the Equitable Life Payments Scheme and the creation and use of provisions. The Royal Household, UKAR, Help to Buy (HMT) Limited, Reclaim Fund Ltd (RFL), Pool Reinsurance Company Ltd (Pool Re) and the UKIB. Costs associated with the UK exiting the European Union (EU) as per the Withdrawal Agreement.

#### 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 shares and other assets. The Mortgage Guarantee Scheme (MGS).

The EU as agreed in the Withdrawal Agreement. Repayment of the UK's paid in capital from the European Investment Bank (EIB).

HM Treasury will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	351,430,000	163,971,000	<b>187,459,000</b>
Capital	8,092,000	4,374,000	<b>3,718,000</b>
<b>Annually Managed Expenditure</b>			
Resource	15,919,326,000	9,092,933,000	<b>6,826,393,000</b>
Capital	50,077,415,000	28,834,400,000	<b>21,243,015,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>57,574,861,000</b>	<b>31,786,435,000</b>	<b>25,788,426,000</b>



## Part II: Subhead detail

£'000

2023-24									2022-23	
Plans									Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
405,954	-57,587	348,367	10,525	-7,462	3,063	8,092	-	8,092	380,666	14,881
<i>Of which:</i>										
A Core Treasury										
232,935	-10,250	222,685	4,264	-5,608	-1,344	5,760	-	5,760	271,772	7,620
B Debt Management Office										
19,104	-1,580	17,524	6,260	-1,854	4,406	800	-	800	22,550	968
C Government Internal Audit Agency										
51,797	-45,757	6,040	-	-	-	30	-	30	6,650	343
D Office of Tax Simplification										
1	-	1	-	-	-	-	-	-	683	-
E United Kingdom Asset Resolution Limited (Net)										
5,740	-	5,740	-	-	-	-	-	-	5,440	-
F Office for Budget Responsibility (Net)										
4,316	-	4,316	-	-	-	-	-	-	4,347	-
G IUK Investments Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
H IUK Investments Holdings Limited (Net)										
-	-	-	-	-	-	1	-	1	-	1
I HM Treasury UK Sovereign SUKUK plc (Net)										
-	-	-	1	-	1	-	-	-	1	-
J Royal Mint Advisory Committee on the design of coins (Net)										
1	-	1	-	-	-	-	-	-	1	-
K Departmental Unallocated Provision										
2,500	-	2,500	-	-	-	-	-	-	-	-
L National Infrastructure Commission										
5,200	-	5,200	-	-	-	700	-	700	5,100	2,082
M UK Government Investments Limited (Net)										
15,460	-	15,460	-	-	-	-	-	-	19,446	-
N UK Infrastructure Bank (Net)										
68,900	-	68,900	-	-	-	800	-	800	44,676	3,866
<b>Non-voted expenditure</b>										
-	-	-	17,435	-15,117	2,318	-	-	-	2,220	-
<i>Of which:</i>										
O Banking and gilts registration services										
-	-	-	17,435	-15,117	2,318	-	-	-	2,220	-
<b>Total Spending in DEL</b>										
405,954	-57,587	348,367	27,960	-22,579	5,381	8,092	-	8,092	382,886	14,881

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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	15,938,601	-19,275	15,919,326	50,343,415	-266,000	50,077,415	199,487,108	4,640,647
<i>Of which:</i>										
P Core Treasury (AME)										
-	-	-	500	-13,000	-12,500	-	-	-	-13,395	-
Q UK circulating coinage										
-	-	-	14,775	-1,275	13,500	-	-	-	13,300	-
R Royal Mint dividend										
-	-	-	-	-5,000	-5,000	-	-	-	-5,000	-
S Assistance to financial institutions, businesses and individuals										
-	-	-	16,000,000	-	16,000,000	49,100,000	-	49,100,000	199,015,366	5,009,881
T Royal Household (Net)										
-	-	-	88,685	-	88,685	4,480	-	4,480	111,827	4,555
U UK Asset Resolution Limited (Net)										
-	-	-	44,204	-	44,204	-	-	-	31,097	-
V Help to Buy (HMT) Limited (Net)										
-	-	-	1	-	1	-	-	-	1	-
W Help to Buy ISA										
-	-	-	5,688	-	5,688	180,000	-	180,000	7,265	180,000
X EU Withdrawal Agreement Financial Settlement										
-	-	-	-	-	-	-	-266,000	-266,000	385,000	-258,934
Y Reclaim Fund Ltd (Net)										
-	-	-	-38,637	-	-38,637	181,205	-	181,205	-27,057	129,200
Z UK Infrastructure Bank (Net)										
-	-	-	8,266	-	8,266	921,378	-	921,378	7,704	487,000
AA Pool Reinsurance Company Limited (Net)										
-	-	-	-184,882	-	-184,882	-43,648	-	-43,648	6,000	-79,000
AB Provisions										
-	-	-	1	-	1	-	-	-	-45,000	-
<i>Sale of shares</i>										
-	-	-	-	-	-	-	-	-	-	-832,055
<b>Non-voted expenditure</b>										
-	-	-	4,500	-420	4,080	-	-	-	3,900	-
<i>Of which:</i>										
AC Royal Household Pensions										
-	-	-	4,500	-420	4,080	-	-	-	3,900	-
<b>Total Spending in AME</b>										
-	-	-	15,943,101	-19,695	15,923,406	50,343,415	-266,000	50,077,415	199,491,008	4,640,647

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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration		Programme								
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Total for Estimate</b>										
405,954	-57,587	348,367	15,971,061	-42,274	15,928,787	50,351,507	-266,000	50,085,507	199,873,894	4,655,528
<i>Of which:</i>										
<b>Voted Expenditure</b>										
405,954	-57,587	348,367	15,949,126	-26,737	15,922,389	50,351,507	-266,000	50,085,507	199,867,774	4,655,528
<b>Non Voted Expenditure</b>										
-	-	-	21,935	-15,537	6,398	-	-	-	6,120	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>16,277,154</b>	<b>199,873,894</b>	<b>52,352,048</b>
<b>Net Capital Requirement</b>	<b>50,085,507</b>	<b>4,655,528</b>	<b>-3,767,424</b>
<b>Accruals to cash adjustments</b>	<b>-8,781,402</b>	<b>-190,603,997</b>	<b>-48,921,326</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-1,076,272	-749,106	-183,554
Add cash grant-in-aid	1,155,364	689,876	121,330
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-16,011,793	-200,033,863	-47,856,728
New provisions and adjustments to previous provisions	-1	-342,704	-4,645,676
Departmental Unallocated Provision	-2,500	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-200	-200	-309
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-4,300,000
Increase (-) / Decrease (+) in creditors	-	-	-456,192
Use of provisions	7,154,000	9,832,000	8,399,803
<b>Removal of non-voted budget items</b>	<b>-6,398</b>	<b>-6,120</b>	<b>-4,791</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-6,398	-6,120	-6,004
Other adjustments	-	-	-26
<b>Net Cash Requirement</b>	<b>57,574,861</b>	<b>13,919,305</b>	<b>-341,493</b>

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

	£'000		
	2023-24	2022-23	2021-22
	Plans	Provisions	Outturn
Gross Administration Costs	403,454	426,426	347,545
<i>Less:</i>			
Administration DEL Income	-57,587	-56,074	-60,518
<b>Net Administration Costs</b>	<b>345,867</b>	<b>370,352</b>	<b>287,027</b>
Gross Programme Costs	65,251,061	205,739,707	53,051,686
<i>Less:</i>			
Programme DEL Income	-22,579	-18,800	-23,021
Programme AME Income	-19,695	-1,027,484	-640,266
Non-budget income	-200,000	-200,000	-219,344
<b>Net Programme Costs</b>	<b>65,008,787</b>	<b>204,493,423</b>	<b>52,169,055</b>
<b>Total Net Operating Costs</b>	<b>65,354,654</b>	<b>204,863,775</b>	<b>52,546,082</b>
<i>Of which:</i>			
Resource DEL	351,248	382,886	404,358
Capital DEL	-	-	150,564
Resource AME	15,923,406	199,491,008	51,948,929
Capital AME	49,280,000	5,189,881	171,575
Non-budget	-200,000	-200,000	-219,344
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	2,500	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-49,280,000	-5,189,881	-322,139
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	200,000	200,000	210,258
Other adjustments	-	-	7,847
<b>Total Resource Budget</b>	<b>16,277,154</b>	<b>199,873,894</b>	<b>52,352,048</b>
<i>Of which:</i>			
Resource DEL	353,748	382,886	403,119
Resource AME	15,923,406	199,491,008	51,948,929
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>16,277,154</b>	<b>199,873,894</b>	<b>52,352,048</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-65,049</b>	<b>-61,874</b>	<b>-69,787</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-57,587	-56,074	-59,634
<i>Of which:</i>			
A Core Treasury	-10,250	-15,638	-20,174
B Debt Management Office	-1,580	-1,580	-1,991
C Government Internal Audit Agency	-45,757	-38,856	-37,440
L National Infrastructure Commission	-	-	-29
Other Income	-	-	-884
<i>Of which:</i>			
B Debt Management Office	-	-	-712
C Government Internal Audit Agency	-	-	-172
Total Administration	<u>-57,587</u>	<u>-56,074</u>	<u>-60,518</u>
Programme			
Sales of Goods and Services	-7,462	-5,800	-9,269
<i>Of which:</i>			
A Core Treasury	-5,608	-4,000	-7,354
B Debt Management Office	-1,854	-1,800	-1,915
Total Programme	<u>-7,462</u>	<u>-5,800</u>	<u>-9,269</u>
<b>Voted Resource AME</b>	<b>-19,275</b>	<b>-1,027,084</b>	<b>-639,875</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-14,275	-15,450	-1,225
<i>Of which:</i>			
P Core Treasury (AME)	-13,000	-14,100	-
Q UK circulating coinage	-1,275	-1,350	-1,225
Interest and Dividends	-5,000	-1,011,634	-638,650
<i>Of which:</i>			
R Royal Mint dividend	-5,000	-5,000	-5,630
S Assistance to financial institutions, businesses and individuals	-	-1,006,634	-633,020
Total Programme	<u>-19,275</u>	<u>-1,027,084</u>	<u>-639,875</u>
<b>Total Voted Resource Income</b>	<b><u>-84,324</u></b>	<b><u>-1,088,958</u></b>	<b><u>-709,662</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-152,273</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-152,273

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<i>Of which:</i>			
A Core Treasury	-	-	-152,256
C Government Internal Audit Agency	-	-	-17
Total Programme	-	-	-152,273
<b>Voted Capital AME</b>	<b>-266,000</b>	<b>-1,090,989</b>	<b>-4,133,040</b>
<i>Of which:</i>			
Programme			
Other Income	-	-832,055	-3,877,577
<i>Of which:</i>			
Sale of shares	-	-832,055	-3,877,577
Repayments	-266,000	-258,934	-255,463
<i>Of which:</i>			
S Assistance to financial institutions, businesses and individuals	-	-	-2,555
X EU Withdrawal Agreement Financial Settlement	-266,000	-258,934	-252,908
Total Programme	-266,000	-1,090,989	-4,133,040
<b>Total Voted Capital Income</b>	<b>-266,000</b>	<b>-1,090,989</b>	<b>-4,285,313</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-200,000	-190,000	-200,000	-4,436,899	-219,344	-7,992,437
<b>Total</b>	<b>-200,000</b>	<b>-190,000</b>	<b>-200,000</b>	<b>-4,436,899</b>	<b>-219,344</b>	<b>-7,992,437</b>

### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Pool Re insurance premiums	-200,000	-190,000	-200,000	-219,344	-219,344	-255,362
Accumulated cash from the Bank of England Asset Purchase Facility Fund	-	-	-	-4,164,000	-	-7,218,075
Repayment of Business Rates Relief	-	-	-	-53,555	-	-509,235
Salvage receipts	-	-	-	-	-	-6,723
Miscellaneous receipts	-	-	-	-	-	-3,042
<b>Total</b>	<b>-200,000</b>	<b>-190,000</b>	<b>-200,000</b>	<b>-4,436,899</b>	<b>-219,344</b>	<b>-7,992,437</b>



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

The Accounting Officer prepares resource accounts for each financial year.

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

<b>Accounting Officer:</b>	James Bowler
<b>Executive Agency Accounting Officers:</b>	
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
Sir Michael Stevens	The Royal Household Sovereign Grant
John Tattersall	United Kingdom Asset Resolution Limited
Anna Caffyn	Help to Buy (HMT) Limited
Catherine Little	IUK Investments Limited
Catherine Little	IUK Investments Holdings Limited
Mario Pisani	HM Treasury UK Sovereign SUKUK plc
Adrian Smith	Reclaim Fund Limited
Tom Clementi	Pool Reinsurance Company Limited

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
DEL - E	UK Asset Resolution Limited (Net)	5,740	-	5,740
DEL - F	Office for Budget Responsibility (Net)	4,316	-	4,316
DEL - G	IUK Investments Limited (Net)	-	1	-
DEL - H	IUK Investments Holdings Limited (Net)	-	1	-
DEL - I	HM Treasury UK Sovereign SUKUK plc (Net)	1	-	-
DEL - J	Royal Mint Advisory Committee on the design of coins (Net)	1	-	-
DEL - M	UK Government Investments Limited (Net)	15,460	-	15,460
DEL - N	UK Infrastructure Bank (Net)	68,900	800	69,700
AME - T	Royal Household (Net)	88,685	4,480	86,300
AME - U	UK Asset Resolution Limited (Net)	44,204	-	44,204
AME - V	Help to Buy (HMT) Limited (Net)	1	-	-
AME - Y	Reclaim Fund Ltd (Net)	-38,637	181,205	-
AME - Z	UK Infrastructure Bank (Net)	8,266	921,378	929,644
AME - AA	Pool Reinsurance Company Limited (Net)	-184,882	-43,648	-
<b>Total</b>		<b>12,055</b>	<b>1,064,217</b>	<b>1,155,364</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<b>Contingent liabilities limited by recourse to assets</b>	
Contingent liabilities have been included in this category where the liability would be limited by recourse to assets if the liability were to crystallise. The amounts shown are gross of any such offset. Contingent liabilities with recourse to equities have not been included	
1. 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 851,000,000
2. 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 610,000
3. 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
4. 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.	
5. 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 contingent liability includes indemnities in force until December 2022 with maximum value £61m.	Up to 61,000
6. 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

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

Nature of liability	£'000
<p>7. 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.</p>	Unquantifiable
<p>8. 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.</p>	Unquantifiable
<p>9. On 26 February 2021 the Economic Secretary to the Treasury announced the sale of Bradford &amp; Bingley plc (B&amp;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 £5.2bn.</p> <p>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.</p> <p>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.</p>	Up to 4,800,000
<p>10. 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.</p>	Up to 1,000,000
<p>11. 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.</p>	Up to 241,000
<p>12. 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.</p>	Up to 4,800,000
<p>13. 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).</p>	Up to 290,000 and 28,000
<p>14. 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).</p>	Up to 80,000

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

Nature of liability	£'000
15. 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
16. 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
17. 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
<b>Other Contingent Liabilities</b>	
18. 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
19. 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.	Up to 12,000,000
20. The mortgage guarantee scheme was launched on 19 April 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 £3.2bn arises.	Up to 3,200,000
21. 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.	Up to 1,034,270

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

Nature of liability	£'000
22. 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.	Unquantifiable
23. 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 102 in force at the end of December 2022. The maximum potential liability under this scheme cannot be quantified at present.	Unquantifiable
24. 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
25. HMT provided an indemnity to Cabinet Office in respect of employer contributions payable to the Principal Civil Service Pensions Scheme (PCSPS) 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
26. 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
27. UKGI provided an uncapped indemnity to investment banks 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
28. 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 was in public ownership (Treasury Minute dated 25 January 2010). These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable
29. 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 was in public ownership. These indemnities have been terminated for forward-looking action for Directors remaining with B&B and NRAM as the companies have transferred to private ownership.	Unquantifiable

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

Nature of liability	£'000
30. 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
31. HM Treasury has provided indemnities for the directors of UK Infrastructure Bank Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
32. HM Treasury has provided indemnities for the directors of IUK Investments Limited against liabilities and losses incurred in the course of their actions.	Unquantifiable
33. 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
34. 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
35. 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
36. 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
37. 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
38. 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
<b>Statutory</b>	
39. 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



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

Nature of liability	£'000
<p>40. The Bradford &amp; 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 &amp; 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 &amp; 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.</p>	Unquantifiable
<p>41. 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>	Unquantifiable up to €2,023,280 (liability subject to € exchange rate)
<p>42. 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>	Unquantifiable up to \$2.4bn (liability subject to US\$ exchange rate)
<p>43. 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 returned 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 £30.7bn as at 31 December 2022.</p>	30,700,000

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

Nature of liability	£'000
<p>44. 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 31 March 2022 to be £152m.</p>	152,000
<p>45. The pilot No-Interest Loans Scheme was announced on 3 March 2021 and the No-Interest Loan Scheme Grant Agreement was signed on 1 September 2021. The loans will support consumers in vulnerable circumstances who would benefit from affordable credit to meet unexpected costs and will provide an alternative to relying on high-cost credit. Fair4All Finance have been appointed to run the pilot and will enter contracts with lenders to deliver the loans, including to provide a partial guarantee against default losses. HM Treasury will reimburse Fair4All Finance for eligible default losses they incur under eligible guarantees.</p> <p>HM Treasury will reimburse Fair4All Finance for up to 80% of eligible default losses incurred as part of the pilot. The maximum amount to be paid under the contingent liability is £10 million.</p>	10,000



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# Cabinet Office

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## Introduction

The Cabinet Office is the centre of government. Its purpose is to:

1. Seize the opportunities of European Union (EU) Exit, through creating the world's most effective border to increase UK prosperity and enhance security
2. Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.
3. Advance equality of opportunity across the UK.
4. Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.
5. Support the design and implementation of the Government's and Prime Minister's priorities.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	949,832,000	-	949,832,000
Capital	365,836,000	-	365,836,000
<b>Annually Managed Expenditure</b>			
Resource	270,468,000	-	270,468,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,220,300,000	-	1,220,300,000
Capital	365,836,000	-	365,836,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,477,078,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Cabinet Office on:

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

Administration and operation of the department in connection with the following functions:

Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security. Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review. Advance equality of opportunity across the UK. Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions. Support the design and implementation of the Government's and Prime Minister's priorities.

Activities of the Government Property Agency, Civil Service Commission, Registrar of Consultant Lobbyists and Commission for Equality and Human Rights.

Governance of the Principal Civil Service Pension Scheme and the Royal Mail Statutory Pension Scheme. Expertise in infrastructure financing, delivery and assurance of major projects to support more effective management and delivery across government.

Payments of grant and grant-in-aid to organisations promoting Cabinet Office objectives, supporting not-for-profit bodies associated with the public service, payments to and relating to former Prime Ministers and Deputy Prime Ministers, reimbursement of Lord Lieutenants' expenses, expenses in connection with honours, losses and special payments.

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## Part I (*continued*)

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Underwriting of the Official Receiver, appointed as Liquidator, services provided to other government departments and apprenticeship training for staff.

Payment of recovered fraud into the Consolidated Fund, disbursement of fraud recovery and the Asset Recovery Incentivisation Scheme (ARIS) payments to government departments and public bodies, return of seized funds and assets, fraud debt management, expenditure consequential to action by Cabinet Office against fraud occurring in any government department and public body.

Expenditure on non-current assets, depreciation, impairments, notional audit fee, doubtful debts, bad debt write-offs and associated non-cash items in DEL.

### Income arising from:

Royalties, dividends, interest receivable, income from the European Union (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, 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.

Recovery of fraudulently obtained funds and assets through use of civil recovery and criminal powers, participation in the Asset Recovery Incentivisation Scheme (ARIS), fraud debt management, interest on seized funds.

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.

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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	949,832,000	408,496,000	<b>541,336,000</b>
Capital	365,836,000	504,056,000	<b>-138,220,000</b>
<b>Annually Managed Expenditure</b>			
Resource	270,468,000	-	<b>270,468,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,477,078,000</b>	<b>633,969,000</b>	<b>843,109,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,294,580	-792,877	501,703	561,254	-113,125	448,129	365,836	-	365,836	971,054	668,680
<i>Of which:</i>										
A Seize the opportunities of Brexit, through creating the world's most effective border to increase UK prosperity and enhance security										
345	-	345	16,786	-	16,786	-	-	-	31,652	285
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.										
18,248	-164	18,084	17,639	-	17,639	13,550	-	13,550	45,196	29,165
C Advance equality of opportunity across the UK.										
10,172	-150	10,022	6,978	-	6,978	-	-	-	13,415	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.										
595,154	-393,526	201,628	291,157	-112,971	178,186	67,523	-	67,523	404,315	-56,785
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities										
165,231	-2,688	162,543	223,422	-154	223,268	17,053	-	17,053	360,419	146,798
F Executive Agency - Government Property Agency										
490,651	-396,349	94,302	-	-	-	267,210	-	267,210	98,200	548,650
G Arm's Length Bodies (net)										
14,779	-	14,779	5,272	-	5,272	500	-	500	17,857	587
<b>Non-voted expenditure</b>										
-	-	-	-	-	-	-	-	-	2,300	-
<i>Of which:</i>										
UK Members of the European Parliament										
-	-	-	-	-	-	-	-	-	2,300	-
<b>1,294,580</b>	<b>-792,877</b>	<b>501,703</b>	<b>561,254</b>	<b>-113,125</b>	<b>448,129</b>	<b>365,836</b>	<b>-</b>	<b>365,836</b>	<b>973,354</b>	<b>668,680</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	270,468	-	270,468	-	-	-	271,419	13,947
<i>Of which:</i>										
H Cabinet Office AME										
-	-	-	16,268	-	16,268	-	-	-	15,466	-



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

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
I Executive Agency - Government Property Agency - AME										
-	-	-	254,200	-	254,200	-	-	-	255,953	13,947
<b>Total Spending in AME</b>										
-	-	-	270,468	-	270,468	-	-	-	271,419	13,947
<b>Total for Estimate</b>										
1,294,580	-792,877	501,703	831,722	-113,125	718,597	365,836	-	365,836	1,244,773	682,627
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,294,580	-792,877	501,703	831,722	-113,125	718,597	365,836	-	365,836	1,242,473	682,627
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	2,300	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>1,220,300</b>	<b>1,244,773</b>	<b>1,307,084</b>
<b>Net Capital Requirement</b>	<b>365,836</b>	<b>682,627</b>	<b>152,667</b>
<b>Accruals to cash adjustments</b>	<b>-109,058</b>	<b>-809,592</b>	<b>-170,990</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-20,551	-18,463	-19,924
Add cash grant-in-aid	20,522	19,190	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-425,085	-470,226	-169,836
New provisions and adjustments to previous provisions	-30,944	-30,142	16,261
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-1,092
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	166,000	257,000	-
Increase (-) / Decrease (+) in creditors	181,000	-566,951	-
Use of provisions	-	-	3,601
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-2,300</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-2,300	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,477,078</b>	<b>1,115,508</b>	<b>1,288,761</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	1,294,580	1,344,890	1,467,070
<i>Less:</i>			
Administration DEL Income	-792,877	-848,651	-864,036
<b>Net Administration Costs</b>	<b>501,703</b>	<b>496,239</b>	<b>603,034</b>
Gross Programme Costs	833,638	1,040,629	912,736
<i>Less:</i>			
Programme DEL Income	-113,125	-190,052	-1,097,386
Programme AME Income	-	-	-
Non-budget income	-	-22	-
<b>Net Programme Costs</b>	<b>720,513</b>	<b>850,555</b>	<b>-184,650</b>
<b>Total Net Operating Costs</b>	<b>1,222,216</b>	<b>1,346,794</b>	<b>418,384</b>
<i>Of which:</i>			
Resource DEL	949,832	973,354	1,229,503
Capital DEL	1,916	109,468	-888,158
Resource AME	270,468	271,419	77,039
Capital AME	-	-	-
Non-budget	-	-7,447	-
<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	-1,916	-109,468	888,158
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	7,447	-
Other adjustments	-	-	542
<b>Total Resource Budget</b>	<b>1,220,300</b>	<b>1,244,773</b>	<b>1,307,084</b>
<i>Of which:</i>			
Resource DEL	949,832	973,354	1,233,646
Resource AME	270,468	271,419	73,438
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,220,300</b>	<b>1,244,773</b>	<b>1,307,084</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-906,002</b>	<b>-1,022,826</b>	<b>-1,071,241</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-217,477	-222,436	-319,552
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-	-	-641
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-216,133	-212,841	-302,738
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-5,751
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,344	-9,595	-10,422
Interest and Dividends	-	-48,433	-16,403
<i>Of which:</i>			
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-	-30,000	-16,403
F Executive Agency - Government Property Agency	-	-18,433	-
Other Income	-575,400	-577,782	-528,081
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-164	-2,656	-2,310
C Advance equality of opportunity across the UK.	-150	-150	-
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-177,393	-173,051	-30,656
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-2,762
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-1,344	-4,720	-42,090
F Executive Agency - Government Property Agency	-396,349	-397,205	-450,263
Total Administration	-792,877	-848,651	-864,036
Programme			
Sales of Goods and Services	-20,496	-129,039	-191,584
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-	-95,921	-97,917

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-20,342	-33,098	-87,787
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-2,063
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-154	-20	-3,682
F Executive Agency - Government Property Agency	-	-	-135
Interest and Dividends	-30,000	-20,000	-14,786
<i>Of which:</i>			
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-30,000	-20,000	-647
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-14,139
Other Income	-62,629	-25,136	-835
<i>Of which:</i>			
B Secure a safe, prosperous and resilient UK by coordinating national security and crisis response, realising strategic advantage through science and technology, and the implementation of the Integrated Review.	-	-	-652
D Increase the efficiency, effectiveness and accountability of government through modernising and reforming the work of the Government Functions.	-62,629	-25,085	-
<i>Ensure the effective running of the Department and contribute to the Government's cross-cutting priorities</i>	-	-	-23
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-3	-160
F Executive Agency - Government Property Agency	-	-48	-
Total Programme	-113,125	-174,175	-207,205
<b>Total Voted Resource Income</b>	<b>-906,002</b>	<b>-1,022,826</b>	<b>-1,071,375</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-15,877</b>	<b>-19,187</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-19,178
<i>Of which:</i>			
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-1
F Executive Agency - Government Property Agency	-	-	-19,177

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


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£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
Other Grants	-	-15,877	-9
<i>Of which:</i>			
E Support the design and implementation of HM Government's policies and the Prime Minister's priorities	-	-	-9
F Executive Agency - Government Property Agency	-	-15,877	-
Total Programme	-	-15,877	-19,187
<b>Total Voted Capital Income</b>	-	<b>-15,877</b>	<b>-19,187</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-7,447	-7,447	-	-
<b>Total</b>	-	-	-7,447	-7,447	-	-

### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-budget</b>						
Sunningdale Park disposal	-	-	-7,425	-7,425	-	-
Civil penalties	-	-	-22	-22	-	-
<b>Total</b>	-	-	-7,447	-7,447	-	-

## 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

**Executive Agency Accounting Officers:**

Steve 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

Kavalneer Walia 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- G	Civil Service Commission	2,750	-	2,751
DEL- G	Registrar of Consultant Lobbyists	171	-	171
DEL- G	Equality and Human Rights Commission	17,130	500	17,600
<b>Total</b>		<b>20,051</b>	<b>500</b>	<b>20,522</b>

## Part III: Note K - Contingent Liabilities

Nature of liability	£'000
<p><b>1. Indemnity for Ventilator Provider</b></p> <p>In agreeing the emergency provision of Rapidly Manufactured Ventilator Systems (RMVS), Cabinet Office have provided indemnities. Indemnity one is for the third party Intellectual Property Rights for the designers of the RMVSs and for the contract manufacturers of RMVSs. 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 RMVSs and for the contract manufacturers of RMVSs. 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.</p>	Unquantifiable
<p><b>2. Indemnity for the Official Receiver</b></p> <p>The government has indemnified the Official Receiver, appointed as Liquidator of Virtual Infrastructure Group Limited and UK Cloud Limited or any related or affiliated companies 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 became effective on 25 October 2022 and may be terminated by government giving not less than 14 days' notice.</p>	Unquantifiable
<p><b>3. Commercially Sensitive</b></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 economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>4. Indemnity for United Nations Framework Convention on Climate Change</b></p> <p>In November 2021, the UK hosted the 26th Conference of Parties (COP26) on behalf of the United Nations Framework Convention on Climate Change (UNFCCC).</p> <p>In accordance with the Host Country Agreement, the UK is responsible for dealing with any action, claim or other demand against the secretariat, the United Nations or any of their officials. The UK has indemnified and holds harmless the United Nations and the secretariat and any of their officials in respect of any such action, claim or demand, except where it is agreed by the United Nations/secretariat and the UK. The likelihood of a future outflow of economic resources is considered remote and unquantifiable.</p>	Unquantifiable
<p><b>5. Indemnity for trustees of the Commission for Racial Equality Pension and Life Assurance Scheme</b></p> <p>The government has indemnified the trustees of the Commission for Racial Equality Pension and Life Assurance Scheme (CREPLAS) against future personal liability claims in relation to their administration of the scheme to the extent that such personal liability claims exceed the scheme's surplus assets and the trustee's private insurance maximum benefit.</p>	Unquantifiable

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

Nature of liability	£'000
<p><b>6. Legally Privileged</b></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. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable
<p><b>7. IR35</b></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 off-payroll working rules or not, and informing the fee-paying agency so appropriate deductions can be made.</p> <p>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>	Significant judgement in estimate - worst case scenario £30m
<p><b>8. Legally Privileged</b></p> <p>A contingent liability exists regarding one employment tribunal claim; this is scheduled to be heard in late 2023. No further information has been disclosed as this could be prejudicial to the outcome of the case. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable
<p><b>9. Indemnity for the Official Receiver</b></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 to safeguard the continuity of public services. The indemnity was provided on 15 January 2018 and may be terminated by the government giving not less than 14 days' notice.</p>	Unquantifiable
<p><b>10. Legally Privileged</b></p> <p>A contingent liability exists regarding an ongoing Judicial Review; this is likely to be heard in 2023. No further information has been disclosed as this could be prejudicial to the outcome of the case. The financial estimate of this liability is unquantifiable.</p>	Unquantifiable

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# Scotland Office and Office of the Advocate General

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## Introduction

1. The Estimate provides for support for the Secretary of State for Scotland and the Advocate General for Scotland to deliver the Department's objectives of strengthening and sustaining the Union, being Scotland's voice in Whitehall and championing the UK Government in Scotland, and protecting the UK Government's interests in the courts and providing advice on policy and legislation.
2. The Estimate provides for the administration costs of the Scotland Office and Office of the Advocate General, the salaries of the Secretary of State, his Parliamentary Under Secretary of State, the Advocate General for Scotland, the costs of the Boundary Commission for Scotland and payments to the Scottish Consolidated Fund.
3. Under the Scotland Act 1998, the authorisation of expenditure by the Scottish Government is the responsibility of the Scottish Parliament. Details of this can be found in the publication Scotland's Budget Documents.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	13,568,000	-	13,568,000
Capital	450,000	-	450,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	13,568,000	-	13,568,000
Capital	450,000	-	450,000
<b>Non-Budget Expenditure</b>	45,252,526,000		
<b>Net cash requirement</b>	45,266,317,000		

Amounts required in the year ending 31 March 2024 for expenditure by Scotland Office and Office of the Advocate General on:

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

Administration costs in supporting the Secretary of State for Scotland and the Advocate General for Scotland; providing advice on policy and legislation; Boundary Commission for Scotland; capital, and associated non-cash costs.

Income arising from:

Rental income; receipts from legal services provided to other government departments; receipts from other government departments and other miscellaneous receipts.

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

Payments to the Scottish Consolidated Fund.

**Scotland Office and Office of the Advocate General** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	13,568,000	6,003,000	<b>7,565,000</b>
Capital	450,000	23,000	<b>427,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	45,252,526,000	17,933,489,000	<b>27,319,037,000</b>
<b>Net cash requirement</b>	45,266,317,000	17,939,418,000	<b>27,326,899,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
18,520	-5,525	12,995	573	-	573	450	-	450	13,334	45
<i>Of which:</i>										
A Scotland Office and Office of The Advocate General										
18,520	-5,525	12,995	160	-	160	450	-	450	12,922	45
B Boundary Commission For Scotland										
-	-	-	413	-	413	-	-	-	412	-
<b>Total Spending in DEL</b>										
18,520	-5,525	12,995	573	-	573	450	-	450	13,334	45
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	45,252,526	-	45,252,526	-	-	-	42,904,720	-
<i>Of which:</i>										
C Grant Payable to The Scottish Consolidated Fund										
-	-	-	29,859,971	-	29,859,971	-	-	-	29,085,035	-
D Payover of Scottish Rate of Income Tax to Scottish Consolidated Fund										
-	-	-	15,392,555	-	15,392,555	-	-	-	13,819,685	-
<b>Total Non-Budget Spending</b>										
-	-	-	45,252,526	-	45,252,526	-	-	-	42,904,720	-
<b>Total for Estimate</b>										
18,520	-5,525	12,995	45,253,099	-	45,253,099	450	-	450	42,918,054	45
<i>Of which:</i>										
<b>Voted Expenditure</b>										
18,520	-5,525	12,995	45,253,099	-	45,253,099	450	-	450	42,918,054	45
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>45,266,094</b>	<b>42,918,054</b>	<b>43,132,370</b>
<b>Net Capital Requirement</b>	<b>450</b>	<b>45</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-227</b>	<b>-246</b>	<b>-218</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-593	-608	-162
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-56
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	429	425	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>45,266,317</b>	<b>42,917,853</b>	<b>43,132,152</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	18,520	18,447	14,660
<i>Less:</i>			
Administration DEL Income	-5,525	-5,525	-3,617
<b>Net Administration Costs</b>	<b>12,995</b>	<b>12,922</b>	<b>11,043</b>
Gross Programme Costs	45,253,099	42,905,132	43,121,327
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>45,253,099</b>	<b>42,905,132</b>	<b>43,121,327</b>
<b>Total Net Operating Costs</b>	<b>45,266,094</b>	<b>42,918,054</b>	<b>43,132,370</b>
<i>Of which:</i>			
Resource DEL	13,568	13,334	11,548
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	45,252,526	42,904,720	43,120,822
<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	-45,252,526	-42,904,720	-43,120,822
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>13,568</b>	<b>13,334</b>	<b>11,548</b>
<i>Of which:</i>			
Resource DEL	13,568	13,334	11,548
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	45,252,526	42,904,720	43,120,822
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>45,266,094</b>	<b>42,918,054</b>	<b>43,132,370</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,617</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-5,525	-5,525	-3,617
<i>Of which:</i>			
A Scotland Office and Office of The Advocate General	-5,525	-5,525	-3,617
Total Administration	-5,525	-5,525	-3,617
<b>Total Voted Resource Income</b>	<b>-5,525</b>	<b>-5,525</b>	<b>-3,617</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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:** Lyn McDonald

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Wales Office

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## Introduction

- 1 To support the Secretary of State for Wales and the Parliamentary Under Secretary of State in promoting the best interests of Wales within a stronger United Kingdom and to ensure Welsh interests are represented at the heart of the UK Government and the UK Government's responsibilities are represented in Wales.
- 2 This Estimate provides for the administration costs of the Office, the salary costs of the Secretary of State, and the Parliamentary Under Secretary of State, Lord Lieutenant expenses and payments to the Welsh Consolidated Fund.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	5,778,000	-	5,778,000
Capital	30,000	-	30,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,778,000	-	5,778,000
Capital	30,000	-	30,000
<b>Non-Budget Expenditure</b>	21,424,831,000		
<b>Net cash requirement</b>	21,430,502,000		

Amounts required in the year ending 31 March 2024 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.

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

Payments of a grant to the Welsh Consolidated Fund.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	5,778,000	2,546,000	<b>3,232,000</b>
Capital	30,000	14,000	<b>16,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	21,424,831,000	8,521,885,000	<b>12,902,946,000</b>
<b>Net cash requirement</b>	21,430,502,000	8,524,400,000	<b>12,906,102,000</b>



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
5,642	-	5,642	136	-	136	30	-	30	5,564	72
<i>Of which:</i>										
A Wales Office										
5,642	-	5,642	136	-	136	30	-	30	5,564	72
<b>Total Spending in DEL</b>										
5,642	-	5,642	136	-	136	30	-	30	5,564	72
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	10	-
<i>Of which:</i>										
Provisions and impairments										
-	-	-	-	-	-	-	-	-	10	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	10	-
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	21,424,831	-	21,424,831	-	-	-	19,942,823	-
<i>Of which:</i>										
B Grant Payable to the Welsh Consolidated Fund										
-	-	-	18,659,331	-	18,659,331	-	-	-	17,465,076	-
C Payover of Welsh Rates of Income Tax to Welsh Consolidated Fund										
-	-	-	2,765,500	-	2,765,500	-	-	-	2,477,747	-
<b>Total Non-Budget Spending</b>										
-	-	-	21,424,831	-	21,424,831	-	-	-	19,942,823	-
<b>Total for Estimate</b>										
5,642	-	5,642	21,424,967	-	21,424,967	30	-	30	19,948,397	72
<i>Of which:</i>										
<b>Voted Expenditure</b>										
5,642	-	5,642	21,424,967	-	21,424,967	30	-	30	19,948,397	72
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>21,430,609</b>	<b>19,948,397</b>	<b>19,947,943</b>
<b>Net Capital Requirement</b>	<b>30</b>	<b>72</b>	<b>-</b>
<b>Accruals to cash adjustments</b>	<b>-137</b>	<b>-150</b>	<b>220</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-407	-407	-45
New provisions and adjustments to previous provisions	-	-	299
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-42	-52	-34
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	312	309	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>21,430,502</b>	<b>19,948,319</b>	<b>19,948,163</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	5,642	5,603	5,934
<i>Less:</i>			
Administration DEL Income	-	-100	-99
<b>Net Administration Costs</b>	<b>5,642</b>	<b>5,503</b>	<b>5,835</b>
Gross Programme Costs	21,424,967	19,942,939	19,942,108
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-49,000	-28,000	-37,418
<b>Net Programme Costs</b>	<b>21,375,967</b>	<b>19,914,939</b>	<b>19,904,690</b>
<b>Total Net Operating Costs</b>	<b>21,381,609</b>	<b>19,920,442</b>	<b>19,910,525</b>
<i>Of which:</i>			
Resource DEL	5,778	5,564	5,912
Capital DEL	-	45	-
Resource AME	-	10	-303
Capital AME	-	-	-
Non-budget	21,375,831	19,914,823	19,904,916
<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	-	-45	-
Grants to devolved administrations	-21,424,831	-19,942,823	-19,942,334
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	49,000	28,000	37,418
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,778</b>	<b>5,574</b>	<b>5,609</b>
<i>Of which:</i>			
Resource DEL	5,778	5,564	5,912
Resource AME	-	10	-303
<i>Adjustments to include:</i>			
Grants to devolved administrations	21,424,831	19,942,823	19,942,334
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>21,430,609</b>	<b>19,948,397</b>	<b>19,947,943</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	-	-100	-99
<i>Of which:</i>			
Administration			
Other Income	-	-100	-99
<i>Of which:</i>			
A Wales Office	-	-100	-99
Total Administration	-	-100	-99
<b>Total Voted Resource Income</b>	-	-100	-99

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

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

	£'000					
	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-49,000	-49,000	-28,000	-28,000	-37,418	-37,418
<b>Total</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-28,000</b>	<b>-28,000</b>	<b>-37,418</b>	<b>-37,418</b>

### Detailed description of CFER sources

	£'000					
	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Receipts surrendered from the Welsh Consolidated Fund and Welsh Government under the Government of Wales Act 2006.	-49,000	-49,000	-28,000	-28,000	-37,418	-37,418
<b>Total</b>	<b>-49,000</b>	<b>-49,000</b>	<b>-28,000</b>	<b>-28,000</b>	<b>-37,418</b>	<b>-37,418</b>

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Glynne Jones

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Northern Ireland Office

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## Introduction

1. The Northern Ireland Office supports the Secretary of State for Northern Ireland in delivering the Government's strategic priorities for Northern Ireland.
2. The Northern Ireland Office is a ministerial department, supported by a number of agencies and public bodies including the Northern Ireland Human Rights Commission, the Parades Commission for Northern Ireland and the Independent Reporting Commission.
3. The Estimate provides for the costs of the Northern Ireland Office and its associated bodies, the salaries of the Secretary of State for Northern Ireland, his Ministers, and a grant to the Northern Ireland Consolidated fund. It provides for the oversight of the effective operation of the devolution settlement in Northern Ireland and the representation of Northern Ireland interests within the UK Government.
4. Authorisation of expenditure by the Northern Ireland Executive is the responsibility of the Northern Ireland Assembly.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	41,449,000	-	41,449,000
Capital	3,305,000	-	3,305,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	41,450,000	-	41,450,000
Capital	3,305,000	-	3,305,000
<b>Non-Budget Expenditure</b>	22,359,952,000		
<b>Net cash requirement</b>	22,715,671,000		

Amounts required in the year ending 31 March 2024 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, New Decade New Approach and New Deal for Northern Ireland. 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	41,449,000	18,536,000	<b>22,913,000</b>
Capital	3,305,000	774,000	<b>2,531,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	<b>1,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	22,359,952,000	9,735,054,000	<b>12,624,898,000</b>
<b>Net cash requirement</b>	22,715,671,000	9,752,761,000	<b>12,962,910,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
28,222	-6,219	22,003	19,702	-256	19,446	3,305	-	3,305	52,752	2,105
<i>Of which:</i>										
A Northern Ireland Office										
28,222	-6,219	22,003	16,897	-256	16,641	3,305	-	3,305	49,947	2,105
B NI Human Rights Commission (net)										
-	-	-	1,605	-	1,605	-	-	-	1,605	-
C Parades Commission (net)										
-	-	-	771	-	771	-	-	-	771	-
D Independent Reporting Commission (net)										
-	-	-	429	-	429	-	-	-	429	-
<b>Total Spending in DEL</b>										
<b>28,222</b>	<b>-6,219</b>	<b>22,003</b>	<b>19,702</b>	<b>-256</b>	<b>19,446</b>	<b>3,305</b>	<b>-</b>	<b>3,305</b>	<b>52,752</b>	<b>2,105</b>
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1	-	1	-	-	-	108,634	-
<i>Of which:</i>										
E Northern Ireland Office										
-	-	-	1	-	1	-	-	-	108,634	-
<b>Total Spending in AME</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,634</b>	<b>-</b>
<b>Non-Budget spending</b>										
<b>Voted expenditure</b>										
-	-	-	22,359,952	-	22,359,952	-	-	-	21,347,311	-
<i>Of which:</i>										
F Grant Payable to The Northern Ireland Consolidated Fund										
-	-	-	22,359,952	-	22,359,952	-	-	-	21,347,311	-
<b>Total Non-Budget Spending</b>										
<b>-</b>	<b>-</b>	<b>-</b>	<b>22,359,952</b>	<b>-</b>	<b>22,359,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,347,311</b>	<b>-</b>
<b>Total for Estimate</b>										
<b>28,222</b>	<b>-6,219</b>	<b>22,003</b>	<b>22,379,655</b>	<b>-256</b>	<b>22,379,399</b>	<b>3,305</b>	<b>-</b>	<b>3,305</b>	<b>21,508,697</b>	<b>2,105</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
28,222	-6,219	22,003	22,379,655	-256	22,379,399	3,305	-	3,305	21,508,697	2,105
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>22,401,402</b>	<b>21,508,697</b>	<b>21,491,577</b>
<b>Net Capital Requirement</b>	<b>3,305</b>	<b>2,105</b>	<b>260</b>
<b>Accruals to cash adjustments</b>	<b>310,964</b>	<b>-11,306</b>	<b>-2,193</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-2,805	-2,805	-2,591
Add cash grant-in-aid	2,805	2,805	2,593
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,786	-4,733	-2,195
New provisions and adjustments to previous provisions	-1	-108,634	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,374	125	-
Use of provisions	313,377	101,936	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>22,715,671</b>	<b>21,499,496</b>	<b>21,489,644</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	28,222	32,022	24,744
<i>Less:</i>			
Administration DEL Income	-6,219	-5,558	-4,541
<b>Net Administration Costs</b>	<b>22,003</b>	<b>26,464</b>	<b>20,203</b>
Gross Programme Costs	22,379,655	21,482,462	21,471,575
<i>Less:</i>			
Programme DEL Income	-256	-229	-201
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>22,379,399</b>	<b>21,482,233</b>	<b>21,471,374</b>
<b>Total Net Operating Costs</b>	<b>22,401,402</b>	<b>21,508,697</b>	<b>21,491,577</b>
<i>Of which:</i>			
Resource DEL	41,449	52,752	25,639
Capital DEL	-	-	-
Resource AME	1	108,634	-
Capital AME	-	-	-
Non-budget	22,359,952	21,347,311	21,465,938
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNI	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-22,359,952	-21,347,311	-21,465,938
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>41,450</b>	<b>161,386</b>	<b>25,639</b>
<i>Of which:</i>			
Resource DEL	41,449	52,752	25,639
Resource AME	1	108,634	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	22,359,952	21,347,311	21,465,938
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>22,401,402</b>	<b>21,508,697</b>	<b>21,491,577</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-6,475</b>	<b>-5,787</b>	<b>-4,742</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-6,219	-5,558	-4,541
<i>Of which:</i>			
A Northern Ireland Office	-6,219	-5,558	-4,541
Total Administration	-6,219	-5,558	-4,541
Programme			
Sales of Goods and Services	-256	-229	-201
<i>Of which:</i>			
A Northern Ireland Office	-256	-229	-201
Total Programme	-256	-229	-201
<b>Total Voted Resource Income</b>	<b>-6,475</b>	<b>-5,787</b>	<b>-4,742</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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 Officers:**

David Russell	Northern Ireland Human Rights Commission
Sarah Teer	Parades Commission for Northern Ireland
Chris Atkinson	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 Officers is set out in writing.



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


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**£'000**

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
B	NI Human Rights Commission	1,605	-	1,605
C	NI Parades Commission	771	-	771
D	Independent Reporting Commission	429	-	429
<b>Total</b>		<b>2,805</b>	<b>-</b>	<b>2,805</b>

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# National Savings and Investments

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## Introduction

1. This Estimate provides for the expenditure on the administration of the National Savings and Investments (NS&I).
2. National Savings and Investments aims to inspire a stronger savings culture and believes everyone should have the opportunity to save confidently. To achieve this, its core objective is to provide cost-effective financing for government and the public good. National Savings and Investments is committed to offering trusted savings and investments propositions, and to balancing the interests of its savers, taxpayers and the market. Products cover fixed rate, variable rate and prize based Premium Bonds. National Savings and Investments is also leveraging its core infrastructure and capability by delivering other valued services for government.
3. The cost of National Savings and Investments operations comprises debt interest, tax foregone and administration. The last item is included in the budgets and is covered by this Resource Estimate which provides for administering and selling National Savings and Investments products, maintaining customer holdings, and making payments to and conducting correspondence with investors as well as leveraging its capabilities.
4. In May 2013 following a competitive tender, National Savings and Investments entered into a new seven-year Public-Private Partnership contract with Atos for the provision of operational services which came into effect on 1 April 2014. National Savings and Investments have since extended the contract for a further three years to March 2024. Following approval from HMT and Cabinet Office, a Termination Assistance Notice was signed in December 2022 to ensure continuity of services until 31 March 2025. The contract is to design, develop, procure, finance and operate, including maintaining certain assets over the period of the contract to enable the provision of a back office function and Customer Interaction Centre. The contract provides for greater efficiencies and substantial savings over its life. The contract payments to Atos form a significant element part of this Estimate.
5. National Savings and Investments is revising its business operating model from a single supplier model to a multi-supplier model. It has identified a number of key milestones that need to be achieved in the development of the move. In March 2021 NS&I secured approval for its business case for the transformation programme it is currently progressing. Significant progress has already been made during the previous financial year. This Estimate includes significant resources to continue the programme. Contracts have successfully been awarded to a number of organisations to progress the programme further. The programme will modernise National Savings and Investments and bring greater efficiencies and improve the customer experience. Within the 2023-24 Estimate over 39% of RDEL (excluding depreciation) and 93% CDEL has been ringfenced for the transformation programme.
6. Full details of the expenditure contained in this Estimate will be found in National Savings and Investments Annual Report and Accounts 2023.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	250,753,000	-	250,753,000
Capital	9,460,000	-	9,460,000
<b>Annually Managed Expenditure</b>			
Resource	700,000	-	700,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	251,453,000	-	251,453,000
Capital	9,460,000	-	9,460,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>259,917,000</b>		

Amounts required in the year ending 31 March 2024 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 Investments' properties.

**National Savings and Investments** will account for this Estimate.

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**Part I (continued)**


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**£**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	250,753,000	90,714,000	<b>160,039,000</b>
Capital	9,460,000	8,828,000	<b>632,000</b>
<b>Annually Managed Expenditure</b>			
Resource	700,000	315,000	<b>385,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>259,917,000</b>	<b>94,620,000</b>	<b>165,297,000</b>

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**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
330,753	-80,000	250,753	-	-	-	9,460	-	9,460	176,576	28,118
<i>Of which:</i>										
A Administration										
330,753	-80,000	250,753	-	-	-	9,460	-	9,460	176,576	28,118
<b>Total Spending in DEL</b>										
330,753	-80,000	250,753	-	-	-	9,460	-	9,460	176,576	28,118
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	700	-	700	-	-	-	6,700	1,300
<i>Of which:</i>										
B Administration										
-	-	-	700	-	700	-	-	-	6,700	1,300
<b>Total Spending in AME</b>										
-	-	-	700	-	700	-	-	-	6,700	1,300
<b>Total for Estimate</b>										
330,753	-80,000	250,753	700	-	700	9,460	-	9,460	183,276	29,418
<i>Of which:</i>										
<b>Voted Expenditure</b>										
330,753	-80,000	250,753	700	-	700	9,460	-	9,460	183,276	29,418
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>251,453</b>	<b>183,276</b>	<b>157,323</b>
<b>Net Capital Requirement</b>	<b>9,460</b>	<b>29,418</b>	<b>64</b>
<b>Accruals to cash adjustments</b>	<b>-996</b>	<b>-18,937</b>	<b>-12,336</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,846	-3,627	-187
New provisions and adjustments to previous provisions	-700	-6,700	-1,067
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-450	-450	-450
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-1,000	3,000	-307
Increase (-) / Decrease (+) in creditors	5,000	-11,160	-10,325
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>259,917</b>	<b>193,757</b>	<b>145,051</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	330,753	256,576	209,361
<i>Less:</i>			
Administration DEL Income	-80,000	-80,000	-53,105
<b>Net Administration Costs</b>	<b>250,753</b>	<b>176,576</b>	<b>156,256</b>
Gross Programme Costs	6,700	12,700	7,118
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>6,700</b>	<b>12,700</b>	<b>7,118</b>
<b>Total Net Operating Costs</b>	<b>257,453</b>	<b>189,276</b>	<b>163,374</b>
<i>Of which:</i>			
Resource DEL	250,753	176,576	156,256
Capital DEL	-	-	-
Resource AME	700	6,700	1,067
Capital AME	-	-	-
Non-budget	6,000	6,000	6,051
<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	-6,000	-6,000	-6,051
<b>Total Resource Budget</b>	<b>251,453</b>	<b>183,276</b>	<b>157,323</b>
<i>Of which:</i>			
Resource DEL	250,753	176,576	156,256
Resource AME	700	6,700	1,067
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>251,453</b>	<b>183,276</b>	<b>157,323</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-53,105</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-80,000	-80,000	-53,101
<i>Of which:</i>			
A Administration	-80,000	-80,000	-53,101
Other Income	-	-	-4
<i>Of which:</i>			
A Administration	-	-	-4
Total Administration	-80,000	-80,000	-53,105
<b>Total Voted Resource Income</b>	<b>-80,000</b>	<b>-80,000</b>	<b>-53,105</b>



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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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:

<b>Accounting Officer:</b>	Dax Harkins
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Dax Harkins has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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# Charity Commission

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## Introduction

1. This Estimate provides for the revenue and capital expenditure of the Charity Commission for England and Wales.
2. The Commission is a non-ministerial Government Department, established by law to be the registrar and regulator of charities in England and Wales. The commission maintains an electronic public register of charities, provides guidance and advice to charities, monitors their activities through their accounts and annual returns and seeks to identify and investigate any impropriety that may place charitable assets at risk. These activities aim to give the public confidence in the integrity of charity. Further details about the work of the Commission are on its website [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk).

## Part I

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	31,304,000	-	31,304,000
Capital	3,000,000	-	3,000,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	31,304,000	-	31,304,000
Capital	3,000,000	-	3,000,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	31,987,000		

Amounts required in the year ending 31 March 2024 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.

**Charity Commission** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	31,304,000	14,444,000	<b>16,860,000</b>
Capital	3,000,000	1,398,000	<b>1,602,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>31,987,000</b>	<b>14,208,000</b>	<b>17,779,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
33,604	-2,300	31,304	-	-	-	3,000	-	3,000	32,348	3,107
<i>Of which:</i>										
A Giving the public confidence in the integrity of charity										
33,604	-2,300	31,304	-	-	-	3,000	-	3,000	32,348	3,107
<b>Total Spending in DEL</b>										
33,604	-2,300	31,304	-	-	-	3,000	-	3,000	32,348	3,107
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	200	-
<i>Of which:</i>										
<i>Provisions within AME</i>										
-	-	-	-	-	-	-	-	-	200	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	200	-
<b>Total for Estimate</b>										
33,604	-2,300	31,304	-	-	-	3,000	-	3,000	32,548	3,107
<i>Of which:</i>										
<b>Voted Expenditure</b>										
33,604	-2,300	31,304	-	-	-	3,000	-	3,000	32,548	3,107
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>31,304</b>	<b>32,548</b>	<b>30,450</b>
<b>Net Capital Requirement</b>	<b>3,000</b>	<b>3,107</b>	<b>2,200</b>
<b>Accruals to cash adjustments</b>	<b>-2,317</b>	<b>-4,082</b>	<b>-2,312</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,576	-3,815	-2,245
New provisions and adjustments to previous provisions	-	-200	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-67	-67
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	1,326	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>31,987</b>	<b>31,573</b>	<b>30,338</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	33,604	34,648	32,750
<i>Less:</i>			
Administration DEL Income	-2,300	-2,300	-2,300
<b>Net Administration Costs</b>	<b>31,304</b>	<b>32,348</b>	<b>30,450</b>
Gross Programme Costs	-	200	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>200</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>31,304</b>	<b>32,548</b>	<b>30,450</b>
<i>Of which:</i>			
Resource DEL	31,304	32,348	30,450
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	-	-	-
<b>Total Resource Budget</b>	<b>31,304</b>	<b>32,548</b>	<b>30,450</b>
<i>Of which:</i>			
Resource DEL	31,304	32,348	30,450
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	-	-	-
<b>Total Resource (Estimate)</b>	<b>31,304</b>	<b>32,548</b>	<b>30,450</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-2,300</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-2,300	-2,300	-2,300
<i>Of which:</i>			
A Giving the public confidence in the integrity of charity	-2,300	-2,300	-2,300
Total Administration	-	-	-
<b>Total Voted Resource Income</b>	<b>-2,300</b>	<b>-2,300</b>	<b>-2,300</b>

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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Helen Stephenson

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Competition and Markets Authority

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## Introduction

1. The Competition and Markets Authority (CMA) is an independent consumer protection and competition authority.
2. Its goal is to promote competition for the benefit of consumers, both within and outside the UK and to make markets work well for consumers, businesses and the economy. This is achieved by enforcing competition law, investigating breaches of UK and EU prohibitions against anti-competitive agreements and abuses of dominant positions; investigating mergers; conducting market studies and investigations where there may be competition and consumer issues; bringing criminal proceedings against individuals who commit cartel offences under the Enterprise Act 2002 (EA02); and fostering effective competition in digital markets, while scaling up as a digital markets regulator. It also entails enforcing consumer protection legislation to tackle practices and market conditions that make it difficult for consumers to exercise choice; co-operating with sector regulators and encouraging regulators to use their competition powers; consideration of regulatory references and appeals and carrying out other competition roles. It is also responsible for providing technical advice, reporting and monitoring in relation to the UK internal market and subsidies. This all involves an active communication strategy.
3. This Estimate covers the planned budgetary expenditure and income of the Competition and Markets Authority.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	136,662,000	-	136,662,000
Capital	7,993,000	-	7,993,000
<b>Annually Managed Expenditure</b>			
Resource	15,000,000	-	15,000,000
Capital	1,000,000	-	1,000,000
<b>Total Net Budget</b>			
Resource	151,662,000	-	151,662,000
Capital	8,993,000	-	8,993,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>136,242,000</b>		

Amounts required in the year ending 31 March 2024 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; providing expert, independent, trusted advice and economic analysis to support the four nations to trade effectively within the UK Internal Market; providing advice to public authorities and report on the effective operation of the subsidy control regime; operationalising and preparing for the new regulatory regime to implement and enforce a new pro-competition regime for digital markets; administrative and operational costs, associated depreciation and any other non-cash items falling in DEL. Supporting the Government's Places for Growth programme by increasing presence in Edinburgh, Belfast and Cardiff, and establishing new offices in Manchester and Darlington.

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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	136,662,000	54,011,000	<b>82,651,000</b>
Capital	7,993,000	4,604,000	<b>3,389,000</b>
<b>Annually Managed Expenditure</b>			
Resource	15,000,000	20,250,000	<b>-5,250,000</b>
Capital	1,000,000	-	<b>1,000,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>136,242,000</b>	<b>54,902,000</b>	<b>81,340,000</b>



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
35,655	-3,000	32,655	107,007	-3,000	104,007	7,993	-	7,993	123,582	8,731
<i>Of which:</i>										
A Competition Promotion										
35,655	-3,000	32,655	107,007	-3,000	104,007	7,993	-	7,993	123,582	8,731
<b>Total Spending in DEL</b>										
35,655	-3,000	32,655	107,007	-3,000	104,007	7,993	-	7,993	123,582	8,731
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	15,000	-	15,000	1,000	-	1,000	15,000	1,000
<i>Of which:</i>										
B Competition Promotion										
-	-	-	15,000	-	15,000	1,000	-	1,000	15,000	1,000
<b>Total Spending in AME</b>										
-	-	-	15,000	-	15,000	1,000	-	1,000	15,000	1,000
<b>Total for Estimate</b>										
35,655	-3,000	32,655	122,007	-3,000	119,007	8,993	-	8,993	138,582	9,731
<i>Of which:</i>										
<b>Voted Expenditure</b>										
35,655	-3,000	32,655	122,007	-3,000	119,007	8,993	-	8,993	138,582	9,731
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>151,662</b>	<b>138,582</b>	<b>143,059</b>
<b>Net Capital Requirement</b>	<b>8,993</b>	<b>9,731</b>	<b>2,689</b>
<b>Accruals to cash adjustments</b>	<b>-24,413</b>	<b>-25,308</b>	<b>-50,168</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-14,413	-12,102	-5,168
New provisions and adjustments to previous provisions	-16,000	-16,000	-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	6,000	2,794	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>136,242</b>	<b>123,005</b>	<b>95,580</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	35,655	30,792	20,184
<i>Less:</i>			
Administration DEL Income	-3,000	-3,000	-1,261
<b>Net Administration Costs</b>	<b>32,655</b>	<b>27,792</b>	<b>18,923</b>
Gross Programme Costs	122,007	113,790	124,136
<i>Less:</i>			
Programme DEL Income	-3,000	-3,000	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>119,007</b>	<b>110,790</b>	<b>124,136</b>
<b>Total Net Operating Costs</b>	<b>151,662</b>	<b>138,582</b>	<b>143,059</b>
<i>Of which:</i>			
Resource DEL	136,662	123,582	98,059
Capital DEL	-	-	-
Resource AME	15,000	15,000	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	-	-	-
<b>Total Resource Budget</b>	<b>151,662</b>	<b>138,582</b>	<b>143,059</b>
<i>Of which:</i>			
Resource DEL	136,662	123,582	98,059
Resource AME	15,000	15,000	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	-	-	-
<b>Total Resource (Estimate)</b>	<b>151,662</b>	<b>138,582</b>	<b>143,059</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-1,261</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-3,000	-3,000	-1,261
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-1,261
Total Administration	-3,000	-3,000	-1,261
Programme			
Sales of Goods and Services	-3,000	-3,000	-
<i>Of which:</i>			
A Competition Promotion	-3,000	-3,000	-
Total Programme	-3,000	-3,000	-
<b>Total Voted Resource Income</b>	<b>-6,000</b>	<b>-6,000</b>	<b>-1,261</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sarah Cardell

**Additional Accounting Officer:** Erik Wilson for sections A and B

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

In discharging these responsibilities, particular regard is given to:

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

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

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



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# The Statistics Board

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## Introduction

1. This Estimate provides for the programme costs and other expenditure costs for the Statistics Board known as the UK Statistics Authority.
2. The Authority's objective is to promote and safeguard the production and publication of official statistics that serve the public good.
3. The Authority's main responsibilities include: to promote and safeguard the quality of official statistics with reference to their impartiality, accuracy, relevance and coherence with other official statistics; to monitor the production and publication of official statistics; to conduct a programme of assessment of existing and candidate National Statistics against the Code of Practice for Official Statistics; to confirm or cancel National Statistics designation of these statistics; to oversee the Office for National Statistics (ONS).
4. The main responsibilities of ONS, the Executive Office of the Authority include: collection, collation and dissemination of statistics relating to the United Kingdom's national accounts, balance of payments, retail prices index, financial transactions and measures of output; co-ordination of statistics relating to regional matters and crime statistics; compilation of Labour Market statistics; undertaking of various representational roles in an international context including the coordination, design, collection, preparation, supply and quality management of the UK's European statistics; providing professional leadership for statistics across government; development and maintenance of definitions, methodologies, classifications for official statistics; implementing and issuing information from the decennial census of the population; supplying demographic statistics for national, regional and local planning; conducting social surveys; undertaking data science research and developing measures of national wellbeing.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	348,452,000	-	348,452,000
Capital	23,827,000	-	23,827,000
<b>Annually Managed Expenditure</b>			
Resource	-2,000,000	-	-2,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	346,452,000	-	346,452,000
Capital	23,827,000	-	23,827,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>353,762,000</b>		

Amounts required in the year ending 31 March 2024 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 and commissioning statistical 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; 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 of various roles in an international context.

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 Statistical Research; receipts from EU and other overseas contracts; rental income; recovery of Apprenticeship Levy; the provision of business support services and through the sale of fixed assets.

**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.

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**Part I**


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£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	348,452,000	162,082,000	<b>186,370,000</b>
Capital	23,827,000	14,787,000	<b>9,040,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-2,000,000	3,780,000	<b>-5,780,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>353,762,000</b>	<b>167,713,000</b>	<b>186,049,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	374,552	-26,100	348,452	23,827	-	23,827	363,823	38,208
<i>Of which:</i>										
A Programme Expenditure										
-	-	-	374,552	-26,100	348,452	23,827	-	23,827	363,823	38,208
<b>Total Spending in DEL</b>										
-	-	-	374,552	-26,100	348,452	23,827	-	23,827	363,823	38,208
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-2,000	-	-2,000	-	-	-	8,400	-
<i>Of which:</i>										
B Utilised Provisions										
-	-	-	-2,000	-	-2,000	-	-	-	8,400	-
<b>Total Spending in AME</b>										
-	-	-	-2,000	-	-2,000	-	-	-	8,400	-
<b>Total for Estimate</b>										
-	-	-	372,552	-26,100	346,452	23,827	-	23,827	372,223	38,208
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	372,552	-26,100	346,452	23,827	-	23,827	372,223	38,208
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>346,452</b>	<b>372,223</b>	<b>441,353</b>
<b>Net Capital Requirement</b>	<b>23,827</b>	<b>38,208</b>	<b>25,277</b>
<b>Accruals to cash adjustments</b>	<b>-16,517</b>	<b>-26,747</b>	<b>-3,300</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-18,517	-18,347	-10,835
New provisions and adjustments to previous provisions	2,000	-8,400	7,509
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	-	-	26
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>353,762</b>	<b>383,684</b>	<b>463,330</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	372,552	602,823	906,287
<i>Less:</i>			
Programme DEL Income	-26,100	-230,600	-453,312
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>346,452</b>	<b>372,223</b>	<b>452,975</b>
<b>Total Net Operating Costs</b>	<b>346,452</b>	<b>372,223</b>	<b>452,975</b>
<i>Of which:</i>			
Resource DEL	348,452	363,823	448,862
Capital DEL	-	-	11,622
Resource AME	-2,000	8,400	-7,509
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	-	-	-11,622
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>346,452</b>	<b>372,223</b>	<b>441,353</b>
<i>Of which:</i>			
Resource DEL	348,452	363,823	448,888
Resource AME	-2,000	8,400	-7,535
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>346,452</b>	<b>372,223</b>	<b>441,353</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-26,100</b>	<b>-230,600</b>	<b>-453,189</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-26,100	-230,600	-453,189
<i>Of which:</i>			
A: Programme Expenditure	-26,100	-230,600	-453,189
Total Programme	-26,100	-230,600	-453,189
<b>Total Voted Resource Income</b>	<b>-26,100</b>	<b>-230,600</b>	<b>-453,189</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-123</b>
<i>Of which:</i>			
Programme			
Other Grants	-	-	-123
<i>Of which:</i>			
A: Programme Expenditure	-	-	-123
Total Programme	-	-	-123
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-</b>	<b>-123</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir 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.





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

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## Introduction

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

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	155,778,000	-	155,778,000
Capital	4,200,000	-	4,200,000
<b>Annually Managed Expenditure</b>			
Resource	-18,000	-	-18,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	155,760,000	-	155,760,000
Capital	4,200,000	-	4,200,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>153,879,000</b>		

Amounts required in the year ending 31 March 2024 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, care, and support for children and young people through independent inspection, regulation and reporting. Sharing research findings and good practice through mechanisms including publications, seminars, conferences and collaboration with and support to other regulators.

Governmental emergency responses including (but not limited to) advice and support, and the deployment or secondment of staff to and from Ofsted in support of the response.

This includes related administrative and operational costs, capital expenditure, and associated depreciation and other non-cash costs falling within DEL.

Income arising from:

The registration of childcare providers, inspection for the care and support of children and young people, some maintained schools, independent schools and further education colleges, publicly funded adult education and training and accreditation of online education providers.

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.

**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.

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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	155,778,000	71,002,000	<b>84,776,000</b>
Capital	4,200,000	1,867,000	<b>2,333,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-18,000	-	<b>-18,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>153,879,000</b>	<b>70,535,000</b>	<b>83,344,000</b>

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**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
21,758	-	21,758	196,042	-62,022	134,020	4,200	-	4,200	155,977	6,849
<i>Of which:</i>										
A Administration and Inspection										
21,758	-	21,758	196,042	-62,022	134,020	4,200	-	4,200	155,977	6,849
<b>Total Spending in DEL</b>										
21,758	-	21,758	196,042	-62,022	134,020	4,200	-	4,200	155,977	6,849
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-18	-	-18	-	-	-	88	-
<i>Of which:</i>										
B Activities to Support All Functions										
-	-	-	-18	-	-18	-	-	-	88	-
<b>Total Spending in AME</b>										
-	-	-	-18	-	-18	-	-	-	88	-
<b>Total for Estimate</b>										
21,758	-	21,758	196,024	-62,022	134,002	4,200	-	4,200	156,065	6,849
<i>Of which:</i>										
<b>Voted Expenditure</b>										
21,758	-	21,758	196,024	-62,022	134,002	4,200	-	4,200	156,065	6,849
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>155,760</b>	<b>156,065</b>	<b>126,926</b>
<b>Net Capital Requirement</b>	<b>4,200</b>	<b>6,849</b>	<b>5,012</b>
<b>Accruals to cash adjustments</b>	<b>-6,081</b>	<b>-4,899</b>	<b>-3,423</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,215	-7,160	-3,191
New provisions and adjustments to previous provisions	-	-130	-151
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-63	-128
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	3,179	2,412	-
Use of provisions	18	42	47
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>153,879</b>	<b>158,015</b>	<b>128,515</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	21,758	21,707	15,527
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	<b>21,758</b>	<b>21,707</b>	<b>15,527</b>
Gross Programme Costs	196,024	189,793	142,481
<i>Less:</i>			
Programme DEL Income	-62,022	-55,435	-31,082
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>134,002</b>	<b>134,358</b>	<b>111,399</b>
<b>Total Net Operating Costs</b>	<b>155,760</b>	<b>156,065</b>	<b>126,926</b>
<i>Of which:</i>			
Resource DEL	155,760	155,935	126,775
Capital DEL	-	-	-
Resource AME	-	130	151
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>155,760</b>	<b>156,065</b>	<b>126,926</b>
<i>Of which:</i>			
Resource DEL	155,778	155,977	126,822
Resource AME	-18	88	104
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>155,760</b>	<b>156,065</b>	<b>126,926</b>

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


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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-62,022</b>	<b>-55,435</b>	<b>-31,082</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-62,022	-55,435	-31,048
<i>Of which:</i>			
A Administration and Inspection	-62,022	-55,435	-31,048
Other Income	-	-	-34
<i>Of which:</i>			
A Administration and Inspection	-	-	-34
Total Programme	<u>-62,022</u>	<u>-55,435</u>	<u>-31,082</u>
 <b>Total Voted Resource Income</b>	 <b><u>-62,022</u></b>	 <b><u>-55,435</u></b>	 <b><u>-31,082</u></b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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.



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# Office of Qualifications and Examinations Regulation

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## Introduction

1. The Office of Qualifications and Examinations Regulation (Ofqual) is the independent qualifications regulator for England. Each year we undertake a range of activities targeted to the greatest risks to our statutory objectives, with a particular focus on threats to the standards of qualifications and their validity, and impacts on public confidence.
2. In 2023/24, our priorities will be:
  - Quality and fairness for students and apprentices. Ofqual will focus regulatory activity, research and engagement on ensuring that qualifications and assessments are good quality, as fair as they can be and that they meet the needs of employers and other users of qualifications.
  - Clarity, effectiveness, and efficiency in the qualifications market. The qualifications market needs to work well for those that purchase, take and use qualifications and assessments. It should have the right breadth of high-quality qualifications to meet employer needs and to allow students to select the right mix of qualifications to meet their needs.
  - Shaping the future of assessment and qualifications. Ofqual has a key role to play in leading, influencing and enabling innovation and transformation in assessment and qualifications. New approaches to assessment, including the use of technology, have the potential to improve quality and fairness for students and apprentices and to strengthen the resilience of how qualifications and assessments are delivered.
  - Developing Ofqual as an effective, expert, and inclusive regulator. Underpinning all of Ofqual's work to regulate on behalf of students and apprentices are our people, the data we collect and analyse and the technology and systems we use. We will continue to develop those, so that we strengthen our expertise and so that we are effective and proportionate in our regulation.
3. We will conduct relevant investigation, research and analysis, and undertake engagement and consultation with stakeholders as necessary to enable us to provide assurance that regulated qualifications support good educational and training outcomes.
4. As part of its statutory enforcement powers, Ofqual can impose both monetary penalties and cost recovery orders where we believe that a breach of our General Conditions of Recognition or other regulations have been breached by a recognised awarding organisation. The decision to impose a monetary penalty is taken only where a breach is of a level of severity to warrant this action.
5. Ofqual can provide data capture and analysis to other government departments and our regulatory counterparts, for which the direct cost of provision is recovered. Income may also be recovered from the disposal of computer hardware as a result of continuing IT transformation. Ofqual encourages secondment opportunities as part of staff development, for which costs are recovered from the host department. Ofqual may also recover costs for building related expenditure.
6. More details on our strategic priorities and corporate objectives can be found in our Corporate Plan.
7. This Estimate covers the income and expenditure of Ofqual and associated depreciation and non-cash items falling into our Departmental Expenditure Limit and Annually Managed Expenditure.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	29,822,000	-	29,822,000
Capital	637,000	-	637,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	29,822,000	-	29,822,000
Capital	637,000	-	637,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>29,751,000</b>		

Amounts required in the year ending 31 March 2024 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.

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**Part I**


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£

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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	29,822,000	12,682,000	<b>17,140,000</b>
Capital	637,000	318,000	<b>319,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>			
	-	-	-
<b>Net cash requirement</b>	<b>29,751,000</b>	<b>12,722,000</b>	<b>17,029,000</b>

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**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
15,462	-55	15,407	14,415	-	14,415	637	-	637	28,432	742
<i>Of which:</i>										
A Regulation of qualifications and statutory assessments										
15,462	-55	15,407	14,415	-	14,415	637	-	637	28,432	742
<b>Total Spending in DEL</b>										
15,462	-55	15,407	14,415	-	14,415	637	-	637	28,432	742
<b>Total for Estimate</b>										
15,462	-55	15,407	14,415	-	14,415	637	-	637	28,432	742
<i>Of which:</i>										
<b>Voted Expenditure</b>										
15,462	-55	15,407	14,415	-	14,415	637	-	637	28,432	742
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>29,822</b>	<b>28,432</b>	<b>24,771</b>
<b>Net Capital Requirement</b>	<b>637</b>	<b>742</b>	<b>398</b>
<b>Accruals to cash adjustments</b>	<b>-708</b>	<b>-692</b>	<b>-370</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-623	-642	-298
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-85	-50	-72
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>29,751</b>	<b>28,482</b>	<b>24,799</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	15,462	16,115	15,343
<i>Less:</i>			
Administration DEL Income	-55	-89	-173
<b>Net Administration Costs</b>	<b>15,407</b>	<b>16,026</b>	<b>15,170</b>
Gross Programme Costs	14,415	12,406	9,601
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>14,415</b>	<b>12,406</b>	<b>9,601</b>
<b>Total Net Operating Costs</b>	<b>29,822</b>	<b>28,432</b>	<b>24,771</b>
<i>Of which:</i>			
Resource DEL	29,822	28,432	24,771
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>29,822</b>	<b>28,432</b>	<b>24,771</b>
<i>Of which:</i>			
Resource DEL	29,822	28,432	24,771
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>29,822</b>	<b>28,432</b>	<b>24,771</b>

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


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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-55</b>	<b>-89</b>	<b>-173</b>
<i>Of which:</i>			
Administration			
Other Income	-55	-89	-164
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-55	-89	-164
Taxation	-	-	-9
<i>Of which:</i>			
A Regulation of qualifications and statutory assessments	-	-	-9
Total Administration	-55	-89	-173
<b>Total Voted Resource Income</b>	<b>-55</b>	<b>-89</b>	<b>-173</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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.



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# Food Standards Agency

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## Introduction

1 This Estimate provides for expenditure by the Food Standards Agency (FSA) established under the Food Standards Act 1999. The FSA is the national authority responsible for protecting public health and consumers' other interests in relation to food. The FSA set the regulations that food and feed businesses are obliged to follow, and works with businesses and local authorities across England, Wales and Northern Ireland to make sure those regulations are enforced. The Agency's mission is 'food we can trust' and our vision is to make sure that:

- Food is safe;
- Food is what it says it is; and
- food is healthier and more sustainable.

2 Now that the UK is outside of the European Union (EU), the FSA has taken on new responsibilities for food safety, that were previously performed by the European Food Safety Agency. These responsibilities are critical to ensure the ongoing safety and authenticity of our food. We will remain committed to ensuring that consumers have 'food you can trust' that 'food is safe' and 'food is what it says it is'. We will also build on our core activity to play our role in supporting the Government's wider aims to make sure that 'food is healthier and more sustainable'. At all times we will prioritise work on the protection of public health and consumers others interests in relation to food.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	115,569,000	-	115,569,000
Capital	14,130,000	-	14,130,000
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	-	9,603,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	125,172,000	-	125,172,000
Capital	14,130,000	-	14,130,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>124,347,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Food Standards Agency on:

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

Delivering the FSA's statutory purpose of protecting public health and consumers wider interests in relation to food. The five-year strategy, published in April 2022, said that the FSA would continue to work to ensure that consumers have food you can trust. By this we mean a food system in which food is safe, food is what it says it is and food is healthier and more sustainable. All of the FSA's work contributes to this strategic mission and vision, and to deliver the above FSA will pursue activities incurring costs associated with: managing research and evidence gathering, food incidents, investigations, prosecutions, combating food fraud and crime, deploying the risk analysis process for food and animal feed safety issues, product authorisations, policy development, enforcement and management of regulated products; inspections, meat hygiene and official controls; controls on primary production; animal health and welfare monitoring, surveillance and enforcement; supporting local authorities and port health authorities to deliver food and/or feed law official controls; support to public analyst laboratories; regulatory reform, developing new regulatory frameworks and reviewing retained European Union (EU) law; international and border activity on official controls; support for trade negotiations, market access and related activities with EU and non-EU countries; engaging internationally to influence key priorities; Windsor Framework activity on food safety and standards; collaboration with or on behalf of UK, international public bodies; Government's wider aims to ensure that food is healthier and more sustainable including working with devolved governments; digital and data services for food businesses, local authorities and consumers; information and communication services to food businesses and consumers; FSA's annual report on food standards; advice and education, marketing and publications; accrediting third party auditors; staff and overhead costs; debt recovery, payments of penalties and interest, funding for depreciation, audit fees and other non-cash items.

## Part I

### Income arising from:

Meat official controls and other official activities, including enforcement and export related activities; wine standards and other food-related activities concerning international market access; 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, and recharge of expenditure relating to work done in collaboration with or on behalf of UK, EU and Non-EU countries public bodies; assessments/consultations on radioactive discharges; staff loans and secondments; sub-letting of accommodation and associated services; disposal of fixed assets; and income arising from capital grants in kind.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Creation, adjustment and utilisation of provisions relating to pensions, early exits and retirements, bad debts, onerous leases, personal injury and legal claims; revaluations and write off of bad debts; and other non-cash items.

**Food Standards Agency** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	115,569,000	52,494,000	<b>63,075,000</b>
Capital	14,130,000	6,035,000	<b>8,095,000</b>
<b>Annually Managed Expenditure</b>			
Resource	9,603,000	4,321,000	<b>5,282,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>124,347,000</b>	<b>56,381,000</b>	<b>67,966,000</b>



**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
154,212	-38,643	115,569	-	-	-	14,430	-300	14,130	116,904	11,457
<i>Of which:</i>										
A Food Standards Agency Westminster (DEL)										
154,212	-38,643	115,569	-	-	-	14,430	-300	14,130	116,904	11,457
<b>Total Spending in DEL</b>										
154,212	-38,643	115,569	-	-	-	14,430	-300	14,130	116,904	11,457
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<i>Of which:</i>										
B Food Standards Agency Westminster (AME)										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total Spending in AME</b>										
-	-	-	9,603	-	9,603	-	-	-	9,603	-
<b>Total for Estimate</b>										
154,212	-38,643	115,569	9,603	-	9,603	14,430	-300	14,130	126,507	11,457
<i>Of which:</i>										
<b>Voted Expenditure</b>										
154,212	-38,643	115,569	9,603	-	9,603	14,430	-300	14,130	126,507	11,457
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>125,172</b>	<b>126,507</b>	<b>105,927</b>
<b>Net Capital Requirement</b>	<b>14,130</b>	<b>11,457</b>	<b>10,401</b>
<b>Accruals to cash adjustments</b>	<b>-14,955</b>	<b>-11,627</b>	<b>-3,421</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-5,279	-4,958	-2,362
New provisions and adjustments to previous provisions	-10,957	-11,603	-4,144
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-73	-66	-72
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1,512
Increase (-) / Decrease (+) in creditors	-	3,000	3,008
Use of provisions	1,354	2,000	1,661
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>124,347</b>	<b>126,337</b>	<b>112,907</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	152,858	151,904	136,208
<i>Less:</i>			
Administration DEL Income	-38,643	-37,000	-34,425
<b>Net Administration Costs</b>	<b>114,215</b>	<b>114,904</b>	<b>101,783</b>
Gross Programme Costs	18,857	19,203	11,925
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>18,857</b>	<b>19,203</b>	<b>11,925</b>
<b>Total Net Operating Costs</b>	<b>133,072</b>	<b>134,107</b>	<b>113,708</b>
<i>Of which:</i>			
Resource DEL	114,215	114,904	101,783
Capital DEL	7,900	7,600	7,781
Resource AME	10,957	11,603	4,144
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	-7,900	-7,600	-7,781
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>125,172</b>	<b>126,507</b>	<b>105,927</b>
<i>Of which:</i>			
Resource DEL	115,569	116,904	103,444
Resource AME	9,603	9,603	2,483
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>125,172</b>	<b>126,507</b>	<b>105,927</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-38,643</b>	<b>-37,000</b>	<b>-34,425</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-38,643	-37,000	-34,253
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-38,643	-37,000	-34,253
Other Income	-	-	-172
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-	-	-172
Total Administration	-38,643	-37,000	-34,425
<b>Total Voted Resource Income</b>	<b>-38,643</b>	<b>-37,000</b>	<b>-34,425</b>
<b>Voted Capital DEL</b>	<b>-300</b>	<b>-300</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-300	-300	-
<i>Of which:</i>			
A Food Standards Agency Westminster (DEL)	-300	-300	-
Total Programme	-300	-300	-
<b>Total Voted Capital Income</b>	<b>-300</b>	<b>-300</b>	<b>-</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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



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# The National Archives

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## Introduction

1. This Estimate covers the administration of the public record system of the United Kingdom under the Public Records Acts of 1958 and 1967 and the promotion of the highest standards of care and public access for the archives of historical value outside the public records.
2. The Estimate also provides for the administrative costs of leading on UK information management and re-use policy, spreading best practise, setting standards and ensuring compliance across the public sector and managing Crown and Parliamentary copyright as well as delivering cost effective publishing services and advice across government.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	46,822,000	-	46,822,000
Capital	4,300,000	-	4,300,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	46,822,000	-	46,822,000
Capital	4,300,000	-	4,300,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>43,801,000</b>		

Amounts required in the year ending 31 March 2024 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 King's Printer for Scotland; income from contractual arrangements for official publishing and partnerships to make historical records electronically accessible; sales and recovery of costs for goods/services provided to other government departments; public bodies and the general public; and donations from the public in support of the work of The National Archives.

**The National Archives** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	46,822,000	21,035,000	<b>25,787,000</b>
Capital	4,300,000	2,592,000	<b>1,708,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>43,801,000</b>	<b>20,446,000</b>	<b>23,355,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
10,786	-	10,786	49,936	-13,900	36,036	4,300	-	4,300	46,909	5,860
<i>Of which:</i>										
A The National Archives (DEL)										
10,786	-	10,786	49,936	-13,900	36,036	4,300	-	4,300	46,909	5,860
<b>Total Spending in DEL</b>										
10,786	-	10,786	49,936	-13,900	36,036	4,300	-	4,300	46,909	5,860
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	-	-	-	-	-	-	3	-
<i>Of which:</i>										
The National Archives (AME)										
-	-	-	-	-	-	-	-	-	3	-
<b>Total Spending in AME</b>										
-	-	-	-	-	-	-	-	-	3	-
<b>Total for Estimate</b>										
10,786	-	10,786	49,936	-13,900	36,036	4,300	-	4,300	46,912	5,860
<i>Of which:</i>										
<b>Voted Expenditure</b>										
10,786	-	10,786	49,936	-13,900	36,036	4,300	-	4,300	46,912	5,860
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>46,822</b>	<b>46,912</b>	<b>39,197</b>
<b>Net Capital Requirement</b>	<b>4,300</b>	<b>5,860</b>	<b>6,383</b>
<b>Accruals to cash adjustments</b>	<b>-7,321</b>	<b>-7,161</b>	<b>-6,204</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-7,799	-7,622	-6,271
New provisions and adjustments to previous provisions	-	-	141
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-77
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	478	461	-
Use of provisions	-	-	3
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>43,801</b>	<b>45,611</b>	<b>39,376</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	10,786	12,683	10,337
<i>Less:</i>			
Administration DEL Income	-	-	-79
<b>Net Administration Costs</b>	<b>10,786</b>	<b>12,683</b>	<b>10,258</b>
Gross Programme Costs	49,936	48,136	42,439
<i>Less:</i>			
Programme DEL Income	-13,900	-13,907	-13,499
Programme AME Income	-	-	-
Non-budget income	-	-	-900
<b>Net Programme Costs</b>	<b>36,036</b>	<b>34,229</b>	<b>28,040</b>
<b>Total Net Operating Costs</b>	<b>46,822</b>	<b>46,912</b>	<b>38,298</b>
<i>Of which:</i>			
Resource DEL	46,822	46,909	39,337
Capital DEL	-	-	-
Resource AME	-	3	-139
Capital AME	-	-	-
Non-budget	-	-	-900
<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	-	-	900
Other adjustments	-	-	-1
<b>Total Resource Budget</b>	<b>46,822</b>	<b>46,912</b>	<b>39,197</b>
<i>Of which:</i>			
Resource DEL	46,822	46,909	39,339
Resource AME	-	3	-142
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>46,822</b>	<b>46,912</b>	<b>39,197</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-13,900</b>	<b>-13,907</b>	<b>-13,578</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-13
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-13
Other Income	-	-	-66
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-66
Total Administration	-	-	-79
Programme			
Donations	-	-100	-
<i>Of which:</i>			
A The National Archives (DEL)	-	-100	-
Sales of Goods and Services	-13,900	-13,807	-8,795
<i>Of which:</i>			
A The National Archives (DEL)	-13,900	-13,807	-8,795
Other Grants	-	-	-671
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-671
Other Income	-	-	-68
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-68
Taxation	-	-	-3,965
<i>Of which:</i>			
A The National Archives (DEL)	-	-	-3,965
Total Programme	-13,900	-13,907	-13,499
<b>Total Voted Resource Income</b>	<b>-13,900</b>	<b>-13,907</b>	<b>-13,578</b>

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

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

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-	-	-900	-900
<b>Total</b>	-	-	-	-	-900	-900

#### Detailed description of CFER sources

£'000

	2023-24 Plans		2022-23 Provisions		2021-22 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
Income from the 1921 Census	-	-	-	-	-900	-900
<b>Total</b>	-	-	-	-	-900	-900

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeff James

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

In discharging these responsibilities, particular regard is given to:

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

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





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# United Kingdom Supreme Court

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## Introduction

- 1 The United Kingdom Supreme Court was established as a non-Ministerial department on 1 October 2009.
- 2 This Estimate provides for the cost of administering the United Kingdom Supreme Court, including salaries of staff, provision and maintenance of Court and office accommodation and general administrative and programme expenditure.
- 3 The Estimate also provides for the provision of appropriate support to the Judicial Committee of the Privy Council.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	4,773,000	3,000,000	7,773,000
Capital	3,254,000	-	3,254,000
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	-	1,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,773,000	3,000,000	8,773,000
Capital	3,254,000	-	3,254,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	6,577,000		

Amounts required in the year ending 31 March 2024 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). Education and Outreach activities of the UKSC, JCPC and the United Kingdom's legal and constitutional system, costs associated with Wider Market Initiatives, cost of running selection commissions for the appointment of the Justices and maintenance of links with apex courts in other countries. The modernisation of the UKSC and JCPC systems and processes to improve court users' experience, increase transparency and public trust and bolster the UKSC's reputation as a world leading Court.

Income arising from:

Court fees and receipts, contributions from the devolved government and court services in England and Wales, Scotland, and Northern Ireland, to contribute to the cost of the administration of justice in the UK Supreme Court and Judicial Committee of the Privy Council, receipts of VAT refunds on contracted out services and receipts from Wider Market Initiatives, recovery of staff costs for staff on loan or seconded to outside bodies, payments for information and publications, postal and bank charge recoveries, receipts from shop sales, and any other miscellaneous income.

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

Diminution in value of assets.

**United Kingdom Supreme Court** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	4,773,000	2,152,000	<b>2,621,000</b>
Capital	3,254,000	1,317,000	<b>1,937,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000,000	450,000	<b>550,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>6,577,000</b>	<b>2,817,000</b>	<b>3,760,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
1,175	-60	1,115	11,625	-7,967	3,658	3,254	-	3,254	4,783	704
<i>Of which:</i>										
A United Kingdom Supreme Court										
1,175	-60	1,115	11,625	-7,967	3,658	3,254	-	3,254	4,783	704
<b>Non-voted expenditure</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<i>Of which:</i>										
B UK Supreme Court Non-Voted										
-	-	-	3,000	-	3,000	-	-	-	3,000	-
<b>Total Spending in DEL</b>										
1,175	-60	1,115	14,625	-7,967	6,658	3,254	-	3,254	7,783	704
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<i>Of which:</i>										
C United Kingdom Supreme Court										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total Spending in AME</b>										
-	-	-	1,000	-	1,000	-	-	-	1,000	-
<b>Total for Estimate</b>										
1,175	-60	1,115	15,625	-7,967	7,658	3,254	-	3,254	8,783	704
<i>Of which:</i>										
<b>Voted Expenditure</b>										
1,175	-60	1,115	12,625	-7,967	4,658	3,254	-	3,254	5,783	704
<b>Non Voted Expenditure</b>										
-	-	-	3,000	-	3,000	-	-	-	3,000	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>8,773</b>	<b>8,783</b>	<b>6,218</b>
<b>Net Capital Requirement</b>	<b>3,254</b>	<b>704</b>	<b>460</b>
<b>Accruals to cash adjustments</b>	<b>-2,450</b>	<b>-2,450</b>	<b>-1,228</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,450	-2,450	-1,156
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-72
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-3,000</b>	<b>-3,000</b>	<b>-3,076</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-3,000	-3,076
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>6,577</b>	<b>4,037</b>	<b>2,374</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	1,175	1,166	799
<i>Less:</i>			
Administration DEL Income	-60	-60	-87
<b>Net Administration Costs</b>	<b>1,115</b>	<b>1,106</b>	<b>712</b>
Gross Programme Costs	15,625	15,351	13,039
<i>Less:</i>			
Programme DEL Income	-7,967	-7,674	-7,533
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>7,658</b>	<b>7,677</b>	<b>5,506</b>
<b>Total Net Operating Costs</b>	<b>8,773</b>	<b>8,783</b>	<b>6,218</b>
<i>Of which:</i>			
Resource DEL	7,773	7,783	6,218
Capital DEL	-	-	-
Resource AME	1,000	1,000	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>8,773</b>	<b>8,783</b>	<b>6,218</b>
<i>Of which:</i>			
Resource DEL	7,773	7,783	6,218
Resource AME	1,000	1,000	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>8,773</b>	<b>8,783</b>	<b>6,218</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-8,027</b>	<b>-7,734</b>	<b>-7,620</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-60	-60	-87
<i>Of which:</i>			
A United Kingdom Supreme Court	-60	-60	-87
Total Administration	-60	-60	-87
Programme			
Sales of Goods and Services	-7,967	-7,674	-7,533
<i>Of which:</i>			
A United Kingdom Supreme Court	-7,967	-7,674	-7,533
Total Programme	-7,967	-7,674	-7,533
<b>Total Voted Resource Income</b>	<b>-8,027</b>	<b>-7,734</b>	<b>-7,620</b>



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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

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

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



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# Government Actuary's Department

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## Introduction

1. This Estimate covers the running costs of the department of the Government Actuary. The department's main areas of activity are to provide actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	235,000	-	235,000
Capital	9,850,000	-	9,850,000
<b>Annually Managed Expenditure</b>			
Resource	30,000	-	30,000
Capital	370,000	-	370,000
<b>Total Net Budget</b>			
Resource	265,000	-	265,000
Capital	10,220,000	-	10,220,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>8,503,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Government Actuary's Department on:

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

Administration costs incurred in providing actuarial and specialist analysis, advice and assurance to Government and other clients, principally in the public sector, and associated non-cash items.

Income arising from:

Receipts for providing actuarial and specialist analysis, advice and assurance in a range of areas, including employer-sponsored pension arrangements and other employee benefits, social insurance, health care financing arrangements, risk management and strategic investment, asset/liability considerations, pension and insurance regulation etc. as well as accommodation and facilities management services.

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

The setting up and use of provisions and other associated non-cash items.

**Government Actuary's Department** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	235,000	105,000	130,000
Capital	9,850,000	158,000	9,692,000
<b>Annually Managed Expenditure</b>			
Resource	30,000	45,000	-15,000
Capital	370,000	-	370,000
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>8,503,000</b>	<b>36,000</b>	<b>8,467,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
26,249	-26,014	235	-	-	-	9,850	-	9,850	187	350
<i>Of which:</i>										
A Administration										
26,229	-26,014	215	-	-	-	9,850	-	9,850	167	350
B Use of Provisions (DEL)										
20	-	20	-	-	-	-	-	-	20	-
<b>Total Spending in DEL</b>										
26,249	-26,014	235	-	-	-	9,850	-	9,850	187	350
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	30	-	30	370	-	370	100	10
<i>Of which:</i>										
C Provisions (AME)										
-	-	-	30	-	30	370	-	370	100	10
<b>Total Spending in AME</b>										
-	-	-	30	-	30	370	-	370	100	10
<b>Total for Estimate</b>										
26,249	-26,014	235	30	-	30	10,220	-	10,220	287	360
<i>Of which:</i>										
<b>Voted Expenditure</b>										
26,249	-26,014	235	30	-	30	10,220	-	10,220	287	360
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>265</b>	<b>287</b>	<b>-1,022</b>
<b>Net Capital Requirement</b>	<b>10,220</b>	<b>360</b>	<b>77</b>
<b>Accruals to cash adjustments</b>	<b>-1,982</b>	<b>-568</b>	<b>-510</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,515	-1,407	-375
New provisions and adjustments to previous provisions	-420	-130	-89
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-67	-67	-64
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	1,016	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	20	20	18
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>8,503</b>	<b>79</b>	<b>-1,455</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	26,229	28,277	24,580
<i>Less:</i>			
Administration DEL Income	-26,014	-28,110	-25,691
<b>Net Administration Costs</b>	<b>215</b>	<b>167</b>	<b>-1,111</b>
Gross Programme Costs	50	120	89
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>50</b>	<b>120</b>	<b>89</b>
<b>Total Net Operating Costs</b>	<b>265</b>	<b>287</b>	<b>-1,022</b>
<i>Of which:</i>			
Resource DEL	215	167	-1,111
Capital DEL	-	-	-
Resource AME	50	120	89
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>265</b>	<b>287</b>	<b>-1,022</b>
<i>Of which:</i>			
Resource DEL	235	187	-1,093
Resource AME	30	100	71
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>265</b>	<b>287</b>	<b>-1,022</b>



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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-26,014</b>	<b>-28,110</b>	<b>-25,691</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-26,014	-28,110	-25,691
<i>Of which:</i>			
A: Administration	-26,014	-28,110	-25,691
Total Administration	-26,014	-28,110	-25,691
<b>Total Voted Resource Income</b>	<b>-26,014</b>	<b>-28,110</b>	<b>-25,691</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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 (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

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

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# Office of Gas and Electricity Markets

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## Introduction

1. This Estimate covers the resource, capital and cash expenditure of the Office of Gas and Electricity Markets.
2. Created under provisions of the Utilities Act 2000, the Gas and Electricity Markets Authority (the ‘Authority’), consists of non-executive and executive members and a non-executive chair, and operates through the Office of Gas and Electricity Markets (‘Ofgem’), which is a non-ministerial government department.
3. Our principal objective is to protect consumers’ interests now and in the future by working to deliver a greener, fairer energy system. In 2023-24, we propose to further this objective by:
  - using our Consumer Interests Framework, to keep consumer priorities at the heart of our decision-making
  - focusing our resources on our short, and longer-term strategic priorities
  - delivering our core regulatory activities, and
  - administering environmental and social schemes for government.
4. We will also continue to deploy our resources to our investment and enabling activities, that make us a more efficient and effective regulator.
5. As mentioned above, Ofgem has identified six strategic priorities for our regulatory work – three short-term and three longer-term. These are as follows.
6. **Our short-term priorities**
  - Ensuring prices are fair
  - Creating resilience across the energy sector
  - Monitoring and enforcing quality and standards
7. **Our longer-term priorities**
  - Facilitating infrastructure investment
  - Developing and delivering market reforms
  - Reforming governance arrangements
8. Within the six strategic priorities, we will deliver twenty priority projects and programmes that (short-term) address current market conditions, and (longer-term) will enable a low-cost transition to a net zero energy system. We will continue to review these priorities, projects and programmes, to see if revisions are necessary.
9. Our expenditure is funded mainly by: i. income generated from the industry that we regulate in the form of licence fees ii. other government departments, for specific programmes iii. the work that we perform on administering various social and environmental schemes iv. recharges, in respect of our offshore transmission tender regime.
10. Monies collected on behalf of the Secretary of State, either on behalf of consumer advocacy functions, metrology functions, or in respect of the Secretary of State's own costs are shown as payments to the Department for Energy Security and Net Zero (‘DESNZ’).

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	24,123,000	-	24,123,000
Capital	2,500,000	-	2,500,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	24,123,000	-	24,123,000
Capital	2,500,000	-	2,500,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>41,857,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Office of Gas and Electricity Markets on:

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

Administrative and operational costs; development and administration of licensed regimes and industry processes; payments to other government departments; co-operation with international regulators; services to other government and energy related organisations; administration and payments made under the Green Gas Support Scheme; 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. Notional expenditure relating to the Supplier of Last Resort (SoLR) levy.

Income arising from:

Gas and electricity licence fees; receipts in respect of the administration of the Offshore Tender regime; income from fees and charges levied under the Gas Act 1986 and the Electricity Act 1989, as amended by the Utilities Act 2000; income from fees and charges levied under the Green Gas Support Scheme; bank interest, receipts in respect of letting, disposal, vacation or occupation of accommodation; income from services to other government and energy related organisations; bank interest and other cost recovery receipts. Notional income relating to the Supplier of Last Resort (SoLR) levy.

**Office of Gas and Electricity Markets** will account for this Estimate.

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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	24,123,000	2,284,000	<b>21,839,000</b>
Capital	2,500,000	3,434,000	<b>-934,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>41,857,000</b>	<b>22,272,000</b>	<b>19,585,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
172,928	-163,821	9,107	20,190	-5,174	15,016	2,500	-	2,500	6,949	5,130
<i>Of which:</i>										
A Gas and Electricity Markets Authority: Administration										
114,953	-110,348	4,605	-	-	-	2,500	-	2,500	44,974	3,830
B Ofgem Delivery & Schemes: Administration										
54,723	-50,221	4,502	-	-	-	-	-	-	2,603	-
C Ofgem Green Gas: Administration										
3,252	-3,252	-	20,190	-5,174	15,016	-	-	-	-40,628	1,300
<b>Total Spending in DEL</b>										
172,928	-163,821	9,107	20,190	-5,174	15,016	2,500	-	2,500	6,949	5,130
<b>Total for Estimate</b>										
172,928	-163,821	9,107	20,190	-5,174	15,016	2,500	-	2,500	6,949	5,130
<i>Of which:</i>										
<b>Voted Expenditure</b>										
172,928	-163,821	9,107	20,190	-5,174	15,016	2,500	-	2,500	6,949	5,130
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>24,123</b>	<b>6,949</b>	<b>87,060</b>
<b>Net Capital Requirement</b>	<b>2,500</b>	<b>5,130</b>	<b>-2,199</b>
<b>Accruals to cash adjustments</b>	<b>15,234</b>	<b>37,415</b>	<b>-76,463</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-9,300	-7,111	-1,900
New provisions and adjustments to previous provisions	-	-42,500	-74,455
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-105	-107	-108
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	11,848	61,660	-
Increase (-) / Decrease (+) in creditors	7,993	13,473	-
Use of provisions	4,798	12,000	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>41,857</b>	<b>49,494</b>	<b>8,398</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	172,928	222,244	211,433
<i>Less:</i>			
Administration DEL Income	-163,821	-174,667	-124,373
<b>Net Administration Costs</b>	<b>9,107</b>	<b>47,577</b>	<b>87,060</b>
Gross Programme Costs	20,190	103,207	404,765
<i>Less:</i>			
Programme DEL Income	-5,174	-143,835	-404,765
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>15,016</b>	<b>-40,628</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>24,123</b>	<b>6,949</b>	<b>87,060</b>
<i>Of which:</i>			
Resource DEL	24,123	6,949	87,060
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>24,123</b>	<b>6,949</b>	<b>87,060</b>
<i>Of which:</i>			
Resource DEL	24,123	6,949	87,060
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>24,123</b>	<b>6,949</b>	<b>87,060</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-168,995</b>	<b>-318,502</b>	<b>-529,138</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-66,290	-61,605	-428
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-16,710	-16,813	-40
B Ofgem Delivery & Schemes: Administration	-49,580	-44,792	-388
Other Income	-	-	-26,463
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-	-2,773
B Ofgem Delivery & Schemes: Administration	-	-	-23,690
Taxation	-97,531	-113,062	-97,482
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-93,638	-106,666	-97,482
B Ofgem Delivery & Schemes: Administration	-641	-1,200	-
C Ofgem Green Gas: Administration	-3,252	-5,196	-
Total Administration	-163,821	-174,667	-124,373
Programme			
Taxation	-5,174	-143,835	-404,765
<i>Of which:</i>			
A Gas and Electricity Markets Authority: Administration	-	-94,031	-404,765
C Ofgem Green Gas: Administration	-5,174	-49,804	-
Total Programme	-5,174	-143,835	-404,765
<b>Total Voted Resource Income</b>	<b>-168,995</b>	<b>-318,502</b>	<b>-529,138</b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-7,676</b>	<b>-</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-7,676	-
<i>Of which:</i>			
B Ofgem Delivery & Schemes: Administration	-	-7,676	-
Total Programme	-	-7,676	-
<b>Total Voted Capital Income</b>	<b>-</b>	<b>-7,676</b>	<b>-</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.



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# Office of Rail and Road

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## Introduction

1. This Estimate provides for expenditure for the Office of Rail and Road (ORR).
2. ORR, as the combined economic and safety regulator, is responsible for railway health and safety matters and the regulation of access to railways and promotion of competition in the provision of rail services. It is also responsible for promoting efficiency and economy for those providing railway services and protecting the interests of railway service users.
3. ORR is responsible for monitoring National Highways' management and operation of the strategic road network.
4. ORR acts as the appeal body, controls the network statement, monitors the competitive situation of rail services, and oversees the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland.
5. ORR is the sponsor of the Rail Ombudsman.
6. Further details of expenditure contained in this Estimate can be found in ORR's Annual Report and Accounts 2022-23.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	720,000	-	720,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,000	-	1,000
Capital	720,000	-	720,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,000,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Office of Rail and Road on:

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

Administration of ORR, its support establishments, all associates of non-cash items and all activities as the combined economic and safety regulator including health and safety matters, the regulation of access to railways, the regulation of HSI stations, the promotion of rail services, efficiencies and economy for those providing railway services, protecting the interests of railway services and railway users, payment of the apprenticeship levy, sponsorship of the Rail Ombudsman and providing advice on the future funding framework for Transport for London.

All activities as highways monitor with responsibility for monitoring and enforcing the performance and efficiency of National Highways' delivery of the government's roads investment strategy and its management and operation of the strategic road network. Support for activities as highways monitor.

Acting as the appeal body, controlling the network statement, monitoring the competitive situation of rail services, and overseeing the efficient management and fair and non-discriminatory use of rail infrastructure for Northern Ireland and for the infrastructure manager of Core Valley's Lines.

Income arising from:

Regulatory licences, concession agreements, levies, subscription fees, charges for courses and officers loaned to other organisations, income from High Speed 1 Limited; Channel Tunnel Intergovernmental Commission; Channel Tunnel Authority; NIR Networks Limited, Amey Keolis Infrastructure/Selwaith Amey Keolis Limited, Transport for Wales, and government grants.

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## Part I

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Income from recovery actions in connection with the successful legal cases. Charges for rental, administrative and other services, and other activities to other government departments, executive and non-executive non-departmental public bodies. Overhead recharges. Grant funding from the Department for Transport in respect of the monitoring and enforcing the performance of National Highways including its delivery of the government's road investment strategy and its management and operation of the strategic road network, and for providing advice on the future funding framework for Transport for London.

**Office of Rail and Road** will account for this Estimate.

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
			£
<b>Departmental Expenditure Limit</b>			
Resource	1,000	1,000	-
Capital	720,000	324,000	<b>396,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,000,000</b>	<b>900,000</b>	<b>1,100,000</b>



## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
41,700	-41,699	1	-	-	-	720	-	720	4	720
<i>Of which:</i>										
A Economic regulation, admin, associated capital and other expenditure										
19,575	-19,574	1	-	-	-	720	-	720	2	720
B Safety Regulation, admin and other expenditure										
18,670	-18,670	-	-	-	-	-	-	-	1	-
C Other Regulation, admin and other expenditure										
3,455	-3,455	-	-	-	-	-	-	-	1	-
<b>Total Spending in DEL</b>										
41,700	-41,699	1	-	-	-	720	-	720	4	720
<b>Total for Estimate</b>										
41,700	-41,699	1	-	-	-	720	-	720	4	720
<i>Of which:</i>										
<b>Voted Expenditure</b>										
41,700	-41,699	1	-	-	-	720	-	720	4	720
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>1</b>	<b>4</b>	<b>3</b>
<b>Net Capital Requirement</b>	<b>720</b>	<b>720</b>	<b>619</b>
<b>Accruals to cash adjustments</b>	<b>1,279</b>	<b>4,276</b>	<b>-1,152</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,862	-1,826	-907
New provisions and adjustments to previous provisions	-9	-40	-22
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-55	-42	-144
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-1,472
Increase (-) / Decrease (+) in creditors	3,205	6,184	1,357
Use of provisions	-	-	36
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,000</b>	<b>5,000</b>	<b>-530</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	41,700	41,760	35,929
<i>Less:</i>			
Administration DEL Income	-41,699	-41,756	-35,926
<b>Net Administration Costs</b>	<b>1</b>	<b>4</b>	<b>3</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>1</b>	<b>4</b>	<b>3</b>
<i>Of which:</i>			
Resource DEL	1	4	3
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1</b>	<b>4</b>	<b>3</b>
<i>Of which:</i>			
Resource DEL	1	4	3
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1</b>	<b>4</b>	<b>3</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-41,699</b>	<b>-41,756</b>	<b>-35,926</b>
<i>Of which:</i>			
Administration			
Other Income	-3,510	-3,505	-2,725
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-28	-32	-74
B Safety Regulation, admin and other expenditure	-27	-32	-
C Other Regulation, admin and other expenditure	-3,455	-3,441	-2,651
Taxation	-38,189	-38,251	-33,201
<i>Of which:</i>			
A Economic regulation, admin, associated capital and other expenditure	-19,546	-19,834	-15,791
B Safety Regulation, admin and other expenditure	-18,643	-18,417	-17,410
Total Administration	-41,699	-41,756	-35,926
<b>Total Voted Resource Income</b>	<b>-41,699</b>	<b>-41,756</b>	<b>-35,926</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** John Larkinson

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Water Services Regulation Authority

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## Introduction

1. This Estimate provides for the funding and expenditure of the Water Services Regulation Authority (Ofwat), which was established under the Water Act 2003. Ofwat is responsible for the regulation of the water industry in England and Wales as principally set out in the Water Industry Act 1991, Water Act 2003, and Water Act 2014. Ofwat is a competition authority principally under the Competition Act 1998 and the Enterprise Act 2002 relating to commercial activities connected with water or sewerage services in England and Wales.
2. Ofwat is funded through licence fees received from the water and and/or sewerage companies and is subject to cost control.
3. The cash provision includes £160,000, relating to the part of the pension costs of the former Directors General of the Office of Water Services ('Directors General') which cannot be charged to the water industry as it relates to their services with other government departments.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	160,000	-	160,000
Capital	860,000	-	860,000
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	160,000	-	160,000
Capital	860,000	-	860,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	11,020,000		

Amounts required in the year ending 31 March 2024 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	160,000	72,000	<b>88,000</b>
Capital	860,000	140,000	<b>720,000</b>
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>11,020,000</b>	<b>4,712,000</b>	<b>6,308,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
51,960	-51,800	160	-	-	-	860	-	860	1,021	3,075
<i>Of which:</i>										
A Water Services Regulation Authority										
51,960	-51,800	160	-	-	-	860	-	860	1,021	3,075
<b>Total Spending in DEL</b>										
<b>51,960</b>	<b>-51,800</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>1,021</b>	<b>3,075</b>
<b>Total for Estimate</b>										
<b>51,960</b>	<b>-51,800</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>860</b>	<b>-</b>	<b>860</b>	<b>1,021</b>	<b>3,075</b>
<i>Of which:</i>										
<b>Voted Expenditure</b>										
51,960	-51,800	160	-	-	-	860	-	860	1,021	3,075
<b>Non-voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>160</b>	<b>1,021</b>	<b>-805</b>
<b>Net Capital Requirement</b>	<b>860</b>	<b>3,075</b>	<b>485</b>
<b>Accruals to cash adjustments</b>	<b>10,000</b>	<b>3,735</b>	<b>-761</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-1,043	-740	-297
New provisions and adjustments to previous provisions	-150	-160	-30
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-122	-73	-60
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-209
Increase (-) / Decrease (+) in creditors	10,949	4,278	-471
Use of provisions	366	430	306
<b>Removal of non-voted budget items</b>		<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>11,020</b>	<b>7,831</b>	<b>-1,081</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	51,960	33,511	28,628
<i>Less:</i>			
Administration DEL Income	-51,800	-32,490	-29,433
<b>Net Administration Costs</b>	<b>160</b>	<b>1,021</b>	<b>-805</b>
Gross Programme Costs	-	-	-
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Operating Costs</b>	<b>160</b>	<b>1,021</b>	<b>-805</b>
<i>Of which:</i>			
Resource DEL	160	1,021	-805
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>160</b>	<b>1,021</b>	<b>-805</b>
<i>Of which:</i>			
Resource DEL	160	1,021	-805
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>160</b>	<b>1,021</b>	<b>-805</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-51,800</b>	<b>-32,490</b>	<b>-29,433</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-	-	-80
<i>Of which:</i>			
A Water Services Regulation Authority	-	-	-80
Taxation	-51,800	-32,490	-29,353
<i>Of which:</i>			
A Water Services Regulation Authority	-51,800	-32,490	-29,353
Total Administration	-51,800	-32,490	-29,433
<b>Total Voted Resource Income</b>	<b>-51,800</b>	<b>-32,490</b>	<b>-29,433</b>

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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.





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# Export Credits Guarantee Department

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## Introduction

1. This Estimate covers the planned budgetary expenditure of the Export Credits Guarantee Department (ECGD) and its support of UK exporters.
2. The total Resource DEL is to cover the running costs of the Department. Administration RDEL is a token amount (of £1k) with the gross costs covered from the premium income that the Department receives.
3. Income received by ECGD in the course of supporting exporters scores against its Resource AME. In 2023-24 income will predominately be premium earned. Income arising from Direct Lending loans is interest earned.
4. Capital AME expenditure is for the drawdown of Direct Lending loans.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	1,000
Capital	3,540,000	-	3,540,000
<b>Annually Managed Expenditure</b>			
Resource	1,633,343,000	-	1,633,343,000
Capital	2,035,967,000	-	2,035,967,000
<b>Total Net Budget</b>			
Resource	1,633,344,000	-	1,633,344,000
Capital	2,039,507,000	-	2,039,507,000
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	2,672,890,000		

Amounts required in the year ending 31 March 2024 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	1,000	-	<b>1,000</b>
Capital	3,540,000	3,172,000	<b>368,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,633,343,000	942,826,000	<b>690,517,000</b>
Capital	2,035,967,000	944,529,000	<b>1,091,438,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890,000</b>	<b>960,918,000</b>	<b>1,711,972,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
98,431	-98,430	1	-	-	-	3,540	-	3,540	2	2,216
<i>Of which:</i>										
A Export Credit Guarantees and Investments										
98,431	-98,430	1	-	-	-	3,540	-	3,540	2	2,216
<b>Total Spending in DEL</b>										
98,431	-98,430	1	-	-	-	3,540	-	3,540	2	2,216
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,133,887	-500,544	1,633,343	2,283,462	-247,495	2,035,967	1,109,391	798,953
<i>Of which:</i>										
B Export Credits										
-	-	-	1,626,248	-409,688	1,216,560	-	-	-	588,160	-
C Direct Lending										
-	-	-	507,639	-90,856	416,783	2,283,462	-247,495	2,035,967	521,086	799,457
<i>Fixed Rate Export Finance / Export Finance Assistance</i>										
-	-	-	-	-	-	-	-	-	173	-
<i>Refinanced Loans and Interest Equalisation</i>										
-	-	-	-	-	-	-	-	-	-28	-504
<b>Total Spending in AME</b>										
-	-	-	2,133,887	-500,544	1,633,343	2,283,462	-247,495	2,035,967	1,109,391	798,953
<b>Total for Estimate</b>										
98,431	-98,430	1	2,133,887	-500,544	1,633,343	2,287,002	-247,495	2,039,507	1,109,393	801,169
<i>Of which:</i>										
<b>Voted Expenditure</b>										
98,431	-98,430	1	2,133,887	-500,544	1,633,343	2,287,002	-247,495	2,039,507	1,109,393	801,169
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

**Part II: Resource to cash reconciliation**

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>1,633,344</b>	<b>1,109,393</b>	<b>-323,965</b>
<b>Net Capital Requirement</b>	<b>2,039,507</b>	<b>801,169</b>	<b>458,544</b>
<b>Accruals to cash adjustments</b>	<b>-999,961</b>	<b>-775,188</b>	<b>-335,039</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-2,265	-1,560	-498
New provisions and adjustments to previous provisions	-1,551,798	-835,126	384,557
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-582,389	-638,201	-554,563
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	917,475	507,325	-15,537
Increase (-) / Decrease (+) in creditors	219,016	192,374	-148,998
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,672,890</b>	<b>1,135,374</b>	<b>-200,460</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	98,431	84,825	66,331
<i>Less:</i>			
Administration DEL Income	-98,430	-84,823	-66,331
<b>Net Administration Costs</b>	<b>1</b>	<b>2</b>	<b>-</b>
Gross Programme Costs	2,133,887	1,473,303	170,025
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-500,544	-363,912	-493,990
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>1,633,343</b>	<b>1,109,391</b>	<b>-323,965</b>
<b>Total Net Operating Costs</b>	<b>1,633,344</b>	<b>1,109,393</b>	<b>-323,965</b>
<i>Of which:</i>			
Resource DEL	1	2	-
Capital DEL	-	-	-
Resource AME	1,633,343	1,109,391	-323,965
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>1,633,344</b>	<b>1,109,393</b>	<b>-323,965</b>
<i>Of which:</i>			
Resource DEL	1	2	-
Resource AME	1,633,343	1,109,391	-323,965
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,633,344</b>	<b>1,109,393</b>	<b>-323,965</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-98,430</b>	<b>-84,823</b>	<b>-66,331</b>
<i>Of which:</i>			
Administration			
Sales of Goods and Services	-98,406	-84,799	-66,316
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-98,406	-84,799	-66,316
Other Income	-24	-24	-15
<i>Of which:</i>			
A Export Credit Guarantees and Investments	-24	-24	-15
Total Administration	-98,430	-84,823	-66,331
<b>Voted Resource AME</b>	<b>-500,544</b>	<b>-363,912</b>	<b>-493,990</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-402,870	-273,083	-374,981
<i>Of which:</i>			
B Export Credits	-402,870	-273,083	-374,981
Interest and Dividends	-97,674	-90,829	-119,009
<i>Of which:</i>			
B Export Credits	-6,818	-2,302	-29,614
Fixed Rate Export Finance / Export Finance Assistance	-	-55	-298
Refinanced Loans and Interest Equalisation	-	-28	-107
C Direct Lending	-90,856	-88,444	-88,990
Total Programme	-500,544	-363,912	-493,990
<b>Total Voted Resource Income</b>	<b>-598,974</b>	<b>-448,735</b>	<b>-560,321</b>
<b>Voted Capital AME</b>	<b>-247,495</b>	<b>-167,697</b>	<b>-198,056</b>
<i>Of which:</i>			
Programme			
Repayments	-247,495	-167,697	-198,056
<i>Of which:</i>			
Refinanced Loans and Interest Equalisation	-	-504	-1,099
C Direct Lending	-247,495	-167,193	-196,957
Total Programme	-247,495	-167,697	-198,056
<b>Total Voted Capital Income</b>	<b>-247,495</b>	<b>-167,697</b>	<b>-198,056</b>



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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Tim Reid

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

In discharging these responsibilities, particular regard is given to:

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

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



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# Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England

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## Introduction

1. The Parliamentary and Health Service Ombudsman (PHSO) was set up by Parliament to provide an independent complaint handling service. We make final decisions on complaints that have not been resolved by the NHS in England, UK government departments, and other UK public organisations.
2. The Ombudsman is a Crown appointment, independent of government, but accountable to Parliament. Our work is scrutinised by the Public Administration and Constitutional Affairs Committee.
3. The PHSO's strategy for 2022/2025 sets out three key objectives:
  - Objective 1: People who use public services have a better awareness of the role of the Ombudsman and can easily access our service.
  - Objective 2: People we work with receive a high quality, empathetic and timely service, according to international Ombudsman principles.
  - Objective 3: We contribute to a culture of learning and continuous improvement, leading to high standards in public service.
4. The increase in PHSO's resource DEL was approved in Spending Review 2021 (SR21). PHSO's strategy supports the government's agenda on strong and innovative public services, and on levelling up. Our casework supports individuals who have experienced public service failures and promotes the improvement of public services for everyone through learning from complaints and mistakes. We make recommendations to the organisations we investigate, and we lay reports in Parliament to highlight necessary improvements and help Parliament to hold public services to account.
5. The impact of COVID-19 on public services means that our work has never been more important, and that the complaints we receive have increased substantially. The increase in our resource DEL will enable us to respond to the increase in demand for our services. It will also fund work to ensure that disadvantaged communities can access our services, supporting the government's levelling up agenda.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	41,620,000	212,000	41,832,000
Capital	11,748,000	-	11,748,000
<b>Annually Managed Expenditure</b>			
Resource	783,000	-	783,000
Capital	380,000	-	380,000
<b>Total Net Budget</b>			
Resource	42,403,000	212,000	42,615,000
Capital	12,128,000	-	12,128,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	42,665,000		

Amounts required in the year ending 31 March 2024 for expenditure by Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England on:

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

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

Income arising from:

Monies received from the recovery of costs or miscellaneous income not classified elsewhere.

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

Use of provisions, including provisions for onerous leases, early departure, legal costs and dilapidations.

**Office of the Parliamentary Commissioner for Administration and the Health Service Commissioner for England** will account for this Estimate.

**Part I**

£

	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	41,620,000	18,729,000	<b>22,891,000</b>
Capital	11,748,000	900,000	<b>10,848,000</b>
<b>Annually Managed Expenditure</b>			
Resource	783,000	235,000	<b>548,000</b>
Capital	380,000	68,000	<b>312,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>42,665,000</b>	<b>18,923,000</b>	<b>23,742,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	41,679	-59	41,620	11,748	-	11,748	40,885	14,248
<i>Of which:</i>										
A Administration										
-	-	-	41,679	-59	41,620	11,748	-	11,748	40,885	14,248
<b>Non-voted expenditure</b>										
-	-	-	212	-	212	-	-	-	208	-
<i>Of which:</i>										
B Ombudsman's salary and oncosts										
-	-	-	212	-	212	-	-	-	208	-
<b>Total Spending in DEL</b>										
-	-	-	41,891	-59	41,832	11,748	-	11,748	41,093	14,248
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	783	-	783	380	-	380	402	120
<i>Of which:</i>										
C Creation of provisions										
-	-	-	783	-	783	380	-	380	402	120
<b>Total Spending in AME</b>										
-	-	-	783	-	783	380	-	380	402	120
<b>Total for Estimate</b>										
-	-	-	42,674	-59	42,615	12,128	-	12,128	41,495	14,368
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	42,462	-59	42,403	12,128	-	12,128	41,287	14,368
<b>Non Voted Expenditure</b>										
-	-	-	212	-	212	-	-	-	208	-

**Part II: Resource to cash reconciliation**

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>42,615</b>	<b>41,495</b>	<b>32,498</b>
<b>Net Capital Requirement</b>	<b>12,128</b>	<b>14,368</b>	<b>1,778</b>
<b>Accruals to cash adjustments</b>	<b>-11,866</b>	<b>-15,012</b>	<b>-1,301</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-3,150	-2,979	-1,297
New provisions and adjustments to previous provisions	-1,163	-522	-106
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-59
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	203
Increase (-) / Decrease (+) in creditors	-7,553	-11,511	-77
Use of provisions	-	-	35
<b>Removal of non-voted budget items</b>	<b>-212</b>	<b>-208</b>	<b>-194</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-212	-208	-194
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>42,665</b>	<b>40,643</b>	<b>32,781</b>



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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	42,674	41,495	32,544
<i>Less:</i>			
Programme DEL Income	-59	-	-11
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>42,615</b>	<b>41,495</b>	<b>32,533</b>
<b>Total Net Operating Costs</b>	<b>42,615</b>	<b>41,495</b>	<b>32,533</b>
<i>Of which:</i>			
Resource DEL	41,832	41,093	32,427
Capital DEL	-	-	-
Resource AME	783	402	106
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	-	-	-35
<b>Total Resource Budget</b>	<b>42,615</b>	<b>41,495</b>	<b>32,498</b>
<i>Of which:</i>			
Resource DEL	41,832	41,093	32,427
Resource AME	783	402	71
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>42,615</b>	<b>41,495</b>	<b>32,498</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-59</b>	<b>-</b>	<b>-11</b>
<i>Of which:</i>			
Programme			
Other Income	-59	-	-11
<i>Of which:</i>			
A Administration	-59	-	-11
Total Programme	-59	-	-11
<b>Total Voted Resource Income</b>	<b>-59</b>	<b>-</b>	<b>-11</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Rob Behrens

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

In discharging these responsibilities, particular regard is given to:

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

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



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# House of Lords

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## Introduction

1. This Estimate covers allowances and expenses paid to Members of the House of Lords for the purpose of their parliamentary duties, together with the administrative and accommodation costs of the House of Lords. It includes the payment of staff salaries and pensions, supplies, catering and retail services, the House of Lords' share of accommodation and security costs for the Parliamentary Estate shared with the House of Commons, other shared services, financial assistance to opposition parties, and grants and grants-in-aid to Parliamentary bodies and organisations who promote the House of Lords' objectives.
2. Control is vested in the House of Lords' Commission, appointed each session. The spending plans provide for a uniform level of service to the House and its Committees.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	165,775,000	-	165,775,000
Capital	36,471,000	-	36,471,000
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	1,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	165,776,000	-	165,776,000
Capital	36,471,000	-	36,471,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>184,517,000</b>		

Amounts required in the year ending 31 March 2024 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; and associated depreciation and any other non-cash costs falling in DEL.

Income arising from:

Catering and retail sales; rental income; reproductions of works of art; pension scheme related income; fees; income from the sale of assets; other charges and receipts in connection with parliamentary activities.

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

Pensions; administrative and accommodation costs; and provisions and other non-cash costs falling in AME.

**House of Lords Administration** will account for this Estimate.

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**Part I**


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**£**

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	165,775,000	71,731,000	<b>94,044,000</b>
Capital	36,471,000	27,827,000	<b>8,644,000</b>
<b>Annually Managed Expenditure</b>			
Resource	1,000	-	<b>1,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>184,517,000</b>	<b>93,370,000</b>	<b>91,147,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	173,163	-7,388	165,775	36,471	-	36,471	155,399	73,435
<i>Of which:</i>										
A Administration										
-	-	-	134,427	-7,385	127,042	7,190	-	7,190	107,958	4,457
B Works Services										
-	-	-	38,736	-3	38,733	29,281	-	29,281	47,441	68,978
<b>Total Spending in DEL</b>										
-	-	-	173,163	-7,388	165,775	36,471	-	36,471	155,399	73,435
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1	-	1	-	-	-	43,715	-
<i>Of which:</i>										
C Administration										
-	-	-	1	-	1	-	-	-	43,715	-
<b>Total Spending in AME</b>										
-	-	-	1	-	1	-	-	-	43,715	-
<b>Total for Estimate</b>										
-	-	-	173,164	-7,388	165,776	36,471	-	36,471	199,114	73,435
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	173,164	-7,388	165,776	36,471	-	36,471	199,114	73,435
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>165,776</b>	<b>199,114</b>	<b>137,426</b>
<b>Net Capital Requirement</b>	<b>36,471</b>	<b>73,435</b>	<b>40,466</b>
<b>Accruals to cash adjustments</b>	<b>-17,730</b>	<b>-60,757</b>	<b>-26,197</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-15,765	-59,547	-18,971
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-90	-90	-86
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	40	50	-12
Increase (+) / Decrease (-) in debtors	-30	-20	-7,040
Increase (-) / Decrease (+) in creditors	-1,885	-1,150	-88
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>184,517</b>	<b>211,792</b>	<b>151,695</b>

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

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	173,164	205,253	140,172
<i>Less:</i>			
Programme DEL Income	-7,388	-6,139	-2,746
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>165,776</b>	<b>199,114</b>	<b>137,426</b>
<b>Total Net Operating Costs</b>	<b>165,776</b>	<b>199,114</b>	<b>137,426</b>
<i>Of which:</i>			
Resource DEL	165,775	155,399	129,907
Capital DEL	-	-	-
Resource AME	1	43,715	7,519
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>165,776</b>	<b>199,114</b>	<b>137,426</b>
<i>Of which:</i>			
Resource DEL	165,775	155,399	129,907
Resource AME	1	43,715	7,519
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>165,776</b>	<b>199,114</b>	<b>137,426</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource DEL</b>	<b>-7,388</b>	<b>-6,139</b>	<b>-2,746</b>
<i>Of which:</i>			
Programme			
Sales of Goods and Services	-7,388	-6,139	-2,746
<i>Of which:</i>			
A Administration	-7,385	-6,136	-2,472
B Works Services	-3	-3	-274
Total Programme	<u>-7,388</u>	<u>-6,139</u>	<u>-2,746</u>
<b>Total Voted Resource Income</b>	<b><u>-7,388</u></b>	<b><u>-6,139</u></b>	<b><u>-2,746</u></b>
<b>Voted Capital DEL</b>	<b>-</b>	<b>-</b>	<b>-10</b>
<i>Of which:</i>			
Programme			
Sales of Assets	-	-	-10
<i>Of which:</i>			
C Administration	-	-	-10
Total Programme	<u>-</u>	<u>-</u>	<u>-10</u>
<b>Total Voted Capital Income</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-10</u></b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

The following appointment made by The Monarch 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 department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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



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# House of Commons: Members

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## Introduction

1. This Estimate provides for certain elements of the expenditure by the House of Commons attributable to political parties or individual Members.
2. Separate Estimates are laid by the Independent Parliamentary Standards Authority (IPSA), the House of Commons Administration, and the House of Lords to cover the additional operating costs of Parliament.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	19,351,000	-	19,351,000
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	19,351,000	-	19,351,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>19,330,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by House of Commons: Members on:

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

The House of Commons Members' Estimate is to cover expenditure arising from: financial assistance to Opposition parties to support them in the discharge of their Parliamentary or representative functions; the Exchequer contribution to the Parliamentary Contributory Pension Fund (PCPF); payroll costs of Members appointed to specific parliamentary duties, and other non-cash costs.

**The Clerk of the House of Commons** will account for this Estimate.

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**Part I**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	19,351,000	8,062,000	<b>11,289,000</b>
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	-	-	-
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>19,330,000</b>	<b>8,053,000</b>	<b>11,277,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Departmental Expenditure Limits (DEL)</b>										
<b>Voted expenditure</b>										
-	-	-	19,351	-	19,351	-	-	-	17,915	-
<i>Of which:</i>										
A Members' salaries, allowances and other costs										
-	-	-	19,351	-	19,351	-	-	-	17,915	-
<b>Total Spending in DEL</b>										
-	-	-	19,351	-	19,351	-	-	-	17,915	-
<b>Total for Estimate</b>										
-	-	-	19,351	-	19,351	-	-	-	17,915	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	19,351	-	19,351	-	-	-	17,915	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>19,351</b>	<b>17,915</b>	<b>16,029</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-21</b>	<b>-20</b>	<b>-19</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-21	-20	-19
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>19,330</b>	<b>17,895</b>	<b>16,010</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	19,351	17,915	16,029
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>19,351</b>	<b>17,915</b>	<b>16,029</b>
<b>Total Net Operating Costs</b>	<b>19,351</b>	<b>17,915</b>	<b>16,029</b>
<i>Of which:</i>			
Resource DEL	19,351	17,915	16,029
Capital DEL	-	-	-
Resource AME	-	-	-
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>19,351</b>	<b>17,915</b>	<b>16,029</b>
<i>Of which:</i>			
Resource DEL	19,351	17,915	16,029
Resource AME	-	-	-
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>19,351</b>	<b>17,915</b>	<b>16,029</b>

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

No departmental income is expected in 2023-24 or 2022-23. No departmental income was received in 2021-22.

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Sir John Benger, Clerk of the House of Commons

Sir John Benger, Clerk of the House of Commons has personal responsibility for the proper presentation of the department's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

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

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





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# Crown Estate Office

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## Introduction

1. This Estimate provides for a contribution to the salaries of The Crown Estate Commissioners and their staff, the expenses of their office and associated non-cash items. Up to the reign of King George III the reigning sovereign received the rents and profits of The Crown Estate. Since 1760 the surplus rents and profits (after deducting management expenses) have at the beginning of each reign been surrendered by the Sovereign to Parliament as part of the arrangements for the provision of the Civil List. The arrangement continues under the Sovereign Grant which has replaced the Civil List. The Estate itself remains part of the hereditary possessions of the Sovereign in the right of the Crown.
2. The Crown Estate is not a Government property, but neither is it part of the private estate of the reigning monarch. The Estate is managed by The Crown Estate Commissioners under the powers vested in them by The Crown Estate Act 1961, which provided for their salaries, and those of their staff and the expenses of their office to be paid out of monies voted by Parliament. The other administrative costs of managing the Estate are paid out of the Estate revenues as part of the management expenses. The surplus revenues are paid to the Consolidated Fund at the end of each year and score as a miscellaneous receipt. For 2021-22 £312.7 million was paid/payable to the Consolidated Fund. For reference, full accounts are produced in June each year under section 2(5) of The Crown Estate Act 1961 (9 and 10 Eliz 2 Ch 55). Additionally, the annual Commissioners' Report is available, on request.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,366,000	-	2,366,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	2,366,000	-	2,366,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>2,357,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Crown Estate Office on:

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

A contribution to the salary and administrative costs of the Crown Estate Commissioners and associated non-cash items.

Crown Estate Office will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	2,366,000	1,064,000	1,302,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>2,357,000</b>	<b>1,061,000</b>	<b>1,296,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	2,366	-	2,366	-	-	-	2,365	-
<i>Of which:</i>										
A Administration										
-	-	-	2,366	-	2,366	-	-	-	2,365	-
<b>Total Spending in AME</b>										
-	-	-	2,366	-	2,366	-	-	-	2,365	-
<b>Total for Estimate</b>										
-	-	-	2,366	-	2,366	-	-	-	2,365	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	2,366	-	2,366	-	-	-	2,365	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>2,366</b>	<b>2,365</b>	<b>2,357</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-9</b>	<b>-8</b>	-
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9	-8	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,357</b>	<b>2,357</b>	<b>2,357</b>

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

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>			
Administration DEL Income	-	-	-
<b>Net Administration Costs</b>	-	-	-
Gross Programme Costs	2,366	2,365	2,357
<i>Less:</i>			
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>2,366</b>	<b>2,365</b>	<b>2,357</b>
<b>Total Net Operating Costs</b>	<b>2,366</b>	<b>2,365</b>	<b>2,357</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	2,366	2,365	2,357
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>			
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>2,366</b>	<b>2,365</b>	<b>2,357</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	2,366	2,365	2,357
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>2,366</b>	<b>2,365</b>	<b>2,357</b>

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

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No departmental income is expected in 2023-24 or 2022-23. No departmental income was received in 2021-22.

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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.



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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Dan Labbad, the Second Commissioner and Chief Executive.

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

In discharging these responsibilities, particular regard is given to:

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

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

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# Armed Forces Pension and Compensation Schemes

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## Introduction

1. This Estimate provides for the payment of pensions and other benefits to persons covered by the Armed Forces Pension & Compensation Schemes (AFPCS), the rules for which are set out in the Armed Forces Pension Regulations Statutory Instrument Order 2014, the Armed Forces Early Departure Payments Scheme Regulations Statutory Instrument 2014, the Armed Forces (Transitional Provisions) Pensions Regulations Statutory Instrument 2015, the Armed Forces (Pensions and Compensation) Act 2004, the Royal Navy Orders in Council, the Army Pensions Warrant and the King's Regulations for the Royal Air Force.
2. The Armed Forces Pension Scheme is an unfunded, non-contributory, public service occupational pension scheme for members of the Armed Forces. Benefits include pension and lump sum on retirement, payments to widows, widowers and dependants of members who die in service or retirement. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of members moving out of and into employment covered by the scheme.
3. The Estimate also provides for the Armed Forces Bereavement Scholarship Scheme, with reimbursement of payments made by the Department for Education and the Devolved Administrations of Scotland, Northern Ireland and Wales.
4. The Ministry of Defence is responsible for administering the AFPCS; the related staff and other costs are borne on the Ministry of Defence Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,077,658,000	-	5,077,658,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	5,077,658,000	-	5,077,658,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,021,967,000</b>		

Amounts required in the year ending 31 March 2024 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.

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**Part I (continued)**


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£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	5,077,658,000	5,396,434,000	<b>-318,776,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,021,967,000</b>	<b>785,386,000</b>	<b>1,236,581,000</b>

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**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	9,147,658	-4,070,000	5,077,658	-	-	-	8,620,964	-
<i>Of which:</i>										
A Retired pay, pensions and other payments to ex-service personnel										
-	-	-	9,147,658	-4,070,000	5,077,658	-	-	-	8,620,964	-
<b>Total Spending in AME</b>										
-	-	-	9,147,658	-4,070,000	5,077,658	-	-	-	8,620,964	-
<b>Total for Estimate</b>										
-	-	-	9,147,658	-4,070,000	5,077,658	-	-	-	8,620,964	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	9,147,658	-4,070,000	5,077,658	-	-	-	8,620,964	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>5,077,658</b>	<b>8,620,964</b>	<b>6,711,187</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-3,055,691</b>	<b>-7,097,885</b>	<b>-5,652,938</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-9,147,658	-12,709,964	-10,711,176
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	-14,488	31,451	1,825
Increase (-) / Decrease (+) in creditors	-30,454	-14,395	-3,235
Use of provisions	6,136,909	5,595,023	5,059,648
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,021,967</b>	<b>1,523,079</b>	<b>1,058,249</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	9,147,658	12,709,964	10,711,176
<i>Of which:</i>			
Increases in liability	2,702,224	8,310,049	7,480,849
Interest on scheme liability	6,445,434	4,399,915	3,230,327
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-4,069,400	-4,088,400	-3,998,797
Transfers in	-600	-600	-1,192
Other income	-	-	-
<b>Net Programme Costs</b>	<b>5,077,658</b>	<b>8,620,964</b>	<b>6,711,187</b>
<b>Total Net Operating Costs</b>	<b>5,077,658</b>	<b>8,620,964</b>	<b>6,711,187</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	5,077,658	8,620,964	6,711,187
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>5,077,658</b>	<b>8,620,964</b>	<b>6,711,187</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	5,077,658	8,620,964	6,711,187
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>5,077,658</b>	<b>8,620,964</b>	<b>6,711,187</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-4,070,000</b>	<b>-4,089,000</b>	<b>-3,999,989</b>
<i>Of which:</i>			
Programme			
Pensions	-4,070,000	-4,089,000	-3,999,989
<i>Of which:</i>			
A Retired pay, pensions and other payments to ex-service personnel	-4,070,000	-4,089,000	-3,999,989
Total Programme	-4,070,000	-4,089,000	-3,999,989
<b>Total Voted Resource Income</b>	<b>-4,070,000</b>	<b>-4,089,000</b>	<b>-3,999,989</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.



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# Foreign, Commonwealth and Development Office: Overseas Superannuation

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## Introduction

1. This Estimate covers the payments of pensions and grants under various superannuation schemes relating to service overseas. The main components are pensions, including UK supplements and increases, of former officers of the India, Pakistan and Burma civil and military services and their dependants, and of former colonial public servants and their dependants; pensions for beneficiaries of certain former overseas pension funds for which the UK assumed responsibility; pensions for beneficiaries and former beneficiaries of the Gibraltar Social Insurance Fund; contributions to pension funds guaranteed by the UK; refunds of contributions made by overseas governments; and war service credit.
2. The resource provision in the Estimate includes the interest cost arising during the year from the increases in the present value of the discounted provision for scheme liabilities because the benefits are one year closer to settlement. The schemes are closed with very few active members, and as allowance has already been made for such members' full service, there is no resource provision for current service costs.
3. The Net Cash Requirement reflects planned payments to pensioners during the year.
4. The administration costs associated with the Estimate are met from the Foreign, Commonwealth and Development Office Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,000,000	-	26,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	26,000,000	-	26,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>42,000,000</b>		

Amounts required in the year ending 31 March 2024 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.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	26,000,000	4,950,000	<b>21,050,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>42,000,000</b>	<b>20,520,000</b>	<b>21,480,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	26,000	-	26,000	-	-	-	11,000	-
<i>Of which:</i>										
A Interest On Liabilities and Other Expenses										
-	-	-	26,000	-	26,000	-	-	-	11,000	-
<b>Total Spending in AME</b>										
-	-	-	26,000	-	26,000	-	-	-	11,000	-
<b>Total for Estimate</b>										
-	-	-	26,000	-	26,000	-	-	-	11,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	26,000	-	26,000	-	-	-	11,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>26,000</b>	<b>11,000</b>	<b>8,273</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>16,000</b>	<b>34,600</b>	<b>36,284</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-26,000	-11,000	-8,273
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	42,000	45,600	44,557
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>42,000</b>	<b>45,600</b>	<b>44,557</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

	£'000		
	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	26,000	11,000	8,273
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	24,100	8,800	7,273
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>26,000</b>	<b>11,000</b>	<b>8,273</b>
<b>Total Net Operating Costs</b>	<b>26,000</b>	<b>11,000</b>	<b>8,273</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	26,000	11,000	8,273
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>26,000</b>	<b>11,000</b>	<b>8,273</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	26,000	11,000	8,273
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>26,000</b>	<b>11,000</b>	<b>8,273</b>



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

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No departmental income is expected in 2023-24 or 2022-23. No departmental income was received in 2021-22.

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received 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

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

In discharging these responsibilities, particular regard is given to:

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

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

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

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

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Section in Part II: Subhead Detail	Service	£'000
A - AME	Payments to pensioners for service with the Cotton Research Corporation.	16
A - AME	Grants to certain former civil servants of the Republic of Yemen and its predecessors and to former civil servants of Burma, Guyana, Jamaica, Somaliland, Tanzania, Uganda, Zanzibar and the East African Community under the Carr/Robertson Assurance 1964.	89

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

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Nature of liability	£'000
Hong Kong (Overseas Public Servants) Act 1996 - Sterling Safeguard for the value of public service pensions.	67,000

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# National Health Service Pension Scheme

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## Introduction

1. This Estimate covers the payment of pension and other benefits to persons covered by the National Health Service (NHS) Pension Scheme. The rules of the scheme are set out in the National Health Service Pension Scheme Regulations 1995 (as amended) and 2008 and 2015.
2. Membership of the scheme is open to most employees in the NHS and for doctors and dentists in general practice and the benefits include pension and lump sum on retirement, payment to widows, widowers and dependants of participants who die in service or retirement. Provision is also made for refunds of contributions to early leavers, and for payment and receipt of transfer payments in respect of persons moving out of and into employments covered by the scheme. The Estimate includes the increase payable in accordance with the Annual Review Orders made under section 59 of the Social Security Pension Act 1975.
3. The scheme is notionally funded for the basic benefits and pensions increase. The scheme's income consists of receipts from contributions (both employer and employee), capitalised and ongoing payments for premature retirements and transfers from other pension schemes. These are used to offset the payment of benefits.
4. The costs of administering the scheme are now met by the scheme, these were previously included in the Department of Health and Social Care Estimate.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,964,134,000	-	17,964,134,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	17,964,134,000	-	17,964,134,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>-4,073,888,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by National Health Service Pension Scheme on:

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

Pensions, allowances, gratuities, transfers to alternative pension arrangements, refunds of contributions, compensation for early retirement, to or in respect of persons engaged in health services or in other approved employment and other cash and non-cash items.

Income arising from:

Pension contributions, inward transfer values, employer contributions relating to the Compensation for Premature Retirement Scheme, cost of scheme administration levy, from or in respect of persons engaged in health services or in other approved employment.

NHS Business Services Authority will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	17,964,134,000	20,496,085,000	<b>-2,531,951,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>-4,073,888,000</b>	-	<b>-4,073,888,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	37,610,882	-19,646,748	17,964,134	-	-	-	47,154,711	-
<i>Of which:</i>										
A Pensions										
-	-	-	37,610,882	-19,646,748	17,964,134	-	-	-	47,154,711	-
<b>Total Spending in AME</b>										
-	-	-	37,610,882	-19,646,748	17,964,134	-	-	-	47,154,711	-
<b>Total for Estimate</b>										
-	-	-	37,610,882	-19,646,748	17,964,134	-	-	-	47,154,711	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	37,610,882	-19,646,748	17,964,134	-	-	-	47,154,711	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>17,964,134</b>	<b>47,154,711</b>	<b>34,475,677</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-22,038,022</b>	<b>-50,612,923</b>	<b>-38,826,262</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-37,570,882	-65,854,012	-52,064,696
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	-205,250	413,713	50,487
Increase (-) / Decrease (+) in creditors	-105,150	37,267	-67,273
Use of provisions	15,843,260	14,790,109	13,255,220
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-4,073,888</b>	<b>-3,458,212</b>	<b>-4,350,585</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	37,610,882	65,894,012	52,104,848
<i>Of which:</i>			
Increases in liability	18,154,867	52,054,012	42,464,696
Interest on scheme liability	19,416,015	13,800,000	9,600,000
Other expenditure	40,000	40,000	40,152
<i>Less:</i>			
Contributions received	-19,494,134	-18,602,878	-17,475,569
Transfers in	-62,000	-71,211	-78,405
Other income	-90,614	-65,212	-75,197
<b>Net Programme Costs</b>	<b>17,964,134</b>	<b>47,154,711</b>	<b>34,475,677</b>
<b>Total Net Operating Costs</b>	<b>17,964,134</b>	<b>47,154,711</b>	<b>34,475,677</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	17,964,134	47,154,711	34,475,677
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>17,964,134</b>	<b>47,154,711</b>	<b>34,475,677</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	17,964,134	47,154,711	34,475,677
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>17,964,134</b>	<b>47,154,711</b>	<b>34,475,677</b>

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

**£'000**

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-19,646,748</b>	<b>-18,739,301</b>	<b>-17,629,171</b>
<i>Of which:</i>			
Programme			
Pensions	-19,646,748	-18,739,301	-17,629,171
<i>Of which:</i>			
A Pensions	-19,646,748	-18,739,301	-17,629,171
Total Programme	-19,646,748	-18,739,301	-17,629,171
 <b>Total Voted Resource Income</b>	 <b>-19,646,748</b>	 <b>-18,739,301</b>	 <b>-17,629,171</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.

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# Teachers' Pension Scheme (England and Wales)

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## Introduction

1. This Estimate provides for the payments of pensions and lump sum benefits to persons covered by the Teachers' Pension Scheme (England and Wales) (TPS). The rules of the scheme are contained in the Teachers' Pension Scheme Regulations 2014. The scheme is an unfunded, contributory, public service occupational pension scheme and applies mainly to teachers employed in schools in England and Wales and their dependants. Provision is made for the refund of contributions to early leavers, and for the payment of and receipt of transfer payments in respect of teachers moving out of and into employment covered by the scheme. The Estimate also includes the increase payable in accordance with the Annual Review orders made under Section 59 of the Social Security Pensions Act 1975 and Section 109 of the Pensions Schemes Act 1993.
2. The Estimate also provides for premature retirement compensation payments made on behalf of employers and for the recovery of costs of those payments from employers.
3. Part of the TPS income consists of actual receipts, e.g. contributions from employers and employees, transfer of payments from other superannuation schemes etc. These are used to meet expenditure on benefits, although in practice there is no correlation between receipts and expenditure.
4. Benefits and contributions are carried to a statutory account and valued every 4 years by the scheme actuary. Any deficiency or surplus revealed in valuations will be addressed by adjusting employer contributions rates for the subsequent period until the next scheduled valuation, subject to the application of the employer cost cap mechanism.
5. The Scheme charges Employers a levy of 0.08% of pensionable costs to cover the cost of administration.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,978,953,000	-	10,978,953,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	10,978,953,000	-	10,978,953,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>2,388,184,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Teachers' Pension Scheme (England and Wales) on:

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

Superannuation allowances and gratuities, and other related expenditure, in respect of teachers and the widows, widowers, children and dependants of deceased teachers, and for premature retirement and compensation payments made to members of the Teachers' Pension Scheme and on behalf of their employers, the cost of paying the Department for Education to administer the scheme; and associated non-cash items.

Income arising from:

Receipts from employers' and employees' superannuation contributions; transfer values received; deductions from returns of contributions towards payment in lieu of graduated national insurance contributions equivalent premiums; recovery of contributions equivalent premiums from the state pension scheme; amounts received from employers of teachers' scheme members in reimbursement of the cost of premature retirement compensation payments on their behalf by Capita; receipt of administration charge from employers for the specific purpose of meeting the costs of administering the scheme.

Teachers' Pension Scheme (England and Wales) will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	10,978,953,000	9,928,326,000	1,050,627,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>2,388,184,000</b>	<b>1,139,935,000</b>	<b>1,248,249,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	20,653,127	-9,674,174	10,978,953	-	-	-	22,170,954	-
<i>Of which:</i>										
A Pensions and associated payments										
-	-	-	20,653,127	-9,674,174	10,978,953	-	-	-	22,170,954	-
<b>Total Spending in AME</b>										
-	-	-	20,653,127	-9,674,174	10,978,953	-	-	-	22,170,954	-
<b>Total for Estimate</b>										
-	-	-	20,653,127	-9,674,174	10,978,953	-	-	-	22,170,954	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	20,653,127	-9,674,174	10,978,953	-	-	-	22,170,954	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>10,978,953</b>	<b>22,170,954</b>	<b>17,935,090</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,590,769</b>	<b>-20,186,559</b>	<b>-16,250,835</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-20,631,967	-31,350,072	-26,877,950
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	45,332	43,795	80,299
Increase (-) / Decrease (+) in creditors	-70,500	18,076	25,122
Use of provisions	12,066,366	11,101,642	10,521,694
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>2,388,184</b>	<b>1,984,395</b>	<b>1,684,255</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	20,653,127	31,382,746	26,906,047
<i>Of which:</i>			
Increases in liability	7,990,824	22,892,994	20,784,422
Interest on scheme liability	12,641,143	8,457,078	6,093,528
Other expenditure	21,160	32,674	28,097
<i>Less:</i>			
Contributions received	-9,637,165	-9,179,136	-8,935,248
Transfers in	-13,764	-12,488	-14,252
Other income	-23,245	-20,168	-21,457
<b>Net Programme Costs</b>	<b>10,978,953</b>	<b>22,170,954</b>	<b>17,935,090</b>
<b>Total Net Operating Costs</b>	<b>10,978,953</b>	<b>22,170,954</b>	<b>17,935,090</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	10,978,953	22,170,954	17,935,090
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>10,978,953</b>	<b>22,170,954</b>	<b>17,935,090</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	10,978,953	22,170,954	17,935,090
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>10,978,953</b>	<b>22,170,954</b>	<b>17,935,090</b>

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


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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-9,674,174</b>	<b>-9,211,792</b>	<b>-8,970,957</b>
<i>Of which:</i>			
Programme			
Pensions	-9,674,174	-9,211,792	-8,970,957
<i>Of which:</i>			
A Pensions and associated payments	-9,674,174	-9,211,792	-8,970,957
Total Programme	-9,674,174	-9,211,792	-8,970,957
<b>Total Voted Resource Income</b>	<b>-9,674,174</b>	<b>-9,211,792</b>	<b>-8,970,957</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** 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.

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# UK Atomic Energy Authority Pension Schemes

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## Introduction

1. This Estimate covers the provision of pensions and lump sums to retired members or their dependants, transfer values for members transferring to other schemes and repayments of contributions under the UK Atomic Energy Authority (UKAEA) Pension Schemes.
2. The Authority's Public Service Pension Schemes comprise the Combined Pension Scheme (CPS), the Principal Non-Industrial Superannuation Scheme (PNISS) and the Protected Persons Superannuation Scheme (PPSS). They relate to the employees of the Authority and until 31 October 2009 UKAEA Ltd, Dounreay Site Restoration Limited (DSRL) and Research Sites Restoration Limited (RSRL). In addition, the Schemes relate to former employees of British Nuclear Fuels plc (BNFL), employees of the National Nuclear Laboratory (NNL) and International Nuclear Services Limited (INSL), the Civil Nuclear Police Authority (CNPA) and the Health Protection Agency (HPA), which later became part of Public Health England (PHE) (in respect of members who prior to 1 April 2005 were employed by the National Radiological Protection Board), and former INSL employees who are now employed by the Nuclear Decommissioning Authority (NDA), together with some employees of the Engineering and Physical Sciences Research Council (EPSRC), the Science and Technology Facilities Council (STFC), former employees of the Council for the Central Laboratory of the Research Councils (CCLRC), the Particle Physics and Astronomy Research Council (PPARC) and the Science and Engineering Research Council (SERC), the RCUK Shared Services Centre Limited (now UK Shared Business Services (UKSBS) Limited) and former Authority employees who transferred to the Ministry of Defence (Atomic Weapons Establishment).

The Research Councils referred to above were absorbed into the United Kingdom Research and Innovation (UKRI) from 1 April 2018 and employees who were members of the UKAEA Pension Schemes at that point were permitted to remain in the UKAEA Pension Schemes.

The PNISS and PPSS are closed to new entrants.

3. The income consists of contributions from employers and employees, and transfer values in respect of staff joining from other schemes.
4. Associated administrative costs are borne by the UKAEA who recover the appropriate proportion from the other participating employers and the Department for Energy Security and Net Zero for those members where the liability lies with the department.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	246,600,000	-	246,600,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	246,600,000	-	246,600,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>257,400,000</b>		

Amounts required in the year ending 31 March 2024 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 Energy Security and Net Zero** will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	246,600,000	100,980,000	<b>145,620,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>257,400,000</b>	<b>99,270,000</b>	<b>158,130,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme			Gross	Income	Net	Net	Net
Gross	Income	Net	Gross	Income	Net					
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	299,900	-53,300	246,600	-	-	-	268,216	-
<i>Of which:</i>										
A Pensions, transfer values, repayments of contributions										
-	-	-	299,900	-53,300	246,600	-	-	-	268,216	-
<b>Total Spending in AME</b>										
-	-	-	299,900	-53,300	246,600	-	-	-	268,216	-
<b>Total for Estimate</b>										
-	-	-	299,900	-53,300	246,600	-	-	-	268,216	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	299,900	-53,300	246,600	-	-	-	268,216	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-



## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>246,600</b>	<b>268,216</b>	<b>193,129</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>10,800</b>	<b>10,328</b>	<b>25,402</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-299,900	-317,752	-240,366
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	-1,135
Use of provisions	300,700	318,080	266,903
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>257,400</b>	<b>278,544</b>	<b>218,531</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	299,900	317,752	240,367
<i>Of which:</i>			
Increases in liability	61,800	155,576	130,594
Interest on scheme liability	238,100	162,176	109,772
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-51,400	-47,400	-43,741
Transfers in	-1,600	-1,800	-3,495
Other income	-300	-336	-2
<b>Net Programme Costs</b>	<b>246,600</b>	<b>268,216</b>	<b>193,129</b>
<b>Total Net Operating Costs</b>	<b>246,600</b>	<b>268,216</b>	<b>193,129</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	246,600	268,216	193,129
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>246,600</b>	<b>268,216</b>	<b>193,129</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	246,600	268,216	193,129
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>246,600</b>	<b>268,216</b>	<b>193,129</b>

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


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£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-53,300</b>	<b>-49,536</b>	<b>-47,238</b>
<i>Of which:</i>			
Programme			
Pensions	-53,300	-49,536	-47,238
<i>Of which:</i>			
A Pensions, transfer values, repayments of contributions	-53,300	-49,536	-47,238
Total Programme	-53,300	-49,536	-47,238
<b>Total Voted Resource Income</b>	<b>-53,300</b>	<b>-49,536</b>	<b>-47,238</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Jeremy Pocklington CB

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

In discharging these responsibilities, particular regard is given to:

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

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

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# Ministry of Justice: Judicial Pensions Scheme

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## Introduction

1. This Estimate covers the payment of pensions and other benefits to persons covered by the Judicial Pensions Scheme (JPS). This is comprised of a number of distinct pension schemes providing for both salaried and fee paid judiciary.
2. Provision is made within this Estimate for:
  - a) Interest costs arising on the accruing cost of all judicial pensions during the year. This amount is equivalent to unwinding the discount originally included in the scheme liabilities and it accounts for the fact that future pension benefits are one year closer to settlement;
  - b) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in the future, with respect to currently serving members of the judiciary whose salaries are paid from the departmental resources;
  - c) The increase in the value of the future pension liability (core pension entitlements and pension increases), earned during the period but payable in future, with respect to currently serving members of the judiciary whose salaries are met directly from the Consolidated Fund; and
  - d) The increase in the value of the future pension liability (core pension entitlements and pension increases), expected to arise from ongoing litigation.
3. The Scheme's Appointing Bodies meet the costs of pension cover for their Judicial Office Holders by payments of set charges on an accruals basis. These charges are known as 'Accruing Superannuation Liability Charges (ASLCs)'. In addition scheme members pay personal pension contributions (PPC) towards their future pensions. ASLCs and PPCs constitute the income of the JPS.
4. This Estimate assumes an ASLC rate of 51.35% and the personal contributions of members ranging between 3% and 4.26% as recommended by the Government Actuary's Department.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	188,935,000	95,265,000	284,200,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	188,935,000	95,265,000	284,200,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-105,576,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Ministry of Justice: Judicial Pensions Scheme on:

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

Pensions etc, in respect of members of the Judicial Pensions Scheme, and for other related services.

Income arising from:

Accruing Superannuation Liability Charges (ASLCs); and scheme members' pension contributions.

Ministry of Justice: Judicial Pensions Scheme will account for this Estimate.

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	188,935,000	89,439,000	<b>99,496,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576,000</b>	-	<b>-105,576,000</b>

## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	415,935	-227,000	188,935	-	-	-	202,700	-
<i>Of which:</i>										
A Judicial Pensions Scheme										
-	-	-	415,935	-227,000	188,935	-	-	-	202,700	-
<b>Non-voted expenditure</b>										
-	-	-	95,265	-	95,265	-	-	-	167,000	-
<i>Of which:</i>										
B Judicial Pensions Scheme										
-	-	-	95,265	-	95,265	-	-	-	167,000	-
<b>Total Spending in AME</b>										
-	-	-	511,200	-227,000	284,200	-	-	-	369,700	-
<b>Total for Estimate</b>										
-	-	-	511,200	-227,000	284,200	-	-	-	369,700	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	415,935	-227,000	188,935	-	-	-	202,700	-
<b>Non Voted Expenditure</b>										
-	-	-	95,265	-	95,265	-	-	-	167,000	-



## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>284,200</b>	<b>369,700</b>	<b>228,342</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-294,511</b>	<b>-306,700</b>	<b>-201,418</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-414,935	-419,700	-305,252
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	120,424	113,000	103,834
<b>Removal of non-voted budget items</b>	<b>-95,265</b>	<b>-167,000</b>	<b>-143,000</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-95,265	-167,000	-143,000
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>-105,576</b>	<b>-104,000</b>	<b>-116,076</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	511,200	587,700	449,213
<i>Of which:</i>			
Increases in liability	311,700	479,000	368,252
Interest on scheme liability	198,500	107,700	80,000
Other expenditure	1,000	1,000	961
<i>Less:</i>			
Contributions received	-227,000	-218,000	-220,871
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>284,200</b>	<b>369,700</b>	<b>228,342</b>
<b>Total Net Operating Costs</b>	<b>284,200</b>	<b>369,700</b>	<b>228,342</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	284,200	369,700	228,342
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>284,200</b>	<b>369,700</b>	<b>228,342</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	284,200	369,700	228,342
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>284,200</b>	<b>369,700</b>	<b>228,342</b>

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

£'000

	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-227,000</b>	<b>-218,000</b>	<b>-220,871</b>
<i>Of which:</i>			
Programme			
Pensions	-227,000	-218,000	-220,871
<i>Of which:</i>			
A Judicial Pensions Scheme	-227,000	-218,000	-220,871
Total Programme	-227,000	-218,000	-220,871
<b>Total Voted Resource Income</b>	<b>-227,000</b>	<b>-218,000</b>	<b>-220,871</b>

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

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No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

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The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Antonia Romeo

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

In discharging these responsibilities, particular regard is given to:

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

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

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## Part III: Note K - Contingent Liabilities

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Nature of liability	£'000
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There are a number of ongoing legal claims in relation to discrimination between fee-paid and salaried judges, and in relation to salaried judges working in a court of higher jurisdiction which may give rise to further pay and pension claims. In addition, there is an ongoing legal claim relating to the calculation of holiday pay for a part-year worker. We are currently unable to estimate the extent of the potential liability for these claims.

Unquantifiable



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# Cabinet Office: Civil Superannuation

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## Introduction

1. This Estimate covers the cost of the Civil Service Pension Arrangements, including those under the Public Service Pensions Act 2013, and the payment of pension benefits to members under those arrangements. It also covers certain other statutory schemes and small pension related payments by agreement, including schemes for civil servants and others made under the Superannuation Act 1972.
2. Provision is made for the payment of annual compensation arising from early retirement that was pre-funded by employers covered by the Civil Service Compensation Scheme (CSCS) in previous years and for payment of compensation under the CSCS which is then recovered from employers.
3. Employer members' contributions, employee members' contributions and receipts arising from transfers into the scheme partly offset the cost of the scheme and partly fund the payment of pension benefits.
4. This Estimate also includes funding for the other schemes superannuation.
5. Further details of spending covered under this Estimate can be found in the Annual Report and Accounts.



**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,961,000,000	-	9,961,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	9,961,000,000	-	9,961,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,002,500,000</b>		

Amounts required in the year ending 31 March 2024 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.

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**Part I (continued)**


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**£**


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	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	9,961,000,000	6,787,242,000	<b>3,173,758,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,002,500,000</b>	<b>478,526,000</b>	<b>523,974,000</b>

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## Part II: Subhead detail

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	16,676,400	-6,715,400	9,961,000	-	-	-	16,452,760	-
<i>Of which:</i>										
A Civil superannuation										
-	-	-	16,676,400	-6,715,400	9,961,000	-	-	-	16,452,760	-
<b>Total Spending in AME</b>										
-	-	-	16,676,400	-6,715,400	9,961,000	-	-	-	16,452,760	-
<b>Total for Estimate</b>										
-	-	-	16,676,400	-6,715,400	9,961,000	-	-	-	16,452,760	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	16,676,400	-6,715,400	9,961,000	-	-	-	16,452,760	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>9,961,000</b>	<b>16,452,760</b>	<b>11,455,496</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>-8,958,500</b>	<b>-15,473,370</b>	<b>-9,831,883</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-16,671,500	-22,828,768	-16,720,259
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	-	-	-3,565
Increase (-) / Decrease (+) in creditors	-	-	-5,495
Use of provisions	7,713,000	7,355,398	6,897,436
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,002,500</b>	<b>979,390</b>	<b>1,623,613</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	16,676,400	22,836,928	16,728,451
<i>Of which:</i>			
Increases in liability	7,261,500	17,228,768	12,763,768
Interest on scheme liability	9,410,000	5,600,000	3,956,491
Other expenditure	4,900	8,160	8,192
<i>Less:</i>			
Contributions received	-6,578,700	-6,246,022	-5,115,033
Transfers in	-72,000	-79,064	-98,120
Other income	-64,700	-59,082	-59,802
<b>Net Programme Costs</b>	<b>9,961,000</b>	<b>16,452,760</b>	<b>11,455,496</b>
<b>Total Net Operating Costs</b>	<b>9,961,000</b>	<b>16,452,760</b>	<b>11,455,496</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	9,961,000	16,452,760	11,455,496
Capital AME	-	-	-
Non-budget	-	-	-
<i>Adjustments to include:</i>			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the FCRA	-	-	-
<i>Adjustments to remove:</i>			
Capital in the FCRA	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-
<b>Total Resource Budget</b>	<b>9,961,000</b>	<b>16,452,760</b>	<b>11,455,496</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	9,961,000	16,452,760	11,455,496
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>9,961,000</b>	<b>16,452,760</b>	<b>11,455,496</b>

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

£'000

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	2023-24 Plans	2022-23 Provision	2021-22 Outturn
<b>Voted Resource AME</b>	<b>-6,715,400</b>	<b>-6,384,168</b>	<b>-5,272,955</b>
<i>Of which:</i>			
Programme			
Pensions	-6,715,400	-6,384,168	-5,272,955
<i>Of which:</i>			
A Civil superannuation	-6,715,400	-6,384,168	-5,272,955
Total Programme	-6,715,400	-6,384,168	-5,272,955
<b>Total Voted Resource Income</b>	<b>-6,715,400</b>	<b>-6,384,168</b>	<b>-5,272,955</b>

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.

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

The Accounting Officer prepares resource accounts for each financial year.

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

**Accounting Officer:** Alex Chisholm

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

In discharging these responsibilities, particular regard is given to:

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

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





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# Royal Mail Statutory Pension Scheme

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## Introduction

1. The Estimate covers all costs and payments of pension benefits (including transfer payments for members transferring to other schemes) for the Royal Mail Statutory Pension Scheme (RMSPS).
2. Where income from commission is received from payroll providers it can be used to offset the administration and other costs of the Scheme.
3. Associated administrative costs are borne by the Cabinet Office.
4. The RMSPS is a closed scheme.

**Part I**

£

	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,279,000,000	-	1,279,000,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	1,279,000,000	-	1,279,000,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>1,692,000,000</b>		

Amounts required in the year ending 31 March 2024 for expenditure by Royal Mail Statutory Pension Scheme on:

**Annually Managed Expenditure:**

Expenditure arising from:

Payment of pensions etc to members of the Royal Mail Statutory Pension Scheme, related expenditure and non-cash items.

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

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
<b>Departmental Expenditure Limit</b>			
Resource	-	-	-
Capital	-	-	-
<b>Annually Managed Expenditure</b>			
Resource	1,279,000,000	394,650,000	<b>884,350,000</b>
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>1,692,000,000</b>	<b>669,600,000</b>	<b>1,022,400,000</b>

**Part II: Subhead detail**

£'000

2023-24 Plans									2022-23 Provisions	
Resources						Capital			Resources	Capital
Administration			Programme							
Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Net	Net
1	2	3	4	5	6	7	8	9	10	11
<b>Spending in Annually Managed Expenditure (AME)</b>										
<b>Voted expenditure</b>										
-	-	-	1,279,000	-	1,279,000	-	-	-	877,000	-
<i>Of which:</i>										
A RMSPS Pension Scheme										
-	-	-	1,279,000	-	1,279,000	-	-	-	877,000	-
<b>Total Spending in AME</b>										
-	-	-	1,279,000	-	1,279,000	-	-	-	877,000	-
<b>Total for Estimate</b>										
-	-	-	1,279,000	-	1,279,000	-	-	-	877,000	-
<i>Of which:</i>										
<b>Voted Expenditure</b>										
-	-	-	1,279,000	-	1,279,000	-	-	-	877,000	-
<b>Non Voted Expenditure</b>										
-	-	-	-	-	-	-	-	-	-	-

## Part II: Resource to cash reconciliation

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
<b>Net Resource Requirement</b>	<b>1,279,000</b>	<b>877,000</b>	<b>696,000</b>
<b>Net Capital Requirement</b>	-	-	-
<b>Accruals to cash adjustments</b>	<b>413,000</b>	<b>696,000</b>	<b>756,771</b>
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-	-	-
New provisions and adjustments to previous provisions	-1,279,000	-877,000	-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	1,692,000	1,573,000	1,455,771
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>1,692,000</b>	<b>1,573,000</b>	<b>1,452,771</b>

## Part III: Note A - Forecast Combined Revenue Account & Reconciliation Table

£'000

	2023-24 Plans	2022-23 Provisions	2021-22 Outturn
Gross Programme Costs	1,279,000	877,000	699,000
<i>Of which:</i>			
Increases in liability	-	-	-
Interest on scheme liability	1,279,000	877,000	699,000
Other expenditure	-	-	-
<i>Less:</i>			
Contributions received	-	-	-
Transfers in	-	-	-
Other income	-	-	-
<b>Net Programme Costs</b>	<b>1,279,000</b>	<b>877,000</b>	<b>699,000</b>
<b>Total Net Operating Costs</b>	<b>1,279,000</b>	<b>877,000</b>	<b>699,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Capital DEL	-	-	-
Resource AME	1,279,000	877,000	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	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the FCRA	-	-	-
Other adjustments	-	-	-3,000
<b>Total Resource Budget</b>	<b>1,279,000</b>	<b>877,000</b>	<b>696,000</b>
<i>Of which:</i>			
Resource DEL	-	-	-
Resource AME	1,279,000	877,000	696,000
<i>Adjustments to include:</i>			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
<b>Total Resource (Estimate)</b>	<b>1,279,000</b>	<b>877,000</b>	<b>696,000</b>

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

No income or receipts are expected in 2023-24 or 2022-23. No income or receipts were received in 2021-22.

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

No CFER income or receipts are expected in 2023-24 or 2022-23. No CFER income or receipts were received in 2021-22.



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

The Accounting Officer prepares resource accounts for each financial year.

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- 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.

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